CHAPTER VIII
CONCLUSIONS AND SUGGESTIONS

8.1 Introduction

In this chapter the researcher has presented certain conclusions based on the observations of the study. The observations indicate the kind of opinions, views and approaches of the various stakeholders towards different Schemes of PMC and its system of budgeting. In order to examine why the budgeting process doesn’t perform as per expectations of stakeholder and what are the pitfalls in budgeting; this study is conducted.

8.2 Purpose of the writing this chapter

This chapter is written with a specific purpose to examine the status, concept, objectives and methods of implementation of budgeting process. Hence, the principal purpose of this study is to examine the system of budgeting.

8.3 Major observations

The observations regarding budget process of PMC are as follows:

1. The budget process is performed in well defined procedure.

2. The system is often quite mechanical and involved unfocused paper work.

3. Most of the Schemes for which the budget priorities are made are not rightly executed.

4. The present budget execution is very narrow. It further need changes to improve the system.

5. The plan expenses as compared to non-plan expenses resulting in higher budget deficit.
6. The Urban transport, Women and Child development, slum improvement, etc. are the neglected areas.

7. The expenditures on Public health is much lesser than requirement.

8. There has to be higher budget allocation for slum improvement program.

9. It is necessary that budget per capita should enhance by using appropriate means.

10. There should be higher degree of accountability and transparency in budgeting process.

11. There should be higher degree of participation specially officers, employees in preparation and formulation of budget.

12. The available urban facility should be utilised to the fullest so as to reach the target beneficiaries.

13. The corporator should focus on effective utilization of available resources than generation of resources.

14. Corporator should focus on creating, identifying the right approach for development of appropriate system

### 8.4 Minor observations

1. The framing of the schemes by the corporation are not rightly done as per expectation of the respective corporator.

2. The gap between policy formulation, policy objective and policy implementation is reflected through dissatisfaction expressed by corporators.
3. From the observation it is clear that the schemes need a redesign in a pragmatic manner.

4. Method of formulation of the Scheme should be more logical, scientific and should be of close expectation of the users.

5. The schemes, often launched by the corporation, lack rational approach and there is a significant gap.

6. Corporator feel that there is an urgency of restructuring the schemes.

7. There is an urgency to develop a right mechanism for condition of eligibility and norms should be properly defined.

8. The beneficiaries should be properly informed through right media of communication.

9. The schemes need to be reframed.

10. Restructuring of the schemes is the only solution.

11. Restructuring should be done with practical views.

12. Professional approach and clarity of observation should adopt while restructuring the schemes.

13. The respondent officers are moderately educated and trained person.

14. The respondents are satisfactory and appropriate year of experience to be a person to perform his/her job.

15. Most of the respondents feel that the expectation of potential beneficiaries are not rightly fulfilled.
16. There is a mismatch between objectives of the schemes and expectation of beneficiaries because of policy flaw, lack of initiative on the part of corporators.

17. There is an urgent need for redesign the scheme after considering the expectation of the beneficiaries.

18. The officer of PMC feel that society expectations are not rightly satisfied because of faulty delivering mechanism, methods for its implementation and approach of corporation.

19. It is equally important to take into account realistic situation and constraint while formulation of the schemes.

20. The officers are of the opinion that the Scheme should focus more on potential target in view of their actual requirement and problem of expectations. However, the schemes are lacking much behind due to unrealistic situation.

21. It is noticed that the potential beneficiaries should be rightly educated to understand the focus of Schemes, its coverage and utility. So that the beneficiaries can rightly apply and avail the desire benefits.

22. The officers are of the opinion that usage of technology should be enhanced.

23. The corporators should involve NGOs, social worker/activist, etc to improve the scope, coverage, catchment and utility of the Schemes.
8.5 Objectives of Study

The study is carried out to fulfill following objectives-

1. To study the process of budget preparation and budget allocation of PMC
2. To study the criteria and bases of the budget provisions and its continuity to various project of development.
3. To critically evaluate the outcome of budget provisions on various aspects of development.
4. To study the role of citizens in effective utilization of budgetary provisions on various development projects.
5. To evaluate the opinions of officers of PMC regarding the previous budgeting process.
6. To examine the views of corporaters towards the budget provisions
7. To analyze the opinion & views of the corporaters towards the projects.

