



**GOVERNMENT OF KERALA**

**Abstract**

**Local Self Government Department – Performance Audit - KLGSDP- Annual Performance Assessment of Grama Panchayats and Municipalities for evaluating the eligibility of Performance Grant 2014-15- evaluation frame work and tool kit approved - Orders issued.**

**LOCAL SELF GOVERNMENT (AA) DEPARTMENT**

**G.O.(Rt)No.3482/2014/LSGD**

**Thiruvananthapuram:Dated:29/12/2014.**

**Read:- Letter no. 472/2014/KLGSDP dated 23/12/2014, from the Project Director, Kerala Local Government Service Delivery Project.**

**ORDER**

Government are pleased to approve the draft frame work (Annexure I) and tool kit (Annexure II) developed by KLGSDP for Annual Performance Assessment of the Grama Panchayats and Municipalities for evaluating the eligibility of Performance Grant under the Kerala Local Government Service Delivery Project for the year 2014-15.

**BY ORDER OF THE GOVERNOR,  
SALAMMA ABRAHAM  
DEPUTY SECRETARY TO GOVERNMENT**

**To**

✓ **The Project Director, Kerala Local Government Service Delivery Project,  
Thiruvananthapuram.**

**The Director Panchayats, Thiruvananthapuram.**

**The Director of urban Affairs, Thiruvananthapuram.**

**The State Performance Audit Officer, Local Self Government Department,  
Thiruvananthapuram.**

**The Executive Chairman and Managing Director, IKM, Thruvananthapuram,  
(for uploading in the official web-site of LSGD)**

**Stock file/Office Copy.**

**Forwarded/By Order**

**Section Officer**

**Performance Assessment Framework  
Kerala Local Government Service Delivery Project (KLGSDP)  
Annual Performance Assessment 2014-15**

**Eligibility criteria**

For eligibility to the Performance Grant of 2014-15 the LSGIs should clear all the Minimum Mandatory Conditions (MMC) and attain the minimum score fixed for the Performance Benchmarks. The performance benchmark is fixed mainly on the performance of the LSGI on creation and maintenance of the ten critical infrastructures for ensuring basic services to the public, procurement procedure and benefit given to vulnerable groups.

1. Crematorium / burial ground
2. Slaughter house
3. Solid /Liquid/ Plastic waste management facilities
4. Public toilets
5. Front office and visitor friendly facilities in LSGI office
6. Fish/ Vegetable markets
7. Street lights
8. Safe drinking water facilities
9. Anganwadis
10. Basic infrastructure in Scheduled Caste & Scheduled Tribe colonies/Sanketham

The quality of audit certificate issued by the Local Fund Audit Dept and participation of vulnerable groups in planning process and benefits derived by them are also taken into account to measure the performance of LSGIs.

A total score of 86 is earmarked for good performance in creation and maintenance of 10 assets, score of four is allocated for compliance of procurement procedures, score of two for ESMF compliance of level 2 projects, score of four for quality of audit certificate and score of four for participation of vulnerable groups in planning and benefits derived by them in planning and execution. The minimum score prescribed shall be obtained for getting eligibility for performance grant.

**A. Minimum Mandatory conditions**

**Performance Areas**

- i. Planning and Budgeting.
- ii. Project Execution and Service Delivery
- iii. Accounting, Financial Reporting and Audit
- iv. Participation, Transparency and Accountability.

## Performance Area 1: Planning and Budgeting

### 1.1 Minimum Mandatory Conditions for Planning and Budgeting

Minimum Mandatory Conditions	Objective Assessment Criteria	Means of Verification
1.1.1 Budget for the year 2014-15 prepared and approved by the Committee / Council of LSGI before 31 March 2014	1.1.1.1 Budget for the year 2014-15 prepared in Form Bud 4 (National Municipal Accounts Manual) or Form A (i), A (ii), A (iii),B,C,D,E by Municipalities as prescribed under Kerala Municipalities (Preparation of Estimates of Receipts and Expenditure) Rules,1962 OR Detailed Budget as prescribed in Form 1, 2 and 3 for Gram Panchayats 1.1.1.2 Budget for the year 2014-15 approved by the LSGI Committee / Council	1. A budget document in Form Bud 4 (National Municipal Accounts Manual) or Form A (i), A (ii), A (iii), B, C, D, E under Kerala Municipalities (Preparation of Estimates of Receipts and Expenditure) Rules, 1962 for Municipality or Detailed Budget as prescribed in Form 1, 2 and 3 for Gram Panchayat for the 2014-15 prepared before 31 <sup>st</sup> March 2014 available with by LSGIs. 2. LSGI Committee / Council Resolution / Meeting show that budget for the year 2014-15 was approved before 31st March 2014.
1.1.2 Annual Plan for the year 2013-14 approved by both the Committee / Council of LSGI and DPC	1.1.2.1 Annual Plan document for year 2013-14 furnished in Sulekha software using Forms 5 and 6 (mandatory) and relevant forms among form 1 to 4. 1.1.2.2 Annual Plan document for the year 2013-14 has been approved by LSGI Committee / Council 1.1.2.3 Annual Plan document for the year 2013-14 has been approved by the DPC	1. Sulekha Software shows Annual Plan document for the financial year 2013-14 using Forms 5 and 6 (mandatory) and relevant form among form 1 to 4. 2. LSGI Committee / Council Resolution / Meeting show that the Annual Plan for the year 2013-14 has been approved. 3. Consolidated proceedings issued by the DPC and signed by the District Collector showing approval of the total plan projects of the LSGI for the year 2013-14.

## Performance Area 2: Project Execution and Service Delivery

### 1.2. Minimum Mandatory Conditions for Project Execution and Service Delivery

Minimum Mandatory Conditions	Objective Assessment Criteria	Means of Verification
<p>1.2.1 Minimum of 80% of KLGSDP performance grant, Development fund-General-Capital, Development fund-Special Component Plan-Capital, Tribal Sub Plan and Development fund-Central Finance Commission Grant-Capital funds available during 2013-14 is spent during 2013-14 and up to 31<sup>st</sup> October 2014.</p>	<p>1.2.1.1 At least 80% of Development fund-General-Capital, Development fund-Special Component Plan-Capital, Tribal Sub Plan, Development fund-Central Finance Commission Grant-Capital and KLGSDP performance grant available during 2013-14 has been spent during 2013-14 and up to 31<sup>st</sup> October 2014.</p> <p>Note :- In addition to expenditure incurred in 2013-14, expenditure from 1-4-2014 to 31-10-2014 will be reckoned only in respect of spill over projects shown as such as [S.O] in the DPC approved annual plan for 2014-15. Expenditure against projects shown as “new” in the annual plan 2014-15 will not be reckoned.</p>	<ol style="list-style-type: none"> <li>1. Annexure 1 from site “plan.lsgkerala.gov.in” under projects, reports for the year 2013-14 extracted by selecting year 2014-15 (collect copy)</li> <li>2. Receipt and Expenditure information drawn from Appropriation Control Register (ACR) maintained manually for recording Development fund-General-Capital, Development fund-Special Component Plan-Capital, Tribal Sub Plan, Development fund-Central Finance Commission Grant-Capital and KLGSDP performance grant, fund transactions for the financial year 2013-14 and up to 31-10-2014</li> </ol> <p style="text-align: center;"><b>OR</b></p> <p>Bank book report from Saankhya in respect of Head of account VPFA II (a), [Development fund-General-Capital], VPFA II (b) [Development fund-Special Component Plan-Capital], VPFA II (c) [Tribal Sub Plan], VPFA IV [Development fund-Central Finance Commission Grant-Capital] and VPFA V [KLGSDP performance grant] for the period 2013-14 and up to 31-10-2014</p> <ol style="list-style-type: none"> <li>3. Approved project list of 2014-15 for reckoning spill over projects. (collect copy)</li> <li>4. Expenditure statement of spill over projects prepared by LSGI in the format prescribed in respect of projects noted as “SO” in the annual plan 2014-15. (collect copy)</li> </ol>
<p>1.2.2 Compliance with the regulatory list from the ESMF in DPR process during preparation and execution of KLGSDP performance grant projects in the financial year 2013-14</p>	<p>1.2.2.1 Environment and Social Screening and Compliance process for all KLGSDP grant funded projects in the financial year 2013-14 have been completed</p> <p>1.2.2.2 KLGSDP performance grant funded projects in the financial year 2013-14 are not in the regulatory list of activities (ESMF Proforma A)</p> <p>1.2.2.3 Approval of the sanctioning authority on ESMF has been taken in Form 6.</p>	<ol style="list-style-type: none"> <li>1. For all KLGSDP performance grant projects in the financial year 2013-14 the following conditions are met <ol style="list-style-type: none"> <li>(a) Duly filled Environment &amp; Social Screening and Compliance Form Annexure 6 is attached with DPR [as per G.O.(MS) No 233/12/LSGD dated 7/9/2012]</li> <li>(b) Verify that the project is not from the regulatory list (detailed in Proforma A) or for activity allowed with conditional clearance under regulatory list, the statutory clearance certificate obtained from the relevant authority is attached to the DPR</li> <li>(c) Approval of the sanctioning authority is accorded with seal and signature in the Annexure 6 (Form-6)</li> </ol> </li> </ol>

Minimum Mandatory Conditions	Objective Assessment Criteria	Means of Verification
1.2.3 KLGSDP performance grant projects for the financial year 2013-14 are permissible work allowed by Government as directed in GO (Ord) No. 1731/2011 dated 20-7-2011 & GO (Ord) No. 2668/11/LSGD dated 15-11-2011	1.2.3.1 KLGSDP performance grant projects for the financial year 2013-14 are permissible work allowed by Government as directed in GO (Ord) No. 1731/2011 dated 20-7-2011 & GO (Ord) No. 2668/11/LSGD dated 15-11-2011	1. Obtain a list of all KLGSDP performance grant projects for the financial year 2013-14 from the DPC approved annual plan and check whether any of the projects fall in the list of inadmissible projects as given in the GO (Ord) No. 1731/2011 dated 20-7-2011 & GO (Ord) No. 2668/11/LSGD dated 15-11-2011
1.2.4. Capital works and acquisitions funded from KLGSDP performance grant in the financial year 2013-14 have taken place (work in progress/ completed.)	<p>1.2.4.1 Implementation of all Capital Works (infrastructure projects) funded from KLGSDP performance grant for the financial year 2013-14 are in progress / completed.</p> <p>1.2.4.2 All Capital Assets to be procured from KLGSDP performance grant for the financial year 2013-14 are in progress / completed.</p>	<p>1. For all Capital Works (new or repair infrastructure projects) approved by the LSGI Committee / Council for implementation from KLGSDP performance grant fund for the financial year 2013-14, verify whether any Condition from (a) to (f) is met</p> <p>(a) Agreement with Contractor / Assignment of Work to Beneficiary Committee corresponding to the Work is executed before 31-07-2014</p> <p>(b) Entries in Measurement Book corresponding to the Work is shown</p> <p>(c) Work Bills corresponding to the Work is shown</p> <p>(d) Bills of payment (if made) corresponding to the Work is shown</p> <p>(e) Physical Verification Report by LSGI Engineer or Block Engineer corresponding to the Work is shown</p> <p>(f) Physically verify through site visits of two high value KLGSDP infrastructure projects (in the order of high value) and ascertain whether the works are in progress or completed</p> <p>2. For all Procurement of Capital Assets / Goods approved by the LSGI Committee / Council from KLGSDP performance grant fund for the financial year 2013-14 verify whether one or more of the condition (a) to (d) are met</p> <p>(a) Request of quotation / tender document issued before 31-07-2014 corresponding to the Procurement is available</p> <p>(b) Quotation / tenders received corresponding to the Procurement is available</p> <p>(c) Supply order corresponding to the Procurement is issued before 31-07-2014</p> <p>(d) Stock / Asset register shows assets / goods corresponding to the Procurement have been received</p>

