

# Rationalize Services and Set Minimum Standards



## **DGs and TMA(s) Utilized Conditional Grants in Accordance with the Agreed Eligibility Criteria**

### **A Report on Third Tranche Action D. (i)**

**(1<sup>st</sup> ADF)**

**24-May-2007**

---

#### **Program Support Unit Sindh Devolved Social Services Program**

3<sup>rd</sup> Floor, State Life Building # 3  
Dr. Ziauddin Ahmad Road, Karachi  
Tel: +92(21) 920-1005 / 8 Fax: +92(21) 920-1004  
Web: [www.sdssp.gov.pk](http://www.sdssp.gov.pk)

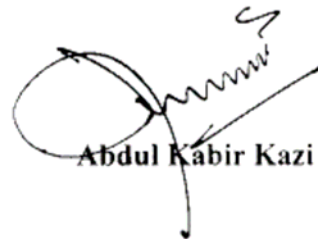
## **Preface**

The Sindh Devolved Social Services Program has been playing a pivotal role in Government of Sindh's quest for further strengthening the devolution process and improving the social service quality in local governments. Under the policy outcome (B) and (D) Sindh has provided smooth and predictable flow of funds to local governments. One of the achievements of SDSSP is robust involvement of elected representatives in planning and execution process of development activities. In the first year of the Program the ninety-five (95) district and taluka Nazims signed Memorandum of Understanding with Government of Sindh. Similarly seventy-eight (78) local government accessed SDSSP grant funding, worth Rs. 1.3 billion by preparing Annual Sector Plans for education, health and water & sanitation sectors. These plans were prepared and approved by the elected representatives.

All the local governments were covenant bound to utilize the grant funding under the agreed framework, provided in the MoU. Broadly this include investing only in devolved areas of education, health and water & sanitation sectors while prioritizing for pro-poor and gender balancing investments. Local Governments were sensitized to these issues through workshop, seminars, guidelines and extensive field visits.

It is heartening to note that all the local governments have complied with the eligibility criteria of SDSSP and have invested in the target areas. However, further strengthening of local governments especially in planning and monitoring processes is required. The Local Support Units (LSUs) are geared-up for this purpose and we have received improved results in 2<sup>nd</sup> round of ASPs. Local Governments have also appreciated our Third Party Validation (TPV) process. It is expected that the TPV report will further enlighten us about our strong and weak areas.

In the end, I would like to appreciate the efforts of our LSUs staff who painstakingly compiled all the information and filed the reports in time. Last but not least I would like to thank the ADB-SDSSP officers in Manila who provided essential guidance in meeting the tranche conditions.



**Abdul Kabir Kazi**

The MoU signed between the Local Governments and Government of Sindh set-out an eligibility criteria for utilization of SDSSP conditional grant funds. The Policy Outcome 4 of the Policy Matrix is: 'Rationalize Services and Set Minimum Standards'.

Fifteen district governments and sixty-three TMAs accessed the 1st year conditional grants by signing the MoU and preparing Annual Sector Plans (ASPs), approved by respective councils. Local Governments were required to follow the agreed criteria, mentioned in the MoU. A report filed by the PSU for compliance to the second tranche actions, analyzed the ASPs and found that the local governments have adhered to MoU during the planning process of schemes / units (DG utilization report **Annexure I** and TMA utilization report **Annexure II** attached).

To access 2<sup>nd</sup> round of conditional grant the Provincial Steering Committee approved a strategy, which requires local governments to graduate one step further towards achieving the all-inclusive participatory, need based planning and implementation process. According to the strategy (approved in shape of improved guidelines and 2<sup>nd</sup> tranche release conditions) local governments were advised to:

1. Improve the consultation process with elected representatives
2. Take on-board the Provincial Line Departments in planning process
3. Follow the Sindh Local Government Ordinance more closely and
4. Utilize two-third of conditional grant, received as 1<sup>st</sup> tranche

While District Governments are in process of finalizing their ASPs, one hundred two (102) TMAs have accessed 2<sup>nd</sup> tranche conditional grants (TMA utilization report **Annexure III** attached). This report focuses on the implementation process of 1<sup>st</sup> tranche conditional grant to local governments and whether or not MoU conditions have been followed in implementation process. The LSU reports on TMAs also cover the 2<sup>nd</sup> tranche releases of conditional grant.

The third tranche action requires:

DGs and TMAs utilized conditional grants in accordance with the agreed eligibility criteria.

During the field mission of Asian Development Bank, June 2006, it was decided that report of three (3) district governments and ten (10) Taluka Municipal Administration would meet the tranche condition. Accordingly PSU developed a format along with guidelines for LSU reporting. Up till now PSU has received seventeen (17) district

governments and thirty three (33) TMAs report that are attached herewith along with PSU report.

The Sindh Devolved Social Services Program (SDSSP) provides support to devolved social services in education, health and water and sanitation. SDSSP has five major policy outcomes: (i) further devolve social services to Local Governments (LGs), (ii) improve social sector financing and flow of funds, (iii) promote participation, linkages, and public accountability, (iv) rationalize services and set minimum standards, and (v) encourage public-private partnership.

Program support comprises a conditional block grant support to LGs to undertake social sector development according to local priorities within the defined program scope. Policy reforms are aimed in financing, transfer and use of funds, governance procedures, community participation and responsiveness and strengthening LGs planning and implementation capacity to be able to use funds properly.

District Governments are required to fulfill two basic conditions to access SDSSP conditional grant i.e. i) Signing of MoU with GoS and ii) prepare Annual Sector Plan, duly approved from district assembly. Sectoral Planning is a pioneering effort in the province of Sindh and to facilitate the Local Governments Program Support Unit-SDSSP compiled sector guidelines. Main sources of these sector guidelines are Sindh Local Government Ordinance, Manual of Planning, P&D Department, RRP and MoU of SDSSP and the consultative workshops and interactions with provincial and district government's officials.

### **Eligibility Criteria**

To ensure efficient and targeted utilization of conditional grant funds, PSU-SDSSP used following tools:

1. MoU
2. Sector Guidelines
3. Guidelines for Funds Utilization.

Accordingly, fifteen District Governments prepared Annual Sector Plans of education and health sectors, except City District Government Karachi. Analyses report on the planned schemes and their abidance with the laid down eligibility criteria were published in May 2005 (Sector Analysis Report of education and health are available at [www.sdssp.gov.pk](http://www.sdssp.gov.pk)).

Local Support Unit-SDSSP were requested to review the conditional grant fund allocation and its utilization to verify the fact Provincial Governments and SDSSP guidelines in this regard have been consistently followed by the Local Governments.

## Methodology

Program Support Unit drafted a detailed Questionnaire for Local Support Units (**Annexure IV**). This questionnaire covers all the aspect detailed in para-4 of the MoU. Program Officers (F&G) were requested to fill-out this Performa as per the Annual Sector Plans-2004-05, approved PC-Is and latest Utilization Report. To further consolidate the findings PSU-SDSSP developed 'Guidelines' for LSUs to compile a comprehensive report (**Annexure-V**). Reports on seventeen (17) district governments and thirty three (33) TMAs reports have been received and are attached (**Annexure VI**). The findings of these reports are consistent with earlier survey reports.

## Validation Parameters

- a. Conditional Grant funds allocated and utilized in education and health sectors.

