

Report on Annual Performance Assessment (APA) 2022-2023 of Punjab Cities Program

**Municipal Committee
Jaranwala**

Final Report
June 15, 2023



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Acronyms and Abbreviations

ADP	Annual Development Plan
APA	Annual Performance Assessment
CFMS	Computerized Financial Management System
CTS	Complaint Tracking System
DLI	Disbursement Linked Indicator
E&S	Environmental and Social
ESSA	Environmental and Social Safeguard Assessment
FD	Finance Department
FY	Financial Year
GIS	Geographic Information System
GRMS	Grievance Redressal Management System
IDAMPs	Integrated Development and Asset Management Plan
IPF	Investment Project Financing
KPIs	Key Performance Indicators
LG&CD	Local Government & Community Development Department
MACs	Minimum Access Conditions
MCs	Municipal Committee
O&M	Operations and Maintenance
OSR	Own Source Revenue
P for R	Program for Result
PBGs	Performance Based Grants
PC-I	Planning Commission Form 1
PCP	Punjab Cities Program
PLGB	Punjab Local Government Board
PMDFC	Punjab Municipal Development Fund Company
PMs	Performance Measures
PPRA	Public Procurement Regulatory Authority
RTI	Right to Information
TORs	Terms of Reference



Preamble

This report has been prepared as part of the "Annual Performance Assessment (2022-2023) of Punjab Cities Program (PCP)". It specifically covers the assessment of MC Jaranwala. The purpose of this report is to report the assessment of MC Jaranwala based on the DLIs and related factors defined by the World Bank. This report is part of a series of reports on the performance of each MCs separately. It should be read in conjunction with the Consolidated Report to understand the background of the assignment, DLIs and the basis of their assessment, and the approach and methodology adopted for the conduct of the assignment.





Contents

Objectives of this assessment report are to provide a comprehensive evaluation of the performance of the MC against the DLIs, identify key findings, draw conclusions based on the analysis.

1 Highlights

A brief overview of the assessment, highlighting key findings, and conclusions

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5 Conclusion

The assessment report presents conclusions drawn from the findings


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Highlights

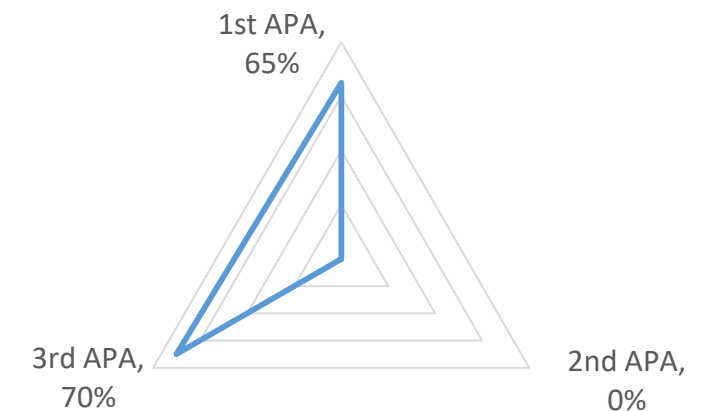


Highlights

	
Aggregate Score (Average)	70
Investment Planning & Budgeting <i>(24 points)</i>	14
Own Source Revenue <i>(18 points)</i>	16
Procurement <i>(08 points)</i>	3
Financial Management & Audit <i>(12 points)</i>	12
Environment & Social Management <i>(10 points)</i>	10
Transparency & Accountability <i>(08 points)</i>	8
Urban Infrastructure <i>(20 points)</i>	7

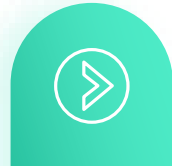

Disbursement **US\$ 2.75 Mn**


Comparative Analysis

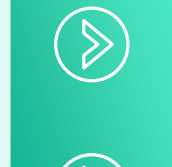




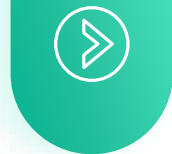
Assignment



The Project



Assessment Areas



Assessment Criteria

The Project

Factsheet



North Punjab	▪Daska ▪Hafizabad ▪Jhelum	▪Kamoke ▪Muridke ▪Wazirabad
Central Punjab	▪Gojra ▪ Jaranwala ▪Jhang	▪Kamalia ▪Okara.
South Punjab	▪Bahawalnagar ▪Burewala ▪Khanewal	▪Kot Addu ▪Vehari



FUNDED BY

World Bank-funded hybrid PforR and IPF operation



TOTAL COST

USD 200 million



TENURE

5 years (2018 -2023)*

** The Project has been extended for 18 months till 2025*



PROGRAM DEVELOPMENT OBJECTIVES

To strengthen the performance of participating MCs, focusing on urban management and improvement of municipal infrastructure for satisfactory service delivery.



PROGRAM FUNDING

Window 1: the PBGs were provided to the MCs of the 16 selected cities for investments in municipal infrastructure and services

Window 2: Provided support to provincial government agencies i.e. LG&CDD, PLGB, PMDFC and FD.