**Performance Area 3: Accounting, Financial Reporting and Audit**

### 1.3 Minimum Mandatory Conditions for Accounting, Financial Reporting and Audit

Minimum Mandatory Conditions	Objective Assessment Criteria	Means of Verification
<p>1.3.1 External audit certificate for the year 2012-13 is not “Adverse” or “Disclaimed” and does not include “Serious Audit Observations” as explained in the PIM of KLGSDP</p>	<p>1.3.1.1 Audit Opinion in the Auditors Report for LSG for the year 2012-13 is not “Adverse” or “Disclaimed” as ascertained from opinion / statement / qualification</p> <p>i) “Adverse Opinion”</p> <ul style="list-style-type: none"> <li>• (in the auditor's opinion) The Annual Financial Statements do not properly present the picture of income, expenditure and closing balance</li> </ul> <p>ii) “Disclaimed Opinion”</p> <ul style="list-style-type: none"> <li>• We (i. e. the Auditor) have not been able to form an opinion as to whether the Annual Financial Statements properly present the picture of income, expenditure and closing balance</li> </ul>	<p>Latest Audit certificate issued by Local Fund Auditors to LSGI for the year 2012-13 does not contain any qualifications or remarks from the Auditor and states that the annual accounts for 2012-13 truly presents the income and expenditure accounts of the LSGI</p> <p><b>OR</b></p> <p>Audit Opinion in the Auditors Report for LSGI for the year 2012-13 is not “Adverse” or “Disclaimed” as ascertained from Auditor’s opinion</p> <p><b>OR</b></p> <p>in the case of audit certificates issued initially contained qualifications and the same was rectified by the LSGI later and the LFA dept had issued a letter which shows that items mentioned in 1.3.1.2 (serious audit observations) were rectified</p>
	<p>1.3.1.2 The Audit Certificate / Report does not have one or more of the following “Serious Audit Observations”</p> <ul style="list-style-type: none"> <li>• The closing balance/s as taken in the Annual Financial Statements do not match with the closing balance/s as per the Cashbook</li> <li>• The figures taken in the Annual Financial Statements do not match with the relevant figures as per the documents in support of receipts and payments</li> <li>• Opening balance in the cashbook does not match with the closing balance in the cash book of the previous year.</li> <li>• Cashbook is incomplete</li> <li>• Cashbook was not produced for audit</li> <li>• Non-agreement of receipt / expenditure figures as per supporting records with AFS.</li> <li>• Non reconciliation of Treasury Bank account</li> <li>• Any other qualification which significantly affects the integrity and proper presentation (true and fair view) of</li> </ul>	<p>1. Review the latest Audit Report / Certificate issued by Local Fund Auditors to LSGI for the year 2012-13 and ascertain that following “Serious Audit Observations” are not present</p> <ul style="list-style-type: none"> <li>• The closing balance/s as taken in the Annual Financial Statements do not match with the closing balance/s as per the Cashbook</li> <li>• The figures taken in the Annual Financial Statements do not match with the relevant figures as per the documents in support of receipts and payments</li> <li>• Opening balance in the cash book does not match with the closing balance in the cash book of the previous year.</li> <li>• Cashbook is incomplete</li> <li>• Cashbook was not produced for audit</li> <li>• Any other qualification which indicates that the true and fair view of the Annual Financial Statement was not presented (Record these statements).</li> </ul>

	the Annual Financial Statement.	
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**Performance Area 4: Participation, Transparency and Accountability**

**1.4 Minimum Mandatory Conditions for Participation, Transparency and Accountability**

**1.4.1 Preparation of a public report on the annual budget for the year 2014-15 and on the Annual Plan for the year 2013-14.**

<b>Minimum Mandatory Conditions</b>	<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>
1.4.1 Preparation of a public report on the annual budget for the year 2014-15 and on the Annual Plan for the year 2013-14.	1.4.1.1 A budget summary of the annual budget for the year 2014-15 has been prepared and is available for verification by public or advertised in newspaper	A budget summary of the annual budget prepared for the year 2014-15 available with LSGI and or copy of advertisement available
	1.4.1.2 A public report (Final Plan document) or a plan summary on the annual plan for the year 2013-14 has been prepared and is available for verification by public	Final Plan document/ plan summary for the year 2013-14 available with LSGI

**B. Performance Benchmark**

**Performance Scores**

The performance scores for the four areas have been revised based on current priorities of performance fixed by Government.

<b>Performance Area</b>	<b>Revised Marks</b>
<b>1. Project Execution and Service Delivery</b>	<b>92</b>
<b>2. Accounting, Financial Reporting and Audit</b>	<b>4</b>
<b>3. Transparency and Accountability</b>	<b>4</b>
<b>Total</b>	<b>100</b>

## 2.1 Performance Area 1: Project Execution and Service Delivery

### 2.1.1 Crematorium / Burial ground for general public

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (10)
2.1.1 Crematorium /Burial ground is available for general public and functional or its establishment is in progress	2.1.1.1 There is a fully functional crematorium/burial ground for general public in the LSGI or jointly with the neighbouring LSGIs <b>OR</b> Steps for construction of crematorium is taken	<b>A. In the case of LSGIs where a crematorium/burial ground is functioning</b>	
		1. The crematorium was established in 2013-14 or before and was in use (a) Register of crematorium/Burial Ground or Asset Register show that the facility exists under the ownership of GP/Municipality or under the joint ownership of more than one local body either in the Panchayat/ Municipal area or outside the area. (b). Asset register show that land and/or buildings are available for Crematorium/Burial Ground	6
		2. Date of sanction issued for crematorium/burial ground shows that it was established during 2013-14 or before.	1
		3. Compound wall is available in the entire boundary	1
		4. Very clean surroundings and hygienic environment exists in the crematorium/burial ground as evidenced from physical verification – (Photograph to be attached)	1
		5. Consent of Pollution control board/ obtained for setting up of new Crematorium/Burial Ground and following norms of Pollution Control Board/GP/Municipality are followed: i) Distance between the Crematorium/Burial Ground from the nearest house is a minimum of 50 meters. ii) In the case of concrete vault/electric/gas crematorium in municipal area the distance to the nearest dwelling place shall not be less than 25 meters	1
		<b>B. In the case of LSGIs where establishment of a crematorium/burial ground is in progress.</b>	
		1. Crematorium/burial ground is under construction during 2013-14 or land acquired for construction of Crematorium/burial ground shown in asset register for 2013-14	2
		2. The DPC approved annual plan for 2013-14 shows that a project (either original or spill over) for construction of crematorium/burial ground is included in the plan.	1
		3. Sanction from District Collector obtained for construction of crematorium/burial ground in the case of Panchayats and clearance from District Collector and District Medical Officer obtained for construction of crematorium/burial ground in the case of Municipalities and action is in progress for getting consent to operate the crematorium/burial ground from Pollution Control Board as evidenced from LSGI minutes during 2013-14	1
4. LSGI committee discussed and decided to construct a crematorium/burial ground during 2013-14.	1		



## 2.1.2 Slaughter house

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (8)
2.1.2 Modern slaughter house (LSGI owned or private) with required facilities for slaughtering is available or its establishment is in progress	2.1.2.1 The modern slaughter house confirms to the norms prescribed in the Prevention of Cruelty to Animals Act/Rules and is certified by competent authorities.	<b>A. In the case of LSGIs where a modern Slaughter house is functioning as per norms fixed by Pollution Control Board</b>	
		1. A modern Slaughter house is functioning as per norms fixed by Pollution Control Board in 2013-14 i) Licence in Form No. IV issued by LSGI to private slaughter houses <b>OR</b> ii) In the case slaughter houses owned by LSGI or owned jointly with other LSGIs, the asset register/other records of LSGI shows the existence of a modern slaughter house.	6
		2. Licence issued to butchers working in slaughter house in Form I by the Secretary of LSGI permitting slaughter of animals.	1
		3. Consent proceedings obtained from pollution control board for setting up the slaughter house	1
		<b>B. In the case of LSGIs where a conventional Slaughter house is functioning</b>	
		1. A conventional Slaughter house is functioning in 2013-14 i) Licence in Form No. IV issued to private slaughter houses <b>OR</b> ii) In the case of LSGI owned slaughter houses, the asset register/other records of LSG shows the existence of a conventional slaughter house.	3
		<b>C. In the case of LSGIs where a construction of modern slaughter house is in progress.</b>	
		1. A construction of modern slaughter house is in progress in 2013-14 i) Construction of modern slaughter house (private or LSG owned) or jointly with other LSGIs is in progress. <b>OR</b> ii) Licence issued to private parties for construction of modern slaughter house in 2013-14 or annual plan of LSGI for 2013-14 shows a project for construction of modern slaughter house but work has not started. <b>OR</b> iii) LSGI committee discussed and decided to construct a slaughter house in 2013-14	1

### 2.1.3 Waste management facilities

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (10)
2.1.3 Availability of Waste management facilities	2.1.3.1. Centralised SWM facilities are functioning in the LSGI or jointly with the adjoining LSGIs. <b>If "No"</b> A project for construction of Centralised solid waste processing plant is included in the annual plan	1. Asset register of the LSGI shows that centralised Solid Waste Management (SWM) facilities are available in 2013-14 2. Files relating to establishment of waste management facilities showing payment of remuneration to contractors or labourers <b>If "No"</b> 3. A project for construction of Centralised solid waste processing plant is included in the annual plan 2013-14	5 (If centralised SWM is available with LSGI) OR 1 (If Centralised SWM project included in annual plan)
	2.1.3.2 Decentralised solid waste management facilities installed in households of LSGI.	1. Percentage of households in LSGIs that received subsidy from Panchayat/ Municipality or were directly paid by Suchitwa Mission during the last three years 2011-12 to 2013-14 as per the details of subsidy payment and issue of equipments	2 (If facilities installed in at least 50% households.) 1 (If facilities installed in at least 25% but below 50% households.)
	2.1.3.3 Source level segregation/ collection/ transportation of non-degradable waste are happening in LSGI.	1. Bills pertaining to 2013-14 showing payment of waste segregation and transportation charges <b>OR</b> 2. Proof relating to entrustment of this work in 2013-14 to any agency like Kudumsree	1
	2.1.3.4 Arrangement made for disposal or recycling of non – degradable waste	1. Bills pertaining to 2013-14 showing payment for disposal or recycling of non–degradable waste <b>OR</b> 2. Proof relating to entrustment of this work in 2013-14 to any agency	1
	2.1.3.5 Action taken for effecting ban on plastic products below the prescribed thickness of 40 microns	1. Public notice banning plastic products below the prescribed thickness of 40 microns issued by LSGI in 2013-14 or before	1

## 2.1.4 Public toilets/Resting places

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (8)	
			Grama Panchayat	Municipality
2.1.4 Well maintained public toilets with sufficient availability of water are available in public places.	2.1.4.1 Well maintained public toilets with sufficient availability of water are available in the following public places - hospitals, markets, bus stands, and crowded public places/junctions. (At least minimum one toilet in each of the public places under the different categories)	1. Number of hospitals, markets, bus-stands and crowded places / junctions that have at least one toilet as verified from i) Asset register for 2013-14 ii) License issued to private parties for collection of user fees in 2013-14 iii. Wages paid to cleaning staff (if directly done by LSGI) for 2013-14 iv. Report from medical officer in charge of hospitals regarding availability of toilets v. LSGI committee minutes or annual plan	4 (At least one toilet is available in every public place) 2 (At least one toilet is available in 50% of public places) 1 (If LSGI committee discussed and decided to construct a toilet in public places where it is not available. Or the annual plan shows such a project)	3 (At least one toilet is available in every public place) 2 (At least one toilet is available in 50% of public places) 1 (If LSGI committee discussed and decided to construct a toilet in public places where it is not available. Or the annual plan shows such a project)
	2.1.4.2 Facilities for physically challenged persons are available in public toilets	1. At least one toilet is available with facility for physically challenged persons in each public places (hospitals, markets, bus stands, and crowded public places/junctions).	1	1
	2.1.4.3 Permanent arrangements made for cleaning and maintenance of all public toilets and effective supervision of the cleaning and maintenance activity is in place	1. If the work is entrusted to private agencies, the copy of contract and details of payment made. 2. If the work is directly done by the LSGI then the details of payment of wages to the staff deployed for the purpose	1 (Marks on pro rata basis on number of toilets where permanent cleaning and maintenance has been arranged.)	1 (Marks on pro rata basis on number of toilets where permanent cleaning and maintenance has been arranged.)
	2.1.4.4 Required number of toilets and urinals as per rules are available in all Government schools (one toilet for 80 students)	1. A school wise report from the Head masters of the schools in the LSGI area regarding the number of toilets available in 2013-14 and in use and the total number of students studying in 2013-14 in the respective schools which are under the control of LSGI. 2. Random physical verification by assessment	2 (if the required number of toilets are available in all the schools) 1 (if 75 % of the schools are having the required number	1 (if the required number of toilets are available in all the schools) 0.5 (if 75 % of the schools are having the required

		team	of toilets)	number of toilets)
	2.1.4.5 At least one well maintained resting place especially for ladies is available in the Municipal area	The asset register in Sachithra shows the existence of resting places in the Municipal area. (photograph can also be taken as proof) Random physical verification by APA	0	2

