

BENCHMARKING TOOLS FOR PRIs



A Study Report Prepared by :

ICWAI MANAGEMENT ACCOUNTING RESEARCH FOUNDATION

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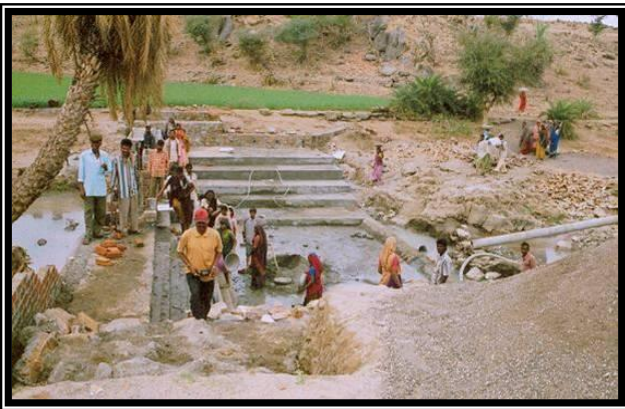
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1. Introduction

Panchayati Raj is an ancient institution which is as antique as India. In fact, it has been the backbone of Indian villages since the beginning of recorded history. Gandhiji dreamt of every village a republic under the Panchayati Raj system of local self-government administered by a council or 'Panchayat' duly elected by the people of the villages in a democratic manner. The institution of Panchayati Raj is specifically designed for rural population to take care of the problems of rural areas. It provides the administrative setup for implementation of the programmes of rural development.

The basic objective of Panchayati Raj is to evolve a system of democratic decentralization and devolution of people with a view to ensuring rapid socio-economic progress and speedier and inexpensive justice.



The word "Panchayat" literally means "assembly" of five wise and respected elders chosen and accepted by the local community for decision making on behalf of them. The objective of this format is to provide a 3-stage system of Panchayati Raj for all States with a population of over 2 million, and to hold Panchayat elections regularly in every 5 years.

The 3-tier system of Panchayati Raj consists of:

- I. Gram Panchayat - Village-level Panchayats**
- II. Panchayat Samity - Block-level Panchayats**
- III. Zilla Parisad - District-level Panchayats**

The new structure of Panchayati Raj Institution is now nearly 20 years old, since the reforms take place in the year 1992. After the Ministry of Panchayati Raj (MoPR) was created in the year 2004, the Panchayat agenda has received a much wider public attention.

This Ministry of Panchayati raj has been pursuing three most important and broad aspects of the Panchayat Agenda, which are:

- ✓ **Empowerment**
- ✓ **Enablement**
- ✓ **Accountability**

The 13th Central Finance Commission (13th CFC) award is a major milestone in the history of the Panchayati Raj. It has devolved a mechanism for the Panchayats for sharing the divisible tax pool, instead of a mere lump sum, defacto recognizing the Panchayats as the third tier of governance. This Ministry has prepared a Roadmap (2011-17) which covers key aspects of accountability, transparency and efficiency, devolution of Functions, Funds and Functionaries (3Fs), capacity building of the Panchayats and Functionaries, decentralized planning, effective implementation of Panchayat (Extension to Schedule Areas) ACT (or PESA), empowering elected Village Councils in the 6th Schedule Areas, changes in the constitutional and legal framework and some other important issues.



2. Backdrop and Objectives of the Study

The main objective of Local Bodies/Governments is to provide various services to the public with a sustainable programme delivery system. In order to assess the quantum & quality of service provided by the local bodies, there should be well established performance indicators to judge the performance analytically against their goals, objectives and targets. The need for definite performance indicators was felt by varied stakeholders of local Bodies, viz, the concerned Ministry or Department, the Finance Commissions - both Central and State, Donor agencies - External or Domestic, the Universities and Research Institutes, NGOs, Beneficiaries and public at large at various point of time and some of them might have evolved their indicators to suit their own limited purposes but that have not yet come to public domain for the sake of acceptance, knowledge and for wider uses.

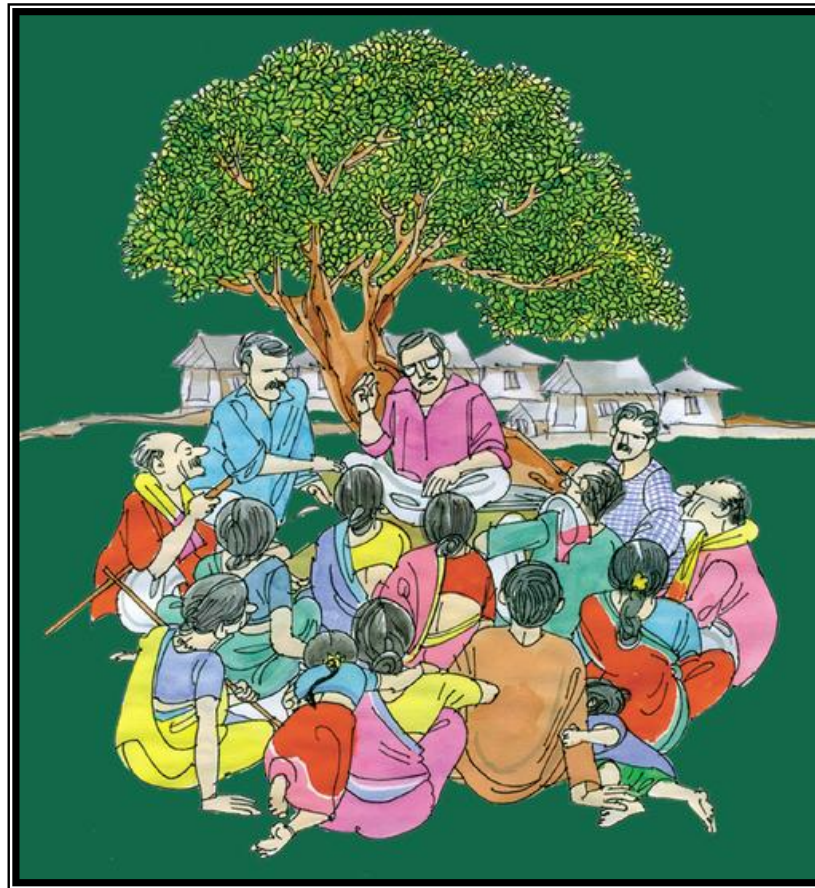
To begin with, a field study has been undertaken in seven Gram Panchayats of Birbhum district in collaboration with Rural Extension Centre, Viswa-Bharati University.

We have formulated various ratios representing the overall performance of the PRIs to initiate benchmarking process. The ratios will give an idea about the performance of local bodies in the light of expectations of stakeholders. This will, at the same time, facilitate the inter-unit and intra-unit comparative and comprehensive assessment of various functions of local self Governments functioning under uniform or nearly similar situation. Moreover, on audit side, the ratio analysis will strengthen the audit objections and will certainly add value to the Audit Reports.

The primary objective of the study is to provide benchmarking tools of PRIs through the linkage between the input and output. The inputs in regards Gram Panchayat may be the sources of fund while the outputs may be the asset/benefits/utility created with other improvements made in the socio-economic life of the inhabitants. Our work is primarily based on the financial aspects; we would rather concentrate on the financial parameters which would give an overall picture about the performance and efficiency of the Gram Panchayats.



The secondary objective is to provide the roadmap by which a particular Gram Panchayat can improve its efficiency and thus reaches to the coveted goal of becoming the most efficient Gram Panchayat through optimization of resources.



3. A Brief Overview of Birbhum District

Birbhum district is an administrative unit in the Indian state of West Bengal. It is the northernmost district of Burdwan division—one of the three administrative divisions of West Bengal. The district headquarters is located at Suri. Jamtara, Dumka and Pakur districts of the state of Jharkhand lie at the western border of this district, whereas the border in other directions is covered by the districts of Bardhaman and Murshidabad of West Bengal.

Often called "*The land of red soil*", Birbhum is noted for its topography and its cultural heritage which is unique and is somewhat different from that of the other districts in West Bengal. The western part of Birbhum is a bushy region, a part of the Chhota Nagpur Plateau. This region gradually merges with the fertile alluvial farmlands in the east. This district saw many cultural and religious movements in history. The Visva Bharati University at Santiniketan, established by Rabindranath Tagore, is one of the places Birbhum is internationally renowned for. Many festivals are celebrated in this culturally rich district, including the notable Poush Mela.

Birbhum is primarily an agricultural district with around 75% of the population being dependent on agriculture. Principal industries of the district include cotton and silk harvesting and weaving, rice and oilseed milling, lac harvesting, stone mining and metalware and pottery manufacture. Bakreshwar Thermal Power Station is the only heavy industry in the district.