**Table 1.**

Sr. #	District	Funds Released (Millions)	Health Allocation (Millions)	Education Allocation (Millions)	Total Allocation (Millions)
1	Badin	62.02	16.40	45.62	62.02
2	Dadu	54.29	21.72	32.57	54.29
3	Ghotki	60.03	30.00	30.00	60.00
4	Hyderabad	104.45	43.59	60.85	104.44
5	Jacobabad	36.47	27.96	42.28	70.24
6	Khairpur	85.90	52.37	28.51	80.88
7	Larkana	45.36	18.00	27.36	45.36
8	Mirpurkhas	49.34	29.30	20.04	49.34
9	Naushero Feroze	62.06	24.82	37.24	62.06
10	Nawabshah	52.62	17.60	35.02	52.62
11	Sanghar	74.97	45.00	30.00	75.00
12	Shikarpur	52.27	17.20	35.07	52.27
13	Sukkur	53.92	23.92	30.00	53.92
14	Tharparkar	51.82	20.82	31.00	51.82
15	Thatta	93.53	35.33	58.20	93.53
16	Jamshoro	28.56	20.00	8.56	28.56
17	Kashmore	33.98	13.59	20.39	33.98

All the District Governments allocated conditional grant funds only for education and health sectors. Overall utilization ratio is encouraging except District Government Mirpurkhas and Larkana where implementation on Annual Sector Plans could not be started in time due to various political and administrative issues.

- b. Use of Grants ONLY for i) Colleges ii) single scheme /unit / activity within Rs. 5.7 million and iii) in the first instance for rationalization / operationalization of existing services / units/ projects and staff.

**Table 2**

LSU Reports	On Colleges	Limit of Rs. 5.7 million crossed	Funds for Rationalization of existing facilities / staff etc
Badin	No	No	Yes
Dadu	No	No	Yes
Hyderabad	No	No	Yes
Jacobabad	No	No	Yes
Jamshoro	No	No	Yes
Khairpur	No	No	Yes
Larkana	No	No	Yes
Mirpurkhas	No	No	Yes
Nawabshah	No	No	Yes
Sanghar	No	No	Yes
Shikarpur	No	No	Yes
Sukkur	No	Yes	Yes
Ghotki	No	Yes	Yes
Thatta	No	No	Yes

- ✓ All the District Governments followed these set of conditions and prioritized their schemes according to agreed criteria.
- ✓ District Government Sukkur, however, planned and implemented two schemes
  - i) Up-gradation of Basic Health Unit to Taluka Headquarter Hospital
  - ii) Provision of Specialized Facilities to District Headquarter Hospital that crossed the Rs. 5.7 million thresholds.

C. Use of SDSSP conditional grant for i) New Schemes ii) Need / facility based recruitment iii) for Luxury Items

**Table 3**

LSU Reports	New Schemes	Recruitment	Luxury Items
Badin	No	No	No
Dadu	No	No	No
Hyderabad	No	Yes	No
Jacobabad	No	No	No
Jamshoro	No	Yes	No
Khairpur	No	No	No
Larkana	No	Yes	No
Mirpurkhas	No	Yes	No
Nawabshah	No	No	No
Sanghar	No	No	No
Shikarpur	No	No	No
Sukkur	No	Yes	No
Ghotki	No	Yes	No
Thatta	No	No	No

- ✓ In education and health sector District Governments prioritized for rehabilitating the existing facilities and SDSSP funds were utilized entirely for this purpose.
- ✓ District Government Hyderabad is in process of hiring in health sector. DG has committed to hire on need / facility basis with commitment to bear recurrent expenditure after the program.
- ✓ District Government Jamshoro has hired 104 Teachers, 43 female teachers. District Government Jamshoro has expressed its commitment for bearing the recurrent expenditures.
- ✓ District Government Mirpurkhas is in process of implementing its Annual Sector Plan FY 2004-05. District Government has planned to hire 200 teachers in education sector and 123 staff in health sector. DG is committed for bearing recurrent expenses after the Program period.
- ✓ District Government Sukkur hired 154 teachers in education sector. DG is committed for bearing the recurrent expenses.
- ✓ District Government Ghotki recruited 05 local female doctors. District Government is committed for recurrent expenditure.
- ✓ None of the districts used the conditional grant funding for luxury items.

D. Use of conditional grant funding for pro-poor gender balancing projects and use of conditional grant as per the Government rules and regulations.

<b>LSU Reports</b>	<b>Pro-poor gender balancing exp</b>	<b>Observation of Govt. Rules and Regulations</b>
Badin	Yes	Yes
Dadu	Yes	Yes
Hyderabad	Yes	Yes
Jacobabad	Yes	Yes
Jamshoro	Yes	Yes
Khairpur	Yes	Yes
Larkana	Yes	Yes
Mirpurkhas	Yes	Yes
Nawabshah	Yes	Yes
Sanghar	Yes	Yes
Shikarpur	Yes	Yes
Sukkur	Yes	Yes
Ghotki	Yes	Yes
Thatta	Yes	Yes

- ✓ District Governments are committed to utilize the conditional grant funds for pro-poor and gender balancing projects. This commitment was mutually agreed in the MoU signed between the District Governments and Governments of Sindh. As reflected from the LSU reports all the DGs have prioritized their schemes accordingly.