Brief on MC Jaranwala

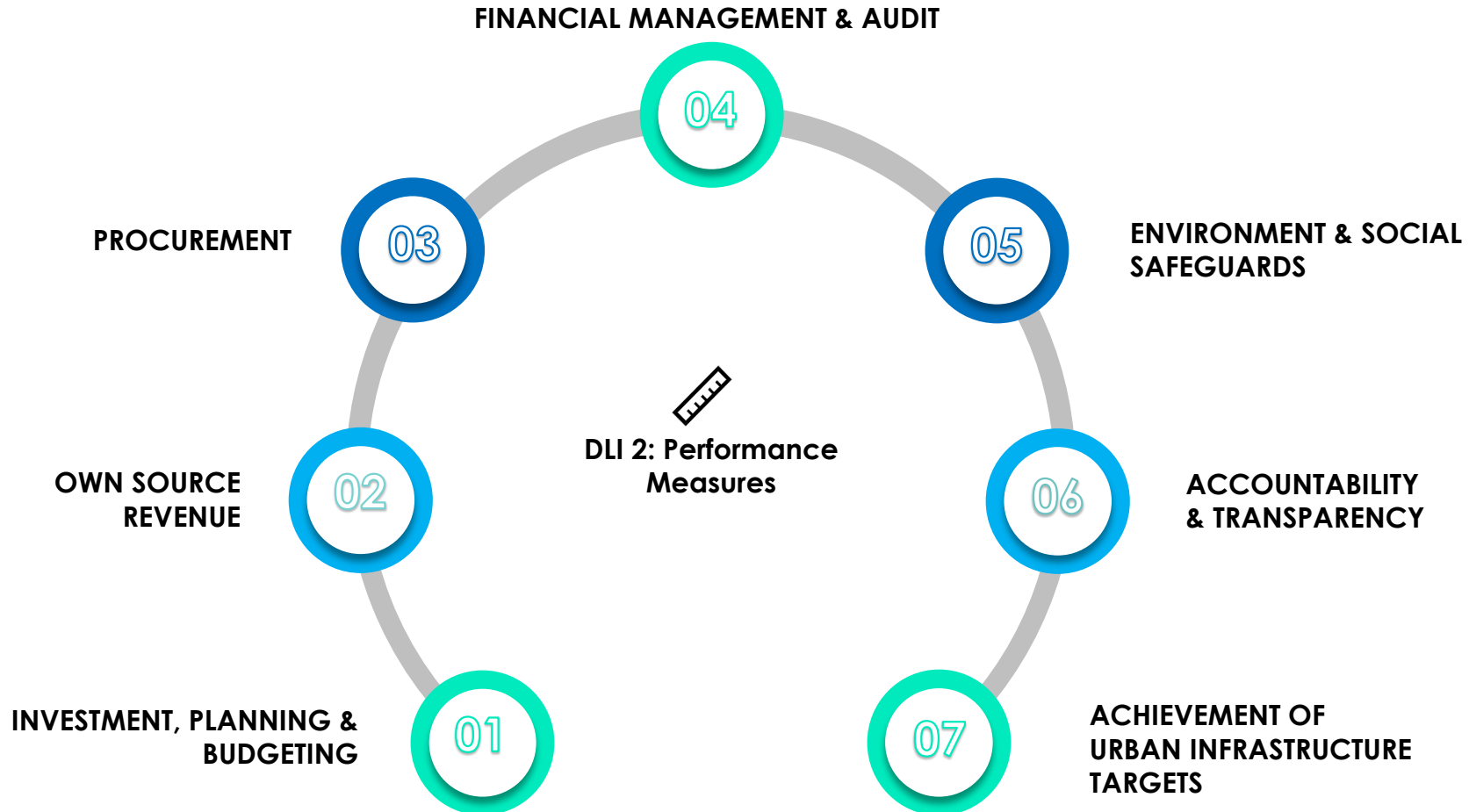
- The city of Jaranwala dates back around 400 years. An enormous root system from a centuries-old willow tree hung down into the well. "Jaraan" means "roots" and "Wala" means "place" in Punjabi. Therefore, the term "Jaranwala" was developed by combining these two words. As time went on, the name Jaranwala spread, and eventually the city itself was given that name. The current city was established in 1908 by British government. Jaranwala is 37 kilometers south-east of Faisalabad on the Lahore-Faisalabad road and the Jaranwala-Khurrianwala road. This city is also served by the Sheikhpura-Shorkot railway line. Regular bus routes connect it to Lahore and Faisalabad. Jaranwala is home to the world's third largest jute mill (which is now closed). Jaranwala's sugar, chemical, textile, wheat, and rice industries contribute to Pakistan's growth. Jaranwala's surroundings are likewise well-known for its dairy products.
- MC Jaranwala consists of Chief Officer, two (2) Municipal Officers, and In charge Complaint Cell. The Chief Officer is the coordinating and administrative officer in charge of all Municipal Officers.










Assessment Areas – DLI 2

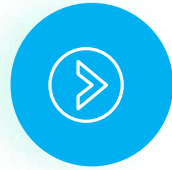
All of the 16 MCs met the MACs and have thus qualified for the allocation of PBGs based on PMs. The World Bank has expressed its satisfaction with the achievement of MACs through its letter dated March 3, 2023. Thereby, the focus of the assignment was the evaluation of PMs for the MCs.

The PMs for DLI 2 were built on the foundations laid by MACs. It challenged the MCs to raise their performance to achieve incremental targets. Qualified MCs were able to access PBGs (75% of total PBG envelope) every year, based on scores obtained in the APA. PBGs were allocated to the MCs proportionate to their performance scores (weighted with the APA score).

