

Report on Completion of Third Tranche Actions



Sindh Devolved Social Services Program
Finance Department, Government of Sindh

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**Program Support Unit's Report on
Completion of Third Tranche Actions and Supporting Documentation**

Preamble:

Asian Development Bank and the Sindh Government entered into a US\$ 220 Million loan arrangement for Sindh Devolved Social Services Program in November 2003 with major loan of USD 210 million and Technical Assistance of USD 10 million. Program was approved on December 12, 2003, loan agreement was signed on February 7 and the program became effective on April 29, 2004. Project was approved by ECNEC on December 8, 2004.

The program aims at: i) to retire expensive debt to the extent of US\$ 110 million (Loan 2047); ii) providing ADF to local governments to improve service delivery in health, education, water & sanitation sectors through concerned local governments and iii) to put an institutional arrangement in place for the implementation of the program and institutional development of the local governments, PLDs and the CBOs.

Sindh received first tranche of US\$ 100 million in May 2004 and second tranche of US\$ 70 million in July 2005.

Throughout these three years of the program, the overall mode of working with the PLDs and LGs has remained consultative and participatory. From the Preparation of the MoU to annual sector plans from local governments for accessing the conditional grants and work plans from PLDs for accessing the technical assistance funds the stakeholders' consultation and their participation in the process has remained remarkable.

This year, with substantial assistance from Program Support Unit and Provincial Line Departments all Districts and TMAs have been able to prepare their Annual Sector Plans (ASPs) through a participatory process that has helped in institutionalising the role of the councils and monitoring committees. ADF amounting to Rs. 314 million (USD 8.5 million) to 7 Districts 102 TMAs which is 50% of their this year's allocation while remaining 50% would be transferred after getting the monitoring reports for the utilization of transferred funds.

This report would show that the program is focused at (i) sectoral policy and governance reform (ii) capacity building for planning, budgeting, executing and monitoring (iii) integration of community in the manifold for achieving the implementation objectives.

Completion of third tranche actions meant the implementation of all the reform activities articulated in loan document and committed by the government in first

and second tranche action reports. This certainly was the most difficult phase but the Program Support Unit has made it possible despite the fact that during the implementation of the program 7 new districts and 17 new TMAs were created disturbing the territorial responsibilities of 13 districts and 42 TMAs. This factor has greatly affected the work on a major policy outcome of ensuring the continuity in social sector expenditure as relation and connection of current data was difficult with that of the year 2003-04 which was the benchmark year.

Process of completing the tranche actions, from first to third, was actually a learning experience. By now we know what were the weak areas in the program design, problems faced due to these shortcomings and how these could be avoided in future initiatives. At the same time, this process has also given us an opportunity to look into our own institutional issues, identify the weaknesses and rectify them. As a result of review activity of the M&E Committee of the PLGC, the PSU has compiled a compendium of all the devolution related activities in the shape of rules, by-laws, notifications, policy guidelines and reports etc. This compendium is available at www.sdssp.gov.pk

At the end, appreciation is due for the key provincial line departments – education, health, local government, finance, women development, and P&DD – and above all the local governments for their continued support and playing a very vital role in ensuring the compliance with policy outcomes and in achieving the targets for third tranche.

Abdul Kabir Kazi
Program Director

Policy Outcome A: Further Devolve Social Services to Districts and Taluka Municipal Administrations

A - i

SPG monitors the implementation of delegation of administrative and financial powers and published a report

Following the Monitoring Framework approved during the second year, Sindh has placed an institutional system in place under the lead role of the provincial local government commission to monitor the pace of the devolution of administrative and financial powers, and further devolution thereof, if and where required, and working of the local governments ensuring that all stakeholders play their role in accordance with relevant rules and policies.

A monitoring report has been published by the Provincial Local Government Commission on the inspection of various districts and TMAs and the same has been posted on website.

For compliance with the tranche action, the report has been published with the approval of the PLGC. Report covers the efficacy of the existing monitoring systems in the PLDs and LGs and also provides current status on the implementation of the monitoring framework. This report also examines the process for setting minimum standards and benchmarks for service delivery in education, health and water & sanitation sectors.