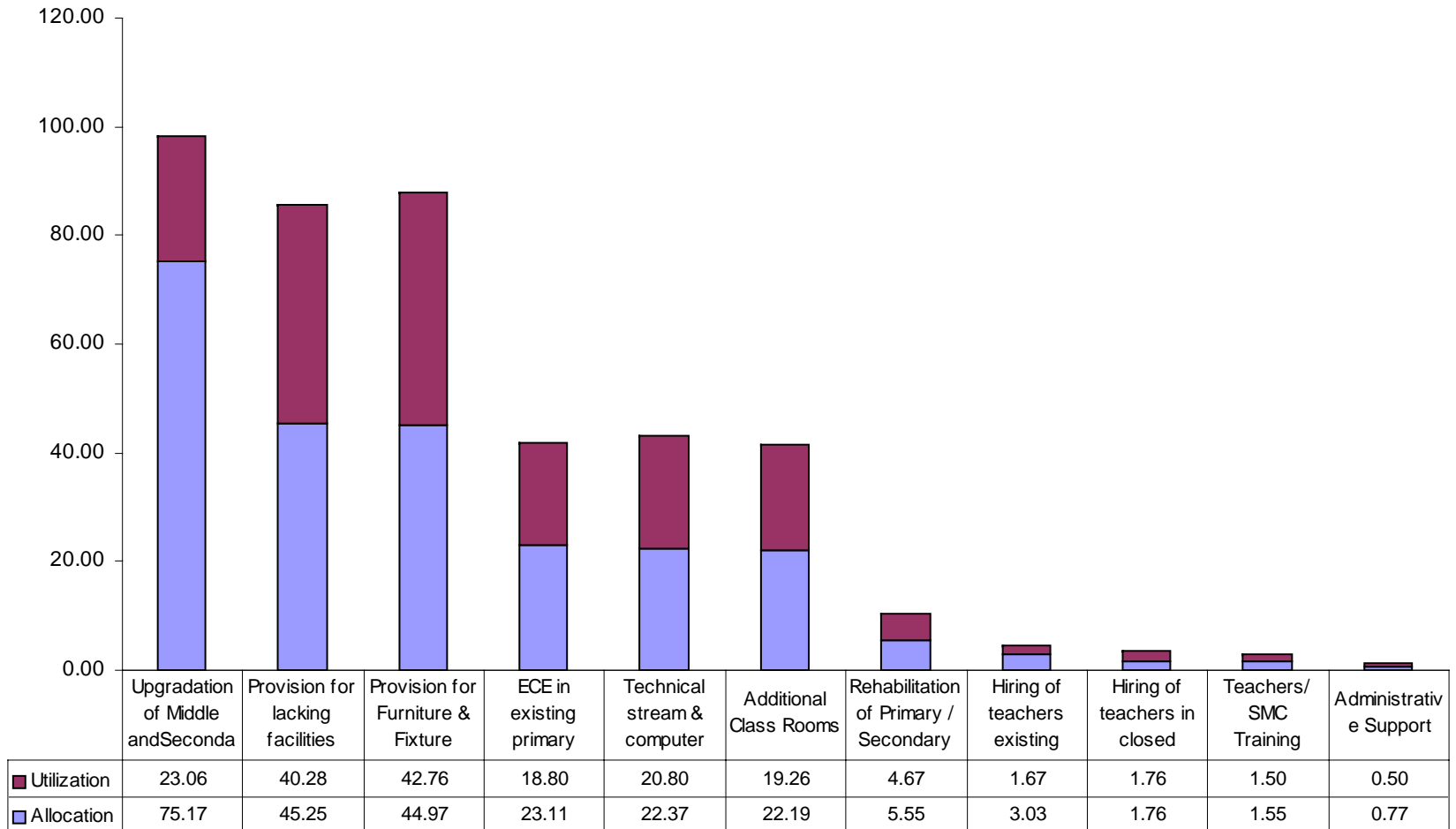
## Utilization Pattern

### Education

The District Governments investment profile shows that major funding areas for the conditional grant funds are i) Upgradation of schools, ii) Construction of Shelterless schools, and iii) Rehabilitation of existing schools schemes. The Upgradation scheme consumes 40% of the total allocation. Construction of existing Shelterless schools have received 24% of the conditional grant funding and 90% of funds have been utilized by the district governments. Another important area is Early Childhood Education, which is part of the provincial Education of All plan. District Governments have allocated 18 million (4%) of the funds to this area and more than 80% of the funds have been utilized. The table and graph below give sub-sector wise allocation and utilization level. The sub-sector priorities have also been indicated.

Categories	Allocations	Utilization	Utilization (%)	Sub Sector Priorities
Upgradation of Primary Schools	203.40	120.00	59.00	59.00
Construction of Shelterless Schools	164.67	115.50	70.14	70.14
Rehabilitation of Existing Schools	77.49	60.00	77.43	77.43
Upgradation of Middle and Secondary Schools	75.17	23.06	30.68	30.68
Provision for Lacking Facilities	45.25	37.06	81.90	81.90
Provision for Furniture & Fixture	44.97	35.01	77.85	77.85
ECE in Existing Primary Schools	23.11	17.50	75.72	75.72
Technical Stream & Computer Labs	22.37	15.66	70.00	70.00
Additional Class Rooms	22.19	15.97	71.96	71.96
Rehabilitation of Primary / Secondary Schools	5.55	4.67	84.21	84.21
Hiring of Teachers Existing Schools	3.03	1.67	55.00	55.00
Hiring of Teachers in Closed Schools	1.76	1.76	100.00	100.00
Teachers / SMC Training	1.55	1.50	96.77	96.77
Administrative Support	0.77	0.00	-	-
<b>Total</b>	<b>691.28</b>	<b>449.36</b>	<b>67.90</b>	

## Education-Sub Sector Graph

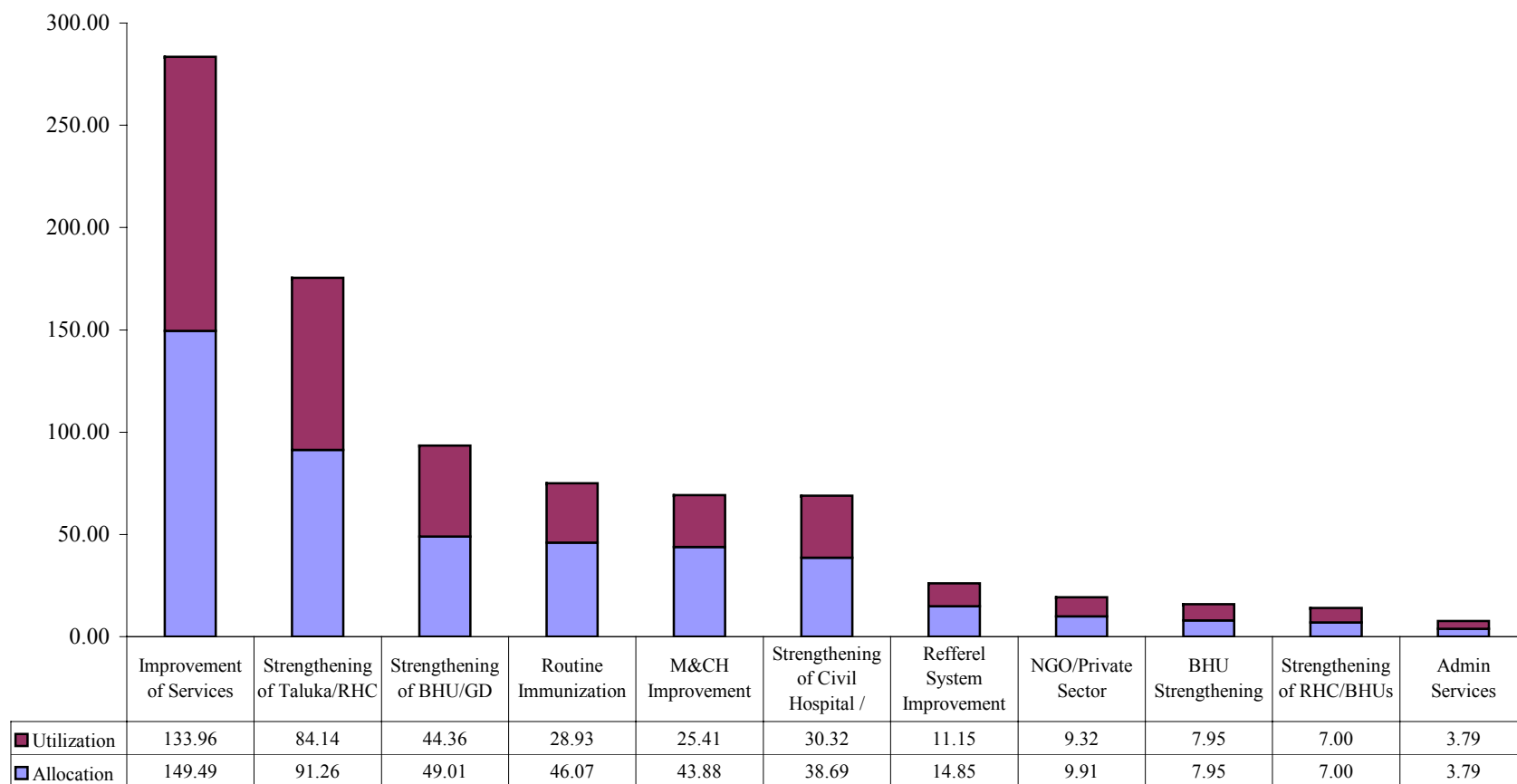


## Health Sector

Improvement of Services, Strengthening Taluka and Rural Health Center and of Basic Health Units & Dispensaries are the top most priorities of the district governments with 70% of conditional grant funding going in these areas. Another important aspect is improvement of referral system almost 75% of funds has been utilized and this sub-sector received 3.5% funding. Another important area is MCH services where 10% of the conditional grant funding was invested. One reason for this relatively less funding in this area is the ongoing projects catering for same services. District Governments have also invested in upgrading the human resource availability in districts to compliment efforts of improvement of services at various health facilities. The table and graph below gives a detail picture of the sub-sector allocation and utilization by the district governments.

