

P R E F A C E

This research work is based more on personal experience gathered as a civil servant rather than on any documents. As a matter of fact, the help of different Government rules and documents have been obtained only with a view to substantiating the theoretical part of the work.

While working with the Panchayats at the grass-roots level of administration and functioning as Drawing and Disbursing Officer, I have experienced many difficulties, especially in connection with the maintenance of accounts. It was observed by me that most of the Governmental financial rules and guidelines were either obsolete or inadequate and, therefore, failed to fulfil the needs of the changing situation in administration which appeared especially after the introduction of the Panchayati-Raj Administration in West Bengal in 1978. (In fact first Panchayat elections were held in 1978 under the Panchayat Act of 1973).

In this work an attempt has, therefore, been made to pin-point those difficulties and problems which are actually faced by an administrator at the grass-roots level of administration and to suggest measures thereof to tackle them. In fact, I have tried to focus on two aspects of District Financial Administration, taking district as a unit of the State Financial Administration, i.e.,

- (a) The problems in financial management;
- (b) its solutions.

These two aspects of the District Financial Administration are the subject-matter of this work and accordingly Chapters have been arranged. The following are the Chapters :

- Chapter I : Introduction
- Chapter II : Structure of State Financial Administration in India.
- Chapter III : Features of District Financial Administration in West Bengal.
- Chapter IV : Decentralised Budgetary system : The Relevance of Planned Budget in District.
- Chapter V : Control over the Finance : How it is exercised.
- Chapter VI : The Finale : A Plea for Reform.

In course of my research work I have received help from so many people, to name them here is to belittle their contribution because they are my own men who served under me sometime or other at blocks and in district. Whenever I asked for any help, they unhesitatingly came forward.

Next, I would like to extend my thanks to my District Magistrate Mr. G. Krishna, IAS, who, by granting me permission to carry on my research work, has inspired me immensely.

Finally, I would like to mention here respectfully the name of my teacher and guide Professor D.J. Bhaumik, M.A., Ph.D. of the Department of Political Science, North Bengal University, but for whose guidance this humble

III

research work of mine would not have seen the light of the day.

Before calling it a day I would like simply to mention here the names of my wife and my child en passant for all kinds of help and comfort provided to me while I was working on this work, because to extend them thanks will only be a formality.

P. K. Chhetri