

An Assessment of the LGCDP Emergency Grant Support in Earthquake Affected Districts



Final Draft Report

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ACRONYMS

CAC	:	Citizen Awareness Centre
DDC	:	District Development Committee
DDRC	:	District Disaster Rescue Committee
DFID	:	Department for International Development
DGE	:	District Governance Expert
DP	:	Development Partners
FY	:	Fiscal Year
IRSF	:	Immediate Relief Support Fund
LGCDP	:	Local Governance and Community Development Programme
MoFALD	:	Ministry of Federal Affairs and Local Development
PCU	:	Programme Coordination Unit
RCU	:	Regional Coordination Unit
SM	:	Social Mobilizer
UNCDF	:	United Nations Capital Development Fund
UNDP	:	United Nations Development Programme
UGE	:	Urban Governance Expert
VDC	:	Village Development Committee
WCF	:	Ward Citizen Forum

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The Study Team

Executive Summary

1.1 Background

The great earthquake of 25 April 2015 and a strong aftershock on 12 May 2015 in Nepal resulted in the loss of about 9000 lives and complete destruction of 500, 000 houses. More than 25,000 people are wounded and large number of families has lost their livestock and other properties. Considering the losses, both lives and properties, the Government of Nepal recently declared five districts-Gorkha, Dhading, Rasuwa, Nuwakot and Shindhupalchowk as 'Highly Affected Districts' and other eight districts- Kathmandu, Lalitpur, Bhaktapur, Kavrepalanchowk, Dolakha, Ramechhap, Makawanpur, Sindhuli and Okhaldhunga as 'Affected districts'.

The Local Governance and Community Development Program (LGCDP) a national flagship program under the Ministry of Federal Affairs and Local Development (MoFALD) has decided to provide Immediate Relief Support Fund (IRSF) to earthquake victims in the 14 affected districts as declared by the government. The IRSF was provided at the rate of Rs. 900,000 per VDCs in highly affected five districts and Rs. 450,000 for per VDCs of affected nine districts. In addition IRSF was provided at the rate of Rs. 200,000 per ward of municipalities within the districts. In total Rs. 504.8 Mln was provided as an immediate relief support in 14 districts. In order to smooth execution of the relief fund, MoFALD has developed and approved "**Immediate Relief Support in the Earthquake Affected Areas: Operation Guideline 2015**".

All expenditure of this fund should be done as per the spirit and provision of operation guideline. The guideline has broadly categorized to spend the Immediate Relief Support Fund (IRSF) in four categories: i) Drinking water, Jeevan Jal and First Aid Management, ii) Temporary Shelter Management iii) Management of Food for Maximum of Seven Days and iv) Management of Temporary Toilets and Sanitation. Since the IRSF is immediate support, it is provisioned to be spent by 8th of June 2015 and public audit to be conducted by 15th of June 2015.

1.2 Objective of the Assessment

LGCDP to support the relief program has given top priority to transfer the budget. By the first week of May 2015 all budget was actually deposited into the accounts of VDCs and municipalities. At the same time LGCDP has made decision to assess the efficiency in the fund disbursement, fund utilization and any kinds of fiduciary risks associated with the expenditure process. Therefore a team of independent consultants recruited to assess the fiduciary risk associated with the IRSF plus efficiency in the fund management.

1.3 Study Methodology

The study is a process monitoring and a rapid assessment of the IRSF focusing on the compliance of relief guideline. Prior to conduct field of study, the consultant team visited LGCDP and

MoFALD officials, UNDP/UNCDF team, DFID, Crown Agents and collected their views and concerns for the proposed study. The team constructed checklists for interviews and focus group discussions and field study was carried out in selected VDCs and municipal wards.

The VDCs and municipal wards are selected purposively. Rasuwa and Nuwakot districts are selected because of their slow disbursement during the assessment design phase while Sindhupalchowk, Kavre and Ramechhap for their higher expenditure during the design phase. Lalitpur and Bhaktapur are selected to represent urban center. Out of 580 VDCs in 14 districts, the study covers 25 VDCs of six districts and 23 wards from 10 Municipalities of six districts out of 650 wards from 41 municipalities of 14 earthquake affected districts. To team split into two groups to conduct field survey with two person in each team. The field survey was carried out starting from 29th May 2015 to 10th June 2015. In addition to interview and focus group discussions, minutes of the meeting, stock of purchased materials, bills and receipts and distribution of list were observed and physically verified. The study team also collected and reviewed the online reporting system of fund distribution and management by LGCDP-PCU.

1.4 Key Findings of the Study

The following sections present the key finding of the study:

High level of Local Ownership

IRSF is a discretionary fund which that allows for local bodies, communities and local representatives of political parties to prioritize their need and allocation of resources. These stakeholders have been found taking high level of ownership as their own budget and make decisions jointly within the four broad categories given by the guideline. Further, these stakeholders also informed that currently many other agencies are providing the relief; therefore the IRSF budget should not be spend immediately. The IRSF budget should be spend on only those areas where they could not receive support from other agencies. The discretionary nature and delegation of authority at local level has highly increased local ownership of the fund.

Fiduciary Risk of IRSF

The IRSF budget for VDCs and Municipalities are widely disseminated through local FMs in all districts. Therefore, WCFs, local politicians, CSOs and other citizens are informed about the size of budget, investment menu, timing of disbursement and report and public audit process etc. Accordingly, they participate jointly in the decision making process and distribution of relief materials which are in kinds and not in cash. **The transparency in budget allocation, decision making process on expenditure through relief committees, distribution of relief support in kinds, participation of WCF/SMs and mandatory provision of public audit system has made low fiduciary risk.**

However, two grey areas of fund utilization have been observed which may lead the mis-utilization of the fund. First, almost all VDC secretaries have taken cash advance by themselves which should not be. VDC secretaries who are cheque signing authority are taking advance by themselves. And they are the authority to clear advance by themselves. Therefore, who takes cash advance also authority for advance clearance is not acceptable practice for sound financial management. The second grey area is the allocation of budget in transportation. The allocation of transportation has been greatly varied between Rs. 30,000 to Rs. 300,000 (maximum in Laharepauwa VDC of Kathmandu). The transportation cost is not just used for materials purchased under LGCDP grant but also contributed to bring relief materials from district headquarter which are given by different agencies. Although depends upon the quantity and distance the maximum transportation cost of Rs. 100,000 per VDC would be enough. The expenditure above than this amount per VDC is in grey area of fiduciary risk and need further investigated.

Enhanced Status of WCF and SMs

The mandatory participation provision of WCF and SMs in the relief distribution committee has empowered these local intuitions. WCF have come actively to allocation of grant, purchase and distribution of relief materials. Without having clear role WCF were almost passive. The current role given to WCF in IRSF management has made them active and also empowered. Their status in the community is increased. Despite, that WCFs and SMs capacity is still weak and need capacity development support.

Bills and Receipts of Expenditure

The study team found that all bills of purchased materials and receipts are kept in good conditions. Efforts are made to collect VAT bills so far possible. Especially VAT bills are available for purchase of CGI sheet and tarpaulin whereas normal bills are available for food items, pipes of drinking normal bills are available. The purchased food items and other relief materials are entered in the store and then distributed.

Equal Distribution of Relief Materials

The size of IRSF is small and the purpose is to provide immediate relief. There were a lot of relief materials were providing by other agencies as well when IRSF was available. Some agencies were making positive discriminations and distributing the relief materials only for women or poor or for those families who have lost their life. On the contrary IRSF budget is transparent and manage by the community themselves-therefore all stakeholders decide to equal distributions of the fund/materials for all families. They told that IRSF is the state budget and all citizens have equal rights to receive the state support. Therefore, all households have taken equal quantity of relief materials whether it is CGI sheet, tarpaulin or food items etc. In some VDCs one household received even 2 pieces of CGI sheet. It is because the IRSF allocation did not consider the

formula and it was flat rate. Therefore, the VDCs with bigger households got less quantity of relief materials from IRSF.

Equity in Grant Distribution

IRSF allocation was flatly given to Rs, 900,000 per VDC in highly affected districts; 450,000 for all VDCs of affected districts and Rs, 200,000 for all municipal wards. The number of households and families significantly varies between VDCs and even within the wards of municipalities. For example, the Timore VDCs of Rasuwa district which has 132 households and Bhorle VDC of same district which has 1400 VDCs received Rs, 900,000 thousand as a IRSF. Based on this, the average IRSF per household in Bhorle VDC is Rs. 643 and whereas it becomes Rs. 6818 per household in Timore VDCs. Both VDCs are equally affected by the earthquake. However, people of Timore benefitted 10 times compared to the people of Bhorle from the IRSF, which is observed in other districts and also wards of municipalities. Such kind of flat rate distribution of IRSF is inconsiderate about the principle of equity.

Presence of VDC Secretaries in Villages

Five out of 18 VDC secretaries in Rasuwa and 15 out of 61 VDC secretaries in Nuwakot were on deputation in Kathmandu prior to earthquake. Mr. Tigam Bahadur Shahi, VDC secretary of Dhaibung VDCs in Rasuwa is also looking and operating the accounts of Laharepauwa, Goljung and Dhunche VDCs of Rasuwa districts. Post-earthquake, the Government of Nepal immediately sent back those secretaries who were on deputation in Kathmandu. Unfamiliar with the village realities and power dynamics, it was difficult for them to operate. Second, even the VDC secretaries are within district -they are found mostly staying in the district headquarters that might affect the service delivery at local level. Therefore, keeping VDC secretaries either in deputation or allowing their stay in district headquarters should be discouraged.

Public Audit of IRSF

IRSF guideline has made mandatory provision of Public Audit. The public audit covers the whole process of fund execution, procurement, distribution of relief materials to the public and gets endorsement. During the study period, public audit was completed in only two places. In many places, the VDCs and municipal wards are planning to organize public audit. Public audit is found a powerful tool for service providers to become transparent with the budget and procurement process and get endorsement by the community. As the relief materials were not yet distributed in communities, the public audit which comes after distribution becomes delay.

1.5 Recommendations

Formula based allocation of IRSF

The immediate relief fund allocated through LGCDP did not consider the formula. Therefore, all VDCs in high affected districts received Rs, 900,000 per VDC and Rs. 450,000 for VDCs in

affected districts. On the same way, all municipal wards received Rs. 200,000 per wards. The population or households between VDCs and municipal wards greatly varies. Because of that with the same amount of support some VDCs which have low population got high benefit where as high population VDCs get very nominal benefit. This has raised an equity issue. All stakeholders met during the study opined that if the LGCDP has used a only one single formula i.e number of households by VDCs provided by national census of 2011 would be very scientific. LGCDP management need to consider this issue in future grants allocation.

Reducing the Fiduciary Risk

The decisions on grant allocation, procurement and distribution of materials under the IRSF are transparent. The bills and receipts are well documented and distribution list is enough to track recipient of the materials, quantity received and the date of receipt. But fiduciary risk is possible in instances where advances are taken by VDC secretaries and have allocated higher budget for transportation. The allocation of transportation cost exceeding Rs. 100,000 should be reviewed thoroughly. LGCDP should strongly discourage the tendency of VDC Secretaries themselves collecting advance by VDC secretary and fix cap for transportation cost.

Prepare Report of IRSF

The deadline for distribution and completion of public audit has been already ended. Therefore, LGCDP should give priority to compile all quantitative and qualitative progress reports from entire 14 districts of VDCs and Municipalities. This report could be a solid document that shows the functioning of local bodies, level of ownership, transparency and better use of resources.

Second, almost all DDCs have constructed their own websites. All information with the IRSF should be summarized and updated in the websites. Once the more and quality information uploaded in the website then the user of website will also increase accordingly. LGCDP has already placed one ICT associate in all DDCs. This ICT could help to collect and summarize information from the VDCs/Municipalities and could upload in the website. The update information in the website will enhance transparency and accountability at very low cost.

Capacity Development of WCFs, CACs and SMs

Even in the crisis situation the role of WCFs and SMs are found very important. The involvement of WCF and SMs and given important role in relief fund management really encouraged their confidence. LGCDP has to continuously engage with these institutions providing different roles in local development, skill development and facilitate in networking and coordinating with other agencies and development partners. The strengthened capacity of these local institutions will greatly help for the better use of local resources, maintaining transparency and accountability and mitigating local disputes/conflicts.

Monitoring and Evaluation

LGCDP for a short period has released a total of Rs. 504.8 Mln to provide entire VDCs and Municipalities in 14 earthquake affected districts. This fund should be utilized within a short period. In this context, LGCDP introduced online reporting system which is a good initiation to monitor the status. However, only online reporting on disbursement is not enough. For such a big amount, there was need for continuous follow up and technical backstopping from the MoFALD, LGCDP. It is informed that there was a very limited visit from MoFALD and PCU and RCU. The visit of senior staff either from the ministry or from LGCDP will help to observe the ground realities, clarification on guidelines and circulars, networking and coordination and policy feedback to the center. Such visits are found in adequate compare to fund allocated and in the crisis situation. In future, if LGCDP is providing such large grants it should also allocate separate budget for monitoring and evaluation with clear indicators.

