

Short Communication

Zero Base Budgeting as a Tool of Budgetary Control in Panchayati Raj in India

Abstract:

Panchayati Raj System in India is the pillar of democracy for inclusive and Sustainable development of common people irrespective of caste, religion & gender. Proper procurement and allocation of public fund can help for betterment of poor people in their quality of life. Zero Base Budgeting is a technique which helps in achieving the goal of an organisation through better resource allocation. In Government organisation the aim is to use the ZBB for making the steps to implement those budgetary applications and then reduce the waste of the public fund by reducing unnecessary public expenditure. ZBB technique can help the panchayats in implementing development programmes. It can eliminate the unnecessary activities and avoid the expensive and less important activities. This method concentrates on high priority and most important work first and then according to priority, the rest activities, will be completed. Zero Base Budgeting Constitute a new look in the budget of panchayat to curb unnecessary and non-productive Expenditure. This system of budgeting is expensive and time consuming, however the economic crisis which India is passing, makes it imperative that ZBB is to be Implemented in true spirit.

Keywords: Zero-Base Budgeting, Decision Units, Decision Package, Ranking, Empowerment, Gram Sabha, Inclusive and Balanced Growth

I. Introduction

Zero-Based Budgeting (ZBB) has become a revolutionary tool in financial management,

especially within the framework of Panchayati Raj Institutions in India. This budgeting method mandates that every expense be justified from a "zero base" for each new budget cycle, rather than merely modifying the figures from the previous year. This approach sharply contrasts with traditional incremental budgeting, which frequently maintains inefficiencies and falls short in terms of accountability.

Peter Pyhrr, an accountant and consultant, is credited with creating the concept of **zero-based budgeting (ZBB)** in the 1970s. He identified the shortcomings of traditional budgeting methods, which often relied on incremental changes to prior budgets. Pyhrr advocated for a more rigorous budgeting approach that would ensure resources were allocated effectively and aligned with an organization's strategic goals. The essence of zero-based budgeting is to initiate the budgeting process from a "zero base," meaning that every expense must be justified anew. This method challenges the presumption that past spending levels are inherently valid, compelling departments and individuals to provide a thorough justification for each cost. By mandating a comprehensive review of all expenses, Pyhrr aimed to eliminate wasteful spending, uncover inefficiencies, and encourage a more deliberate allocation of resources. His approach sought to foster accountability and ownership among budget managers, motivating them to critically assess and validate their budget requests (IBM, 2023).

In the context of **Panchayati Raj**, which is a system of local governance in rural India, zero-based budgeting (ZBB) can significantly improve financial discipline and transparency. The majority of revenue for **Panchayati Raj Institutions (PRIs)** is derived from grants provided by central and state governments, with limited ability to generate their own revenue through taxation. Consequently, PRIs often encounter challenges related to funding and resource allocation, making effective budgeting crucial for their operations and service delivery (Dristi IAS, 2024).

Resource planning and allocation have become a major exercise on the part of the government organization and more emphasis being laid on effective use of resources in relation to priority and achievements. As a consequence, to identify and minimize avoidable expenditure thereby making government programme more effective and result oriented. Zero Base Budgeting (ZBB) is being applied by many government departments and organizations. The technique provides a means of continually directing resources in the highest priority programme whether they are existing or newly proposed so that sectoral balanced development may be achieved.

Zero Base Budgeting (ZBB), though in the nascent stage in the country is a management tool for the decision makers enabling them to frame range of options and choose priorities among the allocative programmes in relation to funds availability.

The Systematic step of Zero Base Budgeting (ZBB) is methodical and an easy approach in linking planning, budgeting and review into a single system. The central theme of Zero Base Budgeting technique is that every schemes, programmes and activities have to start from ground 'Zero' with each year's budget and resources can be allocated on the basis of cost benefit or some similar type of evaluation analytical tool.

Thus, ZBB is an evaluation, appraisal and critical review of the on-going schemes and programmes in such a way that outdated, redundant and low priority schemes and programmes which have outlived their utility are weeded out. By this review process funds are released from unneeded and pet schemes to highest priority schemes and programmes.