Sectors	Allocations	Utilization	Utilization (%)	Sub Sector Priorities
Improvement of Services	149.49	128.95	86.26	32.23
Strengthening of Taluka / RHC	91.26	81.45	89.25	19.68
Strengthening of BHU / GD	49.01	35.62	72.67	10.57
Routine Immunization	46.07	20.36	44.19	9.93
M&CH Improvement	43.88	23.25	52.99	9.46
Strengthening of Civil Hospital / DHQ	38.69	26.32	68.03	8.34
Referral System Improvement	14.85	11.15	75.07	3.20
NGO/Private Sector	9.91	9.32	94.03	2.14
BHU Strengthening	7.95	7.95	100.00	1.71
Strengthening of RHC / BHUs	7.00	7.00	100.00	1.51
Admin Services	3.79	3.79	100.00	0.82
Civil Works	1.00	1.00	100.00	0.22
Human Resources	0.85	0.28	32.94	0.18
Recruitment of Staff	0.02	0.00	-	
<b>Total</b>	<b>463.78</b>	<b>356.44</b>	<b>72.53</b>	

## Health Sector-Subsector Priorities

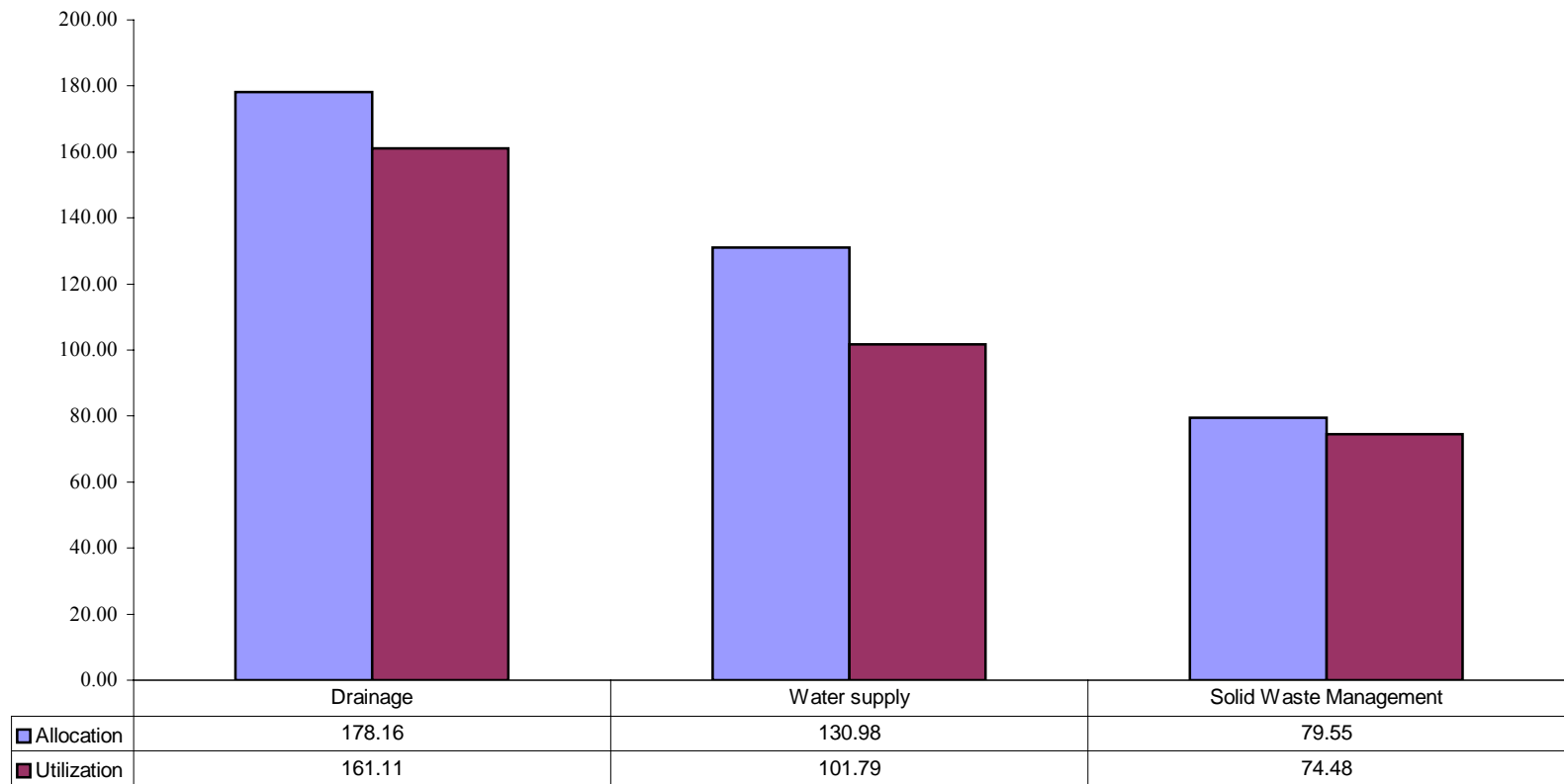


## Water & Sanitation Sector

In WSS sector Drainage schemes received major funding with Water Supply schemes following closely. The Solid Waste Management sector received 20% of funding. The overall utilization is almost 90% in this sector. The following table and graph gives a detail picture.

Category	Allocation	Utilization	Utilization %	Sub-Sector Priorities
Drainage	178.16	161.11	90.43	45.84
Water supply	130.98	101.79	77.71	33.70
Solid Waste Management	79.55	74.48	93.63	20.47
<b>Total</b>	<b>388.69</b>	<b>337.38</b>	<b>86.80</b>	

## Water & Sanitation Sector-Sub-sector priorities



## **Conclusion**

In general all the district governments have strictly followed the commitments and conditions set out through MoU, and Guidelines. However, intra sectoral utilization of funds and their impact evaluation are the areas where further investigation is required. Program Support Unit has instituted On-Site visits plans for every district and as a model district LSU-Badin has carried-out inspection of 20% of sites. The On-site visits were carried-out by a team comprising of LSU-Badin staff, sectoral officers and officers nominated by the District Coordination Officer. The findings of the report have also been submitted to District Government Badin. Based on this experience, further on-site inspections are being carried-out in all the districts.

In addition to LSU-DG based monitoring PSU-SDSSP has also engaged consultants for carrying out 25% inspection of the development activities implemented through SDSSP conditional grant funds.

**Annexure – I**

**DISTRIBUTION OF SDSSP GRANTS – DG’s –1<sup>st</sup> ADF**  
**Utilization for the Month Ended February 2007**

District(s)	Released of Funds	Dated	Health		Education		Overall (Edu/H)
			Utilization (Millions)	Utilization (%)	Utilization (Millions)	Utilization (%)	Utilization (%)
Badin	62.01	10-Feb-2005	11.90	73%	49.44	108%	<b>99%</b>
Dadu	54.29	23-Apr-2005	21.70	100%	30.33	93%	<b>96%</b>
Ghotki	60.03	07-May-2005	29.65	99%	28.57	95%	<b>97%</b>
Hyderabad	104.45	10-Feb-2005	22.19	51%	26.02	52%	<b>51%</b>
Jacobabad	36.48	18-Jun-2005	7.26	50%	20.65	94%	<b>77%</b>
Jamshoro	28.56	23-Apr-2005	20.00	100%	7.92	93%	<b>98%</b>
Kashmore	34.00	18-Jun-2005	13.59	100%	18.59	91%	<b>95%</b>
Khairpur	85.90	10-Feb-2005	49.04	100%	27.29	81%	<b>92%</b>
Larkana	45.36	13-May-2005	3.26	18%	21.61	79%	<b>55%</b>
Mirpurkhas	49.34	10-Feb-2005	6.19	21%	11.93	60%	<b>37%</b>
Naushero Feroze	62.06	18-Jun-2005	21.73	88%	30.00	81%	<b>83%</b>

District(s)	Released of Funds	Dated	Health		Education		Overall (Edu/H)
			Utilization (Millions)	Utilization (%)	Utilization (Millions)	Utilization (%)	Utilization (%)
Nawabshah	52.62	10-Feb-2005	45.00	100%	19.87	66%	86%
Sanghar	74.97	18-Jun-2005	14.93	87%	34.53	98%	95%
Shikarpur	52.27	31-May-2005	20.93	87%	26.58	89%	88%
Sukkur	53.92	10-Feb-2005	14.99	72%	16.90	55%	62%
Tharparkar	51.82	13-May-2005	35.33	100%	44.34	76%	85%
Thatta	93.53	10-Feb-2005					
<b>District(s) Total</b>	<b>1,001.61</b>		<b>355.28</b>	<b>81%</b>	<b>449.59</b>	<b>82%</b>	<b>82%</b>