### 2.1.5 Front office and visitor friendly facilities in LSGI office

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (10)
2.1.5 Front office and visitor friendly facilities in LSGI office is available	2.1 5.1 Well maintained front office and other facilities as mentioned below are available. 1. Adequate sitting space (Minimum 10 seats) 2. Drinking water 3. Public toilets 4. Adequate number of fans 5. Desk for writing 6. Glue, pins and other stationery 7. Ramp for elderly and physically challenged 8. Adequate vehicle parking space 9. Front office diary in annexure 3 prescribed in GO (MS) No.123/2009 dt. 02-07-2009 is maintained. 10. Baby Feeding Room for Mothers	1. Physical verification by assessment team (photograph can be taken as proof)	10 (Proportionately to the facilities available)

### 2.1.6 Fish/Vegetable markets

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (8)
2.1.6 Fish/ Vegetable markets with basic facilities are available	2.1.6.1 Fish / vegetable market (public or private) is available with the following facilities i. Covered shelters for the vendors ii. Separate space identified for vegetable,	1. Asset Register 2. Physical verification by assessment team and photograph 3. In the case of private market license issued by LSGI	8 1 mark for each facility on a pro rata basis

	fish and meat vendors iii. Segregation and disposal of waste iv. Biogas or other treatment facilities for bio-degradable solid waste v. Proper drainage facilities vi. Treatment facilities for liquid waste vii. Public toilets viii. Adequate vehicle parking space		
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### 2.1.7 Street lights

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (8)
2.1.7 Street Lights are available 30 meters apart and functional	2.1.7.1 All roads / lanes have street light installations 30 meters apart	1. Total length of roads as per asset register in Sachithra or Administration Report as on 31st March 2014 2. Total length of lanes (footpath) as per asset register in Sachithra as on 31st March 2014 3. Total number of street lights in the LSGI area as per register of street lights or as per number furnished by KSEB as on 31st March 2014	5 (Street light installations are maximum 30 meters apart) 3 (Street light installations are within 30-40 meters apart)
	2.1.7.2 Meters are installed for all the street lights	1. Total number of street lights in the LSGI area with electric meters during 2013-14 as per register of meters or files relating to installation work of meters or bills of KSEB	2 (100% street lights are metered) 1 (50% percent street lights are metered)
	2.1.7.3 Automatic switch on and switch off facility are installed for all the street lights	1. Total number of street lights in the LSGI area with automatic switch on and switch off facility in 2013-14 as per files relating to installation work of connections with automatic switch on and switch off facility	1 (100% street lights have automatic switch on and switch off facility) 0.5 (50% street lights have automatic switch on and switch off facility)

### 2.1.8 Safe drinking water facilities

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (4)
2.1.8 Safe drinking water	2.1.8.1 At least 90% of households in	Data from LSGI showing total number of	3

facilities are available to citizens	the LSGI area have drinking water within their premise	households and total number of households having well water and/or tap water connection from treated source during 2013-14 based on report collected from Primary Health Centre, Water Authority, etc.	(At least 90% of households have the facility) 2 (Less than 90% but more than 75% of households have the facility)
	2.1.8.2 Adequate potable water is available in government schools under the control of LSGI. (A minimum of 2 tap or 1 well / hand pump)	Statement from Headmasters of Govt schools showing number of students and number of drinking water taps available in 2013-14.	1 (If 100% school have adequate drinking water facility)

### 2.1.9 Anganwadis

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (10)
2.1.9 Anganwadis with basic facilities are available	2.1.9.1 Number of Anganwadis available is as per the population norms stipulated by the Social Justice Dept. (1 Anganwadis for a population of 800)	1. Statement showing number of Anganwadis furnished by ICDS Supervisor as on 31st March 2014 2. Random physical verification by Assessment team	4 (If 75% of the numbers as per norms are available) 2 (if at least 50 % of the number as per norms is available)
	2.1.9.2 Anganwadis are functioning in own building	1. Statement showing number of Anganwadis furnished by ICDS Supervisor as on 31st March 2014	2 (100% Anganwadis functioning in own building) 1 (50% Anganwadis functioning in own building)
	2.1.9.3 Compound wall is available in Anganwadis	1. Statement showing number of Anganwadis furnished by ICDS Supervisor as on 31st March 2014	1 (100% Anganwadis have compound wall) 0.5 (50% Anganwadis have compound wall)
	2.1.9.4 Anganwadis have baby friendly toilets	1. Statement showing number of Anganwadis furnished by ICDS Supervisor as on 31st March 2014	1 (100% Anganwadis have baby friendly toilets) 0.5 (50% Anganwadis have baby friendly toilets)
	2.1.9.5 Anganwadis have electricity	1. Statement showing number of Anganwadis furnished	1

	connection	by ICDS Supervisor as on 31st March 2014	(100% Anganwadis have electricity connection) 0.5 (50% Anganwadis have electricity connection)
	2.1.9.6 Anganwadis are having LPG connection	1. Statement showing number of Anganwadis furnished by ICDS Supervisor as on 31st March 2014	1 (100% Anganwadis have LPG connection) 0.5 (50% Anganwadis have LPG connection)

### 2.1.10 Basic infrastructure in Scheduled Caste & Scheduled Tribe colonies/Sanketham

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (10)
2.1.10 Basic infrastructure is available in Scheduled Caste & Scheduled Tribe colonies/Sanketham	2.1.10.1 Scheduled Caste & Scheduled Tribe colonies/Sanketham have tarred /concrete roads	1. Report regarding availability of tarred/concrete roads in SC/ST colonies/sanketham from the SC/ST Development officer in the case of Municipalities and SC/ST Promoters in the case of Grama Panchayats having jurisdiction over the LSGI area in 2013-14 2. Random physical verification by Assessment team	3 (100% colonies/sanketham have tarred /concrete roads) 1 (75% colonies/sanketham have tarred /concrete roads)
	2.1.10.2 Safe drinking water is available including public water taps to all the households in Scheduled Caste & Scheduled Tribe colonies/Sanketham	1. Report regarding availability of drinking water in SC/ST colonies/sanketham from the SC/ST Development officer in the case of Municipalities and SC/ST Promoters in the case of Grama Panchayats having jurisdiction over the LSGI area in 2013-14 2. Random physical verification by Assessment team	3 (100% of households in SC & ST colonies/sanketham have safe drinking water facility) 1 (Less than 100% but more than 75% of households in SC & ST colonies/sanketham have safe drinking water facility)
	2.1.10.3 Facility of street light as per norms is provided in all roads/lanes in all the colonies have street light installations 30 meters apart	1. Report regarding availability of street light in SC/ST colonies/sanketham as per norms is in all roads/lanes in all the in SC/ST colonies/sanketham from the SC/ST Development officer in the case of Municipalities and SC/ST Promoters in the case of Grama Panchayats having jurisdiction over the LSGI area in 2013-14 2. Random physical verification by Assessment team	1 If facility of street light as per norms is provided in all roads/lanes in all the colonies/sanketham) 0.5 (If facility of street light as per norms is provided in 75% of roads/lanes in all the colonies/sanketham)

	2.1.10.4 Electricity facility is provided to all the households in Scheduled Caste & Scheduled Tribe colonies/Sanketham	1. Report regarding availability of electricity in all households in all the in SC/ST colonies/sanketham from the SC/ST Development officer in the case of Municipalities and SC/ST Promoters in the case of Grama Panchayats having jurisdiction over the LSGI area in 2013-14 2. Random physical verification by Assessment team	1 (100% of households in SC & ST colonies/sanketham have electricity facility) 0.5 (Less than 100% but more than 75% of households in SC & ST colonies/sanketham have electricity facility)
	2.1.10.5 Scheduled Caste & Scheduled Tribe colonies/Sanketham have recreation facilities / playgrounds for children	1. Report regarding availability of Recreation facilities/playgrounds for children in all the colonies from the SC/ST Development officer in the case of Municipalities and SC/ST Promoters in the case of Grama Panchayats having jurisdiction over the LSGI area in 2013-14. 2. Random physical verification by Assessment team	1 (100% colonies have recreation facilities/playgrounds for children) 0.5 (75% colonies have recreation facilities/playgrounds for children)
	2.1.10.6 Sanitation facilities is available to all the households in Scheduled Caste & Scheduled Tribe colonies/Sanketham	1. Report regarding availability of sanitation facilities in all the houses in all the colonies/sanketham from the SC/ST Development officer in the case of Municipalities and SC/ST Promoters in the case of Grama Panchayats having jurisdiction over the LSGI area in 2013-14 2. Random physical verification by Assessment team	1 (100% of households in SC & ST colonies have sanitation facility) 0.5 (Less than 100% but more than 75% of households in SC & ST colonies/sanketham have sanitation facility)

### 2.1.11 Transparent and appropriate methods of procurement followed and documented

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (4)
2.1.11 Transparent and appropriate methods of procurement followed and documented in projects taken up under KLGSDP.	2.1.11.1 Compliance with the prescribed Procurement Guidelines for Goods and Services for projects taken up under KLGSDP for the year 2013-14 (project formulation up to 31-07-14) i) The procurement is through competitive method for those purchases above Rs.5000/- ii) Public opening of quotation/tender iii) No evidence of price negotiation with any supplier / bidder	1. Review sample of 10 cases (or all if the number of cases is below 10) high value procurement of Good and Services from KLGSDP performance grant fund of value more than Rs.5,000/- and verify the following conditions a) Procurement file shows that the procurement of goods is based on competitive method against quotation or tender advertisement b) Invitation to bid was advertised at least 30 days prior to the dead line for the submission of the quotation / bids. c) Minutes of meeting of tender opening shows Quotations / Tender Opening were publically held in the presence of	4 (Pro-rata on total sample of procurement of goods and works and procurement conditions)



	<p>iv) Direct purchase of goods are only from dealers registered under DGS&amp;D and the rates quoted are prescribed by the DGS&amp;D</p> <p>v) Social Audit Committee (SAC) undertakes procurement monitoring.</p> <p>vi) Quotation or tender Invitation advertised at least 30 days prior to the dead line for the submission of the quotation / bids.</p>	<p>representative of bidders and social audit committee members</p> <p>d) Price in supply order / agreement issued to successful supplier / bidder is same as the price indicated in the comparative statement or price offer / quotation received by the supplier / bidder indicating no negotiation in prices for procurement made.</p> <p>d) There was no direct purchase of goods from suppliers / dealers not registered under DGS&amp;D verified from registered supplier / dealers list</p>	
	<p>2.1.11.2 Compliance with the prescribed Public Works Rules for Works executed from KLGSDP performance grant fund for the financial year 2013-14</p> <p>i) The procurement is through competitive method (excluding those executed through Beneficiary Committee or directly by LSGI)</p> <p>ii) Notice Inviting Tender for Works are posted on the notice board and advertised in the newspaper for open tendering (excluding those executed through Beneficiary Committee or directly by LSGI)</p> <p>iii) Public opening of tender (excluding those executed through Beneficiary Committee or directly by LSGI)</p> <p>iv) No evidence of price negotiation with any bidder (for Works under KLGSDP only) (excluding those executed through Beneficiary Committee or directly by LSGI)</p> <p>v) Quotation or tender Invitation advertised at least 30 days prior to the dead line for the submission of the quotation / bids.</p>	<p>1. Review sample of 10 cases (or all if the number of cases is below 10) procurement of Works executed by Contractor undertaken from KLGSDP performance grant fund (Maximum 3 roads works and remaining from other construction projects)</p> <p>a) Tender register / Procurement file shows that the procurement of Work is through Quotation/Open Tendering method as per work rules</p> <p>b) Invitation to bid was advertised at least 30 days prior to the dead line for the submission of the bids.</p> <p>c) Tender register shows that Tender Opening were publically held in the presence of representative of bidders on stipulated date and time as intimated to bidders</p> <p>d) Price in Contractor's Agreement issued to successful tender is same as the price indicated in the comparative statement or price quote received by the bidder indicating no price negotiations was carried out</p>	