II. Difference between Traditional Budgeting and ZBB

Aspect	Traditional Budgeting	Zero-Based Budgeting	References
Strating Point	Based on previous year's budget with incremental adjustments	Start from a "zero base" "requiring justification	Pyhrr, P. A. (1970).
Focus and Justification	Emphasizes maintaining existing expenditure levels; justification is needed only for new initiatives or significant changes.	Requires justification for every expense, regardless of history, focusing on necessity rather than tradition.	
Time and Resource Investment	Less resource-intensive; quicker to implement as it builds on existing budgets	More labor-intensive detailed analysis and justification of each line item, which can be time-consuming.	ClearTax. (2024, June 24).
Cost Effectiveness	May not effectively control costs, as it often maintains existing spending levels without questioning their necessity.	Aims to enhance cost-effectiveness by ensuring every expenditure aligns with organisational goals reducing waste.	Investopedia. (2023).

Adaptability to change	Less adaptable to significant changes in market conditions or organisational needs.	Highly adaptable; suitable for dynamic environments where costs need to be critically evaluated	
Management Involvement	Typically involves top-down management decisions based on historical data.	Encourages input from department managers who justify their budget requests, fostering accountability.	
Use Cases	Suitable for stable environments with predictable expenses.	Ideal for organisations facing significant changes or needing to reassess all expenditures	Paro (2020).

III. Objective of the Study

The aim of the research is to achieve following goals:

1. Identify the theoretical side of the ZBB system, goals & steps and implement ZBB system in Panchayat Raj
2. To know the applied and practical aspect, how the ZBB system can be a tool of reducing the unnecessary capital expenditure and Government development programmes come in true sense to uplift the unreached section of the society.

IV. Overview of Panchayati Raj System in India :

It has been felt that merely holding elections of Panchayat does not mean decentralization. They need to have sufficient power and resources to work, under decentralization, instead of conceiving Panchayati Raj as an agent of development i.e, of people's power. The earlier concept of grew out of the failure of the community development administrative involving the people in the development process. Now it is expected that people are to be made into efficient instrument of development, instead of viewing development as an instrument of people.

The 73rd Constitutional amendment act 1992, has given autonomy to PRI (Panchayati Raj Institution) within the frame of article 243 (G). PRI's have adequate autonomy to

decide their local needs and priorities and design and implement action in their light (Johnson, 2003). They have now reasonable degree of autonomy supported by adequate administrative and financial powers to achieve their objectives.

According to article 243H of the 73rd Amendment Act 1992, state legislature has been empowered to enact laws:

- i. To authorize a Panchayat to levy, collect and appropriate such taxes, duties, tolls and fees.
- ii. To assign to a Panchayat such taxes, duties, tolls, fees levy of State Government.
- iii. To provide for all kinds of grants-in-aid to the Panchayat from the consolidated fund of the state and

- iv. To provide for constitution of such funds for Panchayat for crediting all money received by or on behalf of Panchayats and the withdrawal of such money therefrom.

Article 243-I provides for constitution of a State Finance Commission to review financial position of Panchayats and to make recommendation to the Governor regarding principles governing major issues mentioned in Articles 243 H. So, the sources of PR system are depended on the proper management of the financial aspect of PRI's. Hence it is necessary to consider this aspect in its totality. PRI has got both financial and non-financial powers and it has its own internal and external sources. Optimum utilization of these funds is sine qua non for the success of Panchayati Raj.

The System Comprises three tiers:

1. **Gram Panchayat (Village Level):** The basic unit of local governance, directly elected by villagers.
2. **Panchayati Samiti (Block Level):** Acts as a link between the Gram Panchayat and Zila Parishad, focusing on development planning.
3. **Zila Parishad (District Level):** The apex body overseeing the activities of Panchayat Samitis and responsible for district-level planning.

V. Review of Literature:

Kanungo, S. (2017). The Zero Base Budgeting (ZBB) approach requires managers to prepare their budgets each year as if the organization were entirely new. This involves a thorough evaluation of all activities, focusing on cost-benefit analysis to justify their inclusion in the upcoming budget. Managers will incorporate only those activities deemed essential to the organization and eliminate those considered unnecessary. Unlike traditional budgeting methods, ZBB does not depend on the previous year's budget as a foundation for preparing the budget for the next year.

Abbas et al. (2020) The Zero-Base Budget represents a system for preparation of the financial Budget which includes all the expenses that must be allocated for each new fiscal year. The budget starts from the "Zero Point" and any function within the Unitary Government is analysed according to their needs and costs. Then the budget is prepared based on the requirement of the next stage, regardless of whether the budget is more or less than its predecessor.

Historical Context and Adoption in India:

The introduction of Zero-Based Budgeting (ZBB) in India began in the 1980s when it was first implemented by certain government departments to enhance financial discipline. However, its rollout has yielded mixed outcomes due to various challenges, such as resistance to change and the complexity involved in the process.