Project Completion Time

The completion time of IRSF is set in the guideline is 15th of June 2015. VDC secretaries are in pressure for works related to relief and also general works during the end of fiscal year. Many of them are not being able to meet the deadline as set on the guideline. They have spent the budget, however, are not being able to distribute all relief materials in some places, settle advance, conduct public audit etc. Therefore, an extension of further two weeks or the end of June 2015 is recommended.

CHAPTER I

INTRODUCTION

1.1 Background

The great earthquake of 25 April 2015 and a strong aftershock on 12 May 2015 in Nepal resulted in the loss of about 9000 lives and destruction of 500 thousand houses. More than 25,000 people are wounded and large number of families has lost their livestock and other properties. Considering the losses, both lives and properties, the Government of Nepal recently declared five districts-Gorkha, Dhading, Rasuwa, Nuwakot and Shindhupalchowk as 'Highly Affected Districts' and other eight districts- Kathmandu, Lalitpur, Bhaktapur, Kavrepalanchowk, Dolakha, Ramechhap, Makawanpur, Sindhuli and Okhaldhunga as 'Affected districts'.

With an objective to provide immediate relief to the affected, the Ministry of Federal Affairs and Local Development (MoFALD) decided to provide Immediate Relief Support Fund (IRSF) in 14 affected districts to be mobilized through its national level programme- Local Governance and Community Development Programme II (LGCDP II). MoFALD allocated Rs 900 thousand per VDCs in highly affected districts and Rs. 450 thousand per VDCs in affected districts. In addition, Rs. 200 thousand was provided to each municipal ward of 14 districts. Altogether, LGCDP transferred Rs. 504.8 Million under IRSF in 253 VDCs of highly affected districts, 327 VDCs of affected districts and 650 municipal wards of 41 municipalities of 14 districts (See Table 1). The fund is allocated under the LGCDP budget code 365819 and grant code 26132 for the FY 2014/15. By nature, IRSF is an immediate relief support and requires immediate disbursement and expenditure to meet its intended purpose.

With a view to streamline IRSF, MoFALD also prepared an "**Immediate Relief Support in the Earthquake Affected Areas: Operation Guideline 2015**" (See Annex 1 for the IRSF Guideline). Overall, the guideline stipulates fund release process, formation of relief committee, distribution of grants, time schedule, recording and reporting process and broadly categorizes four areas where the fund could be spent-

- i) Drinking Water, Jeevan Jal and First Aid Management
- ii) Temporary Shelter Management
- iii) Management of Food for Maximum Days
- iv) Management of Temporary Toilets and Sanitation.

The guideline necessitates the formation of the committee with VDC/Ward Secretary as its coordinator, SM's as its Member Secretary and WCF Coordinators as its members. The guideline grants sufficient role to Ward Citizen Forum (WCF) and Social Mobilizer (SM) to execute the

fund and has set 8th June 2015 and 15th June 2015 as deadlines for the expenditure of the fund and conduct of public audit of the expenditure respectively.

Table 1: Distribution of LGCDP Relief Grant in VDCs and Municipalities

Descriptions	Highly Affected Districts	Affected Districts	Total
Name of Districts	Gorkha, Dhading, Rasuwa, Nuwakot and Sindhupalchowk (5)	Kathmandu, Lalitpur, Bhaktapur, Kavre, Dolakha, Ramechhap, Makwanpur, Shindhuli and Okhaldhunga (9)	14
Number of VDCs	253	327	580
Number of Municipalities	6	35	41
Number of Wards within Municipalities	76	574	650
Amount of relief grant released (In NRs. 000') @ Rs. 900,000/VDC for highly affected districts and @ Rs.450,000/VDCs in affected districts	227,700	147,150	374,850
Amount of relief grant released in Municipal wards (In Rs. 000') @ Rs. 200,000/ municipal wards	15, 200	114,800	130,000
Total Grant (In Nrs. 000')	242,900	261,950	504,850
Share in the total Transfer	48%	52%	100%

1.2 Objective of the Assessment

With the release of the IRSF, LGCDP keenly intends to monitor the IRSF process and conduct rapid assessment to understand the overall fund execution and utilization process and participatory approach adopted in the VDC and Municipalities. It also intends to check the status of its compliance with the guideline and examine the capacity and efficiency level of VDC and Municipalities along with identifying any special provisions made for more vulnerable groups, women children, pregnant mothers, disables and poor etc.

The overall objectives of the assessment are as following:

- Identify challenges encountered during the implementation of the IRSF
- Assess fund release and fund execution process in VDCs and Municipalities and the participation of WCFs and CACs in the process

- Assess the overall compliance in the budget execution with the IRSF guideline
- Identify gap areas and potential recommendations for future improvement

1.3 Study Methodology

The study is a process monitoring and a rapid assessment of the IRSF in selected VDCs and Municipalities, with primary concentration on the compliance of IRSF guideline 2015. The study has attempted to collect and validate the elements of fiduciary risk, if any, during the fund execution process. The study consulted officials from MoFALD, UNDP/UNCDF and other Development Partners (DP) involved in the LGCDP and considered their inputs during the course of the study. Further, the study also reviewed the related reports received through the LGCDP/PCU and RCU, DDCs and Municipalities (See Annex 2 for the terms of reference).

1.3.2 Study Area

The study is a process monitoring and a rapid assessment of the IRSF in selected VDCs and Municipalities. The districts, VDCs and Municipal wards are selected purposefully based on amount of IRSF received by districts (Both high and low recipients) and daily fund utilization status of districts (Both high spending district and low spending district) (See Table 2). Within districts, VDCs and Municipal wards are selected based on logistics and availability of VDC secretary or staff. Considering the nature of the study, time-limitation and existing crisis situation, a purposive sample method was used for the selection of VDCs and Municipal Wards within selected districts. It should be noted that the assessment presents its views based on study districts.

LGCDP has developed an online reporting system to keep track on daily expenditure status of the IRSF. The District Governance Expert (DGE) in District Development Committee and Urban Governance Expert (UGE) in Municipality collect the IRSF expenditure of respective VDCs and Municipal Wards on daily basis and feed it in the online system. The online information is accessed by senior officials of Regional Cluster Unit (RCU), Project Coordination Unit (PCU) and the MoFALD.

Out of 14 earthquake affected districts, the study was carried out in seven sampled districts both from ‘Highly Affected Districts’ and ‘Affected Districts’. The study coverage includes Rasuwa, Nuwakot and Shindhupalchowk districts from ‘Highly Affected Districts’ category and Lalitpur, Bhaktapur, Kavrepalanchowk and Ramechhap under ‘Affected Districts’ category. Within seven districts, the study has covered 25 VDCs and 23 Municipal Wards from 10 Municipalities (See Table 2). While Rasuwa district doesn’t constitute any Municipality while there are no VDC in Bhaktapur district.

Table 2: List of Sample Districts, Municipalities and VDCs

Districts	Municipalities		Name and Number of VDCs
	Name	Ward Number	
Nuwakot	Bidur	4 and 5	Okharpauwa, Belkot, Kakkani, Jiling, Kalyanpur, Chaughada and Barsunchet (7)
Rasuwa		-	Laharepauwa, Dhaibung, Bridhim, Timure and Dhunche (5)
Sindhupalchowk	Melamchi	5, 6, 12	Helambu, Kiul, Bhimtaar, Jalbire and Phurpingdanda (5)
Lalitpur	Lalitpur	6, 13, 14, 28, 29 and 30	Jharuwarasi and Gottikhel (2)
Ramechhap	Ramechhap	2 and 9	Namadi and Rampur (2)
Kavre Palanchowk	Kaasikhanda	5	Bhimkhori, Mangaltaar Devitaar and Sankhupatichaur (4)
	Paanchkhaal	2 and 12	
	Panauti	2 and 4	
	Banepa	1 and 2	
	Dhulikhel	6	
Bhaktapur	Bhaktapur	5 and 10	-
Total	10	23	25

1.3.3 Consultation and Review of Secondary Information

Prior to field visits, the study team consulted officials from MoFALD, LGCDP, UNDP/UNCDF, DFID and Crown Agents. In addition, secondary level of information and other related reports were obtained from LGCDP-PCU and RCU. Based on the list and information available at sampled districts, VDCs and Municipalities were contacted.

1.3.4 Research Instruments and Assessment Methods

Three sets of open-structured questionnaire were used to collect information (**See Annex 3 for the set of questionnaire**). The first set was used to collect information from VDC/Municipal Ward Secretaries and Social Mobilizers, second set was used to inquire WCF AND CAC members while the third set was used to collect information from beneficiaries. Direct consultations were made with relief committee members and local citizens wherever possible. In some VDCs, interactions were consulted with VDC/Ward Office staff, WCFs, CACs and beneficiaries where participants were inquired about various aspects relating to the IRSF. (**See Annex 4 for the list of persons consulted**). During the course of study, about 300 persons were

consulted, either individually or collectively while the study team made verification of evidences, wherever possible, by scrutinizing meeting minutes; stocks of relief materials; purchase documents (bills of goods purchased and transportation bills) and receipt list of beneficiaries and by meeting beneficiaries to substantiate delivery of the IRSF relief to the affected (**See Annex 5 for the photo compilation**).



An interaction held at Jiling VDC of Nuwakot District with the presence of DGE, VDC Secretary and locals



A local beneficiary of Helambu VDC OF Sindhupalchowk district being interviewed

CHAPTER II

FINDINGS

2.1 Fund Disbursement of IRSF

The IRSF amounting to Rs. 504.8 million was approved by MoFALD to meet immediate relief requirement in the earthquake affected districts. **It is found that entire IRSF was deposited in the respective VDC and Municipalities accounts by the first week of May 2015.** The transfer was carried out under the LGCDP budget code 365819 and grant code 26132 for the FY 2014/15.

2.2 Compliance of IRSF Guideline

The study focused on assessing the extent at which various terms of the guideline has been complied in executing the IRSF as explained below.

2.2.1 Formation of IRSF Committee

The eighth clause of the IRSF guideline has made provision for the formation of an IRSF committee under the convener of VDC secretaries and Municipal Ward secretaries. Other members of the committee should include WCF coordinators and a women CAC member as committee members and SM act as its member secretary. The committee is assigned with the responsibility of IRSF management and monitoring.

It is observed that WCF is formed in almost all VDCs and municipalities where LGCDP social mobilization has taken place and IRSF Committee is formed timely in such VDC/Municipal Wards. In newly formed municipalities, some of the wards are yet to form their WCF while their SMs are recently appointed. The formation of the committee is apparently delayed. However, municipalities are making best efforts in WCF formation and subsequent formation of the committee to meet the guideline. Similar situation is observed in VDCs where SM positions are vacant.

2.2.2 Decisions on IRSF Allocation

The IRSF guideline is silent about the role and participation of local politicians in decision making process of the IRSF allocation which is ambiguous to the actual field scenario. It is found local politicians are found influential in decision making process at local level making it difficult for VDCs and municipal wards to discard their roles and inputs in IRSF allocation. Eventually, almost all VDCs and Municipal wards have conducted joint meetings with the WCF and local politicians to decide on the IRSF allocation. One of the SMs insisted that discarding political representatives meant discarding their support without in villages and wards and any efforts that

bypasses local politician will face difficulty in implementation of development projects and programs. The opinion was seconded by others SMs, WCF coordinators and VDC secretaries across entire VDCs and Municipal wards. It is clearly understood that political support is essential to the whole process of IRSF.

2.2.3 Special Provision for Targeted Groups

The seventh clause of the IRSF guideline insists on the need to provide special priorities to women, children, physically disabled, senior citizens and poor citizens while allocating the IRSF. Such measures are noticeably absent in VDCs where no efforts were made to identify critically affected households or individuals, primarily because everyone believes that they are, in one way or the other, affected by the earthquake and that IRSF should treat everyone equally. In almost all cases, IRSF relief support is distributed equally among the HHs within VDCs and some of the newly formed municipalities of Sindhupalchowk, Ramechhap and Kavrepalanchowk..

But there are some exceptions. In Kalaynpur VDCs of Nuwakot district, the committee has allocated Rs. 75,000 from the IRSF for targeted groups while the remaining amount is allocated for drinking water and other support to be distributed equally. Similarly, nine wards of Ramechhap municipality first distributed equal quantity of

rice among HHs ranging from 15-20 kg. Additionally, the wards provided 5-10 Kg of rice to ultra poor and DAG households. In some of the densely populated municipal wards, IRSF is mobilized in building common temporary shelters and toilets and providing drinking water.