### 2.1.12 Compliance with ESMF procedure in KLGSDP projects

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (2)
2.1.12 Limited Environment	2.1.12.1 Limited Environment and	1. Proforma-F (Limited Environment and Social Assessment)for	1

and Social Assessment (LESA) for all Level-2 activities / projects funded by KLGSDP performance grant in the financial year 2013-14 has been complied with	Social Assessment (LESA) for applicable Level-2 activities / projects funded by KLGSDP performance grant in the financial year 2013-14 has been complied with.	Level-2 activities have been completed and attached to the DPR 2. Approval of the sanctioning authority is accorded with seal and signature in the Annexure 6 Form	(if 100% projects qualify)
	2.1.12.2 For completed KLGSDP projects compliance measures have been implemented	1. In the case of completed KLGSDP projects compliance verification section in Annexure 6 have been signed by block engineer/Municipal Engineer in GP/Municipality respectively	1 (if 100% completed projects qualify)

## Performance Area 2: Accounting, Financial Reporting and Audit

### 2.2.1 Unqualified external audit opinion for the year 2012-13

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (4)
2.2.1 Unqualified external audit opinion for the year 2012-13 or follow up actions taken to address significant financial management weaknesses observed in the audit for the year 2012-13	2.2.1.1 Latest Audit certificate issued by Local Fund Auditors to LSGI for the year 2012-13 is "Clean" in the first instance itself or having no qualifications in the first instance. <b>OR</b> Measures for rectifying all serious audit defects if any mentioned in the audit certificate for 2012-13 have been taken and a letter from LFA department stating that the defects have been fully rectified is received.	Verify latest Audit certificate issued by Local Fund Auditors to LSGI for the year 2012-13 and ascertain that it is "Clean" or having no qualifications in the first instance itself. <b>OR</b> Verify the audit certificate for 2012-13 and see whether all the serious audit defects pointed out have been rectified and a letter to that effect received from LFA dept. (attach copy)	4 (if it is clean in the first instance) Or 2 (if the rectification have been carried out and approved by LFA)

## Performance Area 3: Participation, Transparency and Accountability

Performance Criteria	Objective Assessment Criteria	Means of Verification	Maximum Score (4)
2.3.1 Vulnerable groups participate in and benefit from planning and	2.3.1.1 At least 10% of the total Development Fund is allocated for Women Component Plan and 5% for	1. The fund allocation against Women Component / Development Plan and against Aged, disabled & other weaker section as compared with the total Development Fund drawn from Annexure 9(2) of the Annual	2 (0.5 mark for meeting fund allocation for

execution	Aged, Disabled & other weaker section respectively in Annual Budget and project proposals with respect to SCP, TSP, WCP and Aged, Disabled & other weaker section for the financial year 2013-14	Budget for the financial year 2013-14 2. The Annual Plan for the financial year 2012-13 shows project proposals with respect to Special Component Plan, Tribal Sub Plan, Women Component / Development Plan and Aged, disabled & other weaker section	WCP; and 0.5 marks for Aged, disabled & other weaker section; 1 mark for project proposals for vulnerable groups in annual plan)
	2.3.1.2 At least 70 percent of SCP / TSP / WCP / Aged, disabled & other weaker section allocations in Annual Budget for the financial year 2013-14 was actually spent during the financial year	1. Fund allocation and actual expenditure against allocation with respect to SCP, TSP, WCP and Aged, disabled & other weaker section for the financial year 2013.14 drawn from Sulekha plan reporting format from website <a href="http://www.plan.lsgkerala.gov.in/">www.plan.lsgkerala.gov.in/</a> Sulekha web shown and printout taken. (Select year 2014-15 for getting 2013-14 expenditure report from Sulekha.)	<b>2</b> (Pro-rata for the four categories of allocation for vulnerable groups)

## Schedule for Annual Performance Assessment (APA) of Local Government

11 December 2014

<b>BASIC INFORMATION</b>
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<b>Name of the District</b>				
<b>Name of the Block</b>				
<b>Name of the Panchayat/Municipality</b>				
<b>Specify Gram Panchayat or Municipality</b>	<b>Gram Panchayat</b>		<b>Municipality</b>	

<b>Name of all Performance Assessors</b>	i)									
	ii)									
<b>Dates of Assessment (DDMMYY)</b>								to		
<b>Data Entered by</b>										

<b>INTRODUCTION</b>
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Good morning/afternoon! We are from the office of the State Performance Audit Officer and we are here to collect some information about this Panchayat/Municipality on behalf of Kerala Local Government Service Delivery Project, Government of Kerala.

You might be aware that Kerala Local Government Service Delivery Project (KLGSDP) has assigned the task to conduct the Annual Performance Assessment of the Local Self Governments (LSGs) for deciding on the eligibility of KLGSDP Grant. We understand that KLGSDP officials have informed you about the purpose of our visit and have given you a list of documents to be kept ready for the purpose. We will appreciate if you kindly furnish the documents so as to enable us to administer the assessment tool. We will be requiring documents pertaining to four different aspects/themes. Let us start with the first aspect/theme.

# 1. Minimum Mandatory Conditions

## 1.1: Planning and Budgeting

Minimum Mandatory Conditions for Planning and Budgeting								
1.1.1 Budget for the financial year 2014-15 prepared and approved by the Committee / Council of LSG before 31 <sup>st</sup> March 2014								
Objective Assessment Criteria			Means of Verification					
1.1.1.1 Budget for the financial year 2014-15 prepared in Form Bud 4 (National Municipal Accounts Manual) or Form A (i), A (ii), A (iii), B,C,D,E by Municipalities as prescribed under Kerala Municipalities (Preparation of Estimates of Receipts and Expenditure) Rules, 1962 OR Detailed Budget as prescribed in Form 1, 2 and 3 for Gram Panchayats			<ul style="list-style-type: none"> <li>A budget document in Form Bud 4 (National Municipal Accounts Manual) or Form A (i), A (ii), A (iii), B,C,D,E under Kerala Municipalities (Preparation of Estimates of Receipts and Expenditure) Rules, 1962 for Municipality or Detailed Budget as prescribed in Form 1, 2 and 3 for Gram Panchayat for the year 2014-15 prepared before 31<sup>st</sup> March 2014 shown by LSGs.</li> <li>LSG Committee / Council Resolution / Meeting shows budget for the year 2014-15 was approved before 31<sup>st</sup> March 2014.</li> </ul>					
1.1.1.2 Budget for 2014-15 approved by the LSG Committee / Council								
Assessment questions 1.1.1			Response					
(e) Form Bud 1 to 7 (National Municipal Accounts Manual) or A (i), A (ii), A (iii), B, C, D, E under Kerala Municipalities (Preparation of Estimates of Receipts and Expenditure) Rules, 1962 OR Detailed Budget as prescribed in Form 1, 2 and 3 for Gram Panchayat available for the financial year 2014-15			Yes		No			
(f) LSG Committee / Council meeting for approval of Budget for the financial year 2014-15 shows that the meeting was held before 31 <sup>st</sup> March 2014.			Yes		No			
(g) Date of the meeting of LSG Committee / Council for approval of Budget for the financial year 2014-15			D	D	M	M	Y	Y

Minimum Mandatory Conditions for Planning and Budgeting						
1.1.2 Annual Plan for the financial year 2013-14 approved by the Committee/Council of LSG and DPC.						
Objective Assessment Criteria			Means of Verification			
1.1.2.1 Annual Plan document for the year 2013-14 furnished in Sulekha software using Forms 5 and 6 (mandatory) and relevant forms among form 1 to 4.			B. Sulekha Software shows Annual Plan document for the financial year 2013-14 using Forms 5 and 6 (mandatory) and relevant form among form 1 to 4. C. LSG Committee / Council Resolution / Meeting show that the Annual Plan for 2013-14 has been approved. D. Consolidated proceedings issued by the DPC and signed by the District Collector showing approval of the total plan projects of the LSG for the financial year 2013-14.			
1.1.2.2 Annual Plan document for the year 2013-14 has been approved by LSG Committee / Council						
1.1.2.3 Annual Plan document for the year 2013-14 has been approved by the DPC						
Assessment questions 1.1.2			Response			

3. Forms 5 and 6 for financial year 2013-14 verified in case of KLGSDP Grant projects?	Yes			No		
4. Relevant form among Form1 to 4 verified for financial year 2013-14 in case of KLGSDP Grant projects?	Yes			No		
5. Minutes of the meeting of LSG approving the Annual Plan of the LSG for FY 2013-14 available	Yes			No		
6. Date of LSG Meeting approving the Annual Plan of the LSG for FY 2013-14	D	D	M	M	Y	Y
7. Consolidated proceedings by DPC approving the total projects of the LSG for the year 2013-14 available	Yes			No		

## 1. 2: Project Execution and Service Delivery

<b>Minimum Mandatory Conditions for Project Execution and Service Delivery</b>	
<b>1.2.1 Minimum of 80% of KLGSDP performance grant, Development fund-General-Capital, Development fund-Special Component Plan-Capital, and Development fund-Tribal Sub Plan, Central Finance Commission Grant-Capital funds available during 2013-14 is spent up to 31<sup>st</sup>October, 2014.</b>	
<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>
<p>1.2.1.1 At least 80% of the actual receipt of KLGSDP performance grant, Development fund-General-Capital, Development fund-Special Component Plan-Capital, and Development fund-Tribal Sub Plan, Central Finance Commission Grant-Capital allocation for the year 2013-14 has been spent up to 31 October 2014.</p> <p>Note: - In addition to the expenditure incurred in 2013-14, expenditure from 1-4-2014 to 31-10-2014 will be reckoned only in respect of spill over projects shown as such as [S.O] in the DPC approved annual plan for 2014-15. Expenditure against projects shown as new in the annual plan 2014-15 will not be reckoned.</p>	<p><b>3</b> Annexure 1 from site “plan.lsgkerala.gov.in” under projects, reports for the year 2013-14 extracted by selecting year 2014-15 (collect copy)</p> <p><b>4</b> Receipt and Expenditure information drawn from Appropriation Control Register (ACR) maintained manually for recording Development fund-General-Capital, Development fund-Special Component Plan-Capital, Tribal Sub Plan, Development fund-Central Finance Commission Grant-Capital and KLGSDP performance grant, fund transactions for the financial year 2013-14 and 2014-15 (up to 31-10-2014).</p> <p style="text-align: center;"><b>OR</b></p> <p>Bank book report from Saankhya in respect of Head of account VPFA II (a), [Development fund-General-Capital], VPFA II (b) [Development fund-Special Component Plan-Capital], VPFA II (c) [Tribal Sub Plan], VPFA IV [Development fund-Central Finance Commission Grant-Capital] and VPFA V [KLGSDP performance grant] for the period 2013-14 and up to 31-10-2014</p> <p><b>5</b> Approved project list of 2014-15 for reckoning spill over projects. (collect copy)</p> <p><b>6</b> Expenditure statement of spill over projects prepared by LSGI in the format prescribed in respect of projects noted as “SO” in the annual plan 2014-15 (collect copy)</p>

Assessment questions	Opening Balance of Grant Fund for FY 2013-14	Total Receipt of Grant Fund in FY 2013-14	Total Grant Fund spent in FY 2013-14	Total Grant Fund spent on spill over projects in FY 2014-15 up to 31-10-2014 against the fund available in 2013-14
v. KLGSDP Grant Fund	Rs.	Rs.	Rs.	Rs.
vi. Development fund-General-Capital	Rs.	Rs.	Rs.	Rs.
vii. Development fund-Special Component Plan-Capital	Rs.	Rs.	Rs.	Rs.
viii. Development fund-Tribal Sub Plan	Rs.	Rs.	Rs.	Rs.
ix. Development fund-Central Finance Commission Grant-Capital	Rs.	Rs.	Rs.	Rs.