Early Adoption: Initial trials indicated that ZBB had the potential for cost savings, but they also revealed that its implementation could be resource-intensive.

Government Initiatives: The Indian government has periodically renewed interest in ZBB, promoting its exploration across sectors like healthcare, education, and infrastructure (Times of India, 2021).

ZBB in Panchayati Raj Institutions:

Panchayati Raj Institutions (PRIs) are vital for local governance and rural development. Implementing Zero-Based Budgeting (ZBB) within these institutions can strengthen financial autonomy and enhance service delivery.

Resource Allocation: ZBB enables a more efficient allocation of funds based on the specific needs of the community rather than relying on past expenditures.

Participatory Budgeting: Involving local communities in the budgeting process ensures that spending aligns with local priorities (NIRDPR, 2022).

VI. Mechanism and Techniques of ZBB in India:

ZBB approach has been adopted by the department of the Central Government from April, 1, 1987 as one of the steps to control public expenditure. It will be applied to both non-development and development expenditure, in short, ZBB requires:-

- i) Identification and shortening of objectives;
- ii) Selecting the best alternatives through cost benefit and cost effectiveness analysis;
- iii) Investigation of various alternative ways of attaining these objectives and targets;
- iv) Priorities of various programmes;
- v) Eliminating those programmes which have outlived their practical utility.

Zero-Base Budgeting is an approach of planning and decision-making which reverses the working process of traditional budgeting. Zero-Base Budgeting starts with zero. In Zero-Base Budgeting every line item of the budget must be approved rather than only changes.

During the review process, no reference is made to the previous level of expenditure. Zero-Base Budgeting requires the budget request be re-evaluated thoroughly starting from the Zero-Base. Thus, it is a method of budgeting in which all expenses must be justified for each new period. Zero-Base Budgeting starts from a "Zero Base" and every function within an organization is analyzed for its needs and costs. Budgets are then built around what is needed for the upcoming period regardless of whether the budget is higher or lower than the previous one.

Zero Base Budgeting Techniques in India

The steps involved for Zero-Base Budgeting:

1. Identification of Decision Units (DU):

Definition: In the context of Panchayati Raj Institutions (PRIs), decision units refer to the various levels of governance within the system, including Gram Panchayats (village level), Panchayat Samitis (block level), and Zilla Parishads (district level). Each unit is tasked with preparing its budget according to local needs and priorities.

Purpose: This technique enables each decision unit to evaluate its activities and resource requirements critically, fostering accountability and ensuring that funds are directed toward areas that provide direct benefits to the community (NIRDPR, 2024).

2. Preparation of Decision Packages

- **Description:** Each decision unit creates decision packages that outline specific programs or activities, detailing their objectives, required resources, and anticipated outcomes. For example, a Gram Panchayat may develop packages for sanitation projects, rural development initiatives, or educational programs.

Components: These packages must include a clear justification for funding, explaining how each initiative aligns with local development goals and community needs (Financial Insights, n.d.).

3. Ranking Packages in Order of importance

Ranking Process: After preparing the decision packages, they are ranked based on their alignment with strategic objectives such as enhancing local infrastructure, health services, or education. This prioritization ensures that limited resources are allocated to the most impactful initiatives.

Evaluation Criteria: Factors such as cost-effectiveness, the impact on the community, and alignment with government policies (E.g. Sustainable Development Goals) should be taken into account during this ranking process.

4. Allocation of Resources for Chosen Decision Packages

Resource Allocation: Following the ranking, resources are distributed to the highest-priority decision packages until the budget is fully utilized. This method guarantees that funding is directed toward initiatives that offer the greatest benefits to the community.

Strategic Alignment: Resource allocation must align with local priorities and needs, enabling Panchayati Raj Institutions (PRIs) to effectively address community demands while optimizing the use of available funds.

5. Monitoring and Evaluation of Decision Packages :

Evaluation of packages is carried out on the basis of costs, benefit and its feasibility. The measure of importance is the Benefit Cost Ratio (BCR). The alternative in each programme or activity which provides the best BCR is chosen at first. BCR should be more than the minimum level. For example, in self-employed programme in rural areas, young unemployed tribal women are provided sewing machine and involved in making papad and pickles which are not in their nature and behavior. They should rather involve in those activities which suits their nature and behavior. They could do better in animal husbandry, Dairy, Poultry farms & fishing or making forest based Product & Medicine. Thus, evaluation of each decision packages should be analyzed on the basis of costs, benefits and feasibility.