Box 1: A senior citizen's story

Ms. Yen Kumari Baniya, an 80 year old single woman of Machhe VDC, Ramechhap has been residing in Mangaltar-6, Kavre since 17 years along with her physically disabled daughter. She does not own any property except for some cooking



utensils and a set of clothes. Her only empty old house where she had been staying as a caretaker was wrecked by the 25th April earthquake. Post-earthquake, she did not receive any relief material from any organizations or individuals. After receiving a tarpaulin under the IRSF, she herself built a temporary shelter by folding the tarpaulin above some bamboo sticks. When we visited her, she

2.2.4 Delivery Timeline of IRSF

The post-earthquake situation has multiplied the work load of VDC and municipal ward secretaries besides their regular services. While the deadline of IRSF delivery is limited, the limited capacity of VDCs and their increasing work pressure has inhibited VDCs to form committee on time and gain consensus on IRSF allocation. This has further delayed the procurement of relief materials and their distribution. Also, the VDC secretaries were given additional task of distributing cash relief package of NRs. 7,000 per HHs by DDRC. To complete the distribution, VDC secretaries borrowed fund from IRSF which has already been reimbursed. Thus, there is higher possibility of not delivering IRSF relief to the affected HHs within the deadline (Nuwakot and Rasuwa). Importantly, fund execution and distribution of IRSF relief is completed in almost all municipal wards and most of the VDCs of Sindhupalchowk, Ramechhap and Kavrepalanchowk district.

2.2.5 Recording, Reporting and Public Audit

Most of the VDCs are yet to complete the fund execution and distribution process of IRSF (Nuwakot and Rasuwa). In such cases, there is less possibility of completing proper recording, public audit and reporting within given time frame. In case of VDCs and Municipal wards which have already completed the execution and delivery of IRSF would complete it within the deadline. In fact some of the VDCs and Municipal wards have already completed the public audit with public presentation of recorded documents. Overall, compliance with the IRSF guideline relating to the recording, reporting and public audit is being properly carried out in the VDCs and municipal wards which have already completed the .execution and distribution process.



A public audit conduct at Ward-13, Lalitpur

2.2.6 Facilitation from LGCDP

DGEs and UGEs in respective VDCs and municipalities and RCU team have provided continuous facilitation for meeting IRSF process and purpose ranging from committee formation, need

assessment, allocation, procurement and distribution to recording, public audit and reporting. VDC/Municipal secretaries, SMs and WCF/CAC have appreciated their role in IRSF facilitation.

On the other hand, SMs are playing crucial role in disseminating the information about IRSF to WCF/CAC and citizens, making decision within the terms of the IRSF guideline, recording information and maintaining documents and mobilization of WCFs in the IRSF process. It is observed that delivery of IRSF is difficult under the absence of SMs in the respective VDCs (eg: Kiul VDC of Sindhupalchowk).



DGE Ram Krishna Rajbhandari, Nuwakot, explaining about IRSF and facilitating decision making process in Chaughada VDC of Nuwakot district.

2.3 Increased Work Pressure to VDC/Municipal Ward Secretaries

Apparently, the great earthquake in 25th April and subsequent strong aftershocks triggered urgent requirement of immediate relief across 14 affected districts, particularly in highly affected districts. As the post-disaster crisis inflated, it inflicted pressure on VDCs and Municipalities to deliver urgently. Being the grass-root level administrative unit of state at local levels and under a situation where local representatives have been absent since 15 years, VDC and Municipal Ward Secretaries were obliged to handle number of tasks under limited support and resources. Their responsibilities included facilitating immediate relief supplied by government, I/NGOs and other organizations; providing support and coordination to various teams in data collection and damage assessment; distributing NRs. 7,000 as immediate cash relief sent through the District Disaster Relief Committee (DDRC); issuing identity cards to the earthquake victims; identifying dead

victims and certifying legitimate claims; facilitating and attending various meetings along with executing regular VDC functions. Besides, some VDC Secretaries are looking after up to three VDCs and Ward Secretaries are looking after up to 3 wards. Worryingly, they were able to provide less time in execution of IRSF. Despite such pressure, VDC and municipal ward secretaries are found delivering the IRSF within the terms of the guideline to the best extent possible while SMs are providing required support to the VDC/Municipal ward secretaries. In some instances, VDC and Ward offices are yet to conduct public audit and recording within time due to their hectic engagement even though they have been able to deliver the IRSF relief.



VDC Secretary Uttam Kumar Katuwal of Timure District being surrounded by locals and political party representatives while distributing NRs. 15,000. Mr. Katuwal is also looking after Chilime VDC.

2.4 Fund Execution Process

The steps and process of IRSF execution spelled out in IRSF Guideline 2015 is generally followed. The steps and process initiated by most of VDCs and Ward Offices include committee formation, need assessment, fund allocation, procurement and relief distribution, monitoring, recording and reporting. Almost all municipal wards with guidance of municipality offices and majority of VDCs with support from DDC initiated the fund execution process as soon as they received authority on IRSF from LGCDP/MoFALD. However, it has been delayed in most of the VDCs in Nuwakot districts where the DDRC requested VDC Secretaries to engage in the distribution of NRs. 7,000 immediate relief grant to the affected families wherein VDC secretaries borrowed fund from IRSF which has already been reimbursed.

Almost all VDCs spent the IRSF only after receiving disbursement of grant into their account while some of VDCs initiated the process as soon as they received IRSF authority. Study municipalities, on the other hand, borrowed amount from current account of municipality, expended to distribute relief to affected victims and reimbursed amount after disbursement of IRG

into their account. Most of VDCs and municipalities broadly followed general procedure of account keeping such as vouchering, advance payment to procure relief materials and settlements.

The distribution of relief to victims was found relatively delayed in most VDCs and municipal wards whereas relief materials are yet to be distributed in number of VDCs. However, Bhimtar and Phulpingdanda VDCs of Sindupalchowk district, Namadi, Rampur VDCs and Ramechhap Municipality distributed relief to victims as soon as they got authority of IRG from MoFALD. IRSF process is initiated and relief is distributed in most of municipal wards as soon as they received the authority of IRSF (Panchkhal, some wards of Melamchi, Ramechhap, Dhulikhel Municipalities).

2.5 Decision Making Process

2.5.1 IRSF Committee Formation

It is observed that WCF is formed in almost all VDCs and municipalities under the convener of VDC secretaries and Municipal Ward secretaries. Other members of the committee include WCF coordinators and a women CAC member as committee members and SM act as its member secretary. Also, IRSF committee has included political party representatives in most of the VDCs while in other VDCs their inputs is considered before making any decisions even if they aren't committee members. In some of the VDCs and municipal ward, political parties have extended support and monitored the IRSF process even without being in the committee (Eg: Phulpingdadaa VDC; Municipal ward No. 6 and 14 of Lalitpur district and 2 and 9 of Ramechhap district).



Interaction at Kashikhanda Municipality-4 with locals and representatives of the IRSF Committee

A 13-member participatory relief committee was formed at Ward No. 5 (Bhedabari) of Kashikhanda Municipality of Kavre district under the leadership of a WCF Coordinator. The

committee comprised of the representative of ethnic group (2), teacher (2), social worker (1), political parties (3), women (3) and Social Mobilizer as its member secretary. There are cases where IRSF couldn't be formed due to lack of WCF. As no UGE is assigned in Bhaktapur Municipality, Social Mobilizers and WCFs are absent within the entire municipal wards of Bhaktapur Municipality. Likewise, municipal ward no. 28, 29 and 30 of Lalitpur Sub-Metropolitan City, which are looked upon by single ward secretary and an SM, has also not able to form WCF. However, they have managed to form IRSF committee under the convener of Ward Secretary with political party representatives as the committee members.

2.5.2 Allocation of IRSF

Decisions on allocation of IRSF are assigned to IRSF Committee but the committee decides after need assessment and joint consultation, both carried out along with political party representatives. Most of the decisions are on equally distributing the IRSF relief among the VDC households incorporating the general view of the citizens. The IRSF committee has also mutually agreed on not distributing relief support in cash but in kinds. But cash transfers were made to support the families who lost their family members and families living disability, economic hardship and socially difficult situation, eg: Namadi distributed 5,000 each to two families; Sankhupatichaur distributed 10,000 to one family; Kalyanpur VDC decided to allocate 75,000 to its physically, economically and socially challenged section of the society.

The provision of mandatory participation of WCFs in IRSF Guideline in need assessment, allocation, procurement, distribution and recording has helped to make WCFs more active in IRSF management. It has strongly highlighted the role of Ward Citizen Forums (WCFs) at local level. WCFs were formed in all 11 wards of Banepa Municipality and some parts of Nuwakot Municipalities after issuance of IRSF Guideline and mandatory provision in it. Political parties have also extended support in mobilizing/activating and even while forming WCFs during IRSF process.



People gathering around political party representatives and the study team in Okharpauwa VDC of Nuwakot District to understand about IRSF.

It should be noted that need assessment, allocation and distribution of relief from IRSF is found easier in densely populated municipal wards due to commonality in needs such as common shelters, toilet and DW, cluster settlement and easy access to procure relief materials. However, it is relatively difficult in VDC having scattered settlement, differences in needs and distance from the market and transportation difficulties.

Some VDCs such as Kiul and Jalbire of Sindhupalchowk and Sankhupatichaur and Mangaltar of Kavrepalanchowk have delayed in making decisions regarding allocation and procurement of relief materials owing to delay in need assessment, finalization of list of affected beneficiaries and deputation of VDC secretary (Sankhupatichaur).

2.5.3 Increased Number of Households in VDCs

The government's decision to distribute cash relief spurred the tendency among the joint families to declare their separation which was primarily backstopped by local alliance of political parties. Also, number of families who had temporarily migrated returned back post-earthquake. On one hand, it increased the number of households; on the other hand, it resulted in budget deficiency. In Nuwakot district, the number of households in VDCs has increased by 30% compared to the National Census 2011. It was found that the increment in the number of households also delayed the decision, procurement and distribution by creating confusion among the IRSF committee on the household data.

2.5.4 Participation of WCF

WCF participation is highly encouraging from allocation of the IRSF to its record keeping. But there are instances where WCF has shown poor participation in IRSF management increasing the possibility of fiduciary risk. In Kiul and Jalbire VDC of Sindhupalchowk district, it was observed that there is poor participation of WCFs in IRSF management. There were frequent changes in decisions in Kiul VDC regarding relief materials and delay in the distribution of procured relief materials in Jalbire VDC. Poor participation results in poor

Box 2: Dedication of WCF Coordinators

Mr. Dawa Gyalgen Lama, a WCF Coordinator at Helambu-8, Sindhupalchowk district, owns a retail shop managed in his village. Mr. Lama volunteer and cooked food for ward villagers till the DDRC relief materials didn't arrive. For almost a week, Mr. Lama supplied food from his shop, made arrangements for cooking them and gathered villagers to feed them. Interestingly, he didn't expect any payment from the villagers during the crisis. His service was widely appreciated by his ward villagers.

Mr. Altap Danuwar is a young, energetic and enthusiastic WCF Coordinator of Bhimtar-8, Sindhupalchowk. He lost his parents, his beloved young sister along with his house and cattle in the 25th April earthquake. The loss, however, didn't stop Danuwar from pursuing his role as WCF Coordinator. He is enthusiastically playing an active role in decision making, distribution and record keeping of IRSF and other relief support and helped in the temporary settlement of the inhabitants of ward no. 7 and 8 in safe and open space nearby. His dedication in adverse personal situation is highly appreciated by his VDC, especially the inhabitants of ward no. 7 and 8.

mobilization of WCFs in need assessment, allocation, procurement and distribution.

2.5.5 Flat Disbursement of IRSF

The IRSF is allocated per VDCs and ward of municipalities without considering the number of households within VDCs and municipal wards. However, the number of household varies across VDCs. For instance, Barsunchet VDC of Nuwakot district consists of only 118 households while Madanpur VDC of the same district consists of 1,734 households. Similar variation is observed in other districts. As a result, per capita grant varies significantly across VDCs within the same district from Rs. 519 to Rs. 7627 in Nuwakot district. There can be arguments that per capita grant is reciprocated by cost of materials and cost of living in areas with absence of or difficult transportation facilities. But, it would be more justifiable had it been allocated based on number of HHs and net cost of materials including transportation costs. The detail is presented in the table below.

Table 3: Comparative Per Capita Household Grant within Study Districts

Districts	Total No. VDCs	VDCs with highest number of HHs			VDCs with lowest number of HHs		
		VDC	No. of HHs	Per HHs Grant in Rs.	VDC	No. of HHs	Per HHs Grant in Rs.
Nuwakot	61	Madanpur	1,734	519	Barsunchet	118	7,627
Rasuwa	18	Bhorle	1,184	760	Timure	130	6,923
Sindhupalchok	68	Barhabise	1,683	535	Petaku	391	2,302
Kavrepalanchok	76	Mahadevsthan Mandan	1,873	240	Saramthali	239	1883
Lalitpur	23	Chapagaun	3,710	121	Ashrang	277	1624
Ramechhap	45	Lakhanpur	1,323	340	Gupteshwor	361	1247

2.5.6 Bridging Gaps of Relief Distribution

As experienced by VDCs and municipalities, the IRSF bridged the gaps of relief distribution made by government (DDRC) and non-state organizations. It helped to mitigate the conflicts among victims who received reliefs from elsewhere and those who didn't. The IRSF also helped to greatly realize the role of local governments (VDCs and municipalities) and civic institutions (WCF/CAC) and its presence as local government as the closest forms of government during emergency hours.