District Statistics (2011-2012)

Blocks	:	19
Gram Panchayat	:	169
Village	:	2117
Habitations	:	3797 [SC-1452 (38.24%), ST-429 (11.30%), Others-1916 (50.46%)]
Rural Population (in Lakhs)	:	34.34 [SC-10.45 (30.44%), ST-2.50 (7.27%) GEN- 21.39(62.29%)]
Conv. Population (in Lakhs)	:	32.45 [SC- 9.87(94.46%), ST- 2.35 (94.10%), GEN- 20.25 (94.69%)]

Chart No. I:

Map of Birbhum District indicating the Gram Panchayats visited for the Field Study during 6th September to 12th September 2012

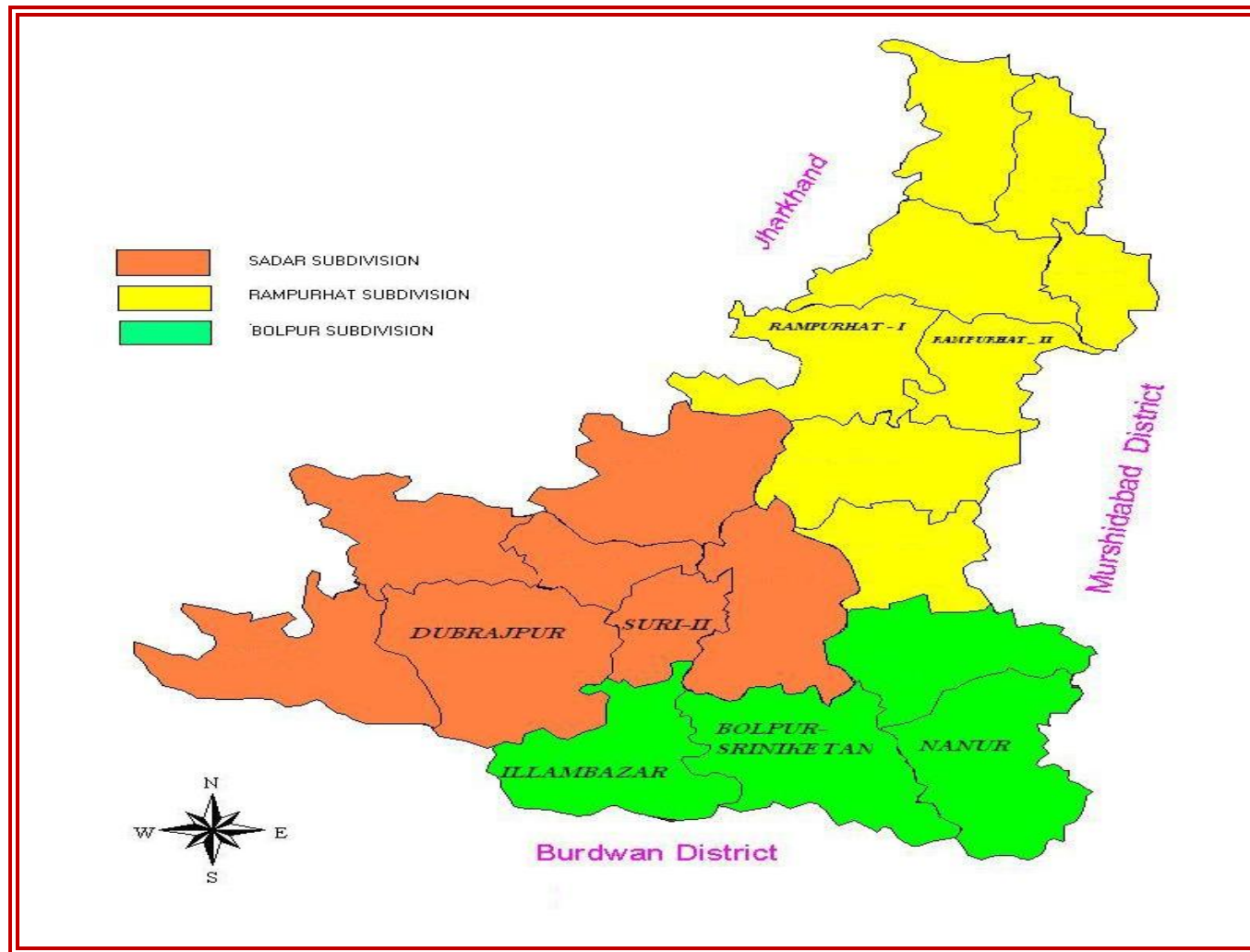


Chart No. II:

Gram Panchayats of Birbhum District visited during Field Study

SL.No	Gram Panchayat	Block
1.	BAHIRI-PANCHSHOWA	BOLPUR-SRINIKETAN
2.	ILLAMBAZAR	ILLAMBAZAR
3.	ABINASHPUR	SURI-II
4.	DAKHALBATI	RAMPURHAT-I
5.	KIRNAHAR-I	NANUR
6.	PADUMA	DUBRAJPUR
7.	KALUHA	RAMPURHAT-II

Note: The above Gram Panchayats were visited and information was collected during our pilot field survey conducted during 6th September to 12th September 2012.

4. A Brief Profile of the Gram Panchayats of Birbhum district Visited

4.1 BAHIRI-PANCHSHOWA Gram Panchayat

Chart No. III: Brief Profile of BAHIRI-PANCHSHOWA Gram Panchayat

Total Population (01/04/2011)	SC – 8436	ST - 2282	GEN-11500
Total Population (Covered)	SC – 8436	ST - 2282	GEN-11500
No Of Households (01/04/2011)	0		
No Of Cattles (01/04/2011)	7716		
No Of Existing Source/Delivery Point/Stand Post	15		
No Of Safe Source/Delivery Point/Stand Post	15		
Water Supply Coverage Status (As On 01/04/2011)	Total Habitation: 20		
	Partial Covered Habitation:0- (0.00 %)		
	Fully Covered Habitation : 20		
No Of Schemes	PWS – 0	Hand Pump – 15	Others – 0

4.2

ILLAMBAZAR Gram Panchayat

Chart No. IV:

Brief Profile of ILLAMBAZAR Gram Panchayat

Total Population (01/04/2011)	SC – 12184	ST – 6490	GEN-17209
Total Population (Covered)	SC – 12184	ST - 6490	GEN-17209
No Of Households (01/04/2011)	0		
No Of Cattles (01/04/2011)	18870		
No Of Existing Source/Delivery Point/Stand Post	46		
No Of Safe Source/Delivery Point/Stand Post	46		
Water Supply Coverage Status (As On 01/04/2011)	Total Habitation: 38		
	Partial Covered Habitation:0- (0.00 %)		
	Fully Covered Habitation : 38		
No Of Schemes	PWS – 1	Hand Pump – 19	Others – 0

4.3 ABINASHPUR Gram Panchayat

Chart No. V: Brief Profile of ABINASHPUR Gram Panchayat

Total Population (01/04/2011)	SC – 4832	ST - 4192	GEN-6992
Total Population (Covered)	SC – 4717	ST - 4149	GEN-6703
No Of Households (01/04/2011)	0		
No Of Cattles (01/04/2011)	10388		
No Of Existing Source/Delivery Point/Stand Post	11		
No Of Safe Source/Delivery Point/Stand Post	11		
Water Supply Coverage Status (As On 01/04/2011)	Total Habitation: 25		
	Partial Covered Habitation:1- (4.00 %)		
	Fully Covered Habitation : 24		
No Of Schemes	PWS – 0	Hand Pump – 11	Others – 0

4.4

DAKHALBATI Gram Panchayat**Chart No. VI:****Brief Profile of DAKHALBATI Gram Panchayat**

Total Population (01/04/2011)	SC – 9557	ST - 82	GEN-17969
Total Population (Covered)	SC – 9557	ST - 82	GEN-17969
No Of Households (01/04/2011)	0		
No Of Cattles (01/04/2011)	8882		
No Of Existing Source/Delivery Point/Stand Post	5		
No Of Safe Source/Delivery Point/Stand Post	5		
Water Supply Coverage Status (As On 01/04/2011)	Total Habitation: 22		
	Partial Covered Habitation:0- (0.00 %)		
	Fully Covered Habitation : 22		
No Of Schemes	PWS – 0	Hand Pump – 5	Others – 0

4.5 KIRNAHAR-I Gram Panchayat

Chart No. VII: Brief Profile of KIRNAHAR-I Gram Panchayat

Total Population (01/04/2011)	SC – 6155	ST - 122	GEN-12916
Total Population (Covered)	SC – 6155	ST - 122	GEN-12916
No Of Households (01/04/2011)	0		
No Of Cattles (01/04/2011)	5893		
No Of Existing Source/Delivery Point/Stand Post	22		
No Of Safe Source/Delivery Point/Stand Post	22		
Water Supply Coverage Status (As On 01/04/2011)	Total Habitation: 10		
	Partial Covered Habitation:0- (0.00 %)		
	Fully Covered Habitation : 10		
No Of Schemes	PWS – 0	Hand Pump – 22	Others – 0