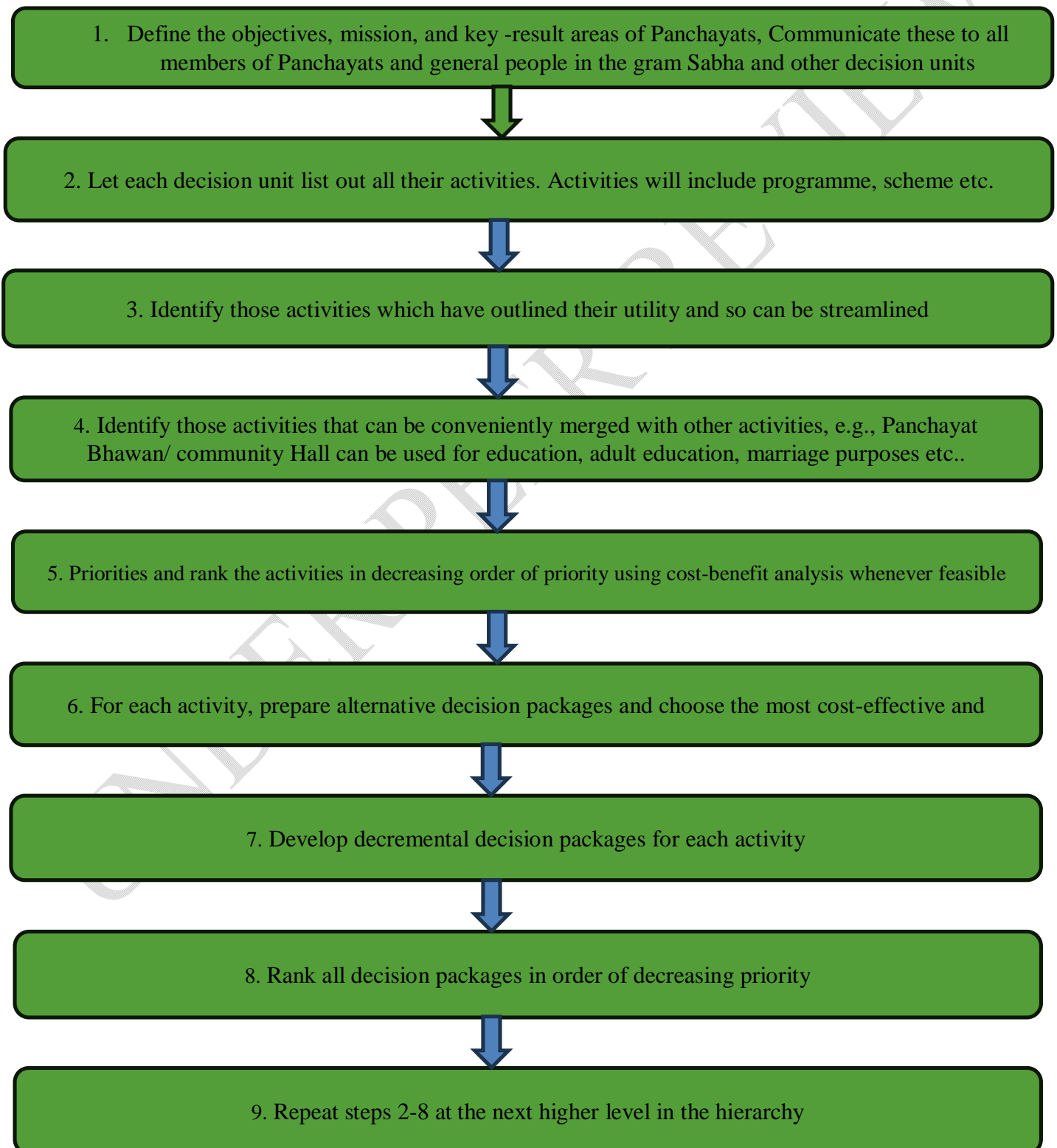
VII. Relevance of ZBB in Panchayati Raj:

As the Panchayati Raj enjoys the empowerment of both procurement and allocation of funds. We consider that allocation of fund is more important than procurement of fund. Flow of funds should optimally be utilized in Panchayats to achieve the balanced growth and ultimately the benefits should reach to the last bencher of the society. The then finance Minister Sri P. Chidambaram has also emphasized this problem in his present budget and suggest to implement a technique which can make possible to reach to ultimate goal of poor welfare. Our traditional system of budgeting is nothing but to increase or decrease a certain percentage in our previous budget activities. Ministry of Rural Development of India's, stressed that without adequate funds and financial autonomy, PRI's will not be able to function as Institution of Self Government. As the panchayats have given power to decide the welfare activities according to their needs and priorities, each panchayat has its own needs depending upon region, language, religion, geographic structure, culture, social system etc. The need and priority of each panchayat differs with others. ZBB technique will help the Gram Sabha or the Finance Committee in allocating their funds, ZBB technique of budgeting first come to zero to all activities and according to priority and need the activities of Gram Panchayats may be identified. Once identification of activities, the next step of ZBB is to find out various alternative methods to achieve the identified activities and the third step of ZBB is to select the best feasible method to reach the activities. The last but not the least is the implementation of that method to achieve the optimal activity and finally to control the activity by comparing with the standards.

This technique of budgeting will eliminate the unnecessary activities and avoid the expensive and less important activities. This method will concentrate on high priority and most important work first and then according to priority the rest activities will be completed. For example- The newly established State Jharkhand is a hilly state and making of drainage for rain water in rural area has less importance than to give drinking water facilities to the

villagers. Previously similar budget for North and South Bihar were announced and implemented which was useless in hilly areas. So far as each panchayat has their own needs and priorities, budget should be prepared accordingly ZBB technique will certainly help in this regard.

The Model Prepared by the Author in accordance with Zero-Based Budgeting (ZBB) in the Panchayati Raj System:





10. Final ranking by expert based on resource constraints, schemes below cut-off line will not be funded

Source: Model prepared By Author

VIII. Application of ZBB in Panchayati Raj :

The Panchayati Raj system in India plays a crucial role in decentralized governance, empowering local self-governments to manage resources effectively at the village level. Implementing ZBB within this framework can lead to several advantages:

- 1. Enhanced Financial Accountability:** ZBB requires justification for all expenditures, fostering transparency and accountability among local government officials. This practice can help mitigate corruption and prevent the misallocation of resources (BCG, 2021).
- 2. Improved Resource Allocation:** ZBB allows Panchayati Raj Institutions to allocate funds based on the actual needs of the community rather than relying on historical spending patterns. This approach ensures that resources are directed toward projects that provide maximum benefit to the local population.
- 3. Encouragement Of Community Participation:** The ZBB process actively involves community members, enhancing the relevance of budgetary decisions and ensuring they reflect local priorities (Hall, 1997).
- 4. Cost Control Efficiency:** By scrutinizing every expense, ZBB helps identify areas where costs can be reduced without compromising service delivery. This is particularly important in a resource-constrained environment typical of rural governance.

IX. Challenges in Implementing ZBB in Panchayati Raj

While the benefits of ZBB are significant, its implementation in the Panchayati Raj System also faces challenges:

- 1. Time incentives:** The ZBB approach is a continuous process that requires significant time investment annually, in contrast to incremental budgeting, which is easier to prepare (Deloitte, 2020).
- 2. More manpower turnover:** ZBB necessitates planning and preparation from scratch, leading to a high turnover of manpower. Many government departments often lack sufficient human resources to support this extensive process.
- 3. Lack of experienced personnel:** The scrutiny of costs and benefits at every level requires specialized training for all executives involved. Many organizations may not have the necessary experienced personnel to effectively implement ZBB .

4. **Complexity and Time Consumption:** Justifying every expense can be complex and time-consuming, particularly for local bodies with limited administrative capacity. Effective implementation of ZBB may require additional training and capacity building
5. **Bureaucratic Inertia-** Public sector employees may be accustomed to traditional budgeting methods, such as incremental budgeting, which relies on historical data. The resource-intensive nature of ZBB demands extensive data collection and justification for every expense, which bureaucracies often struggle to manage due to existing workloads and limited resources (Deloitte, 2020). Implementing ZBB effectively requires skilled personnel who understand the methodology and can critically analyze budgetary needs; many bureaucratic organizations may lack the necessary training programs or expertise, leading to resistance against adopting new budgeting techniques.
6. **Local Political Inertia** – Successful ZBB often requires unified political support. Political officials may have vested interests in certain programs or funding allocations, complicating the prioritization of spending based on ZBB principles. Due to electoral pressures, politicians might prioritize short-term gains over long-term planning. While ZBB promotes transparency and accountability in budgeting processes, local political leaders may resist this shift if they fear increased scrutiny will expose inefficiencies or mismanagement in existing programs .
7. **Resistance to Change:** Transitioning from traditional budgeting practices to ZBB can encounter resistance from officials who are used to historical budgeting methods. Effective change management strategies will be crucial in facilitating this transition.