2.6 Procurement and Distribution

2.6.1 Procurement Process

Procurements are almost done by VDC secretaries and ward secretaries themselves in consultation with WCFs and SM. The VDC and Ward Secretary took advance from respective VDCs and municipality to procure relief materials as decided by VDC/Ward Level Relief Committee. In majority of the cases, VDC secretaries themselves have taken cash as an advance and purchased relief materials such as food items, CGI sheet, tarpaulin and pipes for drinking water etc. VDC secretary who is the chief of office who is the signatory of account have taken advance by themselves. The same VDC secretary who used to take advance also responsible for advance clearance by him/herself. If a same person takes an advance from office and also clear advance then there may be chances of mis-utilization of the fund. The case in municipalities is different. The ward secretaries of municipality could take advance which is paid by Mayors office. These ward secretaries have to submit all receipts and bills to Municipality office who clears advance. Therefore, in the municipality the person who takes advance and who clear advance are separate persons. If there is some mis-appropriation of funds then advance clearance authorities may check.

In some VDCs there are some assistant staff and SMs whom VDC secretary could advance the fund for procurements. Second, advance can be given jointly to SMs and making a procurement committee. Third, majority of VDCs are spending budget for purchasing food items which are almost purchased at local level. In such procurement, VDCs secretaries could provide direct cheque to suppliers instead to take advance in his/her name. The situation would be even more difficult when only one secretary is looking after 2-4 VDCs. **For example, Mr. Tikam Bahadur Shahi, a VDC secretary in Rasuwa is looking operating accounts of three VDCs (Dhaibung, Dhunche and Goljung).** If a one person is responsible to manage programs and accounts of three VDCs, there will be problems in timely delivery and keeping standard financial accounts and reports.

Procurement committee was formed in 6 VDCs (Sindhupalchowk, Kavrepalanchowk and Ramechhap districts) out of 25 study VDCs although it wasn't mentioned in the IRSF guideline. Ward level committees themselves procured the relief materials in almost all study municipal wards. In case of municipal wards of Panauti Municipality, the municipality entirely purchased the relief materials on behalf of its 13 wards in accordance with the ward-level IRSF committee decision. In Helambu VDC of Sindhupalchowk district, the IRSF committee authorized WCF coordinators of respective wards to procure CGI sheets to built temporary toilets providing advance to them dividing the whole VDC into 12 blocks depending upon the settlement.

VAT and PAN bills are maintained in case of materials purchased outside market where as local bills are maintained in case of materials purchased in local markets. Food materials are generally

purchased from local markets whereas CGI sheets and tarpaulin and HDE pipes are purchased from outside market.

Almost all VDCs and municipal wards have allocated a portion of IRSF for transportation cost of relief materials from district headquarters/markets to respective VDCs and wards. The transportation cost varies across municipal wards to VDCs. In case of VDCs, it is NRs. 30,000 (Namadi) to Rs.300,000 (Okharpauwa) whereas it is NRs 10,000 to 30,000 in case of municipal wards. In an average, 10% of IRSF is spent for transportation as reported. No transportation cost was allocated in Ramechhap Municipality (managed transportation from suppliers).

2.6.2 Distribution Process

List of beneficiary families are prepared by WCFs and procured relief materials are distributed in accordance with the list by mobilizing WCFs. Consultations and support from representatives of political parties is sought to prepare lists and distribute the relief materials. Receipts of beneficiaries are maintained and recorded.

Relief from IRSF in kind was distributed equally within almost all VDCs and ward of Municipalities. However, IRSF was expended to build temporary common shelters using CGI sheet, Tents and Tarpaulins in open public and private places at densely populated settlements of Banepa, Dhulikhel and Bhaktapur Municipalities and Lalitpur Sub-Metropolitan City. Drinking water and toilet pans were distributed in highly affected families in scattered/relatively remote wards of the municipalities in case of Banepa and Dhulikhel Municipality. Priorities were given to vulnerable group (women, children, senior citizen, disabled and ultra poor) while distributing the relief. At ward 2 and 9 of Ramechhap Municipality, 15 Kg rice is distributed to each household. Additional 10 kg of rice was distributed to those who are pregnant, child bearing mother, senior citizen, physically weak and ultra poor. In most of the cases, relief materials especially food items are distributed equally based on households whereas

Box 3: Ensuring Transparency and Simplification in Distribution

In Namadi VDC of Ramechhap district, the IRSF committee selected 200 households from earthquake victims based on damage and economic status within which priority was given to vulnerable group (women, children, senior citizen, disabled and ultra poor). Committee issued 200 coupons worth Rs. 2,000, each of them exchangeable within the local market. The coupons were distributed through WCF coordinators in their respective wards to needy women by organizing a mass meeting. Committee monitored the purchase of the goods. Victims purchased rice, oil, lentils, sugar, tea etc.

The coupons were exchanged for cash by the local sellers and receipt was maintained by the VDC secretary. The idea of using coupon system was to ensure transparency and ease the relief process and allow victims to purchase based on their needs. The VDC also provided Rs 5,000 each to two families who lost their family members in the earthquake. Appreciating the extra efforts of the Social Mobilizer, Ms Sabina Gurung was awarded with extra allowance of NRs. 1,500.

it was found the relief was distributed based on population of affected HHs in ward no. 7 and 8 of Bhimtar VDCs.



Ritu Pema Sherpa, Social Mobilizer at Dhunche, standing next to food ration Dhunche VDC bought under IRSF. The distribution was primarily delayed because of frequent Ghewa, a ritual in remembrance of the lost, attended by most of the villagers.

Panauti Municipality contributed NRs. 5 Lakhs from their internal resources to the total IRSF and managed to provide a bundle of CGI Sheet to 700 highly affected families. The list of highly affected families was prepared by ward level relief committee with recommendation from respective WCFs. The municipality proportionately distributed the support to highly affected wards. Only 96 bundles of CGI sheet were distributed to less affected wards (5, 6 and 7) while 60 bundles were distributed to remaining each of the highly affected wards.

2.6.3 Mobilization of IRSF by Investment Areas

The areas of IRSF allocation varies across VDCs and Municipalities. Out of 25 VDCs, 12 VDCs have prioritized CGI Sheet/tarpaulins followed by food items by 9 VDCs and drinking water and sanitation by 4 VDCs. Similarly, out of 23 wards of 10 municipalities surveyed, six wards prioritized distribution of CGI Sheets/Tarpaulin whereas four wards prioritized food and two wards prioritized drinking water facility. The remaining ten wards have mixed allocation for food, shelter management, drinking water, sanitation and others. But priorities of actual expenditure differ with the data of three districts (Sindhupalchowk, Ramechhap and Kavrepalanchowk) who have actually mobilized the IRSF. By volume of the expenditure by areas made in 11 VDCs of three districts, 35% is expended for food management, 29% in shelter management, 24% in temporary toilets and sanitation, 10% in transportation and 2% in drinking water and health.

Table 4: Mobilization of IRSF by Investment Areas in Sindhupalchowk, Ramechhap and Kavrepalanchowk District

District	Name of VDCs	Fund Expended by Areas (Rs.)					Total
		DW and Health	Shelter	Food	Temporary Toilets and Sanitation	Transport and Others	
Sindhupalchowk	Helambu	0	0	0	800,000	100,000	900,000
	Kiul	0	0	850,000	850,000	50,000	900,000
	Bhimtar	100,000	0	600,000	100,000	100,000	900,000
	Jalbire	0	800,000	0	0	100,000	900,000
	Phulpingdanda	0	0	850,000	0	50,000	900,000
District Total	5 VDCs	100,000	800,000	2,300,000	900,000	400,000	4,500,000
Ramechhap	Namadi	0	0	400,000	0	50,000	450,000
	Rampur	0	400,000	0	0	50,000	450,000
District Total	2 VDCs	0	400,000	400,000	0	100,000	900,000
Kavrepalanchowk	Bhimkhori	0	105,500	304,500	0	40,000	450,000
	Mangaltar	45,000	350,000	0	0	55,000	450,000
	Devitar	0	0	400,000	0	50,000	450,000
	Sankhupatichaur	0	400,000	0	0	50,000	450,000
District Total	4 VDCs	45,000	855,500	704,500	0	195,000	1,800,000
Total	11 VDCs	145,000	2,055,500	3,404,500	900,000	695,000	7,200,000
Percent		2	29	35	24	10	100

At ward level, Mr. Buddhi Prasad Duwal, ward secretary of Ward-10 Byasi of Bhaktapur Municipality presents the allocation of Rs.200,000 thousand as follow:

Table 5: Distribution of IRSF by 10th ward of Bhaktapur Municipality

Expenditure Areas	Amount in Rs.
Lighting provided in Shelters	18,000
Purchase of Tarpaulin	136,000
Temporary Toilet	15,000
Lighting for another Thulo Byasi Shelter	25,000
Fuel cost support to Bulldozer to clear debris in city and clear the road	6,000
Total	200,000

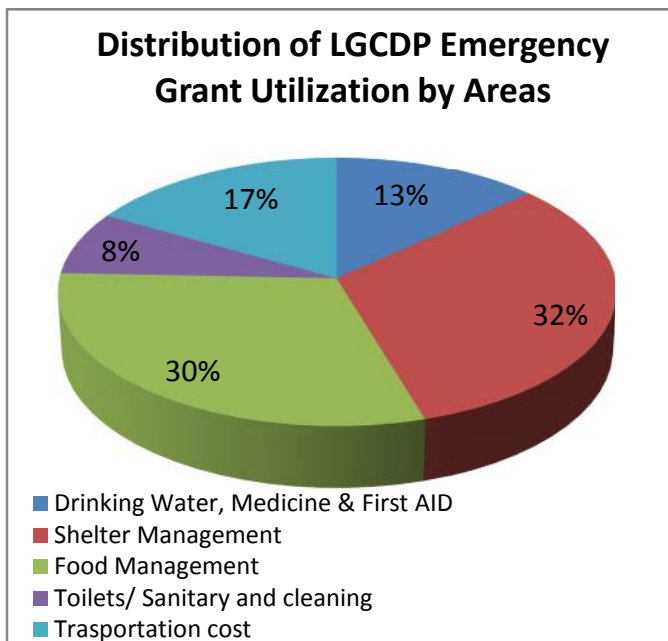


Lalitpur-13 presents its IRSF mobilization data during its public audit.

2.6.4 Overall Status of IRSF Fund Utilization

As reported by districts, in overall, the IRSF utilization by volume of fund in 14 districts is 94 percent. The utilization percent highest i.e 100 in Ramechhap, Sindupalchowk Nuwakot and Bhaktapur whereas it is lowest in Kathmandu (86%). The utilization of IRSF is lower than average in Kathmandu, Sindhuli, Rasuwa, Dolakha Okhaldhunga and Makawanpur.

While analyzing IRSF utilization by areas of its use, it is the highest (39%) on Shelter Management followed by food management (30.4%), while it is the lowest (7.6%) in Toilets and Sanitation and expense on transportation is 13.5 percent (See Annex-5 for details).



2.7 Transparency, Recording and Reporting

Almost all WCFs and CACs received information on IRSF and its guideline through their respective VDC/Municipal ward office particularly by their respective SMs. Subsequently, most of them have participated in decision making and procurement and are proactively engaged in relief distribution and recording process. Information on IRSF was disseminated to general public by media especially Local FMs.

Few VDCs and municipal wards have already settled their advance by submitting necessary bills, receipts and other documents. Gotikhet VDC of Lalitpur, Rampur VDCs of Ramechhap and municipal ward 13 of Lalitpur concluded IRSF process after organizing public audit.

The VDC/Ward Secretary received advance of IRSF to procure relief materials from cheque following normal accounting procedure as decided by VDC/Ward Level Relief Committee. The minute meeting, bills of procurement, receipts of transport cost and receipts of material distribution are maintained by VDC and ward secretaries.

In some cases, the VDC and Ward Level Committees in municipalities assigned respective WCFs coordinators to monitor the procurement and distribution of relief from IRSF in coordination with political party representatives. A five-member distribution and monitoring committee was formed in Bhimtar VDC Sindhupalchowk.

2.8 Impression/Interpretation about IRSF

First, although there was clarity on the guideline that protected the IRSF from equal distribution among the wards of the VDCs, the initial impression among the IRSF Committees, local politicians and beneficiaries about the IRSF was equal distribution at VDC ward level. Second, most of the decisions were subjected to equal entitlements to IRSF relief among the VDC households primarily because everyone believed that they are, in one way or the other, affected by the earthquake and it would be unfair to categorize victims based upon the damage/loss and economic status. Also, a mutual understanding developed among the citizens that IRSF being a government relief package, it is their right to seek share in it. Third, each victim believed IRSF as a gateway to receive identity of earthquake victim which would ensure future support for them from government and other support organization. By and large, no attempts were made to identify critically affected households or individuals as no one was ready to distinguish between better-off and highly affected families and even economically better-off households who are less impacted by the earthquake were entitled to IRSF support.



A recipient of GI sheets distributed at Timure VDC of Rasuwa district standing in front of his house. He earns about Rs. 60,000 as pension and rental income on monthly basis. Timure VDC distributed equal GI sheets among its 130 households. Even the well-off families were entitled to the IRSF relief under such cases.

However, the victims have participated in the IRSF process through WCFs and CACs and owned the process through participation in allocation, procurement, distribution and record keeping. At the same time, most the beneficiary are found happy and satisfied with process and what they have received from IRSF. The IRSF process supported to capacitate the civic institutions (WCF/CACs) and empower the victims to have their say in the governance process.



