

Monitoring and Evaluation Framework

Municipal Finance and Management Component Bhutan Second Urban Development Project (BUDP2)

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1. Introduction

Monitoring and Evaluation (M&E) provide unique information about the performance of policies, programs, and projects. However, value of M&E does not come simply from conducting M&E or from having such information available, rather, the value comes from using the information to help improve organization's performance. M&E information is highly useful for any organization including government as below:

- To support policy making – especially budget decision making – performance budgeting and national planning.
- To help government ministries and agencies in their policy development and policy analysis work and in program development
- To help government ministries and agencies manage activities at the sector, program and project levels. This includes government service delivery and the management of staff. M&E identifies the most efficient use of available resources; it can be used to identify implementation difficulties. Performance indicators can be used to make cost and performance comparisons – performance benchmarking – among different administrative units, regions, etc. Comparison can also be made over time that help identify good, bad and promising practices.
- To enhance transparency and support accountability relationships by revealing the extent to which agencies have attained its desired objectives. M&E supports the accountability relationships within government, such as between sector ministries and agencies.

Monitoring is the systematic, regular collection and occasional analysis of information to identify and possibly measure changes over a period of time and Evaluation is the analysis of the effectiveness and direction of an activity and involves making a judgement about progress and impact. Governments, Public Sector Organizations, Non-Profits and NGO's are all challenged to do more with less. Collecting and organizing data will enable organizations to understand, manage and report if projects are running on schedule, within planned budget, receiving adequate funding, appropriate resources, reporting to donors properly by considering risk and risk mitigation.

- Identifies potential project problems at an early stage and gives the ability to propose possible solutions.
- Recognizes how different approaches to participation affect outcomes, impact and reach.
- Gives the ability to establish and monitor quantitative and qualitative project objectives.
- Monitors budget vs. actuals for project financials.
- Provides access to project performance details to all constituents.
- Provides ease of report creation and reporting to donors.
- Monitors the efficiency with which the different components of the project are being implemented and suggest improvements
- Evaluates the extent to which the project is able to achieve its general objectives
- Provides guidelines for the planning of future projects
- Allows for reliable flow of information during implementation which enables manager to keep track of progress and adjust up-to-date operations accordingly
- WHY Monitor and Evaluate a Project?

- In general, the purpose of monitoring & evaluation can be:
- To assess project results: to find out if and how objectives are being met and are resulting in desired changes.
- To improve project management and process planning: to better adapt to contextual and risk factors such as social and power dynamics that affect the research process.
- To promote learning: to identify lessons of general applicability, to learn how different approaches to participation affect outcomes, impact, and reach, to learn what works and what does not, and to identify what contextual factors enable or constrain the participatory research.
- To understand different stakeholders' perspectives: to allow, through direct participation in the monitoring and evaluation process, the various people involved in a research project to better understand each other's views and values and to design ways to resolve competing or conflicting views and interests.
- To ensure accountability: to assess whether the project is effectively, appropriately, and efficiently executed to be accountable to the key agencies supporting the work
- PME Solution is designed to enable you achieve a complete understanding and visibility
- Microsoft Office Project Add-In with Connector out of Box for Microsoft Dynamics NAV and Serenic Navigator ERP. This enables direct integration of Financial Management with MS Project.
- Ability to Capture Project Objectives, Task Objectives and Indicators, Task Results.
- Ability to support Document uploads for each task and workflow approvals.
- Supports Project Web Access, enabling mobile project staff and external entities to monitor the progress of the project and update task details.
- Role based KPI and Project M&E Dashboard, to provide a comprehensive view of the Project.
- Publish Project Status Report specific to Donor Requirements with the integration with Microsoft office Word.

2. Monitoring and Evaluation Methods

2.1. Performance Indicator System

Performance Indicators are measures of inputs, activities, outputs, outcomes and impacts of program activities. They are useful for setting performance targets, for assessing progress toward achieving them and for comparing the performance of different organizations. They are relatively inexpensive means of measuring government performance on the frequent basis.

Although performance indicators can be used to identify problems, thus allowing corrective actions to be taken, a limitation is that they do not usually reveal whether organization's actions led to improved performance. They can, however, be used to flag the need for a follow-up review or evaluation of an issue.