8.6 Suggestions

A large number of services are offered by Pune Municipal Corporation to help the people; similarly, various types of projects of public interest are also undertaken by Pune Municipal Corporation. To what extent these projects and schemes are successful is definitely an issue of interest. As it is noticed that many schemes are started with great enthusiasm; however, the response and success rate is very poor. The results of various projects launched are often rarely assessed and the impact levels are not properly measured. As there is hardly any attempt made to evaluate the performance of the projects. The pitfalls and limitations also are not rightly understood. A larger or broader scale of success is considered as an achievement and the micro level pitfalls and limitations are neglected. The bottlenecks in execution, limitation of formulation of plans and gaps in communication of ideas regarding projects contributes heavily to the projects failure. However, it is rarely taken into account. This is the reason of limited response to Government Projects and Schemes. Here few important suggestions are made to improve the functional
efficiency, quality of implementation and for removal of bottleneck in execution of projects. If the purpose of government programmes is to improve the quality of life of citizens and beneficiaries these it is essential that the focus of the activity should be more people and result oriented. However, most of the activities are formulated without taking into account the real needs of the people and their expectation from the Government. As the aspiration and need of the people are not rightly respected, the project and scheme turn into a failure. People participation is low and the beneficiaries offer a lukewarm response. A few suggestions are made here to improve the success rate of the scheme:

A. The suggestion to improve the system of planning.
B. Suggestion to improve the quality of projects and scheme.
C. Suggestion to improve response of beneficiaries to such scheme.

8.6.A. The suggestion to improve the system of planning

In order to improve the system of planning a few important points are presented here:

(i) **Broad based consideration of goals and objectives of the schemes:**
The prevailing system of planning is short sighted and narrow in approach. Many of the requirements of the real beneficiaries and potential beneficiaries are not taken into account. Hence, the scheme appears good on the paper, but poor in reality.

(ii) **Improper definition of the goals and objectives of the scheme:**
The schemes launched for public welfare should have reflection of aspiration of the people, unless and until the schemes are rightly focused towards the beneficiaries, a scheme cannot succeed.

(iii) **Long term assessment of likely benefits and result:**
(iv) Before launch of the scheme or project, it is necessary to make a projection of long term likely benefit and achievement. It is noticed that such a kind of perspective assessment of objectives is often missing.

(v) **Projected impact and assessment of the scheme and project:**

In most of the cases a blue print of projected impact and its implication on the territory, institutions, beneficiaries and other stakeholders is not rightly done, which often result in clash of interest, limited utility, loss of relevance and suitability of the scheme.

(vi) **Absence of purposive approach in planning process:**

There is sometime a significant gap between the authority agencies or deptt. floating a concept or plans and the agencies finally designing the plan which causes a great mismatch between the expectation, goals and the reality of the planning process.

(vii) **Want of proper resource allocation:**

Often plans are designed without considering availability of resources and fund and hence there appears to be a significant loss to the planning process. In many cases plans are not rightly executed for want of resources. In certain cases the demand and supply of resources is not rightly balanced and often there is a great loss to the institution because the resources are underutilized or wasted due to absence of clarity of planning process.
(viii) **Need for pilot survey and screening:**

The principal reason for failure of plan is for want for effective pre-launch surveys. The pitfall in the planning process and the lacunae can be rightly understood or identified if a pre-launch or pilot survey is undertaken. This helps in understanding mismatch between expectation of the beneficiaries and reality, likely bottleneck in implementation, poor rate of achievement, need for process simplification and development of appropriate mechanism of planning.

(ix) **Proper participation in planning process:**

The prevailing planning process provides limited opportunities to the beneficiaries to participate in the formulation of plans. There is a high degree of hypothetical presumption and assumption regarding what people want and what are the expectations of the beneficiaries. This is a major hurdle in formulating a project or scheme with possibility of healthy public response.