<b>Minimum Mandatory Conditions for Project Execution and Service Delivery</b>						
<b>1.2.2 Compliance with the regulatory list from the ESMF in DPR process during preparation and execution of KLGSDP performance grant projects in the year 2013-14</b>						
<b>Objective Assessment Criteria</b>			<b>Means of Verification</b>			
1.2.2.1 Environment and Social Screening and Compliance process for all KLGSDP grant funded projects in the year 2013-14 have been completed			4. For all KLGSDP performance grant projects in the year 2013-14, the following conditions are met <ul style="list-style-type: none"> <li>Duly filled Environment &amp; Social Screening and Compliance Form Annexure 6 is attached with DPR [as per G.O.(MS) No 233/12/LSGD dated 7/9/2012]</li> <li>Verify that the project is not from the regulatory list (detailed in Proforma A) or for activity allowed with conditional clearance under regulatory list, the statutory clearance certificate obtained from the relevant authority is attached to the DPR</li> <li>Approval of the sanctioning authority is accorded with seal and signature in the Annexure-6 ( Form 6)</li> </ul>			
1.2.2.2 KLGSDP performance grant funded projects in the year 2013-14 are not in the regulatory list of activities (ESMF Proforma A)						
1.2.2.3 Approval of the sanctioning authority on ESMF has been taken						
<b>Assessment questions</b>						
<b>For all KLGSDP grant funded project for FY 2013-14 verify from DPR whether the ESMF related information are duly filled and attached and for all completed Level-1 KLGSDP grant funded projects the ESMF safeguards have been applied as evidenced from signed compliance verification.</b>						
S. No.	1. Title of KLGSDP grant funded projects for FY 2013-14 including spill over projects of previous years	2. Filled Annexure-6 attached with DPR	3. If project is in Regulatory list then statutory clearance of concerned authority obtained was shown	4. Sanctioning authority has signed Annexure-6 form attached to the DPR	5. Has the grant funded project completed?	6. Compliance verification section in Annexure-6 have been signed by Block Engineer or Municipal Engineer

		Yes	No	Yes	No	NA	Yes	No	Yes	No	Yes	No
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												

<b>Minimum Mandatory Conditions for Project Execution and Service Delivery</b>	
<b>1.2.3 KLGSDP performance grant projects for the financial year 2013-14 are permissible work allowed by Government as directed in GO (Ord) No. 1731/2011 dated 20-7-2011 &amp; GO (Ord.) No. 2668/11/LSGD dated 15-11-2011</b>	
<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>
1.2.3.1 Implementation of performance grant project for the year 2013-14 are permissible work allowed by Government as directed in GO (Ord) No. 1731/2011/LSGD dated 20-7-2011 & GO (Ord.) No. 2668/11/LSGD dated 15-11-2011	<p>3. Obtain list of all Capital Works (new or repair of infrastructure projects) approved by the LSG Committee / Council for implementation from KLGSDP performance grant fund for the year 2013-14 and verify whether the works carried out are permissible</p> <p>4. Obtain list of all Procurement of Capital Assets / Goods approved by the LSG Committee / Council from KLGSDP performance grant fund for the year 2013-14 and verify whether the procurement done are within the permissible list as directed in the GO</p>



2. All KLGSDP grant funded projects for FY 2013-14 do not fall in the list of inadmissible projects as given in the GO (ord) No. 2668/11/LSGD dated 15-11-2011 and GO (Ord) No. 1731/2011/LSGD dated 20-7-2011		Yes	No
3. If "No", Please list the names of the projects which are in the list of inadmissible project			
Sl No	Name and description of the work	Project cost (Rs.)	Amount paid (Rs.)
1			
2			
3			
4			
5			
6			

Minimum Mandatory Conditions for Project Execution and Service Delivery	
1.2.4 Capital works and acquisitions funded from KLGSDP performance grant in the financial year 2013-14 have taken place (work in progress/completed.)	
Objective Assessment Criteria	Means of Verification
1.2.4.1. Implementation of all Capital Works (infrastructure projects) funded from KLGSDP performance grant for the financial 2013-14 are in progress / completed.	1. For all Capital Works (new or repair infrastructure projects) approved by the LSG Committee / Council for implementation from KLGSDP performance grant fund for the financial year 2013-14, verify whether any Condition from (a) to (f) are met 2. Agreement with Contractor / Assignment of Work to Beneficiary Committee corresponding to the Work is shown 3. Entries in Measurement Book corresponding to the Work is shown 4. Work Bills corresponding to the Work is shown 5. Payment (if made) corresponding to the Work is shown 6. Physical Verification Report by LSG Engineer or Block Engineer corresponding to the Work is shown 7. Physically verify through site visits to ascertain whether two of the high value infrastructure projects are in progress or completed

Assessment questions												
Please fill the following details for all infrastructure projects (new / repair) planned to be implemented from KLGSDP grant fund for FY 2013-14												
Sl. No.	1. Title of Infrastructure Project (New / Repair) planned to be implemented from KLGSDP grant fund for FY 2013-14.	2. Mention Implementing Agency (Contractor - C, Beneficiary Committee - BC)	3. Agreement with Contractor / Assignment of Work to Beneficiary Committee executed before 31-07-2014		4. Entries in Measurement Book corresponding to the Work is available		5. Work Bills corresponding to the Work is available		6. Details of Payment (if made) corresponding to the Work is available		7. Physical Verification Report by LSG Engineer or Block Engineer is available	
			Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1.												
2												
3												
4												
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6												
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1.2.4.2 All Capital Assets to be procured from KLGSDP performance grant for the financial year 2013-14 are in progress / completed.	For all Procurement of Capital Assets / Goods approved by the LSG Committee / Council from KLGSDP performance grant fund for the financial year 2013-14, verify whether one or more of the conditions (a) to (d) are met 4. Request of quotation / tender document issued corresponding to the Procurement is available 5. Quotation / tenders received corresponding to the Procurement is available 6. Supply order corresponding to the Procurement is available 7. Stock / Asset register shows assets / goods corresponding to the Procurement have been received
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Assessment questions												
Please fill the following details for all Capital assets / goods planned to be procured from KLGSDP grant fund for FY 2013-14												
S. No.	1. Title of Assets / Goods planned to be procured from KLGSDP grant fund for FY 2013-14. (If no procurement write "NA")	2. Mention Procurement Agency (Supplier, DGS&D)	3. Request of quotation / tender document issued corresponding to the Procurement is available			4. Quotation / tenders received corresponding to the Procurement is available			5. Supply order corresponding to the Procurement is issued before 31-07-2014		6. Stock / Asset register shows assets / goods corresponding to the Procurement have been received	
			Yes	No	NA for DGS&D	Yes	No	NA for DGS&D	Yes	No	Yes	No
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												

### 1.3: Accounting, Financial Reporting and Audit

**Minimum Mandatory Conditions for Project Execution and Service Delivery**  
 1.3.1 External audit for the year 2012-13 is not "Adverse" or "Disclaimed" and does not include "Serious Audit Observations" as explained in the PIM of KLGSDP

Objective Assessment Criteria	Means of Verification	
<p><b>1.3.1.1 Audit Opinion in the Auditors Report for LSG for the year 2012-13 is not “Adverse” or “Disclaimed” as ascertained from opinion / statement / qualification</b></p> <p>i) “Adverse Opinion” (in the auditor's opinion) The Annual Financial Statements do not properly present the picture of income, expenditure and closing balance</p> <p>ii) “Disclaimed Opinion” We (i. e. the Auditor) have not been able to form an opinion as to whether the Annual Financial Statements properly present the picture of income, expenditure and closing balance</p> <p><b>1.3.1.2 The Audit Certificate / Report does not have one or more of the following “Serious Audit Observations”</b></p> <ol style="list-style-type: none"> <li>2. The closing balance/s as taken in the Annual Financial Statements do not match with the closing balance/s as per the Cashbook</li> <li>3. The figures taken in the Annual Financial Statements do not match with the relevant figures as per the documents in support of Receipts or the Payments.</li> <li>4. Opening balance in the cash book does not match with the closing balance in the cash book of the previous year.</li> <li>5. Cashbook is incomplete</li> <li>6. Cashbook was not produced for audit</li> <li>7. Non-agreement of receipt / expenditure figures as per supporting records with AFS.</li> <li>8. Non reconciliation of Treasury Bank account</li> <li>9. Any other qualification which significantly affects the integrity and proper presentation (true and fair view) of the Annual Financial Statement.</li> </ol>	<p>Latest Audit certificate issued by Local Fund Auditors to LSG for the year 2012-13 does not contain any qualifications or remarks from the Auditor and states that the annual accounts for 2012-13 truly presents the income and expenditure accounts of the LSGI</p> <p style="text-align: center;"><b>OR</b></p> <p>Audit Opinion in the Auditors Report for LSG for the year 2012-13 is not “Adverse” or “Disclaimed” as ascertained from Auditor’s opinion</p> <p style="text-align: center;"><b>OR</b></p> <p>In the case of audit certificates issued initially contained qualifications and the same was rectified by the LSGI later and the LFA dept had issued a letter that shows the items mentioned below as “Serious Audit Observations” are rectified.</p> <ol style="list-style-type: none"> <li>3. The closing balance/s as taken in the Annual Financial Statements do not match with the closing balance/s as per the Cashbook</li> <li>4. The figures taken in the Annual Financial Statements do not match with the relevant figures as per the documents in support of Receipts and Payments</li> <li>5. Opening balance in the cash book does not match with the closing balance in the cash book of the previous year.</li> <li>6. Cashbook is incomplete</li> <li>7. Cashbook was not produced for audit</li> <li>8. Any other qualification which indicates that the true and fair view of the Annual Financial Statement was not presented (Record these statements).</li> </ol>	
<b>Assessment questions</b>		
1. Latest Audit Certificate / Letter issued by LFA for the financial year 2012-13 available (Collect a copy of the certificate and attach)	<b>Yes</b>	<b>No</b>
2. Mention the Audit opinion received by LSG. Mention (C – Clean, Q – Qualified, but with no serious audit observations, W-Qualified with serious audit observations, D – Disclaimed, A – Adverse)		
3. In case of Audit Report with serious audit observation (i.e. code for Q2 above is "W"), please mention the exact qualifications as given in the audit report in the space below:		

### 1.4: Participation, Transparency and Accountability

1.4.1 Preparation of a public report on the annual budget for the year 2014-15 and on the Annual Plan for the year 2013-14.		
<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>	
1.4.1.1 A budget summary of the annual budget for the year 2014-15 has been prepared and is available for verification by public or advertised in newspaper	5. A budget summary of the annual budget prepared for the year 2014-15 shown by LSG	
<b>Assessment questions</b>		
1. A budget summary of the annual budget prepared for the financial year 2014-15 is available with LSG	<b>Yes</b>	<b>No</b>
<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>	
1.4.1.2 A public report (Final Plan document) on the annual plan for the year 2013-14 has been prepared and is available for verification by public	<ul style="list-style-type: none"> <li>Final Plan document for the year 2013-14 is available with LSG</li> </ul>	
<b>Assessment questions</b>		
1. Final Plan document for the financial year 2013-14 available with LSGI	<b>Yes</b>	<b>No</b>

