

Fund Devolutions to the Rural Local Governments and their Expenditures Patterns in Mizoram

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Abstract

The village administration in Mizoram which used to be at the hands of traditional Chiefs was abolished in 1954 by a bill passed by the Lushai Hills District Council (Mizo District Council). Henceforth, the old institution of chieftainship was replaced by a democratically elected village councils and this institution continues to function till date. It is not the same as Panchayati Raj Institutions in other parts of the country, but have similarities in many respects, especially after the Amendment of The Lushai Hills District (Village Council) Act 1953 in 2014. This study examines the financial positions of the village councils with special focus on the flow of funds from the upper-tier governments (central & state), expenditure patterns, and mobilisation of revenues from own sources.

Keywords: Village Councils, Property Tax, Finance Commission, Animal Tax

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