(x) **Inviting suggestion before launch of a project or scheme:**

If people are informed in advanced as to what are the proposed plans of the scheme and project for public welfare and beneficiaries, there will be a high degree of proper participation. NGOs, Social activists and agencies can take a right congnisance of the likely projects and work in association with the Government. It can also improve the extent of public participation and quality of governance can also be enhanced.

8.6.B. **Suggestions to improve the quality of projects and schemes**

The project and scheme that are presently launched are often criticized for poor success rate and lack of focus. In many cases these projects fail because of absence of right approach, lack of proper implementation and poor understanding as to the focus of the project. There is a confusion at the level of implementation as well as on the
part of beneficiaries as to for whom the project are implemented and what is the expected end result.
A few important suggestions are made here to improve the quality and system of projects and schemes launched by Pune Municipal Corporation.

(i) **Emphasis on peoples participation:**
No scheme can be successful unless and until people have voice and participation in formulation and implementation of such scheme. From this point of view it is necessary that the authority of the corporation should attract higher level of people’s participation in formation and development of such scheme.

(ii) **Emphasis on disclosure of salient features of the scheme:**
The Government as well as the local authority – PMC should give more emphasis on disclosure of salient features of the scheme. This will facilitate to improve the understanding of people at large regarding the various scheme launched by the corporation as well as advantages to the beneficiary class. It will also add to the level of general awareness regarding and focus of various schemes and their utility.

(iii) **Developing electronic display board of the schemes and projects:**
The corporation should develop digitalized display boards as to what are the different schemes available to different beneficiaries’ classes and how they can avail the benefit of these schemes. The display of boards should disclose the details regarding scheme its nature, target period, target beneficiaries, mode of application, commencement and closure of scheme, types of benefits offered and basic condition of eligibility. The intensive use of electronic communication and display board
can minimize the likely misunderstanding of the beneficiaries regarding the availability and utility of the schemes.

(iv) **Online display and service through portal:**
The PMC should develop its own portal giving details of various schemes, its beneficiaries etc. the portal should be interactive and should help the beneficiaries to know the details of various activities, projects and scheme.

(v) **Performance review and monitoring mechanism:**
Every project and scheme launched by Municipal Corporation should be reviewed in a time bound manner. For this purpose there should be an internal and external review mechanism. The details of performance should be displayed on a regular basis so as to have a moral check on executing mechanism.

(vi) **Electronic complaints and suggestion box:**
There should be an electronic/online complaints, Grievance redressal and suggestion box. This box should be interactive in nature, it should not only register the complaints, but should also disclose the status of action taken on different suggestions and complains. It should work to explain how the PMC looks after the citizens and beneficiaries who are benefited by various schemes.

(vii) **Development of Effective implementation mechanism:**
Though the schemes are rightly formulated still they fail because their monitoring and execution is in less effective manner. After the monitoring and review is done on annual basis or at the end of the scheme it will not be effective. It is necessary that the review should be done on a continuous basis so that rectification and alteration can be made on a need to reform basis.
(viii) Establishing goals oriented performance appraisal system:
Most of the scheme that are launched are not focused at specific target or goals oriented. As such, the result of the scheme cannot be rightly assessed. The allocation or diversification of funds can be done according to the success rate. If a particular scheme acquires desired success level, funds can be diverted to that scheme. Whereas, in case of failure of a project or a scheme, further allocation of a fund to a scheme can be stopped or discontinued.

(ix) Utilization of Social Site and social communication Net Work for implementation of the scheme:
Today internet and mobile telephone has become a very important medium of communication. The usage rate of mobile telephone and internet is continuously increasing. The public authority should take due advantage of this growing popularity. This will improve the reach of the Government agencies; it will increase the effectivity of the scheme and one to one communication can be established.

8.6.C. Suggestions to improve response to beneficiaries
The response to beneficiaries to various Government scheme and projects can be enhanced by implementing various innovative suggestions. A few such suggestions are presented here:

(i) Defining the scheme goals from beneficiaries point of view:
The beneficiaries are often not rightly informed as to what is the real purpose or objective of the scheme and to what extent it benefits them. Furthermore, the beneficiaries are unclear as to in what way a particular project can address certain expectation or requirement of the beneficiaries. The flaws can be minimized if the information is made available in a focused manner.
(ii) **Usage of simple and minimum information input form:**
Most of the beneficiaries are reluctant to fill in long complicated form. They often find it difficult to answer certain complicated question. Further disclosure of certain information and submission of certain enclosure / documents is also a major challenging issue. These need to be rightly resolved. A multi-option compact form can be solve this problem significantly.