4.6 PADUMA Gram Panchayat

Chart No. VIII:

Brief Profile of PADUMA Gram Panchayat

Total Population (01/04/2011)	SC – 8522	ST - 4238	GEN-10713
Total Population (Covered)	SC – 8522	ST - 4328	GEN-10713
No Of Households (01/04/2011)	0		
No Of Cattles (01/04/2011)	4730		
No Of Existing Source/Delivery Point/Stand Post	56		
No Of Safe Source/Delivery Point/Stand Post	56		
Water Supply Coverage Status (As On 01/04/2011)	Total Habitation: 77		
	Partial Covered Habitation:0- (0.00 %)		
	Fully Covered Habitation : 77		
No Of Schemes	PWS – 0	Hand Pump – 56	Others – 0

4.7 KALUHA Gram Panchayat

Chart No. IX:

Brief Profile of KALUHA Gram Panchayat

Total Population (01/04/2011)	SC – 8046	ST - 18	GEN-18534
Total Population (Covered)	SC – 8046	ST - 18	GEN-18534
No Of Households (01/04/2011)	0		
No Of Cattles (01/04/2011)	9074		
No Of Existing Source/Delivery Point/Stand Post	5		
No Of Safe Source/Delivery Point/Stand Post	5		
Water Supply Coverage Status (As On 01/04/2011)	Total Habitation: 18		
	Partial Covered Habitation:0- (0.00 %)		
	Fully Covered Habitation : 18		
No Of Schemes	PWS – 0	Hand Pump – 5	Others – 0

5. Funds

Zilla Panchayat receives funds from the state government and the central government for running the administration and implementation of different development schemes. The funds received can be classified into

- ✓ **Plan Funds**
- ✓ **Non-Plan Funds**
- ✓ **Extra Budgetary Resources**

Plan funds for state schemes and non-plan funds are released in a monthly basis to zilla panchayat, drawn and kept in a specially created zilla panchayat fund. The funds for centrally and centrally sponsored schemes are usually released on quarterly or on half yearly basis. For the zilla panchayat schemes, the ZP re-releases the funds to the implementing departments. For the implementation of taluk panchayat and gram panchayat schemes, funds are released to them by ZP.



5.1 *Plan Funds*

These funds are received both from state and central government for execution of development schemes and creation and maintenance of new infrastructure. The execution of central and centrally sponsored schemes is to be executed within the plan budget. This includes the funds under development schemes like JGSY, IAY, WGDP, and SGSY which in some other states are executed by the DRDAs.

Similarly, the execution of Special component plan (SCP) for welfare of scheduled castes and Tribal sub plan for welfare of scheduled tribes are included in this budget. The operation and maintenance of schools, hostels and

residential schools which are newly created, is also look after under the plan budget. Execution of new works under water supply, minor irrigation, and roads are also taken care of under plan funds. The financial allocation in respect of centrally & central sponsored schemes to the overall state plan support for the district is fixed by the government on the basis of:

- **Population**
- **Backwardness, as determined by number of specified criteria**

5.2 Non –Plan Funds

Non-plan budget is provided for the committed expenditure for different institutions within zilla panchayat and maintaining infrastructure created since inception. About 75% of non plan allocation goes towards salaries of personnel working under different departments, the bulk of it being that of teachers in education department. Apart from salaries, the maintenance of roads, irrigation tanks, certain buildings, maintenance and feeding charges for non plan hostels, residential schools are also included in this budget. Some amount is also earmarked for purchase of drugs for rural health institutions.



5.3 Extra Budgetary Resources

Unlike plan and non plan funds, which are determined at the beginning of the year, the extra budgetary resources are released by the state government and other agencies for execution of their schemes depending on fund availability at their end. Prominent among extra budgetary resources are funds for implementation of rural housing schemes like Ashraya, Dr.Ambedkar housing, Rural sanitation, and state sector funds for school room construction and repairs.

6. Gram Panchayat Management System (GPMS)

It is a part of the e-Governance initiatives of the Panchayats & Rural Development Department of the Government of West Bengal, focused to Gram Panchayats and the institution closest to the common people. The prime focus of the software is to standardize the accounting system of the PRIs and to make account keeping easy, transparent and comfortable to the users. Double Entry Cash Basis accounting system is followed in the software. GPMS also helps the Gram Panchayats in rendering a number of citizen centric services viz., issue of Birth & Death Certificates, Assessment of Tax on Land and Buildings, Issue of Trade Certificates etc.

GPMS was first introduced in the year 2003 at Bilkanda-II Gram Panchayat under Barrackpur-II Panchayat Samiti in the District of North 24 Parganas. Since then, the process of implementation has come a long way. All the Districts in



West Bengal now have considerable numbers of Gram Panchayats using the software on a regular basis. As a direct consequence, improvements, both qualitative and quantitative, in Gram Panchayat Accounting are now clearly visible. The immense possibilities with digitized accounting data are now being explored by the Department.

This website was designed as a part of the management initiatives for running of GPMS in the State. Apart from helping the Department, it also enables the District and Block level authorities to keep themselves informed of the status of running of GPMS in their respective jurisdictions and take administrative decisions based on such information. It is also open for

public in general, especially, for people who are interested in electronic Governance.

To make the accounting in Gram Panchayats even more transparent, monthly statements of accounts (Form 26) have also been made available at the website. The concerned Gram Panchayats themselves upload these reports directly to the website. Efforts are on to make the audit reports also available for public viewing.

7. Analysis & Benchmarking of PRI Performance

Table No. I:**Availability of Documents at the Gram Panchayats visited during the Field Visit**

Sl. No	Particulars	Gram Panchayats						
		Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
1	GPMS Implementation	YES	YES	YES	YES	YES	YES	YES
2	Asset Register	YES	YES	YES	YES	YES	YES	YES
3	Asset Valuation	NO	NO	NO	NO	NO	NO	No
4	Balance Sheet	NO	NO	NO	NO	NO	NO	No
5	Separate Panchayat Profile	YES	YES	YES	YES	NO	NO	No
6	Work Completion Certificate	YES	NA	YES	YES	YES	NA	NA

Table No. II:**Percentage of Utilization of Fund for the period 2011-2012**

Sl. No	Particulars	Gram Panchayats						
		Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
1	NREGS	99.775	99.995	99.893	99.593	99.960	99.981	99.987
2	BRGF	79.480	44.915	50.839	71.745	36.388	96.778	48.135
3	SSK	-	97.940	-	-	-	-	-
4	IAY	-	-	86.631	-	100.000	-	-
5	SGSY	-	100.000	100.000	58.650	70.418	82.634	100.000
6	NRHM(CHCMI)	15.345	92.390	53.216	-	50.000	93.736	58.479
7	IGNOAPS	-	-	83.627	-	-	-	100.000
8	13th FC	98.319	76.579	79.814	80.513	99.967	97.393	65.240
9	12th FC	-	100.000	100.000	-	-	-	-
10	2nd STATE FC	-	100.000	100.000	7.599	-	-	-
11	3rd SFC	96.074	80.032	96.571	77.744	58.083	97.772	80.860
12	G.P STAFF SALARY	100.000	98.990	97.106	98.451	100.000	100.000	100.000
13	ISGP	99.768	73.622	66.558	63.844	75.906	99.727	31.472
14	SAHAY	58.525	89.905	66.156	99.573	88.017	74.996	100.000
15	Own Fund	46.665	69.431	73.167	87.886	92.895	77.000	90.896

Chart No. X (a):