## 2. Performance Benchmark

### 2.1 Performance Area 1: Project Execution and Service Delivery

2.1.1 Crematorium / Burial ground for general public		
Objective Assessment Criteria	Means of Verification	
<p>2.1.1.1 There is a fully functional crematorium/burial ground for general public in the LSGI or jointly with the neighbouring LSGIs</p> <p><b>OR</b></p> <p>Steps for construction of crematorium is taken</p>	<p><b>A. In the case of LSGIs where a crematorium/burial ground is functioning</b></p> <p>1. The crematorium was established in 2013-14 or before and was in use</p> <p>(a) Register of crematorium/Burial Ground or Asset Register show that the facility exists under the ownership of GP/Municipality or under the joint ownership of more than one local body either in the Panchayat/ Municipal area or outside the area.</p> <p>(b). Asset register show that land and/or buildings are available for Crematorium/Burial Ground</p> <p>2. Date of sanction issued for crematorium/burial ground shows that it was established during 2013-14 or before.</p> <p>3. Compound wall is available in the entire boundary</p> <p>4. Very clean surroundings and hygienic environment exists in the crematorium/burial ground as evidenced from physical verification – (Photograph to be attached)</p> <p>5. Consent of Pollution control board/ obtained for setting up of new Crematorium/Burial Ground and following norms of Pollution Control Board/GP/Municipality are followed:</p> <p>i) Distance between the Crematorium/Burial Ground from the nearest house is a minimum of 50 meters.</p> <p>ii) In the case of concrete vault/electric/gas crematorium in municipal area the distance to the nearest dwelling place shall not be less than 25 meters</p> <p><b>B. In the case of LSGIs where establishment of a crematorium/burial ground is in progress</b></p> <p>1. Crematorium/burial ground is under construction during 2013-14 or land acquired for construction of Crematorium/burial ground</p> <p>2. The DPC approved annual plan for 2013-14 shows that a project (either original or spill over) for construction of crematorium/burial ground is included in the plan.</p> <p>3. Sanction from District Collector obtained for construction of crematorium/burial ground in the case of Panchayats and clearance from District Collector and District Medical Officer obtained for construction of crematorium/burial ground in the case of Municipalities and action is in progress for getting consent to operate the crematorium/burial ground from Pollution Control Board as evidenced from LSGI minutes.</p> <p>4. LSGI committee discussed and decided to construct a crematorium/burial ground.</p>	
Assessment questions		
1. Crematorium / burial ground for general public is functioning in LSGI?	Yes	No

<b>A – In the case of LSGIs where a crematorium/burial ground is functioning</b>	<b>Yes</b>	<b>No</b>
1. (a) Register of Crematorium/Burial Ground or Asset Register show that a Crematorium/Burial ground exists with adequate land under the ownership of GP/Municipality?		
1. (b) Whether the Crematorium/Burial Ground was in use?		
2. Date of sanction issued by competent authority for Crematorium/Burial Ground shows that it was given during 2013-14 or before?		
3. Compound wall is available in the entire boundary of Crematorium/Burial Ground		
4. Very clean surroundings and hygienic environment exists in the Crematorium/Burial ground		
5. Consent of Pollution control board/ obtained for setting up of new Crematorium/Burial Ground and following norms of Pollution Control Board/GP/Municipality are followed: i) Distance between the Crematorium/Burial Ground from the nearest house is a minimum of 50 meters. ii) In the case of concrete vault/electric/gas crematorium in municipal area the distance to the nearest dwelling place shall not be less than 25 meters		
<b>B – In the case of LSGIs where a crematorium/burial ground is not functioning</b>	<b>Yes</b>	<b>No</b>
1. Whether construction of a Crematorium/Burial ground is in progress during 2013-14 or Land is available for Gas/electric Crematorium/Burial Ground ascertained from Asset Register for 2013-14		
2. The DPC approved annual plan for 2013-14 shows that a project for construction of Crematorium is included in the plan		
3. Sanction/clearance from District Collector and District Medical Officer were obtained for construction of new Crematorium/Burial ground or consent to operate the Crematorium/burial ground was obtained from Pollution Control Board during 2013-14?		
4. Whether LSGI committee discussed and decided to construct a crematorium/burial ground during 2013-14 as evidenced from LSG minutes books?		
4. (a) If "Yes" mention the number of decision/resolution?		
4. (b) If "Yes" mention the date of decision / resolution?	<b>D</b>	<b>D M M Y Y</b>

<b>2.1.2 Slaughter house</b>	
<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>
2.1.2.1 Modern slaughter house (LSG owned or private) with facilities for slaughtering exists and confirms to the norms	<b>A. In the case of LSGIs where a modern Slaughter house is functioning as per norms fixed by Pollution Control Board</b>

<p>prescribed in the Prevention of Cruelty to Animals Act/Rules and is certified by competent authorities.</p>	<p>1. A modern Slaughter house is functioning as per norms fixed by Pollution Control Board in 2013-14  i) License in Form No. IV issued by LSGI to private slaughter houses  <b>OR</b>  ii) In the case slaughter houses owned by LSGI or owned jointly with other LSGIs, the asset register/other records of LSGI shows the existence of a modern slaughter house.  2. License issued to butchers working in slaughter house in Form I by the Secretary of LSGI permitting slaughter of animals.  3. Consent proceedings obtained from pollution control board for setting up the slaughter house</p> <p><b>B. In the case of LSGIs where a conventional Slaughter house is functioning</b>  1. A conventional Slaughter house is functioning in 2013-14  i) License in Form No. IV issued to private slaughter houses  <b>OR</b>  ii) In the case of LSGI owned slaughter houses, the asset register/other records of LSG shows the existence of a conventional slaughter house.</p> <p><b>C. In the case of LSGIs where a construction of modern slaughter house is in progress.</b>  1. A construction of modern slaughter house is in progress in 2013-14  i) Construction of modern slaughter house (private or LSG owned)or jointly with other LSGIs is in progress.  <b>OR</b>  ii) License issued to private parties for construction of modern slaughter house in 2013-14 or annual plan of LSGI for 2013-14 shows a project for construction of modern slaughter house but work has not started.  <b>OR</b>  iii) LSGI committee discussed and decided to construct a slaughter house in 2013-14</p>		
<b>Assessment questions</b>	<b>Modern</b>	<b>Conventional</b>	<b>Not Available</b>
1. Type of slaughter house available in LSGI? (Tick the relevant column)			
<b>A. In the case of LSGIs where a modern Slaughter house is functioning as per norms fixed by Pollution Control Board</b>		<b>Yes</b>	<b>No</b>
1. (a) Asset register show that a Modern slaughter house exists under the ownership of GP/Municipality or Jointly with other LSGIs or private parties			
<b>OR</b>			
1. (b) License issued by LSGI to private slaughter house			
2. Whether Butchers working in slaughter house have valid License issued in Form I by the Secretary of LSG permitting slaughter of animals.			
3. Consent proceeding obtained from Pollution Control Board for setting up modern slaughter house is available.			



<b>B. In the case of LSGIs where a conventional Slaughter house is functioning</b>	<b>Yes</b>	<b>No</b>
1. (a) In the case of LSGIs having a conventional Slaughter house in private sector whether License in Form No. IV issued		
<b>OR</b>		
1. (b) In the case of LSGI owned slaughter houses the Asset register or other records of LSGI show that a conventional slaughter house is functioning?		
<b>C. In the case of LSGIs where a construction of modern slaughter house is in progress.</b>	<b>Yes</b>	<b>No</b>
1. (a) Whether Construction of modern slaughter house (private or LSG owned) or jointly with other LSGIs is in progress		
<b>OR</b>		
1. (b) Whether License issued to private parties for construction of modern slaughter house		
<b>OR</b>		
1. (c) Annual plan of LSGI shows a project for construction of modern slaughter house but work not started.		

<b>2.1.3 Waste management facilities</b>		
<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>	
2.1.3.1. Centralised SWM facilities are functioning in the LSGI or jointly with the adjoining LSGIs. <b>If "No"</b> A project for construction of Centralised solid waste processing plant is included in the annual plan	1. Asset register of the LSGI shows that centralised Solid Waste Management (SWM) facilities are available in 2013-14 2. Files relating to establishment of waste management facilities showing payment of remuneration to contractors or labourers <b>If "No"</b> 3. A project for construction of Centralised solid waste processing plant is included in the annual plan 2013-14	
<b>Assessment questions</b>		
1. Centralised SWM facilities are functioning in the LSGI or jointly with the adjoining LSGIs. If "No" Go To Q4	<b>Yes</b>	<b>No</b>
2. Asset Register shows that the Centralised SWM facilities are functioning in the LSGI or jointly with the adjoining LSGIs.		
3. Files relating to establishment of waste management facilities showing payment of remuneration to contractors or laborers' is available?		
4. If Centralised SWM facility is not available, whether a project for construction of Centralised solid waste processing plant is included in the annual plan 2013-14		

<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>

2.1.3.2 Decentralised solid waste management facilities installed in households of LSGI.	1. Percentage of households in LSGIs that received subsidy from Panchayat/ Municipality or were directly paid by Suchitwa Mission during the last three years 2011-12 to 2013-14 as per the details of subsidy payment and issue of equipments	
Assessment questions		Enter Data
1. Total number of households in GP/Municipal area		
2. Total number of households to which decentralized solid waste management facilities like pipe compost Bio-gas plant, etc provided		

Objective Assessment Criteria	Means of Verification			
2.1.3.3 Source level segregation/ collection/ transportation of non-degradable waste are happening in LSGI.	1. Bills pertaining to 2013-14 showing payment of waste segregation and transportation charges <b>OR</b> 2. Proof relating to entrustment of this work in 2013-14 to any agency like Kudumbasree			
Assessment questions			Yes	No
1. Whether documents relating to arrangements for source level segregation/collection/transportation of non-degradable waste available with LSGI				

Objective Assessment Criteria	Means of Verification			
2.1.3.4 Arrangement made for disposal or recycling of non – degradable waste	1. Bills pertaining to 2013-14 showing payment for disposal or recycling of non–degradable waste <b>OR</b> 2. Proof relating to entrustment of this work in 2013-14 to any agency			
Assessment questions			Yes	No
1. Whether documents relating to arrangements for disposal or recycling of non –degradable waste available with LSGI				

Objective Assessment Criteria	Means of Verification			
2.1.3.5 Action taken for effecting ban on plastic products below the prescribed thickness of 40 microns	1. Public notice banning plastic products below the prescribed thickness of 40 microns issued by LSGI in 2013-14 or before			
Assessment questions			Yes	No

1. Public notice banning plastic products below the prescribed thickness of 40 microns issued by LSGI		
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2.1.4 Public toilets / Resting places					
Objective Assessment Criteria	Means of Verification				
2.1.4.1 Well maintained public toilets with sufficient availability of water are available in the following public places - hospitals, markets, bus stands, and crowded public places/junctions. (At least minimum one toilet in each of the public places under the different categories)	1. Number of hospitals, markets, bus-stands and crowded places / junctions that have at least one toilet as verified from i) Asset register for 2013-14 ii) License issued to private parties for collection of user fees in 2013-14 iii. Wages paid to cleaning staff (if directly done by LSGI) for 2013-14 iv. Report from medical officer in charge of hospitals regarding availability of toilets v. LSGI committee minutes or annual plan				
2.1.4.2 Facilities for physically challenged persons are available in public toilets	1. At least one toilet is available with facility for physically challenged persons in each public places (hospitals, markets, bus stands, and crowded public places/junctions).				
2.1.4.3 Permanent arrangements made for cleaning and maintenance of all public toilets and effective supervision of the cleaning and maintenance activity is in place	1. If the work is entrusted to private agencies, the copy of contract and details of payment made. 2. If the work is directly done by the LSGI then the details of payment of wages to the staff deployed for the purpose				
Assessment questions					
Availability of toilets in public places	PHC/ Hospitals/ Dispensaries	Markets	Bus stands	Crowded public places / Junctions	
1. Total number of public places by category					
2. Number of public places in which at least one usable public toilet is available					
3. In case of LSGI having toilets in less than 50% of the public places, whether LSG committee discussed and decided to construct a toilet in public places where it is not available <b>OR</b> the annual plan shows such a project				Yes	No
	PHC/ Hospitals/ Dispensaries	Markets	Bus stands	Crowded public places / Junctions	
4. Number of public places having at least one usable public toilet with facilities for physically challenged person					
5. Number of toilets in public places for which permanent arrangements made for cleaning and maintenance as evident from documents available					

Objective Assessment Criteria	Means of Verification
2.1.4.4 Required number of toilets and urinals as per rules are available in all Government schools (one toilet or urinal for 80 students)	1. A school wise report from the Head masters of the schools in the LSGI area regarding the number of toilets available in 2013-14 and in use and the total number of students studying in 2013-14 in the respective schools which are under the control of LSGI. 2. Random physical verification by assessment team

**Assessment questions**

**Details of toilets and urinals in all Government schools under the control of LSGI**

Name of School	Category (LP, UP, HS, HSS)	Number of Students	Total Number of students toilets	Total number of students Urinals
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Objective Assessment Criteria	Means of Verification
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2.1.4.5 At least one well maintained resting place especially for ladies is available in the Municipal area	1. The asset register shows the existence of resting places for ladies in the Municipal area. (photograph can also be taken as proof) 2. Random physical verification by APA team		
Assessment questions		Yes	No
1. Whether the asset register shows the existence of resting places for ladies in the Municipal area.			