(iii) **Usage of local and non-formal media:**
It is necessary that Government agencies should involve local and non-formal media to attract potential beneficiaries. These media has higher credibility, acceptability and accessibility with the social group.

(iv) **Involvement of social activities and local social agencies:**
The business correspondence model adopted by bank to popularize micro finance can be adopted with certain modification to popularized schemes of local authorities.

(v) **Developing education and awareness among citizen:**
A responsive citizen is always willing to come forward and help in developing the functioning of Government agencies. But this requires an appropriate citizen education programme. Citizens irrespective of their caste, creed and category should know as to how they can be involved in improving the quality of administration.

(vi) **Improving the mechanism of approval assessment and sanction of project and scheme:**
At present there is a complete opaqueness as to how the applications are scrutinized and reviewed. The beneficiaries never know as to why the applications are accepted or rejected. There is an urgent need to bring in desired need of transparency
and clarity in the process of screening of application and sanction to the beneficiaries.

(vii) A Focus expenses should be encouraged.

(viii) The corporation should make efforts to put constraint on non-plan expense

(ix) Instead on depending on grant, subsidies; efforts should be made to generate income

8.7 Expectations from Corporation

The corporation should act for following things

(i) **Development of medium term fiscal plans:**
This will facilitate the understanding of finances, availability of funds and to balance the expectations with the capacity.

(ii) **There should be a regular review and audit of financial statement:**
This will help in improving the financial statement and financial management. It will also bring desired level of control and transparency.

(iii) **There should be a system of accountability of activities and finances:**
This will improve the functioning of every department and the concept of performance based budgeting can be then rightly achieved.

(iv) **The available urban capacities should be effectively utilized:**
This can be done by establishing a parametric scale of performance. This scale should have following parameters:

a) Collection of taxes
b) Development of endowment funds
c) Innovative technique to generate funds
d) Extent of effective generation of schemes
e) Per capita capital expenditure
f) Per capita revenue generation etc
(v) Establishing a system of transparency to improve the functioning and disclose necessary information.

(vi) To publish details of plans, income and budgeting.

(vii) To disclose details of targets and achievements of each scheme and project.

(viii) To establish a information kiosk in public domain for information dissemination for general public awareness.

8.8 Model

A suggested model to improve the system of budgeting and execution of scheme:

At present the budgeting system in Pune Municipal Corporation is very cursory in nature. Most of the budgeting and financial systems are designed considering time relevance need. They are not having a permanent structure or a system to meet the long term requirement. Unless and until the budgetary procedure are designed with a broad based structure and appropriate guidelines, the system will not work efficiently and a focused approach cannot be executed. For this purpose a model is suggested here.

Budgeting system has to have a focus purpose target and achievement. All these things need a more clearly defined and right procedure approach. Without having a focused approach, expected result cannot be achieved. The major flaws in the budgetary system of Pune Municipal Corporation are absence of focused approach. Most of the things are achieved with a make shift approach, than by using a right and systematic approach towards target and their achievement. Unless and until a well-defined system of budgeting is framed which will meet the expectation of the authority and beneficiaries as well, the purpose of budgeting system cannot be rightly achieved. Therefore, it is necessary that a model focusing on objective development must be developed. Here a model is suggested which has a major planks:

(i) Designing the structure
(ii) Developing the system
(iii) Creating mechanism of implementation
(iv) Follow-up and review
Diagram 1: Model

DESIGNING THE STRUCTURE
- Develop budget manual
- Guidelines for budget procedure
- Set the definition of various heads of expenses
- Method to set budget priority
- Purposive approach to make budget request
- Formulation of formal budget request
- Method of set criteria of making a budget request
- Formulation of schedule of budget request