**DISTRIBUTION OF SDSSP GRANTS – TMA's –1<sup>st</sup> ADF  
Released to 63 TMA's (released in FY 04/05)**

S #	Name of TMAs	Funds released	Date of Release of Funds	Funds utilized	Utilized in Percentage (%)
1	Badin	5,464,630.00	16/04/05	4,972,486.00	91%
2	Matli	5,595,376.00	31/5/2005	5,595,376.00	100%
3	Shaheed Fazil Raho	4,651,736.00	13/5/2005	4,200,895.00	90%
4	Talhar	4,168,546.00	31/5/2005	4,168,546.00	100%
5	Tando Bago	5,072,394.00	31/5/2005	5,072,394.00	100%
6	Dadu	5,772,633.00	10/2/2005	5,772,633.00	100%
7	Johi	5,237,247.00	16/04/05	5,237,247.00	100%
8	K.N Shah	5,173,921.00	26/03/2005	5,173,921.00	100%
9	Mehar	5,896,659.00	5/4/2005	5,896,659.00	100%
10	Thana Bola Khan	4,236,761.00	31/5/2005	4,236,761.00	100%
11	Ghotki	5,709,067.00	16/04/05	5,119,067.00	90%
12	Mirpur Mathelo	4,481,198.00	16/04/05	4,348,116.00	97%
13	Khengarh	4,128,754.00	31/5/2005	3,708,754.00	90%
14	Dharki	4,856,380.00	7/5/2005	4,856,380.00	100%
15	Ubauro	4,850,696.00	16/04/05	4,350,696.00	90%
16	Tando Allahyar	7,530,403.00	10/2/2005	7,560,403.00	100%
17	Tando Mohammed Khan	6,868,722.00	31/5/2005	5,872,720.00	85%
18	Hyderabad City	7,670,248.00	7/5/2005	6,975,248.00	90%
19	Hyderabad Rural	4,310,661.00	7/5/2005	3,020,551.00	70%
20	Qasimabad	2,770,140.00	18/6/2005	2,770,140.00	100%
21	Hala	4,953,018.00	18/6/2005	4,953,018.00	100%
22	Khairpur	5,305,462.00	13/5/2005	5,305,462.00	100%
23	Gambat	4,555,158.00	10/2/2005	4,555,158.00	100%
24	Kot Diji	5,043,972.00	5/4/2005	5,043,972.00	100%
25	Thari Mirwah	5,163,348.00	5/4/2005	5,163,348.00	100%
26	Sobho Dero	4,628,997.00	16/04/05	4,628,997.00	100%
27	Larkana	6,967,660.00	10/2/2005	6,967,660.00	100%
28	Kamber	5,424,838.00	18/6/2005	4,624,830.00	85%
29	Mirokhan	4,600,574.00	31/5/2005	4,128,560.00	90%
30	Warah	5,510,107.00	31/5/2005	4,961,104.00	90%
31	NAWABSHAH	8,090,906.00	5/4/2005	8,090,906.00	100%
32	Kandiaro	6,622,620.00	10/2/2005	6,310,250.00	95%
33	Nausharo Feroze	6,044,458.00	18/6/2005	6,044,458.00	100%
34	Bhiria	5,026,918.00	18/6/2005	2,008,426.00	40%
35	Moro	6,135,411.00	31/5/2005	5,190,280.00	85%

S #	Name of TMAs	Funds released	Date of Release of Funds	Funds utilized	Utilized in Percentage (%)
36	Jam Nawaz Ali	3,753,572.00	5/4/2005	3,753,572.00	100%
37	Khipro	6,067,196.00	5/4/2005	5,452,189.00	89%
38	Shahdadpur	6,072,881.00	5/4/2005	6,072,881.00	100%
39	Tando Adam	5,484,583.00	26/03/2005	4,398,865.00	80%
40	Garhi Yasin	5,129,240.00	5/4/2005	5,129,240.00	100%
41	Lakhi	4,748,373.00	5/4/2005	4,748,373.00	100%
42	Shikarpur	5,183,553.00	24/02/2005	5,183,553.00	100%
43	Rohri	5,409,006.00	15/03/2005	4,858,961.00	90%
44	Saleh Pat	3,492,081.00	31/5/2005	3,492,081.00	100%
45	Shah Bunder	4,600,574.00	5/4/2005	4,600,574.00	100%
46	Thatta	5,640,852.00	5/4/2005	5,364,575.00	95%
47	Gadap	4,930,280.00	16/04/05	4,930,280.00	100%
48	Gulberg	5,726,314	10/02/2005	5,726,314	100%
49	Gulshan-e-Iqbal	7,711,564.00	26/03/2005	7,711,564.00	100%
50	Kiamari	5,629,307.00	10/2/2005	5,629,307.00	100%
51	Korangi Town	6,891,579.00	10/2/2005	6,891,579.00	100%
52	New Karachi	7,927,479.00	10/2/2005	7,927,479.00	100%
53	Orangi Town	8,557,042.00	16/04/05	8,557,042.00	100%
54	Baldia Town	5,646,537.00	7/5/2005	5,558,625.00	98%
55	SITE Town	6,044,458.00	31/5/2005	6,044,458.00	100%
56	Lyari Town	7,425,811.00	31/5/2005	7,425,811.00	100%
57	Samaro	4,361,898.00	24/02/2005	4,361,898.00	100%
58	Umerkot	5,959,189.00	16/04/05	5,959,189.00	100%
59	Kunri	4,752,608.00	15/03/2005	4,558,526.00	96%
60	Pithoro	4,367,507.00	13/5/2005	3,698,569.00	85%
61	Dighri	5,845,497.00	31/5/2005	5,845,497.00	100%
62	Mithi	5,714,752.00	13/5/2005	5,714,752.00	100%
63	Nagarparkar	3,480,712.00	31/5/2005	3,480,712.00	100%
<b>Total</b>		<b>345,074,064.00</b>		<b>326,469,807.00</b>	<b>95%</b>

**Annexure –III**

**DISTRIBUTION OF SDSSP GRANTS – TMA's –1<sup>st</sup> ADF  
Released Remaining 46 TMA's**

S.#	Name of TMAs	Funds 04-05 (1 <sup>st</sup> Installment.)	Date of Release of Funds	Funds 04-05 (2 <sup>nd</sup> Installment)	Utilized in Percentage (%)
	<b><u>Karachi</u></b>				
1	Jamshed Town	4,184,725.00	10/8/2006	4,184,725.00	50 %
2	Liquatabad	3,755,450.00	17/06/06	3,755,450.00	50%
3	Malir Town	2,658,416.00	1/6/2006	2,658,416.00	50%
4	North Nazimabad	3,067,705.00	17/06/06	3,067,705.00	50%
5	Shahfaisal Town	2,300,287.00	17/6/2006	2,300,287.00	50%
6	Bin Qasim	2,453,771.00	30/11/2006		
7	Landhi Town	3,900,496.00	17/06/06	3,900,496.00	
8	Saddar	3,687,325.00	17/06/06	3,473,707.00	
	<b><u>Hyderabad</u></b>				
9	Latifabad	3,465,626.00	1/6/2006	675,000.00	48%
	<b><u>Jamshoro</u></b>				
10	Sehwan Sharif	2,243,441.00	12/6/2006	2,243,441.00	50%
11	Kotri	1,575,501.00	1/6/2006		
12	Manjhand	1,065,861.00		1,065,861.00	50%
	<b><u>Jacobabad</u></b>				
13	Ghari Khairo	1,811,267.00	1/7/2006		
14	Jacobabad	2,746,526.00	1/6/2006	2,746,526.00	50%
15	Thull	3,201,293.00	1/6/2006	3,201,293.00	50%
	<b><u>Khairpur</u></b>				
16	Faiz Ganj	2,257,653.00	1/7/2006	2,257,653.00	50%
17	Kingri	2,442,402.00	1/6/2006	2,442,402.00	50%
18	Nara	2,172,384.00	1/6/2006	2,172,384.00	50%
	<b><u>Kashmore</u></b>				
19	Kashmore	2,917,064.00	1/7/2006		
20	Kandhkot	1,727,793.00	30/11/06		
21	Tangwani	1,669,618.00	27/09/06		
	<b><u>Larkana</u></b>				
22	Bakrani	1,312,195.00	27/09/06	1,312,195.00	
23	Dokri	1,584,973.00	1/7/2006	1,584,973.00	