Bar diagrams of Percentage of Utilization of Fund for the period 2011-2012

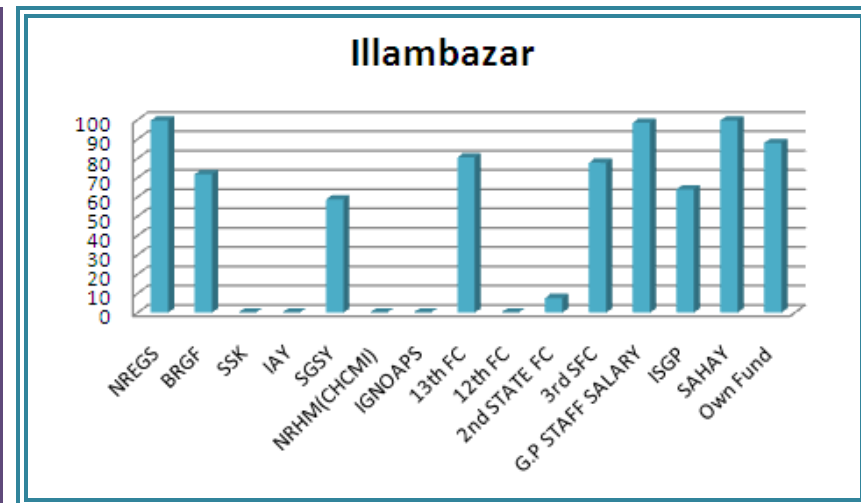
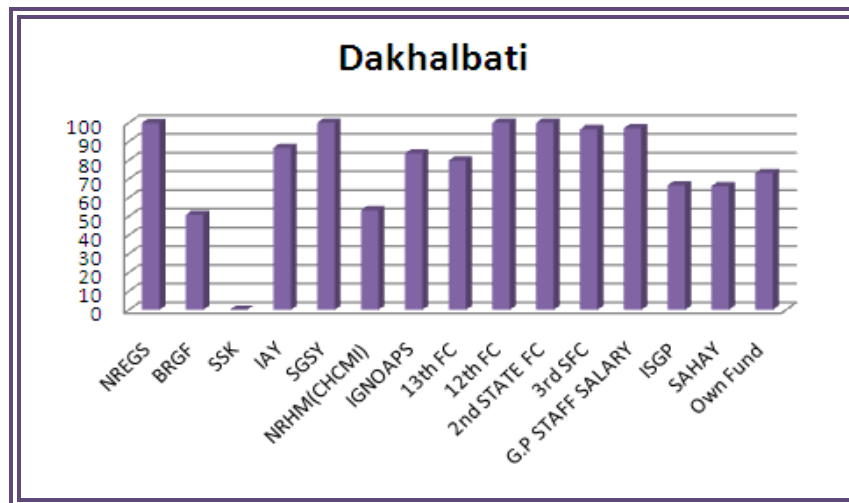
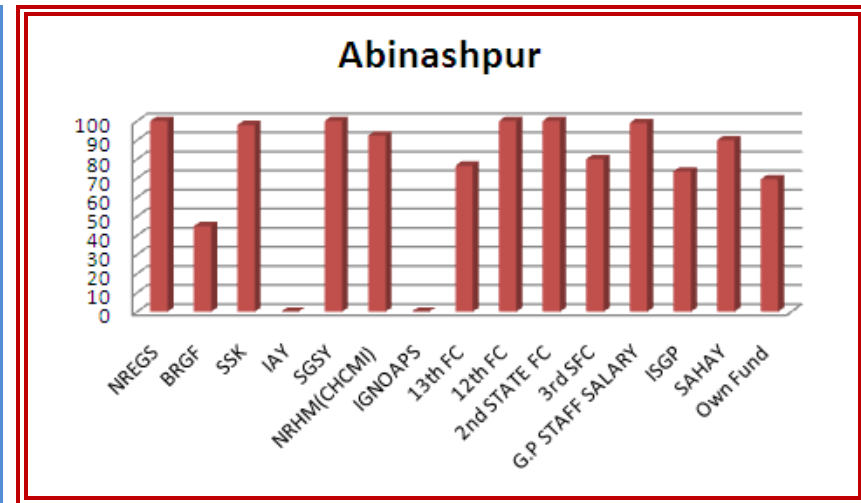
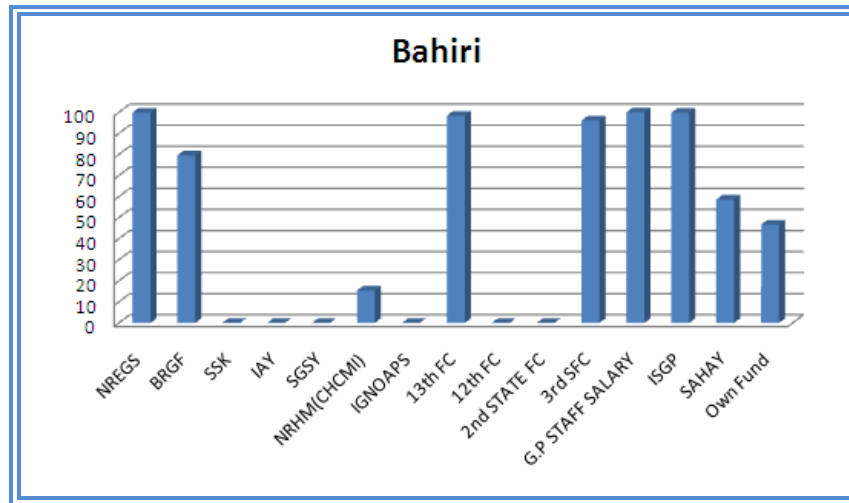


Chart No. X (b):

Bar diagrams of Percentage of Utilization of Fund for the period 2011-2012

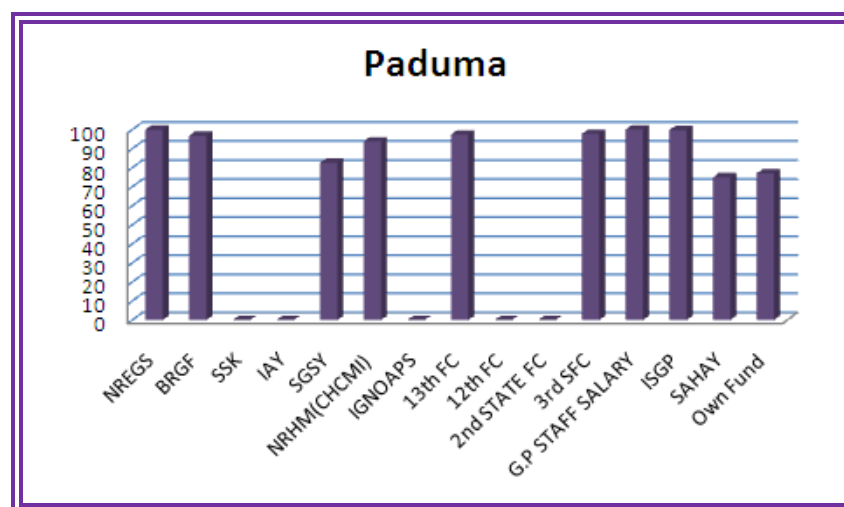
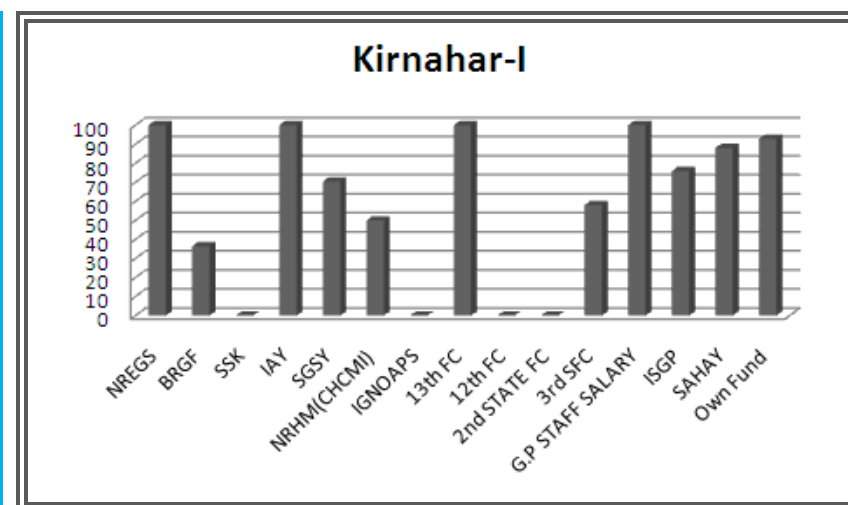
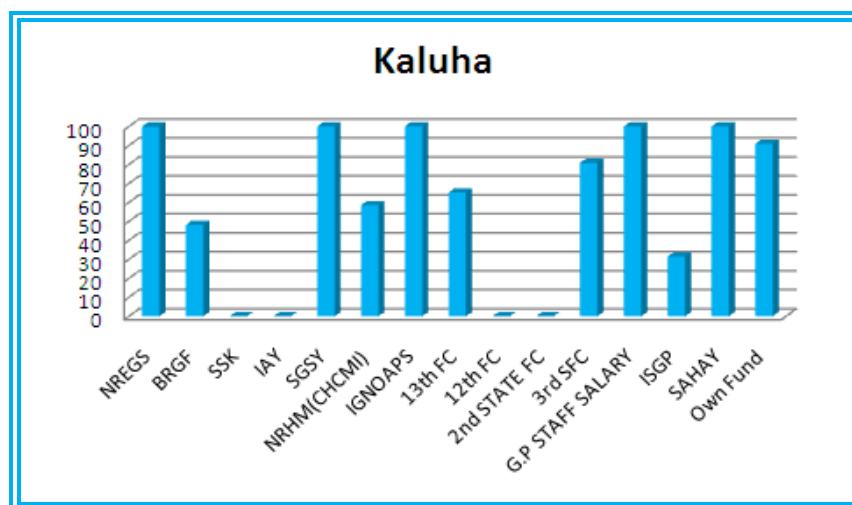