Interaction with beneficiaries of Devitaar-1, Kavrepalanchowk. The beneficiaries expressed their satisfaction over the relief.

CHAPTER III

Conclusions and Recommendations

The following conclusions and recommendations are made based on meetings and consultations with MoFALD/LGCDP, local bodies, WCF/CACs, beneficiaries and other informants involved directly or indirectly in managing the IRSF. In addition, observation in the field, verification of transactions of records and minutes of the meetings, physical verifications of materials purchased and distribution list/receipts and other formal and informal interactions with communities contributed to come into following conclusions.

3.1 Conclusions

3.1.1 High Level Local Ownership on IRSF

The fund provided under IRSF is discretionary in nature. The joint committee of local authorities, WCFs, SMs, local politicians could make decisions on allocation of grant in broad four categories as provisioned in the guideline, taking high ownership of the fund. Some of the VDC secretaries and also local politicians informed that this is their "own" fund and can be utilized within their own priority areas where other donors or relief supporting agencies' support not available. They are involved in the allocation of fund in their own priority areas, procurement and distribution of goods/materials. **Therefore, it is found that there is high level of local ownership in IRSF.**

3.1.2 Fiduciary Risks in IRSF

The IRSF budget for VDCs and Municipalities are widely disseminated through local FMs in all districts. Therefore, WCFs, local politicians, CSOs and other citizens are informed about how much additional budget is coming in VDCs and wards of municipality. Local politicians, members of WCF and SMs are all involved in the grant allocation and procurement process. Therefore, it is very hard to misuse or corrupt the IRSF which is very transparent and known to all citizens/stakeholders. Following the mandatory provision of the guideline, all VDCs and Municipalities are required to conduct public audit after providing the relief support. These provisions have made local bodies to take enough care and alert to prohibit the misappropriation of the fund. **The transparency in budget allocation, decision making process on expenditure through relief committees, distribution of relief in kinds, participation of WCF and mandatory provision of public audit system has downed the fiduciary risk in the IRSF management.**

3.1.3 Transportation Cost in Managing IRSF

The relief guideline has mentioned that the budget could be utilized for the management arrangement of goods. The study reveals that almost all VDCs and municipal wards are found

allocated some budget for the transportation cost. VDCs secretaries, SMs and District LDOs view that there is need for the transportation cost which should be charged within the budget. VDC secretaries further stress that many relief agencies providing relief materials procure in the district headquarter, which needs to be transported to the VDCs and sometimes even at ward level which incurs cost. In this context, it seems reasonable to allocate transportation cost. However, it is also realized that the allocation of transportation cost greatly varies between VDCs.

The budget allocated for transportation cost greatly varied between VDCs. The Namadi VDC of Ramechhap district has allocated a total of Rs. 30,000 where as the Okharpauwa VDC of Nuwakot (close to Kathmandu) has allocated Rs. 300,000. The Namadi VDCs is at the distance of 25 km from the district headquarter Ramechhap where as Okharpauwa is about 25 km distance from Bidur-the district headquarter of Nuwakot. In general, VDCs in different districts are found allocating the transportation cost between Rs. 50,000 to Rs, 100,000.

It is obvious that there is need to provide adequate budget for transportation to manage the crisis situation. However, the great variation in allocation and expenditure of IRSF on transportation has raised the suspicions of fiduciary risk. It is because the budget expenditure on transportation is quite easy to make over invoicing or making fake bills. The transportations bills are unlikely the bills of food items and CGI sheets, tarpaulins where the physical verification could be done. Further, the disbursements of those items have receipts of individuals and could also be verified within short time which is not possible for transporters. The great variation of transportation cost is also because of silence in the operation manual. If the manual had fixed the upper limit then it could be checked accordingly.

3.1.4 Advance to VDC Secretaries

VDC secretaries who are executing IRSF are found taking advance by themselves in most cases. In normal practice, VDC secretaries who are one of the signatory of cheque and currently head of the institutions should not take advance in his/her own name. However, it is observed that VDC secretaries themselves have taken advance and also procured materials directly and cleared advance by themselves. Therefore, VDC secretary who takes advance also authority to clear advance by him/her-self will increase the chances of mis-appropriation of the fund.

There are also cases that in some VDC secretaries have given advance or assigned procurement committee to purchase materials. In some cases VDCs secretary have given advance to their assistant, SMs and also made direct payment to suppliers. These kinds of system could be adopted even in crisis situation when the procurement is significant or say more than Rs. 25,000.

3.1.5 Maintenance of Bills and Receipts

The study team managed to inspect bills of purchased materials wherever possible. Bills are kept for all goods purchased. In most cases, VAT bills are collected from suppliers, especially for

purchase of CGI sheet and tarpaulin. For other procurement such as purchase of food items, pipes of drinking normal bills are available.

All VDCs and ward secretaries are found keeping adequate receipt of the goods disbursed to individuals. On the receipt the name and address of recipient, quantity and name of materials given, date and signature collected. The receipts of delivered goods are kept in high standard in all VDCs and wards of municipalities.

3.1.6 Distribution of Relief Materials

In all VDCs and Municipalities, the IRSF is distributed in kinds and not in cash. Cash transactions are mainly used to meet the transportation. In exceptional cases, cash is provided to poor, senior citizens, mother with small babies and victims who have lost their family members. The IRSF by nature should be provided immediately as a relief support. However, many VDCs including communities have delayed IRSF mobilization for afterward management when other supports would not be available and rather focused on managing present supports incoming from other agencies. The second scenario is that in some cases VDC secretaries have bought the materials which are not sufficient to provide a reasonable amount to individual families. For example, if the VDC decides to provide one bundle of CGI sheet to each family LGCDP budget may be not enough. In such cases VDC are thinking to cancel some budget allocated for annual programs which is not yet started. They budget saved from such cancelled projects could be topped up to IRSF and distribute. Such intentions have also caused some delay to distribute raw materials.

3.1.7 Capacity of WCF and SMs

The relief guideline has made mandatory provision of participation of WCFs and SMs in relief distribution committee. This provision has really increased their ownership and status in the community and enhanced the confidence level. Otherwise WCFs are not found active. They themselves told that they have formal meetings between two to three months when SM arrives wards. This was the general saying in all most all wards in villages and wards of municipalities. Despite that all WCF agreed that all they have been consulted during the ward level annual planning meeting of VDCs or municipalities. WCF members themselves told that they have send their priority proposal every year from the ward level but which are hardly approve at the VDC level. This is one of the reasons that WCFs are no more interested to participate in the planning and other meeting.

WCF neither have regular meeting nor are capacitated regularly by other trainings, skill development and other exposure opportunities. In the absence of these capacities, WCF positions in relief distribution were somehow weak in comparison to the political party.

3.1.8 Presence of VDC secretary in VDCs

Prior to earth quake, 5 out of 18 VDC secretaries of Rasuwa and 15 out of 61 VDC secretaries in Nuwakot were not in VDCs prior to earthquake takes place. These positions are either vacant or those persons are deputed in Kathmandu in various offices. Because of vacant positions one VDC secretary is given the responsibility of two to three VDCs. Even in case of Rasuwa, Mr. Tikam Bahadur Shahi of Dhaibung VDCs is operating account of Laharepauwa, Gunjel, Dhunche and Dhaibung VDCs. Immediately after the earthquake the government of Nepal sends back to those secretaries who were on deputation stationed in Kathmandu and other offices. Second even the VDC secretaries are within district -they are found mostly in the district headquarters. Most of the times these VDC secretaries stay in district headquarter in the name of coordination and networks, meetings, trainings and other official works. The absence of VDC secretaries in the villages for long period has affected to strength WCF, CAC and also the profile and database of the villages.

3.1.9 Equity in Grant Distribution

IRSF allocation was flatly given to Rs, 900,000 per VDC in highly affected districts; 450,000 for all VDCs of affected districts and Rs, 200,000 for all municipal wards of all districts who have municipalities. The number of households and families significantly varies between VDCs and even wards of municipalities. The Timore VDCs of Rasuwa has 132 households and Bhorle VDC of same district has 1400 VDCs. Based on this number the average IRSF per household in Bhorle VDC is Rs. 643 and Rs. 6818 per household in Timore VDCs. Both of VDCs are affected by the earthquake at the same level. However, people of Timore are benefitted more than 10 times in compare to people of Bhorle from the IRSF. This kind of situation is observed in other districts and also wards of municipality. The flat rate distribution of IRSF has not able to address the principle of equity.

3.2 Recommendations

3.2.1 Formula based allocation of IRSF

The fund allocated through the IRSF is equal for all and did not consider households or population. The equal amount of Rs.900,000 for nine wards in highly affected VDCs gave impression that Rs. 100,000 is

allocated for each wards. And there was great pressure that Rs. 100, 000 should be allocated equally for all wards. Similar situation is also observed in affected districts where Rs. 450,000/VDCs was equally distributed in affected districts. In addition, the allocation of Rs.

Box 4: IRSF Distribution of Barsunchet VDC in Nuwakot District

The Barsunchet VDC which has only 132 HHs has also received Rs. 900,000 as relief grant. In close consultations with all stakeholders, the VDC has made provision to allocate following materials for all 132 households of the VDCs. Every HHs of Barsunchet have received (1) 30 Kg of good quality rice (Jeera Masino), 2 Kg of gram, 2 liter of sunflower oil, 2 Kg of Pulse, 10 Kg of beaten rice, 3kg of salt and 15 packets of noodles. In addition to that every household received 6 pieces of 26 gauge and 8 feet long CGI sheet. On the contrary, the Bhorle VDCs is found difficulties to allocate even 3-4 units of CGI sheet.

200,000 per ward of municipality also supports the idea of demanding equal amount at ward level of VDCs.

The Madanpur and Barsunchet of VDC of Nuwakot both received equal amount Rs. 900,000 from IRSF. The Madanpur VDC has 1734 HHs making a average allocation of Rs. 519 per HHs. However, the Barsunchet VDC of the same districts who has only 132 households receives the average allocation of Rs. 7627 per which is almost 15 times higher in average. Of course, Madanpur VDCs is comparatively less cost than Barsunchet VDC. The cost of Barsunchet may be maximum 20%-30 % higher than the cost of Madanpur. Similarly, the Bhorle VDCs of Rasuwa district which has 1180 HHs has received Rs.760 in an average per HHs. At the same time Timure VDCs which has only 130 HHs has received Rs. 6,923 per HH.

The above box indicates the current allocation made in IRSF has not considered the equity principle. Further the current structure of VDC and Municipality are not able to make differentiate between highly affected households and affected households. It is because all households strongly demand for the equal share. Therefore, whatever the possibility equal distribution is made. In some bigger HHs VDCs the relief support is just 3-4 pieces of CGI sheet one unit of tarpaulin or about 5 Kg of rice. Even the fund is utilized in a transparent way the fund cannot provide support special support for very poor, disabled, older and women etc.

The stakeholders also views that the grant allocation should be some sort of formula based. In this context the use of national census data of 2011 which has provided number of HHs/VDCs could be recommended. The use of this data for grant allocation will be much more equity based compare to flat allocation.

3.2.2 Fiduciary Risk

The study team found that almost all of the immediate relief fund is distributed in kinds. The relief materials are purchased, entry in the stock and deliver to households. The only one aspect is the relief amount is distributed equally to all households. No additional support could be provided for very poor, disabled, older and who has big loss compare to others. Otherwise the procurement and distribution process are transparent and public audit is being conducted. In municipal wards, distribution is even easier and friendly.

The almost all procurement is done directly by VDC secretaries and taken cash advance by themselves who are the ultimate authority for advance clearance. Second, the budget allocation for transportation cost is found varied Rs. 30,000 to Rs. 300,000 per VDC. The advance taken by VDC secretary themselves and budget allocation for transportation is the two areas where there is possibility of over invoicing or misappropriation of the fund. The relief guideline is silent about the budget allocation. In the guideline, the upper limit for the transportation should be fixed. The general understanding in the field shows that maximum of Rs. 50,000 to Rs. 100,000 would be enough to meet the transportation cost for the IRSF. Second, the MoFALD strictly should adhere

that no VDC secretary should take advance in their name. They could advance the fund to their assistant or SM or other persons if there is real need for cash advance. Second, the VDC secretary can directly pay to the supplier once the goods received. Such provisions should be elaborated in the guideline.

3.2.3 Prepare Report of ISRF

The deadline for distribution and completion of Public Audit has been already ended. Therefore, LGCDP has now compiled all progress reports from entire 14 districts of VDCs and Municipalities. The report should include the types of distributed materials, amount of fund spend on transport and other materials, date of purchase, distribution and Public Audit. The public audit report should contain the dates, place and number of participants disaggregated by sex. Based on the data collected from all districts the LGCDP is recommended to prepare a consolidated ISRF report at national level. On the same way, with the support of LGCDP-RCU the districts should also prepare separate reports of districts and municipalities. LGCDP should provide the table of contents and instructions to respective districts in order to standardize the report.