S.#	Name of TMAs	Funds 04-05 (1 <sup>st</sup> Installment.)	Date of Release of Funds	Funds 04-05 (2 <sup>nd</sup> Installment)	Utilized in Percentage (%)
24	Ratodero	2,354,494.00	1/6/2006	2,354,494.00	50%
	<u>Matiari</u>				
25	Matiari	2,666,943.00	1/6/2006	2,666,943.00	50%
	<u>Mirpurkhas</u>				
26	Mirpurkhas	2,461,291.00	1/6/2006	2,461,291.00	50%
27	K Gh Muhammad	1,584,973.00	1/7/2006	1,584,973.00	
28	Hussain Bux Mari	700,431.00			
29	Sindhri	372,119.00	1/6/2006		
	<u>Nawabshah</u>				
30	Daulatpur				
31	Sakrand	2,678,312.00		2,678,312.00	
	<u>Sanghar</u>				
32	Sinjhero	2,530,513.00	1/6/2006	2,530,513.00	50%
33	Sanghar	1,584,973.00	1/6/2006	1,584,973.00	
	<u>Sukkur</u>				
34	Pano Akil	2,641,362.00	1/6/2006	2,641,362.00	70%
35	New Sukkur	1,307,484.00	10/8/2006		
36	Sukkur	1,739,451.00	1/6/2006	1,739,451.00	50%
	<u>Shahdadkot</u>				
37	Shahdadkot	1,520,818.00	1/7/2006	1,520,818.00	50%
38	Qubo Saeed Khan	773,784.00	1/7/2006		
	<u>Shikarpur</u>				
39	Khanpur	2,283,233.00		2,283,233.00	
	<u>Thatta</u>				
40	Ghora Bari	1,584,973.00	12/6/2006	1,584,973.00	
41	Jati	2,331,552.00	17/06/06		
42	Mipur Sakro	2,746,527.00	1/6/2006		
43	Mirpur Bhatoro	2,490,721.00	1/7/2006		
44	Sujawal	2,482,193.00	19/6/2006	2,482,193.00	50%
	<u>Tharparkar</u>				
45	Chachro	3,047,809.00	1/7/2006		
46	Diplo	2,107,011.00	1/7/2006		
<b>Total</b>		<b>102,192,739.00</b>		<b>68,409,517.00</b>	

## Utilization of SDSSP Grant (2004-05) by Districts

### Report on Compliance with Eligibility Criteria

Instructions: Check (√) the relevant box. Don't answer the questions, which don't apply.

Name of the District Government (DG): \_\_\_\_\_

1. Did the DG prepare Annual Sector Plan (2004-05)? Yes  No

*Answer next questions only if answer of the above question is a yes.*

2. Did the DG utilize SDSSP Grant ONLY in Education & Health sectors? Yes  No

If no,

Sector where SDSSP Grant was used: \_\_\_\_\_ Utilized Amount \_\_\_\_\_

**Education:**

Allocation \_\_\_\_\_ Utilized Amount \_\_\_\_\_ Utilization in % \_\_\_\_\_

**Health:**

Allocation \_\_\_\_\_ Utilized Amount \_\_\_\_\_ Utilization in % \_\_\_\_\_

3. Did the DG spend SDSSP Grant on colleges? Yes  No

If yes,

Name of scheme \_\_\_\_\_ Cost: \_\_\_\_\_ Utilized amount \_\_\_\_\_

4. Did the DG invest more than \$100,000 (Approximately 5.7 million) from SDSSP in any one scheme/unit /activity?

Yes  No

If yes:

Name of such Scheme/unit (s) \_\_\_\_\_ Cost \_\_\_\_\_ Utilized amount \_\_\_\_\_

5. Did the DG use the conditional grants in the first instance<sup>1</sup>, only for rationalization/ operationalization of existing services/units /projects and staff?

Yes  No

6. Did the DG invest in new schemes/units<sup>2</sup> from SDSSP Grant?

Yes  No

If yes:

Number of such Scheme(s) \_\_\_\_\_ Cost \_\_\_\_\_ Utilized amount \_\_\_\_\_

7. (If answer of 6 is yes) Did the DG prepare project documents such as PC-I of new schemes/units and committed to bear recurring expenses in subsequent years?

Yes  No

8. Did the DG make recruitments from SDSSP Grant?

Yes  No

9. (If answer of 8 is yes):

(a) Did the DG make need / facility based recruitments?<sup>3</sup>

Yes  No

(b) Was the preference given to local and/or female candidates?

Yes  No

*Education:*

*Health:*

Total Staff hired \_\_\_\_\_

Total Staff hired \_\_\_\_\_

Total Salary \_\_\_\_\_

Total Salary \_\_\_\_\_

Number of Females \_\_\_\_\_

Number of Females \_\_\_\_\_

(c) Did the DG commit to bear salary expenses in subsequent years?

Yes  No

---

<sup>1</sup> Meaning that firstly SDSSP funds will be allocated towards rationalization/ operationalization/rehabilitation until all such needs are catered for. This condition may be relaxed in case of some pressing need for new services/schemes/units.

<sup>2</sup> For SDSSP purposes, a scheme will be considered new if a totally new facility is constructed e.g. construction of a new primary school or BHU.

<sup>3</sup> Recruitments are facility based if they are advertised and made against vacant posts in a facility. They are needs based when such facilities actually lack required personnel.

10. Did the DG spend SDSSP grants on luxury items<sup>4</sup> such as purchase of vehicles, air conditioners, furnishing of existing offices, office equipment etc? Yes  No
11. *(If answer of 10 is yes)* Did the DG purchase luxury items for purposes mentioned in MoU? Yes  No
12. Did the DG use SDSSP Grant for pro-poor and gender balancing projects? Yes  No
13. Did the DG follow all the planning, budgeting and approval processes outlined in the Sindh Local Government Ordinance, 2001 and other relevant rules including the Budget Rules? Yes  No

---

<sup>4</sup> Purchase of items such as air conditioner for the use in operation theatre etc, vehicles for medical emergency purpose and office equipment justifying the improvement in office working will not be considered as luxury.

**DGs and TMAs shall have utilized conditional grants in accordance with the agreed eligibility criteria**

**Third Tranche Condition-4.1**

Outline for an Assessment Report from Local Support Unit of Sindh Devolved Social Services Program (SDSSP)

Sindh Devolved Social Services Program provides budgetary grant to Local Governments. Local Governments can access these funds by:

- Signing an MoU with Government of Sindh and by
- Preparing the Annual Sector Plan

As per the MoU signed, District Governments are required to utilize the SDSSP conditional grant in accordance to the eligibility criteria. The main features of the eligibility criteria are:

- Funds will be utilized **only** in health and education sectors.
- In Education, the grants can be used for covering all schools from katchi up to class 10 and class 12 in few Higher Secondary Schools but NOT for colleges.
- In Health, the scope ranges from Community Health Workers to District Hospitals.
- District Government will **not** invest more than **Rs. 5.7 million** in one scheme / project / activity.
- District Governments will use the conditional grants, **in the first instance**, for rationalization / operationalization / rehabilitation of existing services / schemes / projects and staff (recruitment need / facility based and preferably female staff).
- District Government will not use conditional grants on luxury items.
- District Government will use these funds for pro-poor, gender balancing projects, investments, and schemes.
- District government will follow all the planning, budgeting and approval process.