Table No. III:**Per Capita Utilization of Fund for the period 2011-2012*****In Rupees***

Sl. No	Particulars	Gram Panchayats						
		Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
Total Population as on 01-04-2011		22218	16016	27608	35883	19193	23473	26598
1	NREGS	1818.360	1240.134	550.212	476.801	630.998	2118.627	563.747
2	BRGF	65.859	32.766	34.323	50.295	16.531	70.153	33.522
3	SSK	-	18.957	-	-	-	-	-
4	IAY	-	-	1.902	-	0.756	-	-
5	SGSY	-	0.827	0.837	0.178	1.684	0.515	0.605
6	NRHM(CHCMI)	2.520	4.714	4.688	-	5.210	16.096	2.767
7	IGNOAPS	-	-	1.014	-	-	-	0.006
8	13 th FC	57.613	43.172	39.978	29.206	42.350	45.443	33.619
9	12 th FC	-	0.160	1.024	-	-	-	-
10	2 nd STATE FC	-	0.609	0.165	-	-	-	-
11	3 rd SFC	67.831	29.102	52.978	46.560	23.813	32.375	48.303
12	G.P STAFF SALARY	63.354	77.816	51.231	8.453	79.518	52.417	43.725
13	ISGP	128.417	52.290	19.781	69.900	81.013	92.240	9.354
14	SAHAY	1.586	4.597	6.898	24.112	18.260	1.250	0.002
15	Own Fund	13.830	13.923	24.645	794.299	44.106	22.444	7.553
	TOTAL (Amount)	2219.37	1519.067	789.676	1499.804	944.239	2451.56	743.203

N.B. NREGS & IAY have been calculated on the basis of No of Job Card Holders & No of Persons below Poverty Line respectively

Table No IV:**Expenditure per person***

Particulars	Gram Panchayats						
	Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
Job Card Holders	5676	3173	4324	5784	2412	4263	4155
NREGS	7117.745	6259.686	3403.159	2957.998	5021.039	11665.619	3608.796

Job card issued: <http://164.100.112.66/netnrega/writereaddata/state out/>

(Formula used: Total Expenditure in NREGS/ No of Job Card Holders)

*person means no of job card holders

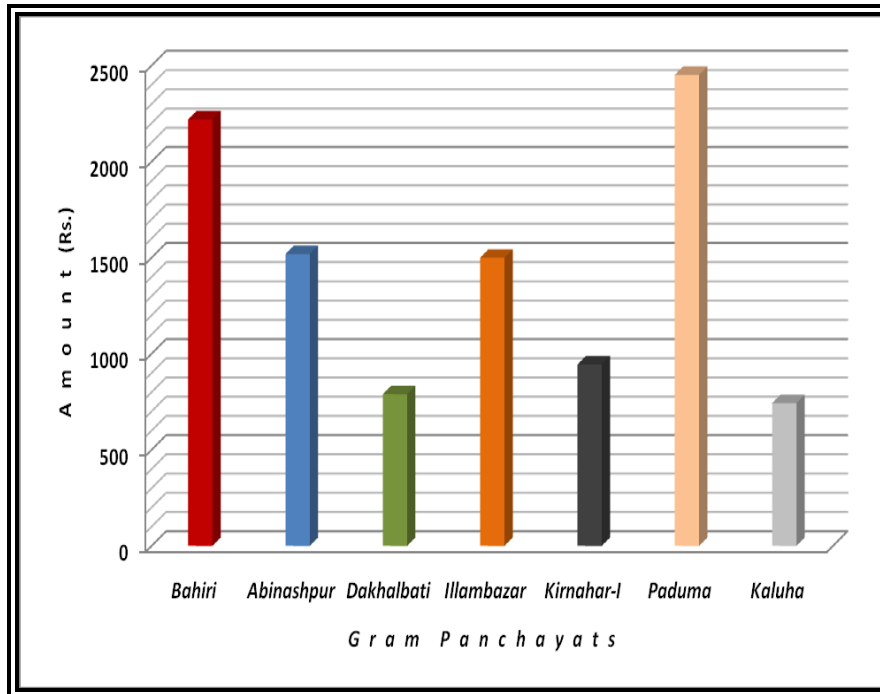
Due to inadequate data we are unable to calculate the expenditure per person (persons means “persons below poverty line”) in case of IAY

(Formula to be used: Total Expenditure in IAY/ No of Persons below Poverty Line)

Chart No. XI:

Per Capita Utilization of Fund for the period 2011-2012

Bar Diagram



Pie Chart

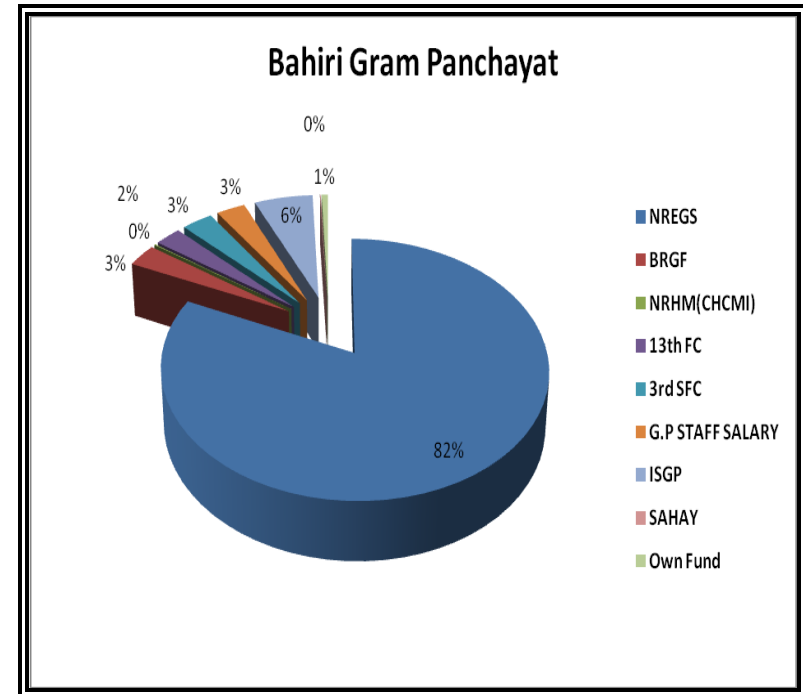


Table No V:**Per Capita Fund Received for the period 2011-2012*****In Rupees***

Sl. No	Particulars	Gram Panchayats						
		Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
Total Population as on 01-04-2011		22218	16016	27608	35883	19193	23473	26598
1	NREGS	1808.924	1097.840	549.459	457.866	616.208	2118.903	563.477
2	BRGF	71.230	72.652	62.591	34.939	44.490	69.931	59.777
3	SSK	-	19.356	-	-	-	-	-
4	IAY	-	-	0.055	0.002	0.017	-	-
5	SGSY	-	0.624	0.837	0.279	1.440	0.426	0.376
6	NRHM(CHCMI)	5.851	5.051	0.853	-	10.420	6.104	3.760
7	IGNOAPS	-	-	0.048	-	-	-	0.005
8	13th FC	48.608	46.911	36.366	36.226	34.345	42.173	39.095
9	12th FC	-	0.160	-	0.017	-	-	-
10	2nd STATE FC	-	0.193	-	0.004	-	-	-
11	3rd SFC	40.594	36.184	27.784	59.889	26.692	32.463	30.566
12	G.P STAFF SALARY	63.354	77.816	51.231	8.503	79.518	52.417	43.725
13	ISGP	89.032	70.610	29.721	71.710	71.137	74.144	29.722
14	SAHAY	0.720	5.113	10.344	16.499	16.331	1.667	0.002
15	Own Fund	23.787	14.004	29.299	755.350	36.779	19.498	5.760
	TOTAL (Amount)	2152.1	1446.514	798.588	1441.284	937.377	2417.726	776.265

Chart No. XII:

Per Capita fund Received for the period 2011-2012

Bar Diagram

Pie Chart

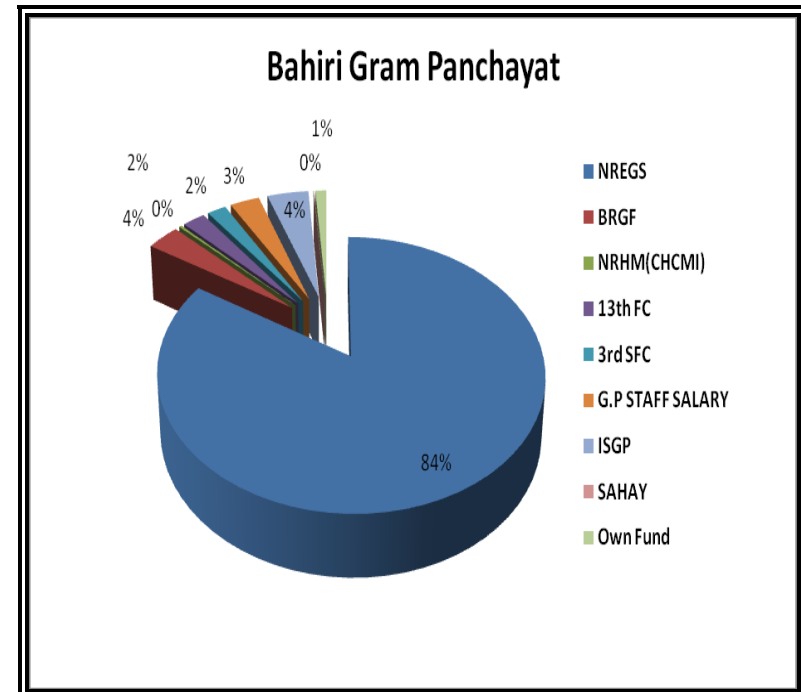
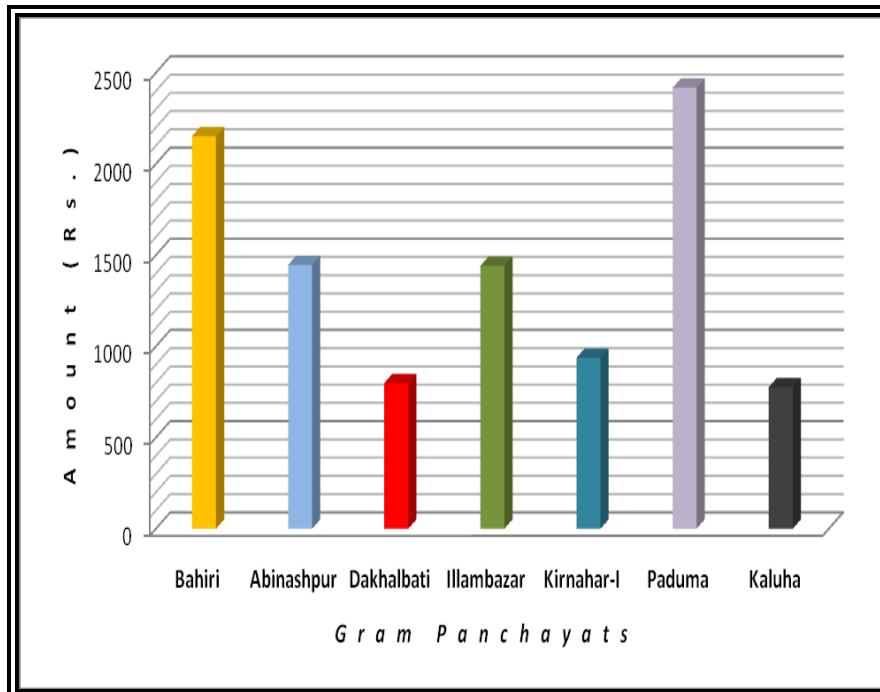


Table No VI:**Population Pressure on the Assets (PPA)**

Parameters	Gram Panchayats						
	Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
Total Populations	22218	16016	27608	35883	19193	23473	26598
No. of Health Centres	5	7	4	NA	NA	NA	NA
Roads constructed (km)	100	50	NA	NA	NA	NA	NA
No. of Tube wells	268	11	337	NA	NA	NA	NA
PPA	1.57	1.34	-	-	-	-	-

$$\text{PPA} = \frac{W * (P/H) + W * (P/R) + W * (P/N)}{1000}$$

PPA = Population Pressure on the Assets

W = Equal weightage is given to all assets. We have fixed the value of 'W' at 0.33

P = Population

H = Health Centre

R = Roads const.

N = Tube Well

- In case of Population Pressure on the Assets (PPA), instead of calculating on the basis of total population , total no of student may be considered
- We may consider the pipeline water also along with Tube Well
- Sanitation may also be considered as an additional parameter in the PPA formula
- PPA may be calculated individually instead of combining different parameters

Although the suggestions are much relevant, we could not be able to incorporate these recommendations in this report due to inadequate data and shortage of time. Furthermore, we have to visit again those Gram Panchayats in Birbhum Distric to obtainthe required dats.

Table No VII:**Dependency Ratio (DR)**

Particulars	Gram Panchayats						
	Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
13th FC	1301938.00	902917.00	1382845.00	1301653.00	813098.00	1095244.00	1370636.00
3rd SFC	1568650.00	582379.00	1514535.00	2148994.00	786872.00	777250.00	1588894.00
Own Fund	658461.71	321163.73	929925.09	32430488.15	911277.00	684208.44	221027.82
Salary	1407610.00	1259011.00	1456538.00	119135.00	1526189.00	1230388.00	1162995.00
Honorarium	86230.00	59314.00	29400.00	0.00	27500.00	130190.00	0.00
Total	5022889.71	3124784.73	5313243.09	36000270.15	4064936.00	3917280.44	4343552.82
Own Fund	658461.71	321163.73	929925.09	32430488.15	911277.00	684208.44	221027.82
DR	13.11	10.28	17.50	90.08	22.42	17.47	5.09

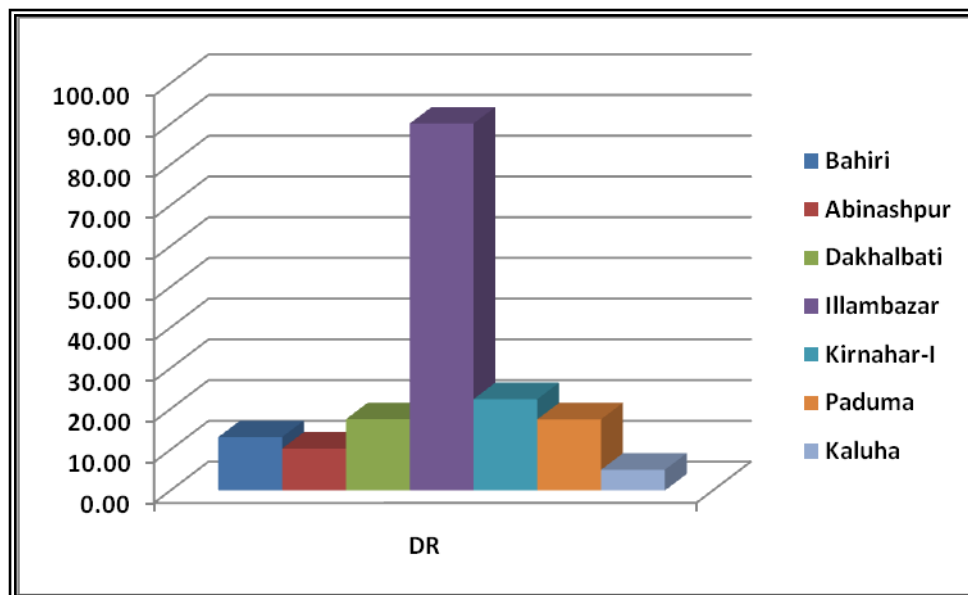


Table No VIII (a):**Gram Panchayat wise Allocation of Central, State & Other Fund*****In Rupees***

	Bahiri				Abinashpur				Dakhalbati			
Funds	Central	State	Others	Total	Central	State	Others	Total	Central	State	Others	Total
MGNREGA	40491605.79	-	-	40491605.79	19862959.65	-	-	19862959.65	15206536.00	-	-	15206536.00
13thFC	1301938.00	-	-	1301938.00	902917.00	-	-	902917.00	1382845.00	-	-	1382845.00
BRGF	1841021.00	-	-	1841021.00	1168368.96	-	-	1168368.96	1863922.00	-	-	1863922.00
3rd SFC	-	1568650.00	-	1568650.00	-	9754.46	-	9754.46	-	1514535.00	-	1514535.00
Sahay	-	60200.00	-	60200.00	-	81890.00	-	81890.00	-	287848.00	-	287848.00
CHCMI	-	364949.00	-	364949.00	-	81719.00	-	81719.00	-	243220.00	-	243220.00
IAY	4201.50	1400.50	-	5602.00	-	-	-	-	45451.50	15150.50	-	60602.00
IGNOAPS	6639.70	6639.70	-	13279.40	-	-	-	-	16741.00	16741.00	-	33482.00
SGSY	-	6707.00	-	6707.00	-	13250.00	-	13250.00	-	23095.00	-	23095.00
ISGP	-	-	2859802	2859802.00	-	-	1137524	1137524.00	-	-	820526	820526.00
SRD	-	-	81480	81480.00	-	-	3131	3131.00	-	-	-	-
Total	43645405.99	2008546.2	2941282	48595234.19	21934245.61	186613.46	1140655	23261514.07	18515495.5	2100589.5	820526	21436611