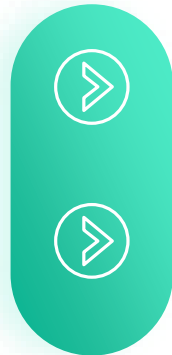


Assessment Criteria

Performance Area	Performance Indicators	Maximum Score
 1. Investment Planning & Budgeting (24 points)	O&M budgeting and planning done for major infrastructure services	3
	Infrastructure Maps used as a planning tool	3
	Expenditure control of fuel and energy	10
	Asset inventory prepared and updated	3
	Three-year rolling IDAMP prepared and updated	5
 2. Own Source Revenues (18 points)	Revenue Enhancement Plan prepared	3
	Own-source revenue increased	15
 3. Procurement (08 points)	Adherence to PPRA rules	8
 4. Financial Management & Audit (12 points)	Functionality of the CFMS	12
 5. Environment and Social Management (10 points)	Annual targets set for incremental application of environmental and social screening on all infrastructure investments	2
	Eligible investments screened for potential environmental and social safeguard impacts	3
	Environmental and Social Assessments/ Action Plans prepared and implemented	5
 6. Transparency and Accountability (08 points)	Information available to citizens on MC's website	4
	CTS transformed into GRMS for MC	2
	MC responds to citizens' requests per Right-to-Information Act	2
 7. Urban Infrastructure (20 points)	Urban infrastructure targets achieved	20
Total Score		100



Assessment Outcome

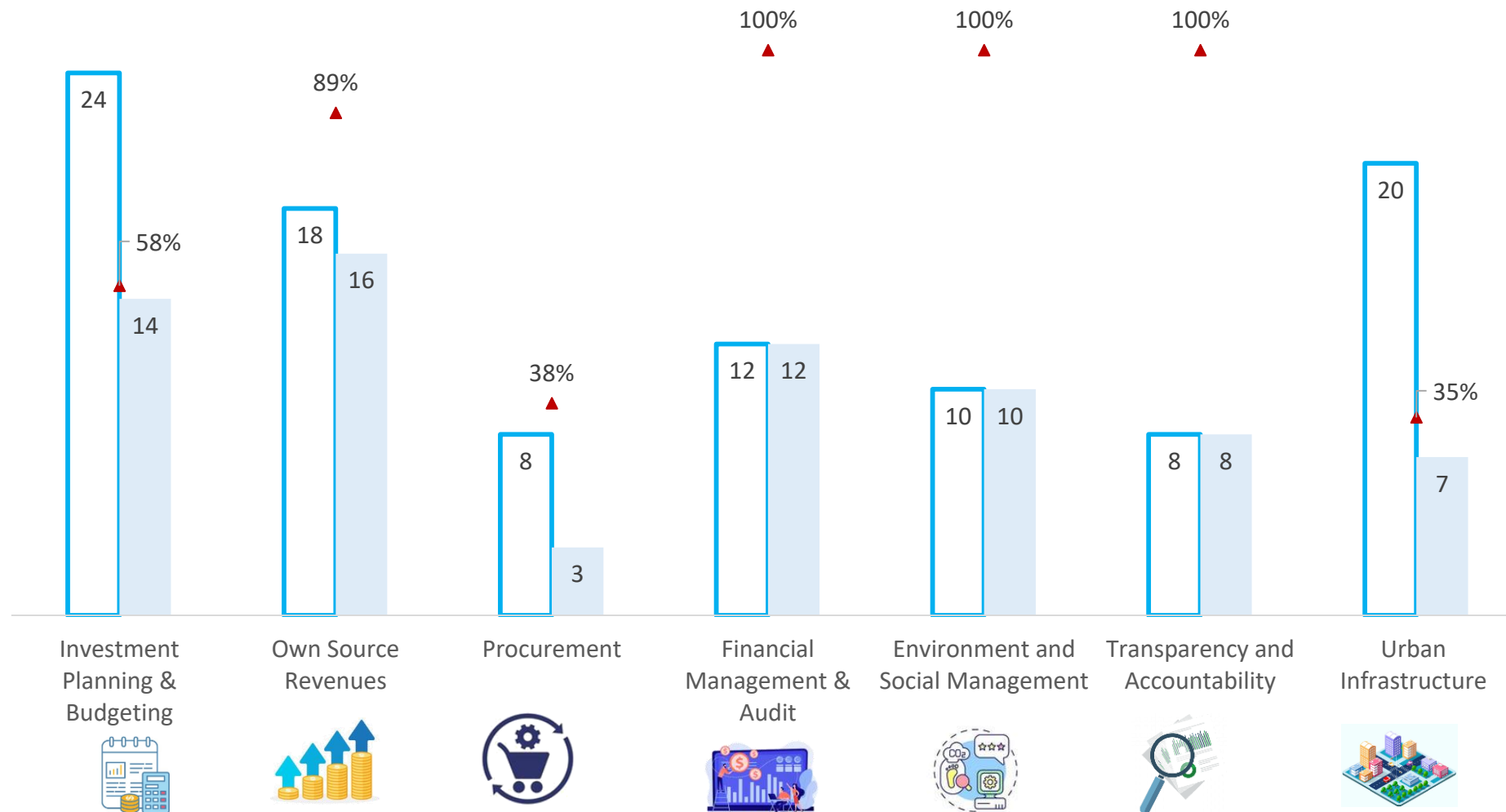


Scoring

Aggregate Assessment (DLI-Basis)

Scoring

■ Max. Score
 ■ Assigned Score
 ▲ % Achieved



Maximum Score
100

Achieved Score
70

Aggregate Assessment (DLI Basis)