A - ii

Majority of the District Governments have Implemented Delegation Plan

As compliance to second tranche the government submitted a delegation plan duly approved by the Chief Secretary. This delegation plan was conceived and prepared after a consultative process involving PLDs and local governments at every stage. While approving the plan the Chief Secretary directed that the plan be presented before M&E committee / working groups notified under the PLGC for review and ensuring the implementation as per SLGO 2001. The working group has reviewed the plan and implementation reports filed by majority of the districts. Proceedings are recorded and presented in the separate report on tranche action A-ii.

Implementation reports from majority of the districts (19 out of 23) have been submitted alongwith the summary and minutes of the meeting of working group on M&E as compliance with the tranche action.

The Working Group-1 has held two meetings to review the recommendations given in the delegation plan and has acquired reports from the concerned provincial departments for consolidating its report on devolution of administrative powers. To provide institutional cover for the devolution reform and impart intensive but focused trainings, the WG has decided to recommend for establishing a research seat at the Civil Services and Local Government Academy (CS&LGA), Tando Jam, Hyderabad. The WG has recommended for technical and financial assistance for the Academy through DSP and SDSSP. The WG has invited Director General of the Academy in its 3rd meeting scheduled for 10 April to make a presentation before the WG in this regard.

Likewise the WG-2 has held one meeting and has extended scope of consultations on financial powers by co-opting EDOS (F&P) from selected districts. For training of district and TMA officers the WG has decided to strengthen the CS&LGA. DSP is undertaking the task of preparing / updating the training manuals and modules of the Academy for this purpose. In its 1st meeting, the WG has called for various reports from the provincial departments to make recommendations in next meeting. WG has also called for a detailed report the Director Statistics on the collection data that could help LGs in planning and budgeting process.

A - iii

SPG continues implementation and reviews progress made in this regard

Reports of the PLDs have been submitted as compliance to tranche action.

Role of LGD in sector planning:

It would be worth mentioning here that the LGD has taken lead in assuming the responsibility for providing the guidelines to TMAs for preparation of third year WS Sector Plans. On the initiative of the LGD, the stakeholders from P&DD, PHE, SEPA, PSU and the selected representatives from TMAs reviewed the previous guidelines in the light of the input from the stakeholders and with specific reference to the recommendations of TPV and Mid term review reports. After review the guidelines have been refined and the draft has been shared with the stakeholders and TMAs for their final input. The final draft of the 3rd year sector planning guidelines would be presented to the PSC for approval by mid April. The approved guidelines will be disseminated and circulated in a workshop scheduled to be held immediately after. This year, the objective of

the LGD and PSU is to encourage the TMAs to get their ASPs approved from the council alongwith their annual budgets for year 2007-08.

TMAs' Master Plans:

Minister LGD has approved the establishment of Master Planning Unit in the secretariat of LGD and directed for linking all reform initiatives/projects with the MPU. A technical committee comprising of provincial agencies, TMA representatives and civil society would provide guidance in the process of master planning.

Redefining the role of TMAs vis-à-vis the PHE Wing of LGD to complete devolution of financial and administrative powers to TMAs:

After devolution of powers, the WSS related functions and the staff of the defunct PHED have been devolved to the TMAs. Under the devolved system the WSS schemes are planned, financed and executed by the TMAs independently upto any limit. The Council approves the funds for schemes and the Town officer (I&S) prepares the scheme document including design and the cost estimates. The TMA Nazim in line with the council's approved budget grants financial and administrative approval of the scheme.

As most of the TMAs lack in capacity to prepare sound technical and social feasibility reports of the schemes that are bigger or of complex nature, such schemes are submitted to higher offices for technical advice and support during the planning and execution. It is in this context that the provision of technical assistance to the TMAs becomes all the more important. To fill this capacity gap the local government department in Sindh has established district support units at every district, regional technical offices at every erstwhile divisional / regional headquarter and the office of the Director General at provincial level (located at Hyderabad) to provide technical support to the TMAs in planning and execution of the WSS related schemes. With the assistance from SDSSP the local government department has planned to conduct training for the TMA's officers in the areas of planning and monitoring.