DEVELOPING THE SYSTEM
- Define the role of budgeting
- Define the concept of budgeting
- Right approach to formulate the budget
- Define the role, responsibility and duties of each Department
- Decide the qualitative and quantitative aspect
- Design the procedure of allocation of fund
- Establish a system for budget allocation
- Establish a mechanism of review
- Procedure of making a follow-up of achievement
- Feedback as to the reason of failure or achievement of budgetary target

CREATING MECHANISM OF IMPLEMENTATION
- Formulation of total budget committee
- Formulation of Departmental budget committee
- Integrating the Departmental budget committee with the total budget committee
- Setting guidelines for formulation of budget through appropriate budget manual
- Circulation of budgetary norms in advance
- Organization of pre-budget review committee
- Discussion regarding draft budget
- Approval to the budget

FOLLOW-UP AND REVIEW
- Submission of budget
- Approval to the budget
- Quarterly review of budget achievement at departmental level
- Identifying the flaws in budget formulation
- Rectifying the drawback in budget allocation system
- Identifying the limitation in execution mechanism
- Collecting opinion and view on the limitation of the prevailing system
- Modification of the system
- Redesigning of the system after review.
### 8.8.1 Designing the structure

This aspect covers various issues related with designing of an appropriate structure to cater the requirement of budgeting system. Following steps shall be required to be done in this phase:

(i) Developing an appropriate budget manual

(ii) Formulating the guidelines for budget procedure

(iii) Set the definition of various heads of expenses

(iv) Method to set budget priority

(v) Purposive approach to make budget request

(vi) Formulation of formal budget request

(vii) Method of set criteria of making a budget request

(viii) Formulation of criteria of budget request

### 8.8.2 Developing system:

No organization can work effectively unless and until it adopts a system approach. Unless and until a well-defined purposive and target oriented system are designed the activities of the organization will fail. The efficiency and productivity of the organization depends heavily on the efficiency of the system. Budgeting being an important aspect of financial system, it should be properly formulated. Following step are suggested for effective formulation of a budgetary system:

(i) Define the role of budgeting

(ii) Define the constituent of budgeting

(iii) Develop a right approach to formulate the budget

(iv) Define the role of, responsibility and duties of each Department in formulation of budget

(v) Decide the qualitative and quantitative aspect to be considered in developing the budget.

(vi) Design the procedure of allocation of fund
(vii) Establish a system for budget allocation
(viii) Establish a mechanism of review
(ix) Identify the procedure of making a follow-up of achievement
(x) Feedback as to the reason of failure or achievement of budgetary target.

8.8.3 Creating a mechanism of implementation:
This involves following steps:
(i) Formulation of total budget committee
(ii) Formulation of Departmental budget committee
(iii) Integrating the Departmental budget committee with the total budget committee
(iv) Setting guidelines for formulation of budget through appropriate budget manual
(v) Circulation of budgetary notices in advance
(vi) Organization of pre-budget review committee
(vii) Discussion regarding draft budget
(viii) Approval to the budget

8.8.4 Follow-up and review:
These steps shall involve following activities:
(i) Submission of budget
(ii) Approval to the budget
(iii) Quarterly review of budget achievement at departmental level
(iv) Identifying the flaws in budget formulation
(v) Enlisting the drawback in budget allocation system
(vi) Identifying the limitation in execution mechanism
(vii) Collecting opinion and view as to the limitation of the prevailing system
(viii) Enlisting suggestion as to the modification of the system
(ix) Redesigning of the system after review.

8.9 Achievement of objectives:

The researcher has set 7 major and 2 minor objectives. To what extent these objectives are achieved is the principal matter of research enquiry. In order to achieve these objectives; the researcher has collected both primary and secondary data. The data so collected for the purpose of these studies are compared against the objectives and the result is its achievement.

Following paragraph explain the achievement of objectives:

1. **To study the process of budget preparation and budget allocation of PMC:** For this purpose details regarding process of budget and budget preparation is studies through documents provided by PMC. The salient features are identified. As the necessary information are rightly collected the objectives is rightly and fully achieved.

2. **To study the criteria and bases of the budget provisions and its continuity to various project of development:** The researcher has studied the budgeting manual and budget corporation. Accordingly the information is collected. With the help of data so collected this objective is fully achieved.