## **Local Support Units-SDSSP required to compile an assessment report about the District Government's adherence to MoU conditions mentioned above.**

### **Report Format**

#### **Introduction**

Report should introduce the district by giving some basic geographical and demographic information about the district. The basic educational and health indicators can be referred for setting a context of the district. In addition aggregate information about public sector's infrastructure in education and health sector would help to explain the district government's challenges in these two important sectors.

Key dates relating to SDSSP, especially signing of MoU, council resolution and accessing of funds are required to be mentioned in the report.

A brief profile, along with contact numbers, of key officials of the district government would be an informative addition to the report.

#### **Education and Health Sectors**

District Governments have bifurcated the SDSSP conditional grant in education and health sectors. Report can comment on district government's sectoral priorities as indicated in their sectoral bifurcations. Moreover, the fact the conditional grants funds have been transferred to Account-IV that enhances district government resource control can be highlighted in detail.

A scheme / unit wise excel sheet, with accompanied graph, will help to show the sub-sector allocations of the district government. Similarly utilization report of the district government will help to measure the smoothness of the execution of schemes. **LSU-SDSSP here can add in the peculiar experiences of each district in utilizing and execution of SDSSP schemes and funds.**

#### **Scheme Selection and Issues of Finances, Gender and Poverty**

LSUs, by utilizing the available data, can develop an interesting analytical framework that will show the financial allocation and management issues. For example the analysis of per unit and per scheme average cost can reflect the financial management side of the district administration (for example MoU restriction that per unit cost must not exceed Rs. 5.7 million). Similarly a gender sensitive analysis can be developed by calculating the number of schools / health facilities meant for boys, girls or for both. In their 'M&E proforma' district governments have also mentioned the beneficiary profile of the schemes undertaken through SDSSP grant funds. This can be a helpful source of information as well.

The Poverty Reduction Strategy Paper of Pakistan places health and education sectors as the two most important sectors for poverty alleviation. The location of schemes within

the district and beneficiary profile combined can give an overview of the district governments effort to alleviate poverty, especially from SDSSP funds. LSUs can use district specific indicators as well to substantiate their analysis.

### **Rationalization of Facilities / Schemes / Projects and Staff**

The MoU and the sectoral guidelines advise the district government to use the conditional grants fund for operationalization or rehabilitation of existing facilities and staff. However in case of developing a brand new educational or health facility district governments are required to meet all the requisite steps as mentioned in para-4 e & f of the MoU. LSU report will comment on district government's status of compliance with this condition.

Similarly District Governments are required not to utilize the conditional grant funds on luxury items. A close examination of their investment portfolio, from SDSSP grant, can substantiate district government's compliance, or otherwise, with this condition.

### **Planning, Budgeting and Approval Process**

District Governments are required to follow all the existing government rules and procedures while planning, budgeting and approving the schemes. The compliance of this conditional can be measured by reviewing PC-Is, Administrative Approval (AA), tender procedures and utilization reports. The report can comment on this aspect of compliance of district government by consolidating a date-sheet of the various activities and annexing sample documents as proof.

### **'User Experience'**

Through SDSSP Sindh Government has experimented the idea of providing conditional budgetary grant to Local Governments. This experience will set the future PFC based financing to local tiers. The unique experiences of the district governments can reflect on the future policy guidelines of the government. In this regard, LSU-SDSSP can obtain structured feedback of key functionaries of district governments especially by noting the interaction of 'Drawing and Disbursing Officers (DDO)' of SDSSP conditional grant with top leadership of district government such as Nazim, DCO and EDO (Edu, Health, W&S, F&P) coupled with their interaction with Account and Audit officers placed in the district.

<p>The Finance Department, Government of Sindh has notified a "Procedure for Accounting and Transfer of SDSSP funds to DGs" vide No. FD (TR)2(17)/2002(pt.-I)(TMA) dated 20<sup>th</sup> December 2005. According to the procedure, The EDO education &amp; health are Drawing and Disbursing Officers (DDOs) for incurring expenditure of recurring and revenue components. DO (Works &amp; Services) is declared as Drawing &amp; Disbursing Officer (DDO) for incurring capital expenditure.</p>
---

Report may contain a brief analysis of **structured interviews** conducted by LSU with various functionaries of district governments. Feedback may be obtained, among other areas, on:

- i) Timely and complete transfer of PFC grant funds,
- ii) Allocation and utilization of SDSSP funds in sectoral (health and education) and functional (revenue and capital) heads,
- iii) Issues of participatory planning and transparency,
- iv) Experience of involvement of Nazim, public representatives and District Council,
- v) Capacity constraints and Monitoring & Evaluation,
- vi) Issues of Re-appropriation and carry-over of funds to next fiscal years, and
- vii) Comparison of using conditional grant methodology with other projects and vertical transfers (such as DEEP, KPP, DERA, DSP, education tied grants such as stipends, SMC funds, free text book fund etc)
- viii) Any other issues

## **Conclusion**

In conclusion, LSUs should analyze the level of compliance of the district government with the eligibility criteria mentioned in the MoU. LSUs can report their own experiences and the assessment of the modality of budgetary grants to Local Governments (result of the structured interviews).

Following checklist may used to confirm that report is as per the requirement

### Checklist

The report has been compiled to assess the district government's compliance with MoU eligibility criteria. Among other things, the report must contain **direct assessment** on following issues:

Funds are utilized only in health and education sectors	Yes / No
-In Education, the grants can be used for covering all schools from katchi up to class 10 and class 12 in few Higher Secondary Schools but NOT for colleges -In Health, the scope ranges from Community Health Workers to District Hospitals	Yes / No
District Government will not invest more than Rs. 5.7 million in one scheme / project / activity	Yes / No
District Governments will use the conditional grants, in the first instance, for rationalization / operationalization / rehabilitation of existing services / schemes / projects and staff (in case of recruitment it will be need / facility based and preferably female staff)	Yes / No
District Government will not use conditional grants on luxury items	Yes / No
District Government will use these funds for pro-poor, gender balancing projects, investments, and schemes	Yes / No
District government will follow all the planning, budgeting and approval process	Yes / No

### Required Annexes

1. MoU of the district government
2. Council Resolution(s)
3. SDSSP conditional grant release order
4. Official document showing bifurcation of conditional grant in education and health sectors
5. Inventory of district government's schemes / units
6. Sample approved PC-I
7. Sample Administrative Approvals
8. Sample Tender notices / bidding documents
9. List of documents reviewed
10. List of facilities / units visited, if any
11. Questionnaire for Structured Interviews
12. List of Persons interviewed

**DGs and TMAs shall have utilized conditional grants in accordance with the agreed eligibility criteria**

**Third Tranche Condition-4.1**

Outline for an Assessment Report from Local Support Unit of Sindh Devolved Social Services Program (SDSSP)

Sindh Devolved Social Services Program provides budgetary grant to Local Governments. Local Governments can access these funds by:

- Signing an MoU with Government of Sindh and by
- Preparing the Annual Sector Plan

As per the MoU signed, Local Governments are required to utilize the SDSSP conditional grant in accordance to the eligibility criteria. The main features of the eligibility criteria are:

- TMAs can access the conditional grants ONLY if it prepare Annual Sector Plan.
- Funds will be utilized ONLY in Water Supply & Sanitation sector
- TMA will **not** invest more than **Rs. 5.7 million** in one scheme / project / activity
- TMA will use the conditional grants, **in the first instance**, for rationalization / operationalization / rehabilitation of existing services / schemes / projects and staff (recruitment need / facility based and preferably female staff)
- TMA can invest in new services/schemes/projects only if there is clear commitment of for allocating Maintenance & Repairs funds in subsequent financial year as well as for funding the staff hired during program period. These recruitments would however be need/facility based with preference to the female candidates.
- TMA will not use conditional grants on luxury items
- TMA will use these funds for pro-poor, gender balancing projects, investments, and schemes
- TMA will follow all the planning, budgeting and approval process

**Local Support Units-SDSSP are required to compile an assessment report about the TMAs adherence to MoU conditions mentioned above.**

## **Report Format**

### **Introduction**

Report should introduce the TMA by giving some basic geographical and demographic information about the area. The basic indicators about Water supply, Sanitation and Solid Waste Management can be referred for setting a context of the TMA. In addition aggregate information about public sector's infrastructure in Water supply, Sanitation and Solid Waste Management would help to explain the TMA's challenges in these important areas.