Water and Sanitation Reform:

On the request of LGD, the government has notified a Provincial Steering Committee with the focus on providing policy framework for reform in water & sanitation sectors, providing financial and technical support for such reform, review tariff structures and review and update rules and by-laws, if required.

Policy Outcome B: Improve Social Sector Financing

B – I

SPG, DGs and TMAs agree to maintain the level of social sector expenditures as a proportion of total revenues in FY 03-04 and allocate \$34 million as additionality

Showing that the conditional grants are used as additionality, the SPG had agreed to maintain social sector expenditure to the level of benchmark year 2003-04. Subsequently, the district governments and TMAs through the MoU, which lays down the conditional grant mechanism, also agreed to this policy action. Till this moment no stakeholder realized the issues that were attached to it. Logically, one could only find these figures from the budget and accounting books of the DGs and TMAs but during the program implementation it was realized that i) the record keeping in the LGs was not upto the standard that could facilitate in tracking the overall and sectoral allocations vis-à-vis the expenditures; ii) officials posted in the LGs did not have clear understanding of maintaining the sectoral allocations and expenditures; iii) major problem came with the bifurcation of 5 districts by creating 7 new districts and 17 new TMAs disturbing the revenues and expenditures patterns in 13 districts and 42 TMAs. This factor adversely affected working on collection of data on social sector expenditure as relation and connection of data from new DGs and TMAs was difficult with that of the year 2003-04 which was the benchmark year.

As a result of continued communications between the SDSSP and the ADB Missions, SDSSP undertook a lengthy exercise for collection of fiscal data from the LGs. The data has been collected, reviewed and analysed which shows that all the unchanged / unaffected DGs and TMAs have complied with this tranche action.

A detailed report on the status is submitted separately showing the compliance status with the tranche action.

B – ii

Confirmation of Smooth Implementation of the PFC Grant Distribution Mechanism

Implementation of a conditional grant mechanism established through a consultative and participatory process has been the hallmark of the institutional reform under SDSSP.

Reports from DGs and TMAs were collected on the two major aspects e.g. i) whether they agree with the sharing formula decided by the PFC and ii) whether the transfer of funds was timely and smooth. 14 TMAs reported in negative in one way or other. Some of them expressed dissatisfaction over the sharing formula considering that their needs were greater and these should be considered the sole sharing criteria while others have reported that the conditional grants should be transferred in one go instead of two installments. Some of the TMAs have replied in negative because they had not accessed funds in first year as they could not prepare their ASPs timely. Their response, at the most, could be considered as an opinion or recommendation but certainly does not show that the implementation of the approved PFC grant system has not been smooth.

PSU followed the response from these 14 TMAs and after being explained about the grant system and accessing criteria, 10 of these TMAs have revised their reports which have been shared with ADB project officer for SDSSP.

PSU has prepared a consolidated report based on the reports from all districts and TMAs and it is evident from the report that the implementation of the PFC grant mechanism has remained smooth. One report is posted on website as sample while hard copies of all reports have already been sent to ADB.

B – iii

SPG transfers of 25% of non-salary allocations to DGs and TMAs within one month of the start of FY 05-06 and agrees to transfer remaining on monthly basis.

Law provides for the transfer of funds to the LGs on the basis of receipts from the federal government at the end of every month. Provincial government transfers funds according to the PFC sharing formula (in terms of percentages) to LGs every month. Since the province relies heavily on the receipts from federal government therefore, the transfer of 25% upfront was not an easy proposition for the SPG. However, the report from Finance Department regarding regular transfers to local governments shows that 25% upfront funds were provided to the districts in first month while the upfront 25% funds were provided to the TMAs by the second month of the financial year. The report also shows regular monthly transfers to LGs. It is also evident from the report that more funds were transferred to LGs as compared to their PFC shares. The report has been posted on website as well as sent to ADB showing the compliance with tranche action.

Policy Outcome C: Improve Participation, Linkages, and Public Accountability

C – I

DGs have increased female representation in budget and social sector committees to at least 20%

This has been a major achievement for the program. In year 2004-05 council monitoring committees (CMCs) existed but their role in the planning, budgeting and monitoring was not as vital as it is now. Women representation was negligible. Now the TPV report shows that not only 100% districts have the CMCs with 20% women representation but majority of the TMAs have also constituted sector committees with women representation.