3.2.4 Dissemination of Report

Once the report completed, the districts and municipalities should organize public meetings and share the main findings and achievements and issues faced during the management of ISRF. The findings of the report should also be shared to the press, FM stations and other media. There might be some small financial assistance to disseminate these findings which could be funded through the LGCDP.

Majority of IRSF districts have opened their own websites. These websites are not regularly updated and many of information are also not included. The report on IRSF prepared for VDCs and Municipalities should be uploaded in the website. The more information will be uploaded in the website there will be more visitor of the website. Currently, LGCDP has recruited ICT Associate in all districts. These ICT officers can greatly help for data collection, validate and upload in the website.

3.2.5 Presence of VDCs Secretaries

The general trend shows that about 10 % to 15% VDC secretaries are always vacant in the districts. And in exceptional cases one VDC secretary has been given to look after four VDCs. In the record most of VDC secretaries are fulfilled. However, some of them who are powerful always stay on deputation in the center. These secretaries who never stay in the villages never know the village, the power structure, real problems and issues. Therefore, MoFAD is recommended to take strong action on breaking the practice of keeping VDC secretaries on deputation as well as in the district headquarter.

3.2.6 Capacity of WCF and SMs

The survey team found that WCF at local level is high potential to strengthening the demand side of services. They could also assist the VDCs and Municipalities for mitigating conflict at local level, maintaining transparent and accountability and could be development partners. However, in the current situation WCFs are not meeting regularly and also do not have opportunities to grow and skill development. Providing slowly more role of WCFs, facilitation support, trainings and exposures will enhance their capacities. Second, the regular visit of SMs in WCF should be make mandatory. Every month SMs must have at least meet once with WCF in their respective wards. Third, in some districts significant number of SMs positions are vacant which need to immediately recruited. Fourth, it is also recommended to organize quarterly meeting with WCF at the district headquarter. In such meeting maximum two members from each WCF should be invited. The travel, accommodation and food cost for the participants should be covered from LGCDP. In addition to that WCF members could be trained in other areas such as planning and budgeting, monitoring and public audit etc.

3.2.7 Monitoring and Evaluation

MoFALD through the LGCDP instantly has released a big amount to provide immediate relief support for earthquake victims. The ministry as well as LGCDP should increase the field visit and facilitate the districts, VDCs and Municipalities to increase the efficiency of the work. The online reporting system introduced by the LGCDP has greatly increased management efficiency. However, only online reported data has not become sufficient. There is need to visit in districts and villages understand the ground realities, clarify the provisions of guideline and also facilitation to settle disputes at local level. The visits from the LGCDP and MoFALD will significantly help to solve the local problems/disputes, observing the expenditure status and coordinating with other agencies. The current level of visits from the MoFALD and LGCDP is not sufficient. Such kinds of visit need to increase according to the size of fund released and gravity of the work.

3.2.8 Project Completion Time

The completion time of IRSF is set for 15th of June 2015. As per the spirit of the guideline, all relief activities should be completed including the public audit within the given date and report available in the LGCDP/Ministry. The crisis situation in the field, need for coordinating relief agencies, supporting DDRC cash distribution and updating other local level information VDCs secretaries really does not have time to look on ISRF disbursement. Most of the VDCs/Municipalities and DDC in the field are requesting for an extension of two to three weeks. Many of those stakeholders request to extend the deadline by the end of June. The survey team also recommends to extend the deadline by June and also makes enough control that by the extended time every work will be completed.

Annexes

Annex-1: Immediate Relief Package in Earthquake Affected Area: Operational Guidelines, 2015

Government of Nepal

Ministry of Federal Affairs and Local Development

Immediate Relief Package in Earthquake Affected Area: Operational Guidelines, 2015

The Government of Nepal has declared 12 districts as most affected districts from the earthquake of 25th April 2015 and many subsequent shocks. The Ministry of Federal Affairs and Local Development has issued operational guidelines on 30th April 2015 to operate immediate relief package through local bodies in highly affected 12 districts from the earthquake with following provisions.

- 1 Provide NPR 900 thousand per VDC to all the VDCs (253) of Sindhupalchok, Gorkha, Nuwakot, Rasuwa and Dhading districts.
- 2 Provide NPR 450 thousand per VDC to all the VDCs (242) of Lalitpur, Kavrepalanchowk, Dolakha, Ramechhap and Sindhuli districts.
- 3 Provide NPR 200 thousand per Ward to all the Wards (578) of Municipalities (38) of 11 districts (Sindhupalchok, Gorkha, Nuwakot, Dhading, Kathmandu, Lalitpur, Bhaktapur, Kavrepalanchok, Dolakha, Ramechhap and Sindhuli).
- 4 The special grant shall be made available to VDCs through DDCs and to municipalities directly from the Ministry of Federal Affairs and Local Development from the grant amount of the Local Governance and Community Development Programme (LGCDP) under the budget head 26312 and line number 365819. The District Disaster Relief Committee shall be informed by the respective Local Development Officer/Executive Officer on the release and expenditure of fund.
- 5 Respective VDCs and municipalities shall spend the fund within 30 days from any budget heading of respective VDC/Municipalities as per the operational guidelines. DDC shall provide fund to VDCs from any account of respective DDCs, in case there is no fund in VDC account. Expenditure shall be reimbursed after receiving the fund through regular process.
- 6 Situation analysis shall be carried out to determine the priority for investment in affected Wards. VDCs and Municipalities shall spend the fund in the area given below based on severity of impact of the earthquake; however fund shall not be distributed equally among 9 Wards. Area of investment are as follows:
 - a. Drinking water, Jeevanjal and first aid management
 - b. Temporary shelter management
 - c. Management of food for maximum seven days
 - d. Management of temporary toilets and sanitation

- 7 Especially, women, children, helpless, physically disabled people, senior citizens and ultra poor shall be given priority in allocating the fund.
- 8 A committee shall be formed consisting of following individuals for allocation, mobilization and monitoring of fund.

VDC Secretary/ Municipality Ward Secretary	Coordinator
Coordinator of Ward Citizen Forums	Member
Women CAC member	Member
Social Mobilizer of LGCDP	Member-Secretary

(VDC staff shall be nominated as the Member-Secretary by the Coordinator if Social Mobilizer post is vacant)
- 9 Respective Ward Citizen Forum shall be mobilized as per the Operational Guidelines.
- 10 The Committee shall exist until 15th June 2015. The fund shall be spent by 8th June 2015. VDC shall return the unspent amount to DDC. The Committee shall conduct a public audit of the expenditure by 15th June 2015. VDCs shall provide expenditure report through DDC to the MoFALD while Municipalities shall provide expenditure report to the MoFALD and DDC.
- 11 Respective Regional Coordination Unit, LGCDP shall facilitate in implementing the Operational Guidelines 2072.

Annex-2: Term of Reference

Assessment and process support for executing the Immediate Relief Package in Earthquake Affected Area by Local Governance and Community Development Program (LGCDP) - MoFALD

Background

The Local Governance and Community Development Programme II (LGCDP II) is a national programme implemented by the Ministry of Federal Affairs and Local Development (MoFALD). The Government of Nepal has declared 14 districts as most affected districts from the earthquake of 25th April 2015 and many subsequent aftershocks. MoFALD, through the LGCDP has made provisions for an immediate relief support in the form of special grants to these 14 districts. This assistance for earthquake victims and for the efficient use of the support grant is to be implemented following MoFALD's "*Immediate Relief Support in the Earthquake Affected Areas: Operation Guideline 2015*". Based on the severity of the earthquake's effects, the special grant allocated ranges from Rs. 450 thousand per VDC to Rs 900 thousand per VDC. Similarly, Rs. 200 thousand special grant is being provided per ward to 38 municipalities (of 11 districts) which covers 578 wards. Based on this allocation, a total of Rs. 452.2 million is being provided as an immediate relief grant.

The *Immediate Relief Support in Earthquake Affected Areas, Operational Guidelines* has established a budget release and execution structure, in the form of Committees led by the VDC Secretary at VDC level and Ward Secretary (working as Ward Chairperson) at ward level of Municipality. The immediate relief package is required to be spent within one month. The operation Guideline has envisaged strong ownership and meaningful role in the decision making process for the Ward Citizen Forum (WCF) and the Citizen Awareness Centres that have been established and strengthened under the LGCDP. Within the short period, the fund needs to be utilized and contribute to relief for the earthquake victims. The main challenge of this disbursement is to facilitate systematic grant release and ensuring that it is utilized for the intended purpose, properly accounted and disbursed within the specified timeframe. Further, it is very crucial to track the fund flow and fund execution process with appropriate reporting mechanisms whereby the earthquake victims get immediate relief with fiduciary risks minimized.

Objective of the Assignment:

It is in the above context that LGCDP wishes to recruit a team of three independent national consultants, led by a Team Leader, to assist MoFALD in accounting, monitoring and reporting on disbursement and utilization of the relief fund support at the local level. The team of Consultants will assess the transparency and effectiveness of the immediate relief support, identifying any challenges encountered during implementation of the relief support, focusing on the budget release and budget execution process in VDC and Municipalities, and securing ownership and engagement of WCFs and CACs.

In addition, the Consultant team will also review the compliance of Operational Guidelines within the 14 most affected districts where the grants have been disbursed to. The Consultants will also

provide recommendations on improvement/updating of the Operational Guidelines, for any such future support.

Duration of the Assignment, Duty Station and Expected Places of Travel:

The assignment will take place between May – June 2015 for a maximum of 30 days. The assignment will be based in Kathmandu and will include travel to field locations within the 14 most affected districts. For this study, a sample of VDCs and wards of Municipalities of two to three districts will be selected, in consultation with LGCDP.

Duties and Responsibilities

The Consultants will work closely with the LGCDP team and shall report to the National Project Manager of LGCDP, on the fund release and execution process of the immediate relief support. The Consultants will observe and review the effectiveness of the release and utilization of the special grants, with particular focus on transparency and accountability aspects including active engagement of CBOs working with LGCDP. Additionally, in areas where the grant has been disbursed to the beneficiaries, the Consultants will monitor and report on the process followed and identify concerns and offer recommendations for improvement of the guidelines/process for any such future initiatives to be undertaken by MoFALD.

Scope of work

- Review the manner in which VDCs and Municipalities initiated steps to execute the special grant provided through LGCDP/MoFALD, as provisioned by the Immediate Relief Support in the Earthquake Affected Areas: Operation Guidelines April 2015- through field visits to the most affected areas ;
- Examine how the WCFs have been involved in prioritizing the immediate needs and decision making process in fund allocation;
- Examine how the relief funds have been utilized at the ward level;
- Identify gender and social inclusion practices in the decision making process; Identify the gender related critical issues and status of benefit received from by vulnerable and affected groups (especially women, children and socially excluded groups) fairly
- Assess the current practices, reporting mechanisms, public audit process and other tools for transparency being followed at the local level;
- Review the effectiveness of the role and functions of different Committees envisaged in the Operational Guidelines;
- Identify gaps, opportunities and role of WCFs and CACs and the extent of their meaningful participation in selecting relief projects and beneficiaries;
- Identify the ways and means for speeding up the grant release process and budget execution process while ensuring proper monitoring and reporting systems are in place; and
- Propose accounting and reporting mechanisms, as well as expenditure tracking system at different levels that is feasible in such immediate relief initiatives.

Deliverables

- The Team Leader will work with the team members and be responsible for coordinating the work of the team, and ensuring timely and satisfactory completion of the deliverables
- Three weekly briefs on issues identified and suggestions proposed, which can be used in discussions within MoFALD to tackle implementation issues;
- Final assessment report that contains appropriate measures to ensure fiduciary risk minimization including gaps in the relief fund process and recommendations for immediate improvement steps that can be introduced without compromising the speed and efficiency of delivering relief support. The report should also include measures for strengthening the existing capacity of local institutions to execute the immediate relief grant efficiently, effectively and following a transparent process.

Coordination and management

The Consultants will work in close coordination with MoFALD/LGCDP officials and will be responsible to: the National Programme Director and National Programme Manager of LGCDP II.

Annex-3: Questionnaire for the Field Study

Questionnaire to Relief Committee or VDCs and ward secretary or Social Mobilizer

District:..... VDC/Ward:..... Municipal
Wards:.....

Person Interviewed.....

Title:..... Date:.....