X. Case studies

1. Nigeria

Nigeria's federal government adopted ZBB in 2016 to address chronic issues with budget implementation. A study found that ZBB significantly improved budget performance compared to traditional budgeting systems. By evaluating all programs and expenditures from scratch, ZBB helped identify redundant projects and realign resource more effectively. The findings emphasized that ZBB not only promotes performance-driven budgeting but also necessitates rigorous monitoring of budget execution at every stage (ZCU, 2016.).

2. Real-Life Example: Velpur Gram Panchayat, Telangana

Background: The Velpur Gram Panchayat, situated in the Nizamabad district of Telangana, initiated its journey by conducting an exhaustive assessment of all existing programs and expenses. This comprehensive evaluation involved engaging with community members to

identify their needs and priorities, ensuring that every proposed expenditure was aligned with local development goals.

Justification of Expenses

Each line item in the budget underwent rigorous justification under the principles of Zero-Based Budgeting. This meticulous process ensured transparency and accountability among stakeholders, fostering a culture where every expense needed clear justification for its allocation.

Community Involvement: The implementation of ZBB involved significant participation from residents through public meetings held to discuss budget proposals. These forums allowed villagers to voice their opinions and suggest modifications, thereby increasing transparency while fostering a sense of ownership among community members.

Prioritization: Using ZBB principles, the Gram Panchayat prioritized projects that directly addressed pressing local issues such as sanitation and water supply. For instance, funds were allocated to construct toilets and improve waste management systems based on their immediate relevance to public health.

Monitoring and Evaluation: Regular social audits were conducted to assess the effectiveness of funded projects. The Gram Panchayat established a committee to monitor expenditures and outcomes, ensuring that funds were utilized efficiently and for their intended purposes (Deloitte, 2020).

Revenue Generation Initiatives: To enhance financial autonomy, the Gram Panchayat explored various avenues for generating Own Source Revenues (OSR). This included levying local taxes and fees as permitted under Article 243-H of the Indian Constitution. The revenue generated was then reinvested into community development projects identified through the ZBB process (NIRDPR, 2018).

By following these steps—assessing current needs, justifying each expense, involving communities actively, prioritizing effectively, monitoring closely—the Velpur Gram Panchayat successfully implemented Zero-Based Budgeting practices which not only improved financial management but also enhanced local governance significantly (NIRDPR, 2018).

3. Bhartiya Prakritik Krishi Padhati (BPKP)- This initiative promotes **Zero Based Natural farming** and emphasizes sustainable agricultural practices while ensuring financial accountability through ZBB principles. Approximately 84,000 hectares have been covered under this scheme in Kerala, with substantial financial assistance allocated for capacity building.

In Himachal Pradesh, the **Prakritik Kheti Khushal Kisan Yojana** has been implemented to

encourage farmers to adopt ZBNF techniques. The budgeting for this scheme adheres to ZBB principles, focusing on evaluating the costs and benefits of each initiative before allocating funds.

Implementation: Training programs have been conducted at the gram panchayat level to educate farmers about ZBNF practices, which include techniques such as biomass mulching and the use of organic inputs like cow dung and urine formulations. This participatory approach ensures that budget allocations are directly linked to community needs and sustainable practices. (PIB,2021)

XI. Conclusion:

Mere empowering the Panchayats in funding and allocation of resources is not be the solution of village development of India. We cannot ignore the domination and exploitation by the higher and affluence classes of the society. Still they dominate in

Panchayats and villages directly or indirectly. In Gram Shabha they are strong enough to sanction their benefited schemes and activities. The poor and deprived class of society is not benefited of the Govt. development Programme & Schemes at Panchayat level. Zero Base Budgeting technique can help the Panchayats in this regards. To conclude the discussion, Zero Base Budgeting constitute a new look to the budget of Panchayat to curb unnecessary and unproductive expenditure. This is the time to give special emphasis to implement Zero-based Budgeting in panchayati Raj institution and intensive improvement in it to obtain the desired result. And finally the dream of village development may be achieved.

Disclaimer (Artificial intelligence)

Option 1:

Author(s) hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc.) and text-to-image generators have been used during the writing or editing of this manuscript.

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