A report has been submitted on compliance with this tranche action alongwith the notifications issued by the districts. This condition has also been validated by the TPV (Interim) Report presented for compliance with tranche action C-ii.

To institutionalize the mandated role of these sector monitoring committees, the PSU, in consultation with LGs, has prepared a monitoring system that would provide an opportunity for the CMCs to review the implementation status and the physical progress on schemes undertaken through ASPs. Monitoring reports and recommendation from the CMCs are mandatory for accessing the second installment of the conditional grant. Second installments to the TMAs have been provided after receiving reports from Works Committees of the TMAs. This strategy has ensured the accountability of the field officers before the public representatives and their participation in the planning and monitoring processes.

As an institutional and continued arrangement for trainings, the Working Group-I of the M&E Committee has decided that using the training modules being currently developed by the Decentralization Support Program, trainings of the CMCs would be conducted through the Local Government Academy and financed by the SDSSP.

C – ii

At least 50% of DGs and 25% of TMAs implement a transparent and participatory planning procedure

To validate the participatory processes in the local governments a third party validation study is in progress. Final TPV report was presented by the Consultant on 28 February 2007 before a provincial forum presided by the Advisor to Chief Minister on Finance where the ADB Mission was also present.

It was agreed with ADB Mission that a report showing the participatory planning processes by the 50% districts and 25% would be submitted as tranche compliance.

Partnerships:

There are many organizations currently working in the health, education, water and sanitation sectors that are also being supported through SDSSP. These organizations are working in various districts either with direct or indirect support of the district officials and local leaders. During the consultations with districts, it was noticed that lack of coordination and knowledge about the parallel initiatives were upsetting the sector planning process. Thus, PSU took the initiative for forging partnerships with these organizations (NCHD, OPP, ESRA, LEAD, IUCN, DSP etc).

i. Capacity building of SMCs:

First such initiative was the strengthening of SMCs in district Khairpur through the LEAD Pakistan (LEADP) which was already working on the similar project in three talukas of district Sukkur out of four and five talukas of Khairpur out of eight. Considering the fact that capacity building of CBOs was one of the key objectives of the SDSSP, the PSU initiated a proposal for extending this SMC strengthening project to include two taluka of the district Khairpur with district government in the lead role. A MoU was executed between the district governments, LEADP and PSU, SDSSP in this regard. Project has now been completed and a report has been filed by the LEADP. In the next phase PSU will work with LEADP to extend this project to cover remaining two talukas of Sukkur and Khairpur districts.

ii. Gender Check-listing:

IUCN worked on a project in district Badin for preparation of gender check-list. PSU is in contact with IUCN for extending this initiative to other districts as well through awareness and consultative workshops.

iii. Master Planning:

Orangi Pilot Project has an extensive experience of reform in social services. Likewise, IUCN has already assisted in the preparation of solid waste management plan for district Badin. Both OPP and IUCN have been given representation on the Technical Committee for Master Planning to gain benefit from various surveys and studies already undertaken by the OPP.

iv. Health Sector:

National Commission for Human Development (NCHD) has recently initiated a program for the strengthening of Basic Health Units (BHUs). Likewise, under an initiative of GoS, 10 DGs are in the process of

handing over management control of their BHUs to Sindh Rural Support Organization (SRSO) for management and primary health care. PSU is now working on establishing linkages with both the organizations through their provincial coordinators to create synergies and avoid duplication of efforts.

v. CRC and CIB Methodologies:

PSU has created linkage with the ADB (RETA 6296) and National Institute of Public Management (NIPA) for implementation of Mentoring and Service Delivery Project through CRC and CIB methodologies in WSS and education sectors. Pilot district (Matiari) and TMA (Hala) have been jointly identified for undertaking these surveys through NIPA. PSU would provide technical and financial assistance to the pilot district and TMA for data management and implementation of these "Development of pro-poor capability and knowledge reform" in Sindh. After successful completion of project in these two pilot areas, the PSU would take initiative for extending these surveys to other selected districts and TMAs.