2.2. Rapid appraisal methods

Rapid appraisal methods are quick, low cost ways to gather the views and feedback of beneficiaries and other stakeholders. These views provide rapid information for management decision making, especially at the activity or program level. Methods include interviews, focus group discussions, direct observations, and mini-surveys. It can be difficult to generalize the findings from these qualitative methods.

2.3. Rapid Evaluation

Rapid evaluation involves a formal review of a government activity or program. For instance, rapid evaluation could entail reviews by external consultants of a program's objectives and preparation of a log frame analysis (which maps the causal links between the activities and desired outcomes and impacts). Any available data (including performance indicators) are analysed to assess the efficiency and effectiveness of the activity.

The main strengths of rapid evaluations are their speed and relatively low cost. The main disadvantages of this approach, compared with more rigorous approaches – are the weaker empirical evidence and weaker data analysis techniques.

2.4. Impact evaluation

Impact evaluation focuses on the outcomes and impacts of program activities. Rapid evaluation methods can be used to estimate impact, but more sophisticated methods of impact evaluation can provide much more reliable and persuasive findings. Such methods entail the comparison of program beneficiaries with control or comparison groups at two or more points in time. Advanced statistical techniques are used to identify the precise impacts of the program on beneficiaries.

2.5. Comprehensive spending reviews

Comprehensive spending reviews are a type of policy evaluation. These entail desk reviews of issues of inefficiency and program duplication.

3. Indicators

3.1. Implementation of Accounting Manual

Sl. No.	Indicator	Rationale
1	Number of Accounts staff and Division Heads sensitized on the Accounting Manual	As the accounting manual has changed from current approach of cash basis to accrual basis, it is important that relevant staff are aware of the change in paradigm. If staff are aware adoption of the new approaches will be smoother. All the accounts staff will have to be trained along with management and the division heads.
2	Level of adoption of Chart of Accounts based on the Thromde Accounting Manual	The new Thromde Accounting manual has whole new chart of accounts which different that the current COA which is based on Cash Basis Accounting. The new chart of accounts has many new account heads introduced which needs to be adopted in the accounting records management and reporting.
3	Level of sensitization on IPSAS and Accrual Accounting Concepts – No. staffs trained.	As new accounting manual is being adopted the recommended approach from World Bank to gradually move from Cash Basis to IPSAS and then to Accrual Accounting. Such transition requires Thromde staff be sensitized on the new concepts, processes and record keeping. All Thromde staff are required to understand the concepts.
4	Training on Accrual Accounting Tool (e.g. Tally ERP 9) – Proficiency level of Accounting Staff	With new approach to accounting being introduced, current systems like BAS and PEMS do not have adequate support for the Accrual Accounting. Hence new tools need to be implemented and users adequately trained. Accounts Staff are expected to be proficient in using the Tool.
5	Data preparation and entry in Accrual Accounting Tool. % of Data entered for fiscal: a. 2016-17 b. 2017-18	One of the goals of the program was to prepare and enter Accounting Data in the Accrual Accounting Tool and generate Financial Statement from the Tool. Data to be entered is for fiscal year 2016-17 and 2017-18.
6	Financial statements prepared for 2016-17 and 2017-18 and Coverage of data in: 5.1. Balance sheet 5.2. Income Expenditure Statement 5.3. Cashflow Statement Prepared as per: 1. Thromde Accounting Manual 2. Revised Format	The Financial Statements are expected to be generated as per the Accounting manual using the COA prescribed in the Accounting Manual. Required Financial Statements are 1. Balance Sheet 2. Income Expenditure Statement 3. Cashflow Statement The financial Statements should be prepared for fiscal year starting 2016-17, 2017-18 and so on. If statements cannot be prepared as prescribed in Accounting Manual then it should be prepared in modified format provided by World Bank.

7	Availability of Continuity Plan to enhance adoption of Thromde Accounting Manual	The adoption of new Accounting approach requires continuity plan especially during situations when staff movement happens in and out of Thromdes. New staff are required to be properly oriented on the critical aspects of the manual. This is required as those who move in from other government agencies would not have such practices.
8	Thromde has proper ownership of the reforms related to Accounting Manual	It is very important that organization and the management owns the initiatives and realizes the benefits of successful implementation of the reforms.