Performance Measure 1: Investment Planning and Budgeting (24 points)

Performance Area	Performance Indicators	Means of Verification	Maximum Score	Assigned Score
1. Investment Planning & Budgeting (24 points)	O&M budgeting and planning done for major infrastructure services	<ul style="list-style-type: none"> Obtain from Municipal Officer (Infrastructure) a copy of ADP, and from Municipal Officer (Finance) a copy of annual budget, and confirm adherence to O&M Manuals. Obtain from the Municipal Officer (Finance), evidence that over 80% of allocated O&M budget has been spent through cash book and vouchers for previous FY 	3	0
	Infrastructure Maps used as a planning tool	<ul style="list-style-type: none"> Obtain from Municipal Officer (Infrastructure) evidence that PBGs have been spent on priority investments based on infrastructure maps 	3	3
	Expenditure control of fuel and energy	<ul style="list-style-type: none"> Obtain from the Municipal Officer (Infrastructure), energy and fuel audit reports and verify completion/ update for previous FY 	10	8
	Asset inventory prepared and updated	<ul style="list-style-type: none"> Obtain from the Municipal Officer (Infrastructure) a copy of asset inventory and confirm information is updated up to previous FY 	3	3
	Three-year rolling IDAMP prepared and updated	<ul style="list-style-type: none"> Obtain from the Municipal Officer (Planning) evidence of consultations held, and extent of women representation. Obtain from the Chief Officer a copy of the IDAMP and confirm that it conforms to IDAMP guidelines Obtain from the Chief Officer evidence that capital and O&M expenditures during the current FY are based on approved and updated IDAMP. 	5	0
Total			24	14



Findings

A: O&M Planning & Budgeting

- i. O&M manuals were being updated. Therefore, O&M plan and budget preparation as per desired manuals was not possible. Accordingly, no score has been assigned to this PM.
- ii. As elaborated in the "Limitations & Clarifications" section of the Final Consolidated Report, the MC was unable to provide financial records for a period of six months, from January 2022 to June 2022. Record for the remaining six months was available for the verification of the expenditures by examining the cash book and vouchers on sample basis. Due to non-availability of the record for the complete year (2021-22) we were unable to assess whether 80% of the O&M expenditure was incurred to meet the requirement of DLI assessment. Resultantly, no score was awarded.

B: Infrastructure maps used as planning tools

- i. We reviewed the GIS infrastructure maps of the MC and the priority interventions list. We found that the maps were effectively utilized as evidence-based planning tools for identifying priority investments.

C: Expenditure Control of Fuel & Energy

- i. Energy and fuel audit report till 2023 was in process of finalization. The scores were thus assigned in proportion to the stages achieved. ■

D: Asset Inventory Prepared and Updated

- i. The asset inventory register as per IDAMP was prepared by the MC. To confirm its completeness, we verified few transactions on sample basis and found it updated.
- ii. The asset inventory register contained detailed information regarding asset, including its age, condition, and book value, and served as a comprehensive record of all assets held by the MC.

E: Three-year Rolling IDAMP Prepared and Updated

- i. The minutes of the consultative sessions were provided for assessment purposes. To evaluate female representation, we checked the session attendance list, which was duly signed by all the participants. Additionally, we confirmed women's representation through pictorial evidence of the sessions attached to the minutes. Based on our review, it was observed that MC Jaranwala did not ensure adequate women representation as just 1 women attended the consultative session.
- ii. Three years rolling IDAMP was prepared for the MC in accordance with the IDAMP guidelines except for the GIS based asset inventory and Asset Management System, resultantly no score was assigned.
- iii. Since the work on the IDAMP was still in progress at the time of compiling this report, no score was assigned to the MC against the operationalization of IDAMP.



Aggregate Assessment (DLI Basis)

Performance Measure 2: Own Source Revenue (18 points)

Performance Area	Performance Indicators	Means of Verification	Maximum Score	Assigned Score
2. Own Source Revenues (18 points)	Revenue Enhancement Plan prepared	<ul style="list-style-type: none"> Obtain from Municipal Officer (Finance) a copy of the Revenue Enhancement Plan, and verify that it includes: <ol style="list-style-type: none"> analysis of previous FY 's revenue performance; and revenue enhancement strategies for previous FY 	3	1
	Own-source revenues increased	<ul style="list-style-type: none"> Obtain from Municipal Officer (Finance) the annual financial accounts for the previous two FYs to calculate and confirm percentage increase on OSR collection. 	15	15
Total			18	16

Findings

- The revenue enhancement plan, coupled with the analysis of revenue growth from the previous financial year, demonstrated commitment to maximizing Own Source Revenue. But detailed analysis and strategy was missing from the proposed revenue enhancement plan. It is pertinent to highlight that the effectiveness of revenue enhancement initiatives are ultimately measured by the increase in revenue and the financial outcomes achieved.

Although management maintained ancillary record, but the specific detailed strategy linked analysis was not available.

- The comparison of the period 2020-2021 with 2019-2020 yielded an overall increase of 49% in OSR in MC Jaralwara as detailed in the next page. While determining these figures, as per directions of the World Bank, revenue pertaining to Urban Immovable Property Tax was not considered from the figures reported in the MC's audited financial statements.