C – iii

SPG reviews the conditional grant system and publishes a report with suggestions for improvement and institutionalization

Review report was shared and discussed with ADB Mission in June. Mission had suggested a peer review between DSP, SDSSP and PFC Secretariat. After peer review, the PFC Secretariat submitted this report to the Chairman PFC for approval.

Approved PFC review report has been submitted to ADB and posted on website as completion of the tranche action.

Policy Outcome D: Rationalize Services and Set Minimum Standards

D - i

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

This policy action requires an evidence for shift from planning to implementation stage. As compared to the first year when the DGs and TMAs were required to prepare their plans in a manner that these reflect the use of conditional grants in accordance with the eligibility criteria these are now required to exhibit the actual implementation of sectoral allocations and schemes according to the eligibility criteria.

It would be appropriate to mention here that the utilization of conditional grants in accordance with the agreed eligibility criteria is checked and ensured at various stages. It starts with the preparation and approval of the ASPs. Sector planning guidelines are prepared strictly in accordance with the covenants of the MoU; the ASPs are prepared following these guidelines and the provisions of MoU; first and second drafts of the ASPs are reviewed by the PSU and the PLDs on the basis of these criteria; furthermore, PFC allows the transfer of funds to LGs only after satisfying itself that the investment is in accordance with the program objectives.

PSU has submitted detailed reports separately for the allocation and utilization of the first and second ADF.

For year 2004-05, a detailed PSU report has been compiled and posted on the website while hard copies of reports from 17 districts and 27 TMAs in three volumes have been sent to ADB in as compliance with the tranche action.

For year 2005-06, method for showing compliance with third tranche action was discussed and decided with the ADB Mission in June. Accordingly, detailed reports from 3 districts and 10 TMAs were required to substantiate compliance. A report has been compiled showing the sector and sub-sector wise investment pattern as well as utilization in districts and TMAs who have accessed the 2nd ADF to substantiate the compliance with third tranche action.

D - ii

Majority of TMAs carry out surveys and prepare master plans for drinking water supply and sanitation according to their administrative and technical capacity

With the continued support from local government department and program Support Unit of SDSSP, 75% TMAs have been able to prepare their master plans. Review report by the PSU on these master plans has been posted on the website while hard copies of master plans of 88 TMAs have been sent to ADB in as compliance with this tranche action.

Considering the fact that this policy action required TMAs to be able to plan for their medium and long term needs and their financing, the issue was discussed in a joint SDSSP review meeting wherein the Advisor to Chief Minister on Finance and the Minister Local Governments directed for providing assistance to the TMAs in preparation of their master plans for a period of 20- 25 years through SDSSP technical assistance in next three years. It was also decided that the initiative would be sustained through regular government funding alongside and after the program period is over.

Following that directive the PSU prepared a base paper which was shared with LGD for stakeholder review. Based on the stakeholder input, the PSU has prepared a concept paper for the preparation of TMA master plans through a Master Planning Unit (MPU).

The master planning exercise would start with certain data collection surveys, management information system and geographical information system for which the process would be initiated by the MPU and financed by the SDSSP. Concept paper is attached.

Surveys:

SWM & Environment Specialist developed simple survey tools for collection of primary data pertaining to service delivery. These survey tools have been tested in Latifabad TMA of District Hyderabad and disseminated amongst all the TMAs in Sindh.

Training:

SWM and Environment experts in PSU has prepared training module and survey tools for the training of TMAs. Specialist conducted first round of trainings in three TMAs of Matiari district. These trainings have resulted in the capacity building of TMAs which is reflected from the enhanced quality of ASPs and reporting.

One TMA of Hala Taluka has prepared guidelines for the collection of primary waste and it is also implementing the same. PSU would encourage TMAs to

share and learn from each other's experiences. Likewise, the WSS specialist has prepared tools for the Training Need Assessment of the TMA and PHE officials. After the completion of this TNA exercise the PSU would start the training process for these officials.