3.2. Indicators for Budgeting Manual

Sl. No.	Indicator	Rationale
1	Number of Thromde staff trained on Thromde Budgeting Manual – Accounts Officer, Budget Officer, Management, Head of Division	The new budget manual introduces several new concepts and processes; hence, it is important that relevant staff are aware of the new concepts. If staff are aware adoption of the new approaches will be smoother. All the accounts and budget staff will have to be trained along with management and the division heads and any other staff involved in preparation of Budget.
2	Thromde followed the Process prescribed in the Thromde Budget Manual to prepare 2018-19 budget.	Thromde budget manual describes process to be followed. Thromdes are expected to follow the process. Formats are prescribed for each process. If Thromdes use the prescribed formats and the processes, budgeting activities will be properly recorded and easy to manage.
3	Budget forecasting approaches are well established and followed.	Budget projections are done using different factors. Use of established forecasting approaches will ensure that the budget is adequate and reduce the requirement for reappropriation.
4	Budget Performance monitoring and evaluation framework is in place	Appropriate framework is required for monitoring of budget implementation. Thromde has the framework in place to monitor budget implementation activities.
5	Budget reappropriation requirement is reduced	Use of techniques prescribed in the budget manual will ensure reduction in revisions and reappropriation.
6	Thromde Management have access to the Budget variance report. a. At Thromde level b. At Budgeting Centre Level	Budget variance (both positive and negative) requires proper analysis. Positive variance should be analysed to devise better forecasting mechanisms and negative variance should be analysed for cost control measures.
7	Availability of Continuity Plan to enhance adoption of Thromde Budget Manual	The adoption of new Budgeting approach requires continuity plan especially during situations when staff movement happens in and out of Thromdes. New staff are required to be properly oriented on the critical aspects of the manual. This is required as those who move in from other government agencies would not have such practices.

8	Thromde has proper ownership of the reforms related to Budgeting Manual	It is very important that organization and the management owns the initiatives and realizes the benefits of successful implementation of the reforms.
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3.3. Business Process Re-engineering

Sl. No.	Indicator	Rationale
1	Majority of the challenges and issues are identified and understood	For effective business process re-engineering it is important to identify the issues and challenges. The challenges are to be mitigated through business process re-engineering.
2	Decision making improved with easy availability of information: a. Backend Information System b. Document Archives	Business processing engineering should result in improve information capture, information storage, information processing and dissemination of information. Decision making should be informed decision making using required data and information.
3	Latest and appropriate technologies implemented or have plans to implement	Through business process re-engineering new technologies can be implemented to improve internal operations and service delivery to citizen. It also allows Thromdes to understand the practices in municipalities in other countries.
4	Improved compliance by the tax payers	With adoption of appropriate technology solution and citizen friendly service delivery channels, Thromdes can improve compliance by the Taxpayers.
5	Achieve efficient and effective communication approach	Using technology communication with the citizens and residents can be made more effective and efficient. Personalized information can be sent the taxpayers like tax amount, etc.
6	Service Delivery efficiency improved	Introduction of e-Governance and use of technologies enhances efficiency in service delivery. Citizen will have multiple channels to avail services and Thromde can enhance the service delivery process. Effective communication further enhances the service delivery.
7	Achieved resource efficiency	Elimination of redundancies in service delivery process provides opportunity for better utilization of resources. For instance, record keeping at multiple steps is not required with use of technology.
8	Additional channels can be introduced: a. Online Systems b. SMS and Email Communication c. Online and Mobile Payment Options	Effective communication and service deliver channels like online systems, SMS communication, and email communications can be added to service delivery. Online and mobile payment options provide advantage to citizens.
9	Improved MIS for decision making: a. Reports Generation by ICT b. Dynamic Reports Generation c. Analytical Reports	Decision making is effective if information is made available to the decision makers. Structured databases and enterprise wide information systems can be effective in generation of reports on real time basis.

	d. Covers only certain Operations e. Enterprise wide reporting	
10	Better citizen satisfaction achieved	Once effective service delivery channels and communication methods are established, satisfaction level of the citizens is expected to be higher. Service delivery centres can be made available nearer to the citizens.
11	Thromde has proper ownership of the reforms related to Business Process re-engineering	It is very important that organization and the management owns the initiatives and realizes the benefits of successful implementation of the reforms.

3.4. Revenue Administration Manual Implementation

Sl. No.	Indicator	Rationale
1