3. **To critically evaluate the outcome of budget provisions on various aspects of development:** The researcher has first hand information from the officers and corporators of PMC. They were asked questionnaire regarding process and making project formulation. As the information has given limited information; the objective is partly achieved.
4. **To study the role of citizens in effective utilization of budgetary provisions on various development projects:** For this objective opinions of beneficiaries are studied and evaluated. The data so collected is compared against satisfactory of the beneficiaries. It is notice that there are limitations to the quality of data. As such definite and final conclusion cannot be derived. Hence, the objective is partly achieved.

5. **To evaluate the opinion of officers of PMC regarding the previous budgeting process:** The opinions of officers are collected through questionnaires. They are evaluated by formulating tabulation. The data so collected helps to throw light on strength and weakness of budgeting process of PMC. So the object is partly achieved.

6. **To examine the views of corporation towards the budget provisions:** The corporators are the policy maker. Their opinions value a lot. So, are they really satisfy with the budget provision is the issues that are discussed. The representatives are tabulated and presented. As the information so collected is limited, the objective is partly achieved.

7. **To analyze the opinion & views of the corporation towards the projects:** The beneficiaries were asked to give opinions as to the types and nature of project’s implication. To what extent the beneficiaries are benefited are the principal issue. The data reveals that the beneficiaries feel that the schemes/projects are neither reflects the neither right formulation nor implementation.
### 8.10 Extent of achievement of objectives

#### Table 8.1 Extent Achievement of objectives

<table>
<thead>
<tr>
<th>Sr. no.</th>
<th>Objectives / statements</th>
<th>Sources of data</th>
<th>Implication</th>
<th>Achievement level</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>To study the process of budget preparation and budget allocation of PMC</td>
<td>Secondary</td>
<td>Analysis the process of budgeting</td>
<td>Fully achievement</td>
</tr>
<tr>
<td>2</td>
<td>To study the criteria and bases of the budget provisions and its continuity to various project of development</td>
<td>Secondary</td>
<td></td>
<td>Fully achievement</td>
</tr>
<tr>
<td>3</td>
<td>To critically evaluate the outcome of budget provisions on various aspects of development</td>
<td>Secondary</td>
<td>It helps to understand the implication of budgeting system</td>
<td>Partial achievement</td>
</tr>
<tr>
<td>4</td>
<td>To study the role of citizens in effective utilization of budgetary provisions on various development projects</td>
<td>Primary</td>
<td>To know how the budget is prepared and allocated</td>
<td>Partial achievement</td>
</tr>
<tr>
<td>5</td>
<td>To evaluate two opinion of officer of Pune regarding the previous budgeting process</td>
<td>Primary</td>
<td></td>
<td>Partial achievement</td>
</tr>
</tbody>
</table>
To examine the views of corporation towards their budgeting process.

To analyze the opinion & views of the corporation towards the projects

8.11 Verification of Hypothesis

The researcher conducted the enquiry for understanding the budgeting process and its implication on effective utilization of funds. For this purpose information is collected from various sources. The researcher formulated 4 hypothesis which are verified by collecting both primary and secondary data.

A-1. The first hypothesis is stated as: The process of budgeting needs a more pragmatic broadband approach: In order to verify the accuracy of these premises the researcher has collected the data regarding budgeting process from corporation. The data is presented in the premises chapter and base on the data collected some observations are drawn. The analysis reveals that such important issues helps to assess the accuracy of the premises. The data being technical and conceptual in nature and provided by the office of the corporation; it could not be evaluated by using statistical technique. After analysis it throws light on following points:

i. The budgeting process is done in systematic manner.

ii. The budgeting system is a routine exercise.

iii. The budgeting process is conducted as departmental as well as organizational activities in a well define manner.
From the above points it is clear that budgeting is a routine exercise. It is done without applying creativity. The budget exercise does not take into account the need of organization. Budget is not rightly linked to performance. Thus from the above premises it justify the hypothesis and thus accepted.