D – iii

SPG prepares interim drinking water and sanitation policy in consultation with TMAs

With the ADB's assistance through Technical Assistance 4432- Pak, the local government department has completed the work on draft policies in consultation with TMAs, which were later published in media and are currently under review of TMAs, Environment department and other stakeholders from civil society and private sector before submission to the government for approval.

Policy Area E: Encourage Public-Private Partnership to Improve Service Delivery

E - i

Authorize Health Boards to Collect, Retain and Use Fees and User Charges

To meet this tranche action, the first logical step was to establish health boards (HBs) in the districts as these existed only in the provincially managed or teaching hospitals.

This was a major policy reform for involving civil society and public representatives in the management of health facilities. This reform was brought through consultation with the health department and the local governments who suggested for establishment of hospital management committees (HMCs) instead of HBs. To institutionalize this reform, the health department notified a framework including devolution of user charges and guidelines to facilitate districts governments in implementation. It is worth mentioning that the HMCs at Taluka hospitals are headed by the respective TMA Nazims that ensures participation of TMA political leaders in the spheres which are otherwise the domain of districts only.

Out of 23 districts only 16 have proper District Hospitals (DHs). Two districts (Nawabshah and Larkana) do not have DHs because of the medical colleges / teaching hospitals while 5 newly created districts are still in the process of up-gradation of their hospitals to DH level. Efforts of the health department need appreciation as it has succeeded to get the HMCs established in 19 districts. It

would also be appreciated that most of the districts have also constituted HMCs at as many as 53 taluka / town hospitals levels.

A report on the establishment of HMCs including the FD report (notifications) and DG reports in the shape of notifications issued for the constitution of the HMCs has been submitted as compliance of the tranche action.

E - ii

Majority of DGs provide financial assistance to HMCs on a pilot basis

Finance department has also notified the devolution of user charges in all social sectors to provide greater fiscal authority to the district governments. Similarly, it has advised all districts to further devolve the user charges to the HMCs to make them financially viable.

Likewise, the DGs have also provided financial support to the HMCs by allocation funds from the CBO allocations for 2005-06 and 2006-07 for their efficient working.

A report has been submitted with comprehensive information on the names and notifications of HMCs, their bank account numbers and the funds available in these accounts as completion of the tranche action.

An updated report compiled in March 2007 confirms that the user charges are being collected and deposited in the HMC accounts while some of the HMCs are utilizing these funds for maintaining the facilities and improving the service delivery.

E - iii

Majority of TMAs provide support to VDAs to manage water supply schemes on self-sustaining basis

TMAs provide financial assistance to the VDAs in shape of financial grants and/or salary for the staff from the funds provided by the government of Sindh.

A PSU report based on the reports / information collected either from Annual Sector Plans (ASPs) or directly acquired from TMAs in the shape of structured performatas is submitted as completion of the tranche action. PSU report is posted on the website and the hard copies of the TMA reports are sent to the ADB in September.

E – iv & v

iv) DGs allocate at least 25% of conditional grants to CBOs

v) TMAs allocate at least 10% of conditional grants to CBOs

This is one of the important policy actions that require DGs and TMAs to allocate part of their ADF conditional grant for expenditure through CBOs (NGOs, SMCs, HMCs, CCBs) etc.

It may be emphasized that the major challenge for the PSU was to evolve a strategy that would facilitate LGs in the expenditure of these allocations. Taking this into consideration, the PSU organized number of workshops with the LGs and leading NGOs to frame a policy for the “Integration of Community in the Service Delivery”. This policy has been endorsed by the DGs and following the policy DGs have also notified the District Project Appraisal Committees (DPACs) headed by the EDO (CDD) that will appraise the proposal from CBOs intending to access these allocations. On the directions of Chairman PFC, the PSU is assisting in the capacity building of community development departments of the districts.

The PSU has planned to have training workshops in last week of April for the Chairmen of DPACs, Dos of CDD and the F&G Specialists to train them on the process of preparation of investment proposals for the utilization of HMC funds. After this training the EDO (CDD) and F&G Specialist will conduct trainings at every district for the remaining members of the DPACs and TMAs.

Timings of the declaring the program effective, transfer of first tranche from ADB and from Sindh to LGs was such that it was not possible for LGs to allocate funds for CBOs in the first instance. Sindh is now required to complete this action for both tranches by producing evidence for allocations for CBOs for two years i.e. 2005-06 and 2006-07.