2.1.5 Front office and visitor friendly facilities in LSG office			
Objective Assessment Criteria		Means of Verification	
2.1 5.1 Well maintained front office and other facilities as mentioned below are available. 11. Adequate sitting space (Minimum 10 seats) 12. Drinking water 13. Public toilets 14. Adequate number of fans 15. Desk for writing 16. Glue, pins and other stationery 17. Ramp for elderly and physically challenged 18. Adequate vehicle parking space 19. Front office diary in annexure 3 prescribed in GO (MS) No.123/2009 dt. 02-07-2009 is maintained. 20. Baby Feeding Room for Mothers		1. Physical verification by assessment team (photograph can be taken as proof)	
Assessment questions		Yes	No
1. Whether Adequate sitting space (Minimum 10 seats available)			
2. Whether Drinking water facility available			
3. Whether Public toilets available (minimum one)			
4. Whether adequate number of fans available (minimum one)			
5. Whether desk for writing available			
6. Whether Glue, pins and other stationery available to public			
7. Whether Ramp for elderly and physically challenged available			

8. Whether Adequate vehicle parking space available to public (minimum space for two four wheelers and five two wheelers)		
9. Whether front office diary as insisted in GO 123 dt. 02-07-2009 is maintained.		
10. Whether Baby Feeding Room for Mothers available		

2.1.6 Fish/Vegetable markets		
Objective Assessment Criteria	Means of Verification	
2.1.6.1 Fish / vegetable market (public or private) is available with the following facilities 3. Covered shelters for the vendors 4. Separate space identified for vegetable, fish and meat vendors 5. Segregation and disposal of waste 6. Biogas or other treatment facilities for bio-degradable solid waste 7. Proper drainage facilities 8. Treatment facilities for liquid waste 9. Public toilets 10. Adequate vehicle parking space	1. Asset Register 2. Physical verification by assessment team and photograph 3. In the case of private market license issued by LSGI	
Assessment questions		
Details of fish/vegetable market with the following facilities	LSGI owned	Private
1. Number of fish/vegetable market available		
2. Number of markets in which covered shelters for the vendors are available		
3. Number of markets in which separate space available for vegetable, fish and meat vendors		
4. Number of markets in which facilities available for segregation and disposal of waste		
5. Number of markets in which Biogas or other treatment facilities for bio-degradable solid waste available		
6. Number of markets in which proper drainage facilities are available		
7. Number of markets in which treatment facilities for liquid waste available		
8. Number of markets in which well-maintained public toilets available (minimum one for ladies and one for gents)		

9. Number of markets in which adequate vehicle parking space available (minimum space for five four wheelers and twenty two wheelers)		
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2.1.7 Street lights		
2.1.7 Street Lights are available 30 meters apart and functional		
Objective Assessment Criteria	Means of Verification	
2.1.7.1 All roads / lanes have street light installations 30 meters apart	1. Total length of roads as per asset register in Sachitra or Administration Report as on 31st March 2014 2. Total length of lanes (footpath) as per asset register in Sachitra as on 31st March 2014 3. Total number of street lights in the LSGI area as per register of street lights or as per number furnished by KSEB as on 31st March 2014	
Assessment questions		
Details of road length and street light installations		Enter data (in km)
1. Total length of roads as per asset register as on 31st March 2014		
2. Total length of lanes (footpath) as per asset register as on 31st March 2014		
3. Total number of street lights in the LSG area as per register of street lights or as per number furnished by KSEB as on 31st March 2014		

Objective Assessment Criteria	Means of Verification	
2.1.7.2 Meters are installed for all the street lights	1. Total number of street lights in the LSGI area with electric meters during 2013-14 as per register of meters or files relating to installation work of meters or bills of KSEB	
Assessment questions		
Meters installed for street lights		Enter data
1. Total number of street lights in LSG area		
2. Total number of street lights having metered connection		

Objective Assessment Criteria	Means of Verification	
2.1.7.3 Automatic switch on and switch off facility are installed for all the street lights	1. Total number of street lights in the LSGI area with automatic switch on and switch off facility in 2013-14 as per files relating to installation work of connections with automatic switch on and switch off facility	
Assessment questions		
Details of automatic switch on and switch off facility installed in street lights		Enter data
1. Total number of street lights installed by KSEB		

2. Total number of street lights for which automatic switch on and switch off facility installed	
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<b>2.1.8 Safe drinking water facilities</b>	
<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>
2.1.8.1 At least 90% of households in the LSG area has availability of drinking water within the premises (well water and/or tap water)	Data from LSGI showing total number of households and total number of households having well water and/or tap water connection from treated source during 2013-14 based on report collected from Primary Health Centre, Water Authority, etc.
<b>Assessment questions</b>	
<b>Details of households in LSGI area having drinking water facility</b>	<b>Enter data</b>
1. Total number of households in LSG area	
2. Total number of households in the LSG area having availability of drinking water within the premises (well and/or tap water)	

<b>Objective Assessment Criteria</b>		<b>Means of Verification</b>			
2.1.8.2 Adequate potable water is available in government schools under the control of LSGI. (A minimum of 2 tap or 1 well / hand pump)		Statement from Headmasters of Govt schools showing number of students and number of drinking water taps available in 2013-14.			
<b>Assessment questions</b>					
Adequate tap water is available in government schools under the control of LSGI (enter data)					
Sl. No.	Name of School	Category (LP, UP, HS, HSS)	Number of drinking water taps	Number of drinking water wells	Number of drinking water tube wells
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					



9.					
10.					

<b>2.1.9 Anganwadis</b>	
<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>
2.1.9.1 Number of Anganwadis available is as per the population norms stipulated by the Social Justice Dept. (1 Anganwadis for a population of 800)	1. Statement furnished by ICDS Supervisor showing the following details as on 31st March 2014. i) Number of Anganwadis ii) Anganwadis functioning in own buildings iii) Anganwadis having compound wall iv) Anganwadis having baby friendly toilets v) Anganwadis having electricity connection vi) Anganwadis having LPG connection
2.1.9.2 Anganwadis are functioning in own building	
2.1.9.3 Compound wall is available in Anganwadis	
2.1.9.4 Anganwadis have baby friendly toilets	
2.1.9.5 Anganwadis have electricity connection	
2.1.9.6 Anganwadis are having LPG connection	
<b>Assessment questions</b>	
<b>Availability of Anganwadis and facilities</b>	<b>Enter data</b>
1. Total number of population in LSG area	
2. Total number of Anganwadis in LSG area	
3. Total number of Anganwadis functioning in own buildings	
4. Total number of Anganwadis having compound wall	
5. Total number of Anganwadis having baby friendly toilets	
6. Total number of Anganwadis having electricity connection	
7. Total number of Anganwadis having LPG gas connection	

<b>2.1.10 Basic infrastructure in Scheduled Caste &amp; Scheduled Tribe colonies/Sanketham</b>	
<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>
2.1.10.1 Scheduled Caste & Scheduled Tribe colonies/Sanketham have tarred /concrete roads	1. Report from the SC/ST Development officer in the case of Municipalities and SC/ST Promoters in the case of Grama Panchayats having jurisdiction over the LSG area regarding availability of following i) Tarred/ concrete roads in all the colonies/sanketham ii) Facility of safe drinking water is provided to all families in all the colonies/sanketham. iii) Facility of street light available as per norms (30 meters apart in all roads/lanes
2.1.10.2 Safe drinking water is available including public water taps to all the households in Scheduled Caste & Scheduled Tribe colonies/Sanketham	
2.1.10.3 Facility of street light as per norms is provided in all roads/lanes in all the colonies have street light installations 30 meters apart	
2.1.10.4 Electricity facility is provided to all the households in Scheduled Caste & Scheduled	

Tribe colonies/Sanketham 2.1.10.5 Scheduled Caste & Scheduled Tribe colonies/Sanketham have recreation facilities / playgrounds for children 2.1.10.6 Sanitation facilities is available to all the households in Scheduled Caste & Scheduled Tribe colonies/Sanketham	in the colony/sanketham) iv) Facility of electricity is provided in all households in all the colonies/sanketham. v) Recreation facilities/playgrounds for children are provided in all the colonies/sanketham. vi) Sanitation facilities available in all houses of all the colonies/sanketham
<b>Assessment questions</b>	
<b>Availability of various facilities mentioned above in all the colonies available</b>	<b>Enter data</b>
1. Total number of SC/ST colonies/sanketham in the LSG area	
2. Total number of SC/ST colonies/sanketham in which tarred /concrete roads are available.	
3. Total number of SC/ST colonies/sanketham in which drinking water is provided to all families	
4. Total number of SC/ST colonies/sanketham in which street light as per norms ( 30 meters apart in all roads/lanes in the colony) is provided .	
5. Total number of SC/ST colonies/sanketham in which electricity is provided in all households.	
6. Total number of SC/ST colonies/sanketham in which recreation facilities/playgrounds for children are provided	
7. Total number of SC/ST colonies/sanketham in which sanitation facilities are available in all households	

<b>2.1.11 Transparent and appropriate methods of procurement followed and documented in projects taken up under KLGSDP.</b>	
<b>Objective Assessment Criteria</b>	<b>Means of Verification</b>
2.1.11.1 Compliance with the prescribed Procurement Guidelines for Goods and Services for projects taken up under KLGSDP for the year 2013-14 (project formulation up to 31-07-14) i) The procurement is through competitive method for those purchases above Rs.5000/- ii) Public opening of quotation/tender iii) No evidence of price negotiation with any supplier / bidder iv) Direct purchase of goods are only from dealers registered under DGS&D and the rates quoted are prescribed by the DGS&D v) Social Audit Committee (SAC) undertakes procurement monitoring. vi) Quotation or tender Invitation advertised at least 30 days prior to the dead line for the submission of the quotation / bids.	1. Review sample of 10 cases (or all if the number of cases is below 10) high value procurement of Good and Services from KLGSDP performance grant fund of value more than Rs.5,000/- and verify the following conditions a) Procurement file shows that the procurement of goods is based on competitive method against quotation or tender advertisement b) Invitation to bid was advertised at least 30 days prior to the dead line for the submission of the quotation / bids. c) Minutes of meeting of tender opening shows Quotations / Tender Opening were publically held in the presence of representative of bidders and social audit committee members d) Price in supply order / agreement issued to successful supplier / bidder is same as the price indicated in the comparative statement or price offer / quotation received by the supplier / bidder indicating no negotiation in prices for procurement made. d) There was no direct purchase of goods from suppliers / dealers not registered under DGS&D verified from registered supplier / dealers list
<b>Assessment Questions: Record the following information for maximum 10 sample cases (or all if the number of cases is below 10) high value procurement of goods / services (of value more than Rs. 5,000/-) undertaken from KLGSDP grant fund for the financial year 2013-14</b>	

1. Details of goods and services procured (Give the project number as in annual plan in Sulekha)									
1)	2)	3)	4)	5)	6)	7)	8)	9)	10)
2. If the procurement is under DGS&D whether procurement was from dealers registered under DGS&D? Mention (Y – Yes, N – No, NA - Not applicable)									
3. Procurement is based on comparing price quotations / tenders obtained from several suppliers against quotation or advertisement published in newspaper as verified from procurement file. Mention (Y – Yes, N – No, NA - Not applicable)									
1)	2)	3)	4)	5)	6)	7)	8)	9)	10)
4. Invitation to quotation / bid was advertised at least 30 days prior to the dead line for the submission of the bids. (Y – Yes, N – No, NA - Not applicable)									
1)	2)	3)	4)	5)	6)	7)	8)	9)	10)
5. Minutes of meeting of quotation / tender opening show that it was publically held in the presence of representative of suppliers / bidders and members of the Social Audit Committee. Mention (Y – Yes, N – No, NA - Not applicable)									
1)	2)	3)	4)	5)	6)	7)	8)	9)	10)
6. Price in supply order / agreement issued to successful supplier / bidder is same as the price indicated in the comparative statement or same as quotation / price offer received by the supplier / bidder indicating no negotiation in prices was undertaken. Mention (Y – Yes, N – No)									
1)	2)	3)	4)	5)	6)	7)	8)	9)	10)