Table No VIII (b):**Gram Panchayat wise Allocation of Central, State & Other Fund*****In Rupees***

	Ilambazar				Kirnahar-I				Paduma			
Funds	Central	State	Others	Total	Central	State	Others	Total	Central	State	Others	Total
MGNREGA	17178920.00	-	-	17178920.00	12115611.00	-	-	12115611.00	49739948.00	-	-	49739948.00
13thFC	1301653.00	-	-	1301653.00	813098.00	-	-	813098.00	1095244.00	-	-	1095244.00
BRGF	2515524.00	-	-	2515524.00	871909.00	-	-	871909.00	1701538.00	-	-	1701538.00
3rd SFC	-	2148994.00	-	2148994.00	-	786872.00	-	786872.00	-	777250.00	-	777250.00
Sahay	-	868917.00	-	868917.00	-	398178.00	-	398178.00	-	39130.00	-	39130.00
CHCMI	-	9500.00	-	9500.00	-	200000.00	-	200000.00	-	403072.00	-	403072.00
IAY	1189.50	396.50	-	1586.00	10883.25	3627.75	-	14511.00	-	0.00	-	-
IGNOAPS	-	-	-	-	-	-	-	-	-	0.00	-	-
SGSY	-	10919.00	-	10919.00	-	45910.00	-	45910.00	-	14626.00	-	14626.00
ISGP	-	-	3928664	3928664.00	-	-	2048436	2048436.00	-	-	2171072	2171072.00
SRD	-	-	543847	543847.00	-	-	-	-	-	-	547518	547518.00
Total	20997286.5	3038726.5	4472511	28508524	13811501.25	1434587.75	2048436	17294525	52536730	1234078	2718590	56489398

Table No VIII (c):

Gram Panchayat wise Allocation of Central, State & Other Fund

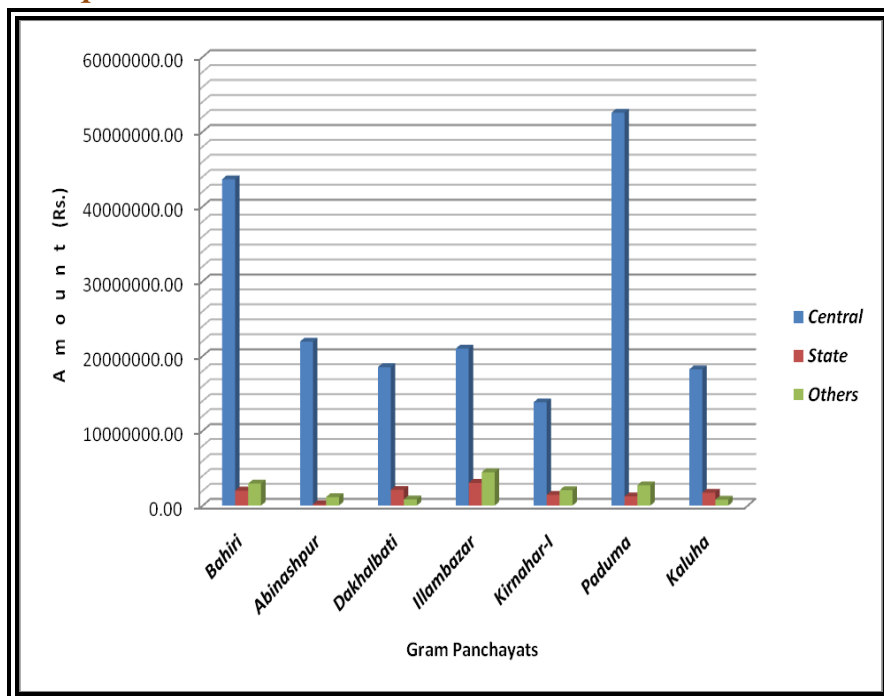
In Rupees

Funds	Kaluha			
	Central	State	Others	Total
MGNREGA	14996469.00	-	-	14996469.00
13thFC	1370636.00	-	-	1370636.00
BRGF	1852317.00	-	-	1852317.00
3rd SFC	-	1588894.00	-	1588894.00
Sahay	-	66.00	-	66.00
CHCMI	-	125853.00	-	125853.00
IAY	-	0.00	-	-
IGNOAPS	80.50	80.50	-	161.00
SGSY	-	16082.00	-	16082.00
ISGP	-	-	790549	790549.00
SRD	-	-	254	254.00
Total	18219502.5	1730975.5	790803	20741281

Chart No. XIII:

Bar Diagram of Allocation of Gram Panchayat wise Central, State & Other Fund

In Rupees



In Percentage

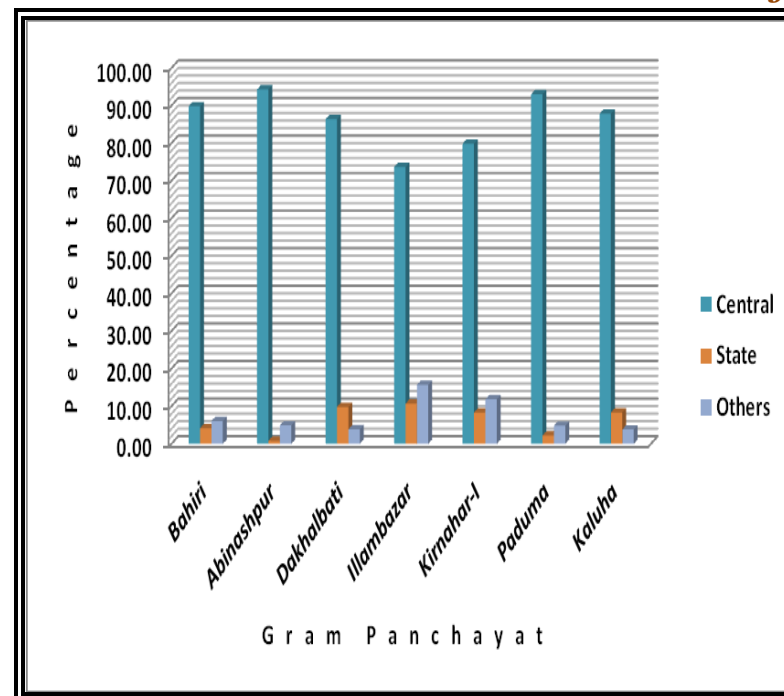


Table No IX: Percentage of Individual Tied fund expenditure in respect of total expenditure (Tied Fund)

Particulars	Gram Panchayats						
	Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
NREGS	81.26	79.60	68.07	30.90	65.58	81.14	74.20
BRGF	2.943	2.10	4.25	3.26	1.72	2.69	4.41
SGSY	0.000	0.05	0.10	0.01	0.18	0.02	0.08
NRHM(CHCMI)	0.113	0.30	0.58	0.000	0.54	0.62	0.36
12th FC	0.000	0.01	0.13	0.000	0.000	0.000	0.000
2nd STATE FC	0.000	0.04	0.02	0.000	0.000	0.000	0.000
G.P STAFF SALARY	2.831	4.99	6.34	0.55	8.26	2.01	5.75
ISGP	5.739	3.36	2.45	4.53	8.42	3.53	1.23
SAHAY	0.071	0.30	0.85	1.56	1.90	0.05	0.000

Table No X: Percentage of Individual Untied Fund expenditure in respect of total expenditure (Untied Fund)

Particulars	Gram Panchayats						
	Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
13th FC	2.575	2.77	4.95	1.89	4.40	1.74	4.42
3rd SFC	3.031	1.87	6.55	3.02	2.47	1.24	6.36
Own Fund	0.618	0.89	3.05	51.47	4.58	0.86	0.99

Percentage of Individual Tied Fund wise expenditure in respect of total expenditure has been calculated on the basis of Tied & Untied fund separately

Table No XI: Percentage of Individual Tied Fund received in respect of total fund (Tied Fund)