It was agreed with the ADB during June Mission that the budget letters from all districts and TMAs signed by the relevant officers would be presented as proof for the completion of the tranche action.

A PSU report on the allocations by DGs and TMAs is posted on website and hard copies of their budget letters have been submitted to ADB in September as compliance to tranche actions iv and v.

List of Reports Submitted

Policy Outcome	Tranche Action	Title of Reports	Updated Reports filed in April 2007
A	i	M&E Report approved by the PLGC	
	ii	1. Reports on the of implementation of the approved delegation plan by majority (19) of the districts	1. Minutes of meetings of Working Groups I and II
	iii	1. Review report on the implementation of the Sindh health policy 2. Review report on the implementation of the education sector reform plan 3. Review report of the LGD on its new role and responsibilities	Notification and minutes of meeting of Provincial Steering Committee for W&S Reform
B	i	FD report on the social sector expenditure	Updated report on unchanged DGs /TMAs
	ii	PSU / LSU reports on smooth implementation of PFC conditional grant mechanism	Updated report
	iii	FD report on the transfer of regular grants to LGs	Revised report by the PFC
C	i	PSU and DGs reports on the constitution of council committees with atleast 20% women representation	1. Report on constitution of CMCs in TMAs 2. Framework for involving CMCs in monitoring process
	ii	TPV report on participatory planning by 50% DGs and 25% TMAs	1. Final TPV Report 2. Report on SMCs strengthening in district Khairpur through LEAD Pakistan
	iii	PFC review report	
D	i	1. PSU analysis on the utilization of 1 st ADF conditional grants by DGs and TMAs 2. Reports of 17 districts and 27 TMAs in three volumes	Report on 2 nd ADF utilization
	ii	1. List of 88 TMAs who have prepared master plans 2. Review report on the TMA master plans	1. Approved concept paper on Master planning and GIS 2. Survey report of TMA 3. Training report of TMAs 4. Guidelines by TMA Hala for SWM
	iii	Interim drinking Water & Sewerage / SWM Policies	PSU review report
E	i	PSU Report with FD, PLD and DGs'	Update on HMC status

		notifications for the constitution of HMCs	
	ii	Summary of DG reports providing financial assistance to the HMCs	
	iii	Report on Support to VDAs by the TMAs	
	iv & v	PSU Report on allocation of CBO funds by districts and TMAs	

ABBREVIATIONS

ASP	Annual Sector Plan
CBO	Community-based organization
CCBs	Citizens Community Boards
CDD	Community Development Department
CIB	Continuous Improvement and Benchmarking
CMC	Council Monitoring Committee
CRC	Community Reporting Cards
DCO	District Coordination Officer
DG	District Government
DG (Tech)	Director General (Technical)
DH	District Hospital
DoE	Department of Education
DoH	Department of Health
DO	District Officer
DSP	Decentralization Support Unit
DSU	District support unit
EDO	Executive district officer
SEPA	Sindh Environmental Protection Agency
FD	Finance department
F&P	Finance & Planning
GRAP	Gender Reform Action Plan
HMC	Hospital Management Committee
LEADP	LEAD Pakistan
LFA	Local Fund Account
LGs	Local Governments
LGD	Local government department
LSUs	Local Support Units
MoU	Memorandum of Understanding
MPU	Master Planning Unit
NCHD	National Commission for Human Development
NPA	National Institute for Public Administration
P&D	Planning & Development
PFC	provincial Financial Commission
PG	Performance Grant
PHED	Public Health Engineering Department

PLD	Provincial line Department
PLGC	Provincial Local Government Commission
PPP	Public private partnership
PSC	Provincial Steering Committee
PSU	Program Support Unit
RSU	Reform Support Unit (in education department)
Rs.	Pak Rupees
SLGO	Sindh Local Governance Ordinance
SMC	School management committees
SPG	Sindh provincial government
SRP	Sindh Reform Program
TMA	Taluka / Town Municipal Administration
UA	Union Administration
VDA	Village development association
WSS	Water and sanitation sector