Objective Assessment Criteria	Means of Verification
<p>2.1.11.2 Compliance with the prescribed Public Works Rules for Works executed from KLGSDP performance grant fund for the financial year 2013-14</p> <p>i) The procurement is through competitive method (excluding those executed through Beneficiary Committee or directly by LSGI)</p> <p>ii) Notice Inviting Tender for Works are posted on the notice board and advertised in the newspaper for open tendering (excluding those executed through Beneficiary Committee or directly by LSGI)</p> <p>iii) Public opening of tender (excluding those executed through Beneficiary Committee or directly by LSGI)</p> <p>iv) No evidence of price negotiation with any bidder (for Works under KLGSDP only) (excluding those executed through Beneficiary Committee or directly by LSGI)</p> <p>v) Quotation or tender Invitation advertised at least 30 days prior to the dead line for the submission of the quotation / bids.</p>	<p>1. Review sample of 10 cases (or all if the number of cases is below 10) procurement of Works executed by Contractor undertaken from KLGSDP performance grant fund (Maximum 3 roads works and remaining from other construction projects)</p> <p>a) Tender register / Procurement file shows that the procurement of Work is through Quotation/Open Tendering method as per work rules</p> <p>b) Invitation to bid was advertised at least 30 days prior to the dead line for the submission of the bids.</p> <p>c) Tender register shows that Tender Opening were publically held in the presence of representative of bidders on stipulated date and time as intimated to bidders</p> <p>d) Price in Contractor's Agreement issued to successful tender is same as the price indicated in the comparative statement or price quote received by the bidder indicating no price negotiations was carried out</p>

<b>Assessment Questions: Record the following information for maximum 10 sample cases (or all if the number of cases is below 10) procurement of Works executed by Contractors undertaken from KLGSDP grant fund for the financial year 2013-14 (Maximum 3 Road Works and remaining from other construction projects)</b>									
1. Details of procurement of Works (Give the project number as in annual plan in Sulekha)									
1)	2)	3)	4)	5)	6)	7)	8)	9)	10)
2. Copy of the Tender Notice advertised by LSG in newspaper available. Mention (Y – Yes, N – No)									
1)	2)	3)	4)	5)	6)	7)	8)	9)	10)
3. Invitation to tender was advertised at least 30 days prior to the dead line for the submission of the bids. Mention (Y – Yes, N – No)									
1)	2)	3)	4)	5)	6)	7)	8)	9)	10)
4. Tender register shows that Tender Opening were publically held in the presence of representative of bidders on stipulated date and time in tender notice or as intimated to bidders. Mention (Y – Yes, N – No)									
1)	2)	3)	4)	5)	6)	7)	8)	9)	10)
5. Price in Contractor's Agreement issued to successful tender is same as the price indicated in the comparative statement or price quote received by the bidder indicating no price negotiations was carried out. Mention (Y – Yes, N – No)									
1)	2)	3)	4)	5)	6)	7)	8)	9)	10)

<b>2.1.12 Compliance with ESMF procedure in KLGSDP projects</b>							
<b>Objective Assessment Criteria</b>				<b>Means of Verification</b>			
2.1.12.1 Limited Environment and Social Assessment (LESA) for applicable Level-2 activities / projects funded by KLGSDP performance grant in the financial year 2013-14 has been completed.				1. Proforma-F (Limited Environment and Social Assessment) for Level-2 activities have been completed and attached to the DPR			
2.1.12.2 In case of completed projects Compliance verification section in Annexure 6 have been signed by block engineer in GP and Municipal Engineer in case of Municipality				2. Approval of the sanctioning authority is accorded with seal and signature in the Annexure 6 Form			
				3. In case of completed project, Compliance verification section in Annexure 6 have been signed by block engineer in GP and Municipal Engineer in case of Municipality			
<b>Assessment questions</b>							
<b>For all KLGSDP grant funded project for FY 2013-14 record the following details</b>							
<b>S. No.</b>	<b>1. Title of KLGSDP grant funded projects for FY 2013-14</b>	<b>2. Filled Annexure-6 attached with DPR</b>	<b>3. Annexure-6 shows project is from Level-2 activities</b>	<b>4. If project is from Level-2 activities, whether LESA (Proforma-F) is</b>	<b>5. Sanctioning authority has signed Annexure-6 form attached to</b>	<b>6. Whether the project has been completed</b>	<b>7. In case of completed projects Compliance verification section</b>

		mentioned in Proforma-B		filled up and attached to the DPR		the DPR				in Annexure 6 have been signed by block engineer in GP and Municipal Engineer in case of Municipality		
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												

## 2.2 Performance Area 2: Accounting, Financial Reporting and Audit

2.2.1 Unqualified external audit opinion for the year 2012-13		
2.2.1 Unqualified external audit opinion for the year 2012-13 or follow up actions taken to address significant financial management weaknesses observed in the audit for the year 2012-13		
Objective Assessment Criteria	Means of Verification	
2.2.1.1 Latest Audit certificate issued by Local Fund Auditors to LSGI for the year 2012-13 is "Clean" in the first instance itself or having no qualifications in the first instance. <b>OR</b> Measures for rectifying all serious audit defects if any mentioned in the audit certificate for 2012-13 have been taken and a letter from LFA department stating that the defects have been fully rectified is received.	Verify latest Audit certificate issued by Local Fund Auditors to LSGI for the year 2012-13 and ascertain that it is "Clean" or having no qualifications in the first instance itself. <b>OR</b> Verify the audit certificate for 2012-13 and see whether all the serious audit defects pointed out have been rectified and a letter to that effect received from LFA dept. (attach copy)	
Assessment questions		
1. Latest Audit certificate issued by Local Fund Auditors to LSG for the year 2012-13 is "Clean" or having no qualifications in the first instance itself.	<b>Yes</b>	<b>No</b>

2. If it is "No", whether all the serious audit defects pointed out have been rectified and a letter to that effect received from LFA dept.		

## 2.3 Performance Area 3: Participation, Transparency and Accountability

2.3.1 Vulnerable groups participate in and benefit from planning and execution					
Objective Assessment Criteria		Means of Verification			
2.3.1.1 At least 10% of the total Development Fund is allocated for Women Component Plan and 5% for Aged, Disabled & other weaker section respectively in Annual Budget and project proposals with respect to SCP, TSP, WCP and Aged, Disabled & other weaker section included in the annual plan for the financial year 2013-14		(d) The fund allocation against Women Component / Development Plan and against Aged, disabled & other weaker section as compared with the total Development Fund drawn from Annexure 9(2) of the Annual Budget for the financial year 2013-14. (e) The Annual Plan for the financial year 2012-13 shows project proposals with respect to Special Component Plan, Tribal Sub Plan, Women Component / Development Plan and Aged, disabled & other weaker section			
Assessment questions					
1. Fund Allocation drawn from Annexure 9(2) of Annual Budget for FY 2013-14					
1. (a) Total Budget Provision for 2013-14 for Development Fund (general), CFC, SCP and TSP	1. (b) Fund allocation for Old Aged people, Handicapped people and other weaker section	1. (c) Total Fund allocation towards Women's Component Plan			
Rs.	Rs.	Rs.			
Verify the Annual Plan for the financial year 2013-14 in Sulekha and record the following information			Yes	No	NA
2. The Annual Plan for the financial year 2013-14 shows project proposals with respect to Special Component Plan					
3. The Annual Plan for the financial year 2013-14 shows project proposals with respect to Tribal Sub Plan					
4. The Annual Plan for the financial year 2013-14 shows project proposals with respect to Women Component / Development Plan					
5. The Annual Plan for the financial year 2013-14 shows project proposals with respect to Aged, disabled & other weaker section					

<b>Objective Assessment Criteria</b>		<b>Means of Verification</b>		
2.3.1.2 At least 70 percent of SCP / TSP / WCP / Aged, disabled & other weaker section allocations in Annual Budget for the financial year 2013-14 was actually spent during the financial year (Expenditure for the year 2013-14 alone only reckoned)		Fund available and actual expenditure against allocation with respect to SCP, TSP, WCP and Aged, disabled & other weaker section for the financial year 2013.14 drawn from Annexure 1 in Sulekha plan reporting format from website <a href="http://www.plan.lsgkerala.gov.in/sulekha">www.plan.lsgkerala.gov.in/ sulekha</a> web shown and printout taken. (Select year 2014-45 for getting 2013-14 report in the sulekha software)		
<b>Assessment questions</b>				
<b>Actual Expenditure against fund available (including opening balance) during financial year 2013-14 with respect to SCP, TSP and WCP recorded from Sulekha Plan Reporting format. (Collect a printout of the Annexure 2 from Sulekha (DPC))</b>				
<b>Details</b>	<b>Special Component Plan (SCP)</b>	<b>Tribal Sub Plan (TSP)</b>	<b>Women Component Plan (WCP)</b>	<b>Aged, Disabled &amp; Weaker Section</b>
Opening Balance for FY 2013-14	Rs.	Rs.	Rs.	Rs.
Budget Allocation for FY 2013-14	Rs.	Rs.	Rs.	Rs.
Actual Expenditure for FY 2013-14	Rs.	Rs.	Rs.	Rs.

**Report from Government Schools under LSGI  
For the year 2013-14**

**Name of LSGI:**

**Dist.:**

Sl. No.	Name of School (LPS/UPS/HS/Other)	Category	Total No. of Students	Total No. of usable Toilets	Total No. of usable urinals	Total No. of Drinking Water Taps	No of drinking water wells	No of hand-pumps
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

**Seal, Name & Signature of Head Master**



**Statement furnished by ICDS Officer/Supervisor**

**For the year 2013-14**

**Name of LSGI:**

**Dist.:**

<b>Sl. No.</b>	<b>Particulars</b>	<b>No.</b>
1	Total number of Anganwadis in LSGI area	
2	Total number of Anganwadis functioning in own buildings	
3	Total number of Anganwadis having compound wall	
4	Total number of Anganwadis having baby friendly toilets	
5	Total number of Anganwadis having electricity connection	
6	Total number of Anganwadis having LPG gas connection	

**Seal, Name & Signature of ICDS Supervisor**

**Statement furnished by SC ST Development Officer / Promoter**

**For the year 2013-14**

**Name of LSG:**

**Dist.:**

<b>Sl. No.</b>	<b>Particulars</b>	<b>No</b>
1	Total number of SC/ST colonies/Sankethams in the LSG area	
2	Total number of SC/ST colonies/Sankethams in which tarred /concrete roads are available.	
3	Total number of SC/ST colonies/Sankethams in which drinking water is provided to all families	
4	Total number of SC/ST colonies/Sankethams in which street light as per norms (30 meters apart in all roads/lanes in the colony) is provided	
5	Total number of SC/ST colonies/Sankethams in which electricity is provided in all households	
6	Total number of SC/ST colonies/Sankethams in which Recreation facilities/playgrounds for children are provided	
7	Total number of SC/ST colonies/Sankethams in which sanitation facilities are available in all households	

**Seal, Name & Signature of SC ST Development  
Officer / Promoter**

**Report of Medical Officer In charge / Health Inspector**

**For the year 2013-14**

**Name of LSGI:**

**Name of Hospital/PHC/Dispensary**

**Dist.:**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Number</b>
1	No of usable public toilets available in the Hospital /Dispensary	
2	No of usable public toilets having facilities for physically handicapped persons, available in the Hospital /Dispensary	
3	No of drinking water wells in the premises of all households in LSGI area (data collected through Aasha workers etc)	

**Seal, Name & Signature of Medical Officer in charge / Health Inspector**

**Statement of spill over expenditure of Development funds for the period 1-4-2014 to 31-10-2014 ( furnished by Secretary of GP/ Municipality)**

Note 1. To be furnished separately for KLGSDP fund, Development fund (General capital), Dev. Fund SCP, Dev. Fund TSP, Dev. fund CFC

2. Expenditure against spill over projects shown as "S.O" in the annual plan list in sulekha for 2014-15 alone need be taken.

Sl No	Project No. in sulekha	Voucher No & date of payment	Name of work	Amount paid
			<i>Total</i>	

Note. If space is not sufficient, additional sheets may be used.

Seal of LSGI

Secretary