**A-2.** The second hypothesis is: *The prevailing system of budgeting needs to more pro-people and target oriented:* For this purpose data is collected from office of Municipal Corporation. These data helps to identify following observations:

i. Budgeting is a routine exercise.

ii. Total annual budget is prepared by the corporation considering all the important activities and heads of expenditures.

iii. There is no target specific and activities specific budgeting.

iv. Further, special considerations are not given to socially challenges and privileged section of the society.

v. There is no concept of gender budgeting.

vi. Thus the concept of budget is more ritual than conventional point of view.

The above observations helps to conclude that institutional centre mechanical does not involved the entire stakeholder. It does not or paid specific attention to certain vital need of certain section. Hence the statement of premise is corrected and hypothesis is accepted.

**A-3.** The third hypothesis: *The beneficiaries are not satisfied with the type of projects & schemes launched by P.M.C. due to limited knowledge & lack of focused approach:* For this purpose the research collected the data from 360 beneficiaries. The information so collected is presented in proceeding chapter i.e. chapter 7. For the verification, first hand data is collected by using questionnaire and attitude scale.
The data so collected helps to draw following observations:

i. The budgeting process is not rightly linked with different class of beneficiaries, their expectation and their requirement.

ii. There is no visible participation in budgeting process.

iii. People’s ideas and expectation are not rightly reflected in the budgeting process.

iv. There is absent of pro-people and focus budget system.

v. There is an absent of gender budget, budget for economical backward, privilege section.

Considering the above point the statement of hypothesis found valid and hence accepted.

A-4. The fourth hypothesis: The budget allocation methods of budget preparation should be more focused and have uniform involvement of different stakeholders: The fourth hypothesis is regarding involvement of different stakeholders in budget exercise. For this purpose the survey is conducted of beneficiaries, officers and ward corporator. The data clearly indicates that none of the stakeholders is rightly and fully involved in budget. There is an absent of holistic involvement of stakeholders in budgeting process. The budgeting system is not rightly formulated after considering the requirement of different stakeholder. Therefore the statement of premises found valid and thus accepted.
Thus in summary its verification is shown in the following table:

**Table 8.2 : Summary of Verification**

<table>
<thead>
<tr>
<th>Sr. no.</th>
<th>Statement</th>
<th>Sources of data</th>
<th>Nature of explanation</th>
<th>Result of hypothesis</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The process of budgeting needs a more pragmatic broadband approach.</td>
<td>Secondary data</td>
<td>Conceptual</td>
<td>Accepted and fair utilized</td>
</tr>
<tr>
<td>2</td>
<td>The prevailing system of budgeting needs to more pro-people and target oriented.</td>
<td>Secondary data</td>
<td>Conceptual</td>
<td>Accepted and fair utilized</td>
</tr>
<tr>
<td>3</td>
<td>The beneficiaries are not satisfied with the type of projects &amp; schemes launched by P.M.C. due to limited knowledge &amp; lack of focused approach.</td>
<td>Primary data</td>
<td>Tabulated and analytical</td>
<td>Accepted and fair utilized</td>
</tr>
<tr>
<td>4</td>
<td>The budget allocation methods of budget preparation should be more focused and have uniform involvement of different stakeholders.</td>
<td>Primary data</td>
<td>Tabulated and analytical</td>
<td>Accepted and fair utilized</td>
</tr>
</tbody>
</table>

**8.12 Guidelines for future study**

Present study deals with budget and budgeting system in Municipal Corporation of Pune. However there are certain areas which are not rightly considered in this study. The areas in which further studies are possible are mentioned here:
2. An analysis of implementation of projects and schemes of Municipal Corporation
3. A critical study of budgeting system and budget allocation processes.
4. A new look at general budgeting and budgeting for special section in the corporate areas.

8.13 Limitations of present study

Present study has the following limitations:

1. In terms of method of analysis, sample size being small; statistical analysis are not rightly done for evaluation of data.
2. Data being highly qualitative and opinion based and sample size being small, the conclusion appears more representative and cannot be generalized.
3. The study of scheme and projects is done by using pure secondary and numerical data. Other aspects such as analysis of process and qualitative aspect of the study are not taken into account, which is a major limitation of the study.