Particulars	Gram Panchayats						
	Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
NREGS	83.25	73.93	58.46	31.25	64.46	83.36	72.46
BRGF	3.28	4.89	6.66	2.38	4.65	2.75	7.69
SSK	0.000	1.30	0.000	0.000	0.000	0.000	0.000
IAY	0.000	0.000	0.01	0.000	0.000	0.000	0.000
SGSY	0.000	0.04	0.09	0.02	0.15	0.02	0.05
NRHM(CHCMI)	0.27	0.34	0.09	0.000	1.09	0.24	0.48
IGNOAPS	0.000	0.000	0.01	0.000	0.000	0.000	0.000
12th FC	0.000	0.01	0.000	0.000	0.000	0.000	0.000
2nd STATE FC	0.000	0.01	0.000	0.000	0.000	0.000	0.000
G.P STAFF SALARY	2.916	5.24	5.45	0.58	8.32	2.06	5.62
ISGP	4.097	4.75	3.16	4.89	7.44	2.92	3.82
SAHAY	0.033	0.34	1.10	1.13	1.71	0.07	0.000

Table No XII: Percentage of Individual Untied Fund received in respect of total fund (Untied Fund)

Particulars	Gram Panchayats						
	Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
13th FC	2.237	3.16	3.87	2.47	3.59	1.66	5.03
3rd SFC	1.868	2.44	2.96	4.09	2.79	1.28	3.93
Own Fund	1.09	0.94	3.12	51.55	3.85	0.77	0.74

Percentage of Individual Tied Fund wise receipt in respect of total receipt has been calculated on the basis of Tied & Untied fund separately

Table No XIII: **Percentage of Individual fund wise expenditure in respect of total fund (Tied Fund) excluding NREGS**

Sl. No	Particulars	Gram Panchayats						
		Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
1	BRGF	15.71	10.31	13.30	4.72	4.99	14.24	17.10
2	SGSY	0.000	0.26	0.32	0.02	0.51	0.10	0.31
3	NRHM(CHCMI)	0.60	1.48	1.82	0.000	1.57	3.27	1.41
4	12th FC	0.000	0.05	0.397	0.000	0.000	0.000	0.000
5	2nd STATE FC	0.000	0.19	0.064	0.000	0.000	0.000	0.000
6	G.P STAFF SALARY	15.110	24.49	19.85	0.31	24.01	10.64	22.30
7	ISGP	30.627	16.45	7.67	6.55	24.46	18.73	4.77
8	SAHAY	0.378	1.45	2.67	2.26	5.51	0.25	0.000

Table No XIV: **Percentage of Individual fund received in respect of total fund (Tied Fund) excluding NREGS**

Sl. No	Particulars	Gram Panchayats						
		Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
1	BRGF	19.57	18.76	16.03	3.46	13.09	16.53	27.91
2	SSK	0.000	5.00	0.000	0.000	0.000	0.000	0.000
3	IAY	0.000	0.000	0.01	0.000	0.000	0.000	0.000
4	SGSY	0.000	0.16	0.21	0.03	0.42	0.10	0.18
5	NRHM(CHCMI)	1.61	1.30	0.22	0.000	3.07	1.44	1.76
6	IGNOAPS	0.000	0.000	0.01	0.000	0.000	0.000	0.000
8	12th FC	0.000	0.04	0.000	0.000	0.000	0.000	0.000
9	2nd STATE FC	0.000	0.05	0.000	0.000	0.000	0.000	0.000
11	G.P STAFF SALARY	17.402	20.10	13.12	0.33	23.40	12.39	20.42
12	ISGP	24.455	18.24	7.61	7.09	20.94	17.52	13.88
13	SAHAY	0.198	1.32	2.65	1.63	4.81	0.39	0.000

Table No XV:**Efficiency Index for Tied Fund**

Particulars	Gram Panchayats						
	Bahiri	Abinashpur	Dakhalbati	Illambazar	Kirnahar-I	Paduma	Kaluha
NREGS	0.8748	0.8800	0.8308	0.7940	0.7743	0.9015	0.8624
BRGF	0.0317	0.0232	0.0518	0.0838	0.0203	0.0299	0.0513
SGSY	0.0000	0.0006	0.0013	0.0003	0.0021	0.0002	0.0009
NRHM(CHCMI)	0.0012	0.0033	0.0071	0.0000	0.0064	0.0068	0.0042
12th FC	0.0000	0.0001	0.0015	0.0000	0.0000	0.0000	0.0000
2nd STATE FC	0.0000	0.0004	0.0002	0.0000	0.0000	0.0000	0.0000
G.P STAFF SALARY	0.0305	0.0552	0.0774	0.0055	0.0976	0.0223	0.0669
ISGP	0.0618	0.0371	0.0299	0.1164	0.0994	0.0393	0.0143

8. Formula & Interpretation of Ratio used in the Analysis

We have used the following ratios for benchmarking of PRIs and the performance evaluation:

1. Percentage of Utilization of Fund [See Table No. II, Page 24]

Formula: {Individual fund wise expenditure/Total Fund Received¹ against that particular Fund}*100

Note: This will give us an idea regarding the share of fund wise expenditure incurred to total fund received under the same head i.e. utilization of a particular fund.

2. Per Capita Utilization of Fund [See Table No. III, Page 27]

Formula: (Individual Fund wise Expenditure/ Total No. of Population in the Gram Panchayat)*100

Note: This will give us an idea regarding the amount spent against an individual fund per person in the particular Gram Panchayat.

3. Per Capita Fund Received [See Table No. V, Page 29]

Formula: (Individual Fund Received / Total No. of Population in the Gram Panchayat)*100

Note: This will give us an idea regarding the amount received against an individual fund per person in the particular Gram Panchayat.

¹Total Fund Received (under a particular head) = Opening Balance of Fund + Fund Received during the year against a particular head

4. Population pressure on the Assets (PPA) [See Table No. VI, Page 31]

Formula: $\{W * (P/S) + W * (P/H) + W * (P/R) + W * (P/N)\} / 1000$

Where,

PPA	=	Population Pressure on the Assets
W	=	Equal weightage is given to all assets. We have fixed the value of W at 0.25.
P	=	Population
S	=	School
H	=	Health Centre
R	=	Roads Constructed
N	=	Tube well

Note: We have included a new criteria '**Population Pressure on the Assets**' with a weight of 33.33% per cent in the devolution formula instead of using population shares directly. In this context, it may be mentioned that population pressure on the public assets will be less in a particular sector if the role of the private sector is more in that sector. This may be a relevant argument in the case of developed regions as well as sectors like education and health. However, we have decided to include this criterion in our devolution formula because in the case of poorer rural areas and sectors like roads and water, we feel that the role of private sector is insignificant. ***The lower the PPA, the better is the situation.***

5. Dependency Ratio (DR) [See Table No. VII, Page 32]

Formula: $\text{Own Source Revenue} / (\text{Untied Fund} + \text{Salary} + \text{Honorarium}) * 100$

Note: The Dependency Ratio (DR) shows the extent of reliance on own sources of funds. ***In this case the top ranker is the Gram Panchayat with the highest DR.*** Less dependence may be a good thing but it could also mean that the state is not allowing enough to be done by its PRIs.

6. Percentage of Individual Tied Fund wise Expenditure incurred in respect of Total Expenditure [See Table No. IX, Page 36]

Formula: $(\text{Individual Fund wise Expenditure} / \text{Total Expenditure during the year}) * 100$

7. Percentage of Individual Untied Fund Received in respect of Total Fund [See Table No. X, Page 36]

Formula: $(\text{Individual Fund Received} / \text{Total Fund Received}^2 \text{ during the year}) * 100$

8. Efficiency Index for Tied Fund

Formula: $(\text{Actual Expenditure} / \text{Total Tied Fund}) * 100$

²Total Fund Received (accumulation of all funds) = Opening Balance of Fund (all) + Funds Received during the year (all)

ABBREVIATIONS

2nd FC	2 nd Finance Commission
3rd SFC	3 rd State Finance Commission
13th FC	13th Finance Commission
BRGF	Backward Regions Grant Fund
CFC	Central Finance Commission
DR	Dependency Ratio
DRDA	District Rural Development Agency
FAR	Financial Autonomy Ratio
GPMS	Gram Panchayat management System
IAY	Indira Awaas Yojana
IGNOAPS	Indira Gandhi National Old Age Pension Scheme
ISGP	Institutional Strengthening of Gram Panchayats
JGSY	Jawahar Gram Samridhi Yojna
MoPR	Ministry of Panchayati Raj.
NREGS	National Rural Employment Guarantee Scheme
NRHM	National Rural Health Mission
PESA	Panchayat (Extension to Schedule Areas) ACT
PMGY	Pradan Mantri Gramodaya Yojana - Gramin Awaas
PPA	Population Pressure on Assets
RKVY	Rashtriya Krishi Vikas Yojana
SCP	Special Component Plan
SGSY	Swarnajayanti Gram Swarozgar Yojana
WGDP	Western Ghat Development Programme