S. No.	Questions	Check Box	Remarks
1.	How much money was disbursed to the VDF under IRG?		
2.	How was the transfer made? (Either cheque or bank transfer)		
3.	In case of zero/partial disbursement, how did you manage the fund?		
4.	How much grant has VDC/wards spent so far?		
5.	How many households received cash transfer?		
6.	How many households received relief materials?		
7.	How was the cash transfer made?		
8.	How was the relief materials distributed?		
9.	What were the types and quantity of material distributed?		
10.	How did VDC procure the relief materials?		
11.	How did you respond to the needs of women, children, senior citizens and ultra poor? What are their numbers and what was the support provided?		
12.	What is the amount spent (both cash transfer and kind support) on the following specific needs?		
	a. Drinking Water, Jeevan Jal and First Aid Management		
	b. Temporary Shelter Management		
	c. Management of Food for Maximum Seven Days		
	d. Management of Temporary Toilets and Sanitation		
13.	How was the decision made to decide upon the management of the IRG?		
14.	Was there any committee formed to decide upon the assessment of losses/damages; need assessment; mobilization and distribution of the IRG?		
15.	Who were the members?		
16.	What were the bases considered to decide the quantum of IRG support?		
	a. Equal relief to all victims irrespective of the extent of		

S. No.	Questions	Check Box	Remarks
	losses/damages		
	b. Relief based on the extent of losses/damages		
	c. Relief based on the economic condition of the victims		
	d. Relief targeted to vulnerable group (Women, children, senior citizen, disabled)		
17.	What are the critical gender related issues WCF/CAC has witnessed so far?		
18.	Were any members present while making the assessment of losses/damages; need assessment; mobilization and distribution of IRG support?		
19.	How was the WCF mobilized (in need assessment; mobilization; distribution; monitoring and record keeping of the IRG)?		
20.	How is the IRG support monitored?		
21.	What are the accounting, recording and reporting system used?		
22.	Have you obtained receipts from the beneficiaries either individually or in group?		
23.	Have you recorded the IRG expenditure in VDC ledger?		
24.	At present, how have you documented the process and expenditure?		
25.	What are the overall challenges did the VDC face in receiving, decision making, mobilizing and recording the IRG support?		
26.	Any suggestions and feedback!		

Questionnaire to WCFs/CACs

District:..... **VDC/Ward:**..... **Municipal Ward:**.....

Person Interviewed:.....

Title:..... **Date:**.....

S. No.	Questionnaire	CheckBox	Remarks
1.	How were WCF/CACs informed about the IRG?		
2.	Has WCF/CACs participated in the Grant Management Committee meeting?		
3.	Was any WCF/CAC meeting conducted to assess the damage? When?		
4.	What are WCFs roles (need assessment and/or mobilization and/or distribution and/or monitoring and record keeping) in the IRG management?		

S. No.	Questionnaire	CheckBox	Remarks
5.	Are WCFs/CACs involved in the need assessment and losses/damages assessment?		
6.	What kind of support did the victims receive?		
7.	What are the types of beneficiaries who received the support? How was the relief support distributed?		
8.	What are the critical gender related issues WCF/CAC has witnessed so far?		
9.	Are you satisfied with the IRG management?		
10.	What are the challenges WCFs have come across so far in IRG management?		
11.	What needs to be done to improve delivery of IRG support? (Transparency, Accountability)		

Questionnaire to Beneficiary Individuals/HHs/Communities

District:..... **VDC/Ward:**..... **Municipal Ward:**.....

Person Interviewed:.....

Title:..... **Date:**.....

S. N.	Questionnaire	CheckBox	Remarks
1.	Where did you receive the information about IRG?		
2.	What types of support did you receive?		
3.	What type of damages/losses did you suffer?		
4.	How many households of your community received support from IRG?		
5.	What kind of support did the victims receive?		
6.	Are you satisfied with the IRG process and received support of IRG?		
7.	Any suggestions?		

Annex-4: List of Persons Consulted During Field Study

Date	Name	VDC/Ward	Position	Contact Number
Nuwakot District				
31 st May 2015	Gopi Phuyal	Okharpauwa	WCF Coordinator-1	9808307994
	Tej Bahadur Lama		Party Representative-NC	-
	Pralhad Thapa		SM	9841030486
	Sharmila Poudel	Belkot	SM	9849561505
	Amar Bahadur Tamang		Technical Assistant	9841493739
	Nawaraj Tiwari		Party Representative-CPN (UML)	-
	Bhuvan Prasad Gajurel		Party Representative-RPP	-
	Baikuntha Pandey		Party Representative-NC	-
	Raj Kumar Tamang	Kakkani	SM	9849066754
1 st June 2015	Shiva Hari Adhikari	Tarukaghat VDC	Inhabitant	9813077216
	Nakul Shrestha		Inhabitant	9813549543
	Ram Krishna Jammakattel		Inhabitant	9803874450
	Gobind Jammakattel		Inhabitant	9808658013
	Ram Krishna Rajbhandari	DDC	DGE	9841205381
	Hira Mani Subedi		Planning, Monitoring and Administrative Officer	-
	Birendra Bahadur Bohara	Jiling VDC	VDC Secretary	9843316369
	Suman Pudasaini		SM	9849356651
	Radha Gajurel		WCF Coordinator-1	9818507984
2 nd June 2015	Ram Krishna Shrestha	Kalyanpur VDC	VDC Secretary	-
	Sabita Thapa Bogati		SM-1	-
	Hari Prasad Poudyal		WCF Coordinator-3	-
	Krishna Kumar Shrestha		WCF Coordinator-1	-
	Man Bahadur Khadka	Bidur Municipality	Executive Officer	9857045044
	Leena Koirala		Urban Governance Expert	9841520167
	Ram Raja KC		Ward Secretary-5	9841671398
	Sanjita Chitrakar		SM-5	9803372191
	Rajendra Shrestha		WCF Coordinator-5	9849764556

Date	Name	VDC/Ward	Position	Contact Number
	Basanta Jung Thakuri	Chaughada VDC	Program Coordinator-LSP	9841541917
	Rishi Ram KC		VDC Secretary	-
	Apsara Lamichhane Mainali		SM	9849900550
	Rohit Rai		CAC Member/Party Representative-NC	-
3 rd June 2015	Kamal Khadka	Barsunchet VDC	VDC Secretary	-
	Minu Maya Ghale		SM	9841967406
	Sanu Maya Ghale		WCF Coordinator-1	9741154558
	Lok Man Ghale		CAC Coordinator	9611057210
	Krishna Pariyar		Inhabitant-9	9741394816
6 th June 2015	Babukaji Dangol	Bidur Municipality	Ward Secretary-14	-
	Ramila Pradhan		SM-14	9841811410
Rasuwa District				
4 th June 2015	Geeta Sapkota	Laharepauwa VDC	VDC Secretary	-
	Indra Acharya		SM	-
	Binod Acharya		WCF Coordinator-1	9841018926 9741238563
	Kul Prasad Khanal		WCF Coordinator-3	9841903562
	Uttam Bahadur Thapa		WCF Coordinator-9	9841084970
	Ram Prasad Acharya		WCF Coordinator-2	9741136530 9742047388
	Ram Sharan Paudyal		Party Representative- CPN (Maoists) 'Biplab'	-
	Kabi Raj Lamsal		DDC	District Governance Expert
5 th June 2015	Gajendra Kumar Thakur	DDC	Inhabitant Development Officer	9751040142
	Dawa Chhomu	Briddim VDC	SM	9849140815
	Dorje Lama		WCF Treasurer-2	-
	Uttam Kumar Luitel	Timure VDC	Secretary (Also of Chilime)	9841752483
	Indra Bahadur Thapa Magar		Inhabitant	-
6 th June 2015	Ritu Pema Tamang	Dhunche VDC	SM	9808890670
	Gyal Dorje Tamang		WCF Coordinator-1	9843287210
	Dhawa Ghale		CAC Coordinator	-

Date	Name	VDC/Ward	Position	Contact Number
	Arun Thokka		Inhabitant	9741186454
	Tigam Bahadur Shahi	Dhaibung	VDC Secretary (also of Dhunche)	9849883128
Lalitpur District				
7 th June 2015	Madan Kumar Kharel	DDC	District Development Expert	9851180106
	Sharada Pokhrel	Jharuwarasi VDC	VDC Secretary	9841031019
	Sushila Devkota		SM	9841944104
	Hari Purkuti		WCF Coordinator-8	9813376730
	Dhan Bahadur KC		Party Representative-CPN (Maoists)	9841451652
	Bhola KC		Party Representative-RPP (Nepal)	9841569201
	Bhaskar Thapa		Party Representative-CPN (UML)	9841468267
	Punya Prasad Ghimire		Gottikhel VDC	SM
	Binod Timilsina	WCF Coordinator-4		9741013340
	Purushottam Timilsina	WCF Coordinator-2		-
	Uttam Parajuli	Party Representative-NC		-
	Shiva Prasad Ghimire	Inhabitant-1		-
	Raja Ram Pariyar	Inhabitant-1		-
	9 th June 2015	Uday San Napit		Lalitpur Municipality
Rekha Karki		SM-13	9841801575	
Ganesh Bhakta Shrestha		WCF Coordinator-13	9851040357	
Drona Koirala		Urban Governance Expert	-	
Prem Narayan Khanal		Ward Secretary-14	9841493852	
Shila Aryal Adhikari		SM-14	9841984283	
Rishi Prasad Gajurel		WCF Coordinator-14	9841235674	
Rabindra Sharkya		Ward Secretary-6	9841282228	
Rojina Shakya		SM-6	9841726020	
Bhumi Nanda Karmacharya		WCF Coordinator-6	9841235674	
Lalita Awale		Chairman, Mother's Group-6	9841758093	
Sano Babu Silwal		Ward Secretary-28,29 and 30	9851086110	
Rachana Maharjan		SM-28,29 and 30	9851198514	
Bhaktapur District				

Date	Name	VDC/Ward	Position	Contact Number
9 th June 2015	Uddhab Prasad Rijal	Bhaktapur Municipality	Executive Officer	-
	Buddhi Prasad Duwal		Ward Secretary-10	-
	Jeewan Bahadur Khainju		Ward Secretary	9841394987
	Pramila Shrestha	Thimi Municipality	SM-4	9841692873
	Baleswor Khadka		Urban Governance Specialist	9851196506
Sindhupalchowk				
31 st May 2015	Agni Adhikari	Melamchi Municipality	Executive Officer	9803363957
	Krishna Prasad Gorasaini		Sub-Officer (Nasu)	9841653701
	Ishwori Prasad Subedi		Accountant	9841456330
	Krishna Prasad Gyawali		Sub-Officer (NaSu)	9851039925
	Homnatha Dahal		Ward Secretary-12 and 13	9860308953
	Dol Bahadur Ghale		Ward Secretary-5, 6 and 7	9843118526
	Ram Bahadur Sapkota		WCF Coordinator-5,	9808197971
	Dubdha Kumari Tamang		WCF Coordinator-7	9813326736
	Tirtha Tamang		SM- 5, 6 and 7	9851075867
	Sancha Maya Tamang		Melamchi Drinking Water Village Committee-Member	986030190
	Radhika Hamal		Beneficiary, Single women,	9813703658
	Ganga Bahadur Danuwar		Melamchi Khanepani Gaun Samudayak Samiti, Member-6	9741053479
Chitra Prasad Acharya	WCF Coordinator-12	9860180640		
1 st June 2015	Shiva Prasad Nepal	Melamchi Municipality	SM	9849727238
	Parbati, Nepal		SM	9741134187
	Bimala Gajurel	Kiul VDC	SM-Helambu VDC and a Inhabitant Resident of Kiul	9741022048
	Madhav Krishna Bhandari		WCF Coordinator-3	9843443949
	Pitambar Bhandari		Former Chairmen, School Management Comittee, Bhumeshwori HSS	9741115653
	Binda Bhandari		Inhabitant-3	9843252150
	Bimala Bhandari		WCF Women representative-4	-

Date	Name	VDC/Ward	Position	Contact Number
	Bishnu Gajurel		Social Workers -4	9841418585
	Kale Tamang		WCF Coordinator-4	9813357333
	Shambhu Nath Guragain		Social Workers-4	9741131547
	Kale Lama		WCF Coordinator-5	9818036495
	Nima Dorje Lama		Party Representative (RPP-5	9801819314
	Dawa Norbu Hyulmo		WCF member-5	9813992204
2 nd June 2015	Narayan Prasad Poudel	Helambu VDC	VDC Secretary	-
	Bimala Gajurel		SM	9741022048
	Dev Raj Dahal		Teacher	-
	Dawa Gyalgen Lama		WCF member-8	9843549319
	Mangali Sunar		Beneficiary, Dalit-8	-
	Saraswati Sunar		Beneficiary, Dalit-8	-
	Dawabuti Lama,		WCF Coordinator, Ward No-2	-
	Karmu Sherpa		WCF member, Ward No-2	-
	Chhin Doma Lama		Health Volunteer	9741262753
3 rd June 2015	Navaraj Dangal	Bhimtaar VDC	Social Mobilizer	9803970079
	Indra Bahadur Adhikari		Technical Assistant	9818425845
	Krishna Prasad Shrestha		Head Teacher-Shree Bhimeshwori HSS	9843371090
	Tara Majhi		WCF member-3	9849791723
	Resham Majhi		WCF Coordinator-3	9818557485
	Patali Majhi		FCHV-3	-
	Uttam Prasad Neupane		Inhabitant-3	9803767586
	Altap Danuwar		WCF Coordinator-8	9808689994
	Kanchhi Danuwar		FCHV-8	-
	Babulal Dangal		WCF Coordinator-7	9818596176
	Sita Danuwar		WCF Coordinator-6	-
4 th June 2015	Shyam Prasad Neupane	Jalbire VDC	VDC Secretary	9851141527
	Sangita Karmacharya		SM	9849708790
	Urmila Shrestha		WCF Coordinator-5	9848708537
	Rudra Bahadur Khadka		WCF Coordinator-7	9841101701