JARANWALA

Main Heads of OSR	Sources of OSR	2020-2021	2019-2020	Percentage Increase	
Taxation	Tax on transfer of immovable property	29,619,292	15,394,615	92%	▲
	General administration receipts (2.1)	34,300,711	32,671,582	5%	▲
Non tax revenue and other receipts	Fine for encroachments	206,000	151,970	36%	▲
	Profit on deposits with banks (2.2)	24,588,551	10,461,874	135%	▲
	Rent from municipal property (2.3)	13,605,729	9,014,287	51%	▲
	Others (2.4)	2,025,266	2,342,860	-14%	▼
Total		104,345,549	70,037,188	49%	▲

Details:

2.1. General Administration Receipts

Particulars	2020-2021	2019-2020
Wagon stand fee	10,803,062	6,187,500
Fee for approval/conversion of buildings	8,433,016	5,827,881
Advertisement fee on billboards/ hoardings	5,236,300	2,657,606
Rickshaw/ motorcycle/ bicycle stand fee	1,975,520	1,787,148
General bus stand fee	1,531,650	926,350
Fee for slaughtering of animals	1,346,860	985,550
License and permit fee	1,075,610	1,036,120
Car/ Suzuki/ pickup stand fee	923,500	960,033
Water connections/ de-connections	664,100	517,240
Fee from other transport stands	554,870	384,930
Tender fee	520,000	636,000
Fine for construction without approval	393,792	114,246
Registration/ enlistment of contractors	267,000	925,000
Other rents	213,088	36,965
Car parking fee	162,430	97,280
Receipts from public latrines	99,390	173,860
Tonga/ rehra stand fee	87,500	-
Road cutting charges	13,023	9,316,192
Other receipts, fees, fines and forfeitures	-	25,881
Miscellaneous arrears	-	75,800
Total	34,300,711	32,671,582

2.2. Profit on Deposits with Banks

Local Fund Accounts:

Particulars	2020-2021	2019-2020
PCP fund account	14,083,742	674,361
General fund accounts	10,330,985	9,765,405
Development fund accounts	173,824	22,108
Total	24,588,551	10,461,874

2.3. Rent from Municipal Property

Particulars	2020-2021	2019-2020
Shops	13,605,729	8,930,167
Plots	-	84,120
Total	13,605,729	9,014,287

2.4. Others

Particulars	2020-2021	2019-2020
Marriage/Divorce/Death Certificate	1,114,100	758,521
Miscellaneous fee	852,966	1,512,839
NOC fee	58,200	71,500
Total	2,025,266	2,342,860

Aggregate Assessment (DLI Basis)

Performance Measure 3 – Procurement (8 points)

Performance Area	Performance Indicators	Means of Verification	Maximum Score	Assigned Score
3. Procurement (08 points)	Adherence to PPRA rules	• Obtain from the Municipal Officer (Infrastructure) the Procurement Plan, and ensure that it includes all major procurements of previous FY	2	2
	Records pertaining to procurements include the following information:	• Obtain from Chief Officer, the procurement records of a sample of 3 procurements from previous FY to confirm adherence to PPRA rules		
	a) Adequate relevant auditable record on procurement process		1	0
	b) Bidding documents drawn up in accordance with PPRA rule 25 and 38		1	0
	c) Procurement Grievance Redressal Committee formed		1	1
	d) Tender advertised on appropriate medium		1	0
	e) Tenders evaluated per criteria in bidding documents and recommendation to award made accordingly		1	0
	f) Public disclosure of Contract Award		1	0
Total			08	03

Findings

- i. The procurements pertaining to the period 2021-2022 were considered for evaluation.
- ii. As per TORs we were required to confirm adherence of PPRA rules for at least three procurements of each MC in the previous financial year.
- iii. After conducting a review on the basis of record made available, we found that procurements completed by MC Jaranwala were less than 3, accordingly no score was assigned except for procurement plan and grievance committee notification.



Aggregate Assessment (DLI Basis)

Performance Measure 4: Financial Management and Audit (12 points)

Performance Area	Performance Indicators	Means of Verification	Maximum Score	Assigned Score
4. Financial Management & Audit (12 points)	Functionality of the CFMS	<ul style="list-style-type: none"> Obtain from the Municipal Officer (Finance), CFMS generated reports from current FY as confirmation. 		
	• Cash Book		2	2
	• Classified Abstract		1	1
	• Contingency Check Register		1	1
	• Establishment Check Register		1	1
	• Water Consumer Demand & Collection Record		1	1
	• Shop Demand & Collection Register		2	2
	• Bank Reconciliation		3	3
	• Water & Shops Arrears List		1	1
Total			12	12

Findings

- i. The financial reports for the year 2022-2023 were extracted from CFMS to assess the functionality. It was noted that all reports available in the system did not specify the financial year to which they pertain.
- ii. Further, we could not confirm the accuracy of the system generated reports in the absence of availability of the related data/information.