Key dates relating to SDSSP, especially signing of MoU, council resolution and accessing of funds are required to be mentioned in the report.

A brief profile, along with contact numbers, of key officials of the Local government would be an informative addition to the report.

### **Water Supply, Sanitation and Solid Waste Management**

TMA's have prioritized their investment portfolio in Water Supply, Sanitation and SWM sectors. Report can comment on TMA's sectoral priorities as indicated in their sub-sector bifurcations. Moreover, the fact the conditional grants funds have been transferred to Local Fund Account that enhances TMA's resource control can be highlighted in detail.

A scheme / unit wise excel sheet, with accompanied graph, will help to show the sub-sector allocations of the TMA. Similarly utilization report of the TMA will help to measure the smoothness of the execution of schemes. **LSU-SDSSP here can add in the peculiar experiences of each TMA in utilizing and execution of SDSSP schemes and funds.**

### **Scheme Selection and Issues of Finances, Gender and Poverty**

LSUs, by utilizing the available data, can develop an interesting analytical framework that will show the financial allocation and management issues. For example the analysis of per unit and per scheme average cost can reflect the financial management side of the TMA (for example MoU restriction that per unit cost must not exceed Rs. 5.7 million). Similarly evaluating ASP, PC-Is, and feasibility of schemes documents etc can develop a gender sensitive analysis.

The Poverty Reduction Strategy Paper of Pakistan places water supply as the most important sector for poverty alleviation. The location of schemes within the TMA and

beneficiary profile combined can give an overview of the TMAs effort to alleviate poverty, especially from SDSSP funds. LSUs can use TMA specific indicators as well to substantiate their analysis.

### **Rationalization of Facilities / Schemes / Projects and Staff**

The MoU and the sectoral guidelines advise the TMAs to use the conditional grants fund for operationalization or rehabilitation of existing facilities and staff. However in case of developing a brand new scheme TMAs are required to meet all the requisite steps as mentioned in para-4 f of the MoU. LSU report will comment on TMAs status of compliance with this condition.

Similarly TMAs are required not to utilize the conditional grant funds on luxury items. A close examination of their investment portfolio, from SDSSP grant, can substantiate TMAs compliance, or otherwise, with this condition.

### **Planning, Budgeting and Approval Process**

TMAs are required to follow all the existing government rules and procedures while planning, budgeting and approving the schemes. The compliance of this conditional can be measured by reviewing PC-Is, Administrative Approval (AA) / Financial approval, tender procedures and utilization reports. The report can comment on this aspect of compliance of TMA by consolidating a date-sheet of the various activities and annexing sample documents as proof.

### **‘User Experience’**

Through SDSSP Sindh Government has experimented the idea of providing conditional budgetary grant to Local Governments. This experience will set the future PFC based financing to local tiers. The unique experiences of the TMAs can reflect on the future policy guidelines of the government. In this regard, LSU-SDSSP can obtain structured feedback of key functionaries of TMAs especially by noting the interaction of ‘Drawing and Disbursing Officers (DDO)’ of SDSSP conditional grant with top leadership of TMAs such as Nazim, TMO and TO (I&S, Finance) coupled with their interaction with Account and Audit officers placed in the district.

Report may contain a brief analysis of **structured interviews** conducted by LSU with various functionaries of TMAs. Feedback may be obtained, among other areas, on:

- ix) Timely and complete transfer of PFC grant funds,
- x) Issues of participatory planning and transparency, if any,
- xi) Experience of involvement of Nazim, public representatives and Council,
- xii) Capacity constraints and Monitoring & Evaluation,
- xiii) Issues of Re-appropriation and carry-over of funds to next fiscal years.
- xiv) Comparison of using conditional grant methodology with other projects and vertical transfers,
- xv) Any other issues

## Conclusion

In conclusion, LSUs should analyze the level of compliance of the TMA with the eligibility criteria mentioned in the MoU. LSUs can report their own experiences and the assessment of the modality of budgetary grants to Local Governments (result of the structured interviews).

Following checklist may used to confirm that report is as per the requirement

## Checklist

The report has been compiled to assess the TMA's compliance with MoU eligibility criteria. Among other things, the report must contain **direct assessment** on following issues:

TMA can access the conditional grants ONLY if it prepare Annual Sector Plan	Yes / No
Funds will be utilized ONLY in Water Supply & Sanitation sector	Yes / No
TMA will <b>not</b> invest more than <b>Rs. 5.7 million</b> in one scheme / project / activity	Yes / No
TMA will use the conditional grants, <b>in the first instance</b> , for rationalization / operationalization / rehabilitation of existing services / schemes / projects and staff (recruitment need / facility based and preferably female staff)	Yes / No
TMA can invest in new services/schemes/projects only if there is clear commitment of for allocating Maintenance & Repairs funds in subsequent financial year as well as for funding the staff hired during program period. These recruitments would however be need/facility based with preference to the female candidates	Yes / No
TMA will not use conditional grants on luxury items	Yes / No
TMA will use these funds for pro-poor, gender balancing projects, investments, and schemes	Yes / No
TMA will follow all the planning, budgeting and approval process	Yes / No

## **Required Annexure**

- MoU of the TMA
- Council Resolution(s)
- SDSSP conditional grant release order
- Inventory of TMAs schemes / units
- Sample approved PC-I
- Sample Administrative Approvals / Financial Approval
- Sample Tender notices / bidding documents
- List of documents reviewed
- List of facilities / units visited, if any
- Questionnaire for Structured Interviews
- List of Persons interviewed

**List of DG & TMA Reports**

S. #	Name of F&G Sp-LSU-SDSSP	Report on District Government	Report on Taluka Municipal Admin:
1	Prof. G. R. Shah	Badin	-
2	Mr. Sarfaraz Abbasi	Dadu	-
3	Mr. Maqsood Bhatti	Ghotki	-
4	Ms. Shazia	Hyderabad	-
5	Mr. Manzar Akbar Jalbani	Jacobabad	1. Jacobabad
6	Mr. Adnan	Jamshoro	2. Kotri 3. Sehwan Shareef 4. Manjhand 5. Thana Bola Khan
7	Mr. Kashif Keerio	Khairpur	-
8	Mr. Haroon	Kashmore	-
9	Mr. Fida Hussain Rind	Larkana	6. Larkana 7. Bakrani 8. Dokri 9. Ratodero
10	Mr. Jameel Munawar Abro	Matiari	10. Hala
11	Mst. Naziran Leghari	Mirpurkhas	11. Singhri 12. Digri 13. Jhudo 14. Kot G. Mohammad
12	Shamsuddin Ujjan	Naushero Feroze	15. Naushero Feroze 16. Moro 17. Bhria 18. Kandiaro 19. Mehrabpur
13	Mr. Khalid Noor	Nawabshah	20. Nawabshah 21. Dour
14	Mr. Nasiruddin Jamali	Sanghar	22. Shahdadpur 23. Tando Adam 24. Jam Nawaz Ali 25. Khipro 26. Sinjhor 27. Sanghar
15	Syed Inam Ali Shah	Shikarpur	28. Khanpur 29. Lakhi 30. Garhi 31. Shikarpur
16	Tando M. Khan	Shaukat Ali Sathio	-
17	Mr. Saghir Hussain Mallah	Tharparkar	32. Mithi 33. Nagarparkar
<b>Total</b>		<b>17</b>	<b>33</b>