Date	Name	VDC/Ward	Position	Contact Number
	Narayan Bhakta Shrestha		WCF Coordinator-8	9741120974
	Krishna Bahadur Khadka		Party Representative, UCPN (M)	9741158938
	Bal Bahadur Shrestha		Party Representative, CPN (UML)	9741005091
	Harischandra Khadka		Party Representative, NC	9851098695
	Sukra Bahadur Shrestha		Teacher	9741018217
	Gokarna Das Shrestha		Representative, UCPN (M)	9851212344
	Tej Bahadur Thapa		VDC Former Chairperson	9841511781
	Jaya Prasad Gajurel		VDC Secretary	9741088928
	Swasthani Parajuli		SM	9849430327
	Jhalak Rokka		WCF Coordinator-4	9743012115
	Gunja Bahadur Thakuri	Phulpingdanda VDC	Road Committee Chairman-6	9741031943
	Krishna Kumari Thakuri		WCF member-6	-
	Rajendra Thakuri		WCF member-6	9851188146
	Sharada Thakuri		WCF member-6	9841960262
	Balaram Thakuri		WCF Coordinator-6,	-
Ramechhap District				
	Punya Prasad Baral		VDC Secretary	9854040627
	Sabina Gurung		SM	9849742212
	Katak Bahadur Khadka		WCF Coordinator-1	9844264115
	Surya Bahadur Khadka		Local Peace Committee Chairman	9844413329
	Balchini Khadka		WCF member-1	-
	Yam Bahadur Khadka		Beneficiary-1	-
5 th June 2015	Bisnu Khatri	Namadi VDC	School Management Committee Chairmen, Kalika LSS-- 1	9744033213
	Juna Khadka		Beneficiary-1	9844244709
	Kamala Khadka		Beneficiary and WCF member-1	9744013662
	Bed Bahadur Bhandari		WCF Coordinator-3	9744044393
	Dipesh Khadka		Beneficiary-3	9844232095
6 th June 2015	Narayan Prasad Pokharel	Ramechhap Municipality	Executive Officer	9851067575
	Ramhari Devkota		District Governance Expert	9849814833

Date	Name	VDC/Ward	Position	Contact Number
	Binda Magar		SM-1, 2 and 3	9844010304
	Kamal Bahadur Magar		WCF Coordinator-9	9844316732
	Ganga Magar		Ward Relief Committee Member	9844247746
	Jogmaya Magar		FCHV-9	9808306890
	Ishwori Karki		WCF member-9	9844137499
	Indra Bahadur Magar		WCF Coordinator-2	-
	Ful Maya Tamang		WCF member-2	9844283466
	Binda Magar		WCF member-2	9844413294
	Laxman Bhujel		VDC Secretary	9844242424
	Sabita Kumari Sunuwar		Social Mobilizer	9843226451
	Gyane Tamang		WCF Coordinator-5	9844257665
	Dil Bahadur Shrestha		WCF Coordinator-6	9844326262
	Krishna Kumar Sunuwar		WCF Coordinator-9	9844285466
	Lok Bahadur Sunuwar		WCF Coordinator-8	9741056980
	Kamala Moktan	Rampur VDC	FCHV	9844419684
	Durga Maya Sunuwar		WCF member-9	9844266309
	Bhim Bahadur Tamang		Representative UCPN (M)	9844208176
	Hari Maya Tamang		Representative CPN-M	9844246946
	Kumar Babu Shrestha		Representative, CPN (UML)	9843200746
	Badri Maya Shrestha		Beneficiary-6	9744023469
	Brinda Maya Shrestha		Beneficiary-6	-
Kavrepalanchowk District				
6 th June 2015	Dhan Bir Tamang	Bhimkhori VDC	VDC Secretary	9841621977
	Man Bir Lama		SM	9818719707
	Lachhman Rayamajhi		WCF Coordinator-5	9808405236
	Goma Rayamajhi		Beneficiary, Member of WCF-5	9841224303
	Ramesh Raj Adhikari		Beneficiary-5	-
	Mina Rayamajhi		Beneficiary-5	-
	Khush Kumari Rayamajhi		FCHV-5	9818415020
	Goma Nepali		Coordinator, CAC-3	9808849075

Date	Name	VDC/Ward	Position	Contact Number
	Lagni Nepali		Member, CAC-3	9808950012
	Kalpana Nepali		Member, CAC-3	-
	Namuna Nepali		Member, CAC-3	-
	Prem Kumari Nepali		Member, CAC-3	-
7 th June 2015	Bashu Dev Poudel	Mangaltar VDC	VDC Secretary	9849308484
	Bhim Kumar Shrestha		SM	9843781366
	Ganesh Prasad Adhikari		WCF Coordinator, Ward No 4	-
	Chandika Acharya		Student, Ward No 6	9818844586
	Saila Tamang		WCF Member Ward No 6	-
	Chandra Dhoj Tamang		Beneficiary, Ward No 6	-
	Yan Kumari Baniya		Beneficiary, Ward No 6	-
	Thuli Maya Tamang		Beneficiary, Ward No 6	-
	Dr. Dijan Bhattarai	Kasikhand Municipality	EO	9851116808
	Ambika Humagain		SM- 4, 5 and 6	9841108944
	Gokul Bhurtel		WCF Coordinator-4	9841521885
	Ganga Bahadur Tamang		Social Worker-4	-
	Goma Bhurtel		Representative CPN(UML)	9841830204
	Gyan Bahadur Tamang		Representative UCPN (M)	9843567377
	Bishnu Bhurtel		Representative NC	9841199140
	Beli Tamang		WCF member-4	-
	Saraswati Dhital		WCF member-4	9818334545
	Parbati Bhurtel		WCF member-4	-
	Gita Pariyar		Dalit, Beneficiary-4	-
	Kedar Pariyar		Dalit, Beneficiary-4	-
8 th June 2015	Devraj Chaulagain	Paanchkhaal Municipality	EO	9855068464
	Pawan Sapkota		Ward Secretary-1, 2 and 3	9841913391
	Anita Kumari Timilsina		Ward Secretary-4 and 5	9841040174
	Kedar Nath Koirala		Ward Secretary-2, 13, 14 and 15	9741017271
	Samjhana Lama		SM-12, 13, 14 & 15	9803406107 9849269890

Date	Name	VDC/Ward	Position	Contact Number
	Bholanath Adhikari		WCF Coordinator-2	9849321676
	Prakash Timilsana		Inhabitant-2	9849231943
	Raj Kumar Giri		Inhabitant-2	9841355896
	Baijanath Sapkota		WCF member-14	9849569854
	Kalpana Sapkota		WCF member-14	9841753992
	Pitamber Poudel		WCF member-14	9841348487
9 th June 2015	Mahendra Raut	Devitar VDC	VDC Secretary	9843370777
	Sundori Lama		SM	9841107415
	Krishnamaya Tamang		WCF Coordinator-1	9813707357
	Thuli Maya Tamang		WCF member-1	9861233324
	Lamin Maya Tamang		Beneficiary-1	9818494648
	Panchamaya Tamang		Beneficiary-1	9803384359
	Ganga Maya Tamang		Beneficiary-1	9844095400
	Bijaya Sing Lama		Beneficiary-1	9849577869
	Laxman Lama		Beneficiary-1	9860336006
	Aaita Lama		WCF Coordinator-7	9841004791
	Budheman Tamang		WCF Member-7	9841007191
	Sanchamaya Tamang		WCF Member-7	-
	Samjhana Lama		WCF Member-7	9843226547
	Juna Tamang		WCF Member-7	9816837132
	Thulimaya Tamang	Women Cooperative Member	-	
	Resham Bahadur Thapa	Shankhu Patichour VDC	VDC Secretary	9849914902
	Kamala Kafle		SM	9841513720
	Sukraman Tamang		WCF Coordinator-5	9849877932
	Lalita Shrestha		Procurement Committee Member and WCF Coordinator-7	9843408332
	Pravin Sapkota		Representative of MJAF and Member of Procurement Committee	9751106546
Narayan Prasad Adhikari	WCF Coordinator-6		-	
Tara Sapkota	Beneficiary-6		9841896991	

Date	Name	VDC/Ward	Position	Contact Number
	Kamala Sapkota		Beneficiary-6	9841109880
	Anita Pariyar		CAC Member, Ward No. 5	9808899378
	Melina Tamang		CAC Member-5	9860028019
	Rita Pariyar		CAC Member-5	9803507886
	Makhamali Tamang		CAC Member-5	9814013305
	Sitaram Bhattarai		WCF Member-5	9851192533
	Buddhi Prasad Bhattarai		Beneficiary-5	9843168810
	Indira Thapa		EO	9851010262
	Indra Adhikari	Panauti Municipality	Administration Officer	9851166727
	Sujit Man Rajbhandari		Urban Governance Expert	9841665190
	Anita Kumari Timilsina		Ward Secretary-4 and 5	-
	Gita Dahal		SM- 4, 5, 6	9851190333
	Rajkumar Shrestha		Inhabitant-4	9841432727
	Ratna Bahadur Shrestha		Inhabitant-4	9843729323
	Sabina Shrestha		SM-1and 2	9849311642
	Pralhad KC		WCF Coordinator-2	9851074882
	Mahesh Thapa		WCF Coordinator-4	9851046593
	Uma Thapa		Beneficiary-4	9841105230
	Subash Chandra Karki		Beneficiary-4	9841730144
	Phool Maya Khibanjar		Beneficiary-4	-
Ramji Khatri	Beneficiary-4	-		
Ram Chandra Karki	Beneficiary-4	-		
10 th June 2015	Suresh Dahal	Banepa Municipality	EO	9851049487
	Ishwor Pudasaini		UGE	9851016329
	Raju Khatri		Ward Secretary	9841314747
	Tri Ratna Rajbahak		WCF Coordinator-2	9841432494
	Badri Prasad Timaliana		WCF Coordinator-1	9841403766
	Keshav Karmacharya		Beneficiary-1	-
	Amar Karmacharya		Beneficiary-2	-
	Mohanmaya Karanjit		Beneficiary-2	-

Date	Name	VDC/Ward	Position	Contact Number
	Kanchhi Tamang		Beneficiary -2	-
	Kanchhi Pariyar		Beneficiary-2	-
	Kanchha Pariyar		Beneficiary-2	-
	Susma Ale Magar		Beneficiary-2	-
	Minakshi Bhurtel	Dhulikhel Municipality	Executive Officer	9851066871
	Amit Shrestha		Urban Governance Expert	9842660387
	Dhruba Prasad Parajuli		Ward Secretary	984169775
	Mamata Tamang		SM, Ward No.-1	9851169469
	Uttara Devi Shrestha		Beneficiary-2	-
	Bishes Shrestha		Beneficiary-2	-
	Punya Shova Tushuju		Beneficiary-2	-
	Shree Krishna Shrestha		Beneficiary-2	-
	Julum Maya Manandhar		Beneficiary-2	-

Annex-5: Distribution of LGCDP- Emergency Grant by Sectors (As of 24 June 2015) by Districts

S.No	District	Total Emergency Grant in Rs.	Amount by Area of Utilization (NRs.)					Total Fund Amount Utilized	% of Spending
			Drinking Water, Medicine & First AID	Shelter Management	Food Management	Toilet and Sanitation	Transportation		
1	Lalitpur	26,150,000	1,025,837	2,239,480	3,347,554	2,071,905	16,010,200	24,694,976	94
2	Kavrepalanchowk	47,200,000	1,418,958	24,542,782	15,518,572	238,599	3,898,089	45,617,000	97
3	Ramechhap	25,250,000	1,006,000	16,083,844	6,057,840	143,000	1,959,316	25,250,000	100
4	Makwanpur	24,550,000	3,709,000	16,759,552	1,447,816	868,312	135,690	22,920,370	93
5	Dolakha	26,400,000	6,420,469	3,380,000	8,629,931	4,770,000	300,000	23,500,400	89
6	Shindupalchok	66,000,000	1,550,000	14,600,000	42,600,000	2,700,000	4,550,000	66,000,000	100
7	Nuwakot	57,100,000	31,726,079	4,881,222	4,867,000	9,261,698	6,364,001	57,100,000	100
8	Dhading	44,000,000	7,117,776	14,468,556	12,340,404	1,334,700	8,145,091	43,406,527	99
9	Rasuwa	16,200,000	870,000	4,700,000	7,700,000	304,000	826,000	14,400,000	89
10	Kathmandu	40,600,000	370,275	8,030,550	4,091,555	584,500	21,700,000	34,776,880	86
11	Bhaktapur	18,400,000	345,000	17,325,000	130,000	600,000	-	18,400,000	100
12	Shinduli	28,300,000	887,248	15,941,732	7,015,006	21,137	1,081,786	24,946,908	88
13	Okhaldhunga	25,100,000	4,781,000	2,544,000	2,660,000	9,140,900	3,374,100	22,500,000	90
14	Gorkha	59,600,000	2,350,000	8,651,000	28,960,000	4,377,000	12,262,000	56,600,000	95
Total		504,850,000	63,577,642	154,147,718	145,365,678	6,415,751	80,606,273	480,113,061	95
Utilization Percentage			13.2	32.1	30.3	7.6	16.8	100.0	