Aggregate Assessment (DLI Basis)

Performance Measure 5- Environmental and Social Safeguards (10 points)

Performance Area	Performance Indicators	Means of Verification	Maximum Score	Assigned Score
5. Environment and Social Management (10 points)	Annual targets set for incremental application of environmental and social screening on all infrastructure investments	<ul style="list-style-type: none"> Obtain from Municipal Officer (Planning), evidence of meeting annual targets for: <ol style="list-style-type: none"> environmental and social screening (including gender considerations) of rehabilitation and repair of existing assets; and annual targets for environmental and social screening, assessment, and mitigation of new capital investments from Year-2 onwards. 	2	2
	Eligible investments screened for potential environmental and social safeguard impacts	<ul style="list-style-type: none"> Obtain from Municipal Officer (Infrastructure) and Municipal Officer (Planning), evidence that capital investments have been screened per ESSA requirements 	3	3
	Environmental and Social Assessments/ Action Plans prepared and implemented	<ul style="list-style-type: none"> Obtain from Municipal Officer (Infrastructure) and Municipal Officer (Planning), evidence that E&S management plans for all capital investments in the previous FY (2021-2022) were prepared and implemented per ESSA 	5	5
Total			10	10

Findings

- Annual targets set for incremental application of environmental and social screening including gender consideration were achieved for all capital investments i.e. rehabilitation/ repair of existing assets as well as for new capital investments projects and scores were assigned accordingly.

Comprehensive gender action plans were available at the MC to address gender issues in infrastructure projects. These plans considered the specific needs of workers, including men, women, and girls, and aimed to ensure equal opportunities for all. The examination of relevant documents indicated that both men and women were given representation and work opportunities within the projects.



- ii. Furthermore, detailed environmental and social screening was conducted for all projects, and records of these screenings were maintained as environmental profiling. This screening process helped assess the potential environmental and social impacts of the projects and identify necessary mitigation measures.
- iii. Based on the screening results, the projects were categorized according to the guidelines of the Environmental and Social Safeguard Assessment (ESSA). This categorization enabled the MC to appropriately address the environmental and social aspects of each project, ensuring compliance with relevant standards and regulations.
- iv. In line with the requirements of the ESSA and Environmental and Social Management Framework (ESMF), E&S instruments and plans were prepared by the MC. These instruments and plans provided guidelines and strategies for managing and mitigating environmental and social risks associated with the projects.



Aggregate Assessment (DLI Basis)

Performance Measure 6: Accountability & Transparency (8 points)

Performance Area	Performance Indicators	Means of Verification	Maximum Score	Assigned Score
5. Transparency and Accountability (08 points)	Information available to citizens on MC's website	<ul style="list-style-type: none"> Verify from MC website that information is available for annual budgets, sub-projects (investments), and expenditures in relation to ADP budget categories. Verify from MC website that relevant information is available for CTS and PMS. Obtain evidence from Chief Officer of number of procurement complaints raised and addressed relevant to their mandate for previous FY (2021-2022) , and verify from MC Website 	4	4
	CTS transformed into Grievance Redress Management (GRM) system for MC	<ul style="list-style-type: none"> Obtain from Chief Officer evidence of implementation of system upgrade, including capability of CTS to acknowledge complaint receipt and report complaint resolution to complainant. 	2	2
	MC responds to citizens' requests per Right-to-Information Act	<ul style="list-style-type: none"> Obtain from Chief Officer evidence that MC has responded to requests for access to information for previous FY 	2	2
Total			08	08

Findings

- i. Evaluation of this performance measure required us to evaluate publicly available information on respective MC websites which included CTS and PMS. GRM system was updated by the MC. We noted that a separate register for citizen request was maintained, but it did not specify requirement to obtain signatures of the citizen who made the information request as an acknowledgement of the receipt of information.



Aggregate Assessment (DLI Basis)

Performance Measure 7: Urban Infrastructure (20 points)

Performance Area	Performance Indicators	Means of Verification	Maximum Score	Assigned Score
7. Urban Infrastructure (20 points)	a) Sub-projects are implemented as per Work plan	<ul style="list-style-type: none"> Obtain from Chief Officer evidence on work plan; technical design documents; investment contracts awarded; supervision contract (where applicable); payment certificates, estimated, contract, and completion costs, and financial reports capturing receipts and expenditure on PBGs 	4	0
	b) Sub-projects are implemented per Technical Sanction		3	2
	c) Infrastructure contracts include gender responsive working conditions for workers		3	3
	d) Adequate construction supervision is undertaken		3	2
	e) All payments are made as per certificates (interim and/or completion)		4	0
	f) Deviations are minimal between estimated, contract, and completion costs (variation under 10%)		3	0
Total			20	7

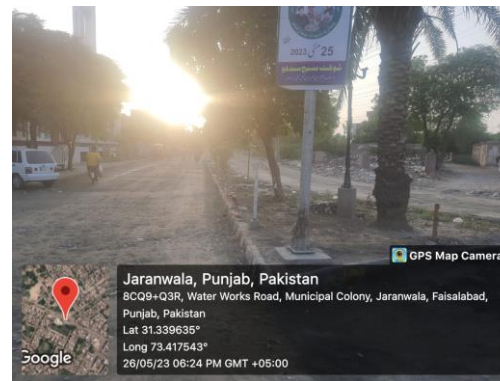


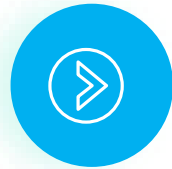
Findings

- i. Since, the MC undertook more than one project; proportionate scores were awarded for each project.
- ii. It was observed that the following projects were being executed with a lag.

Projects	Time lag
Road work	35 days
Parking Shed	40 days

- iii. Work was performed as per the technical sanctions except for the alignment of Plain Cement Concrete (PCC) in one project, accordingly proportionate scores were assigned.
- iv. The gender responsiveness clause was included in all executed infrastructure contracts, as a part of standard Form of Contract. For supervision of projects during the execution phase, independent external consultants were engaged however latest supervision reports were not made available.
- v. IPC was not submitted by the contractor therefore no score was assigned.
- vi. The deviation was linked to completion of activities. Therefore, no deviation in the projects in progress was observed.





Comparative Analysis










Comparison with Past Assessment (DLI Basis)

1st APA2nd APA3rd APA

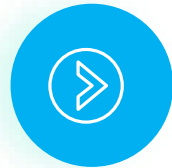
2019

2022

2023

Performance Area	Performance Indicators	Maximum Score	Scores Assigned (Avg.)		
			1 st APA	2 nd APA	3 rd APA
 1. Investment Planning & Budgeting (24 points)	O&M budgeting and planning done for major infrastructure services	3	0	0	
	Infrastructure Maps used as a planning tool	3	3	3	
	Expenditure control of fuel and energy	10	4	8	
	Asset inventory prepared and updated	3	0	3	
	Three-year rolling IDAMP prepared and updated	5	0	0	
 2. Own Source Revenues (18 points)	Revenue Enhancement Plan prepared	3	3	1	
	Own-source revenue increased	15	15	15	
 3. Procurement (08 points)	Adherence to PPRA rules	8	8	3	
 4. Financial Management & Audit (12 points)	Functionality of the CFMS	12	12	12	
 5. Environment and Social Management (10 points)	Annual targets set for incremental application of environmental and social screening on all infrastructure investments	2	1	2	
	Eligible investments screened for potential environmental and social safeguard impacts	3	3	3	
	Environmental and Social Assessments/ Action Plans prepared and implemented	5	0	5	
 6. Transparency and Accountability (08 points)	Information available to citizens on MC's website	4	4	4	
	CTS transformed into GRMS for MC	2	0	2	
	MC responds to citizens' requests per Right-to-Information Act	2	2	2	
 7. Urban Infrastructure (20 points)	Urban infrastructure targets achieved	20	10	7	
Total Score		100	65	0	70





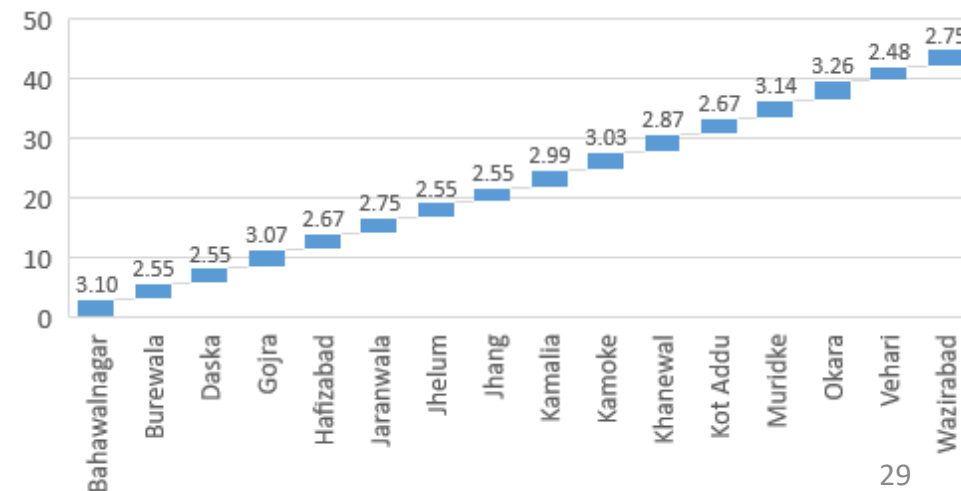
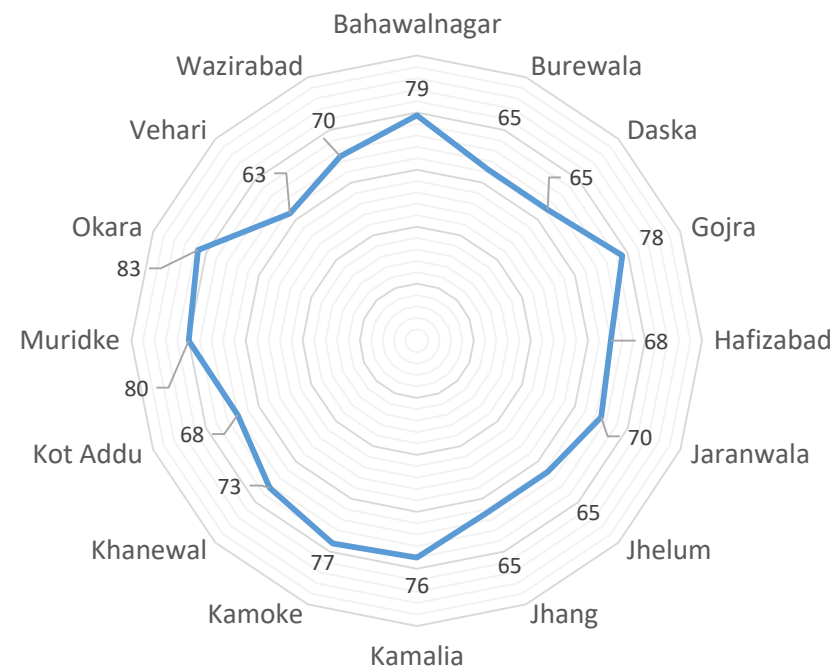
Conclusion

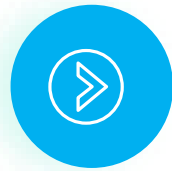
MC	Achieved Score	Weighted Scores	Disbursement Allocation (USD Millions)
Bahawalnagar	79	6.90%	3.10
Burewala	65	5.68%	2.55
Daska	65	5.68%	2.55
Gojra	78	6.81%	3.07
Hafizabad	68	5.94%	2.67
Jaranwala	70	6.11%	2.75
Jhelum	65	5.68%	2.55
Jhang	65	5.68%	2.55
Kamalia	76	6.64%	2.99
Kamoke	77	6.72%	3.03
Khanewal	73	6.38%	2.87
Kot Addu	68	5.94%	2.67
Muridke	80	6.99%	3.14
Okara	83	7.25%	3.26
Vehari	63	5.50%	2.48
Wazirabad	70	6.11%	2.75

The disbursement allocation amongst each MC is based on their respective weighted scores. The computation formulas are as follows:

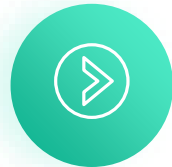
$$\text{Weighted score} = \frac{\text{Achieved score}}{\text{Total Score of all MCs}}$$

$$\text{Disbursement allocation} = \frac{\text{Achieved score}}{\text{Total Score of all MCs}} \times \text{USD 45 Million}$$





Appendices



List of Documents Examined

Annexure A: List of Documents

Performance Areas	Documents Examination
<p>1. Investment Planning and Budgeting (maximum 24 points)</p>	<ul style="list-style-type: none"> ▪ O&M Manual ▪ O&M Plan ▪ ADP ▪ Approved Budget ▪ Expenditure Statement of previous FY – July 2022 to Jan 2023 ▪ O&M Budgetary Comparison of previous FY ▪ Expenditure detail and selected vouchers for previous year – July 2022 to Jan 2023 ▪ Updated Infrastructure related GIS maps ▪ PBGs utilization project wise data ▪ Evidence of utilization of maps for selection of eligible investments ▪ Record of prioritization workshops and approved priority list of infrastructure investments ▪ Energy and Fuel Audit Reports of year 2019 and 2023 ▪ Energy and fuel utilization/cost saving report (monthly/annually) ▪ Updated asset inventory registers ▪ Purchase invoices of assets added during the last FY ▪ Evidence of stakeholders consultative session and list of participants ▪ Integrated Development and Assets Management Plan (IDAMP) ▪ IDAMP guidelines ▪ Evidence of Capital and O&M Expenditure as per approved IDAMP
<p>2. Own Source Revenues (maximum 18 points)</p>	<ul style="list-style-type: none"> ▪ OSR Enhancement Plan showing revenue performance analysis and OSR Strategy for previous FY ▪ Signed Annual Financial statements of previous two FYs with breakup of OSR ▪ Working of increase in OSR

Annexure A: List of Documents

Performance Areas	Documents Examination
<p>3. Procurement (Maximum 08 points)</p>	<ul style="list-style-type: none"> ▪ Procurement Plan of previous FY ▪ List of procurements of last FY ▪ Complete procurement record of selected sample ▪ Bid Documents ▪ Notification of GRM committee ▪ Evidence of advertisements (newspaper cuttings, PPRA website, MC own website) ▪ Bid evaluation report of selected sample ▪ Evidence of notification of award correspondence with bidders and uploading on PPRA's and MC's website ▪ Record of grievances raised during the previous FY and related documentation
<p>4. Financial Management and Audit (maximum 12 points)</p>	<ul style="list-style-type: none"> ▪ Internal and External Audit reports ▪ CFMS generated reports, as mentioned in the PM, of FY 2022-2023 <ul style="list-style-type: none"> ○ Cash Book ○ Classified Abstract ○ Contingency Check Register ○ Establishment Check Register ○ Water Consumer Demand & Collection Record ○ Shop Demand & Collection Register ○ Bank Reconciliation supported by Bank Statements ○ Water & Shops Arrears List
<p>5. Environment and Social Safeguards (maximum 10 points)</p>	<ul style="list-style-type: none"> • Screening check list for projects • Social & Environmental screening check list has defined the E&S categories as per ESSA and ESMF • E&S instruments as per the defined categories • Documentation of IEE/EIA • Environmental approvals from EPA

Annexure A: List of Documents

Performance Areas	Documents Examination
<p>6. Accountability and Transparency (maximum 08 points)</p>	<ul style="list-style-type: none"> • MC website links • Approved summary of Annual Budgets, Approved Sub-Projects, Expenditures on website • CTS updates on the website • PMS updates on the website for major services of MCs • Minutes of Procurement Grievance redressal meetings of last FY • Evidence of system upgrade/ system upgradation report from PMDFC • List of complaints received post system upgrade • Report showing redressal of complaints/ complaints status • Evidence of RTI System in place • RTI Register • Report on trainings/ Refreshers conducted
<p>7. Achievement of Urban Infrastructure Targets (maximum 20 points)</p>	<ul style="list-style-type: none"> • List of projects awarded and in progress • Admin approval and technically sanction estimates • Infrastructure contracts • Approved work plans • Revised work plans for awarded contracts • Progress reports • Technical design documents as per contract, • Contract clauses pertaining to gender responsive working conditions • Supervision framework for all contracts • Supervision contracts (amendments, variations, addendums) • Time extension awarded to infrastructure contracts • Periodic supervision reports of projects under development • Payments vouchers supported by interim/payment certificates • List of project payments made • Project completion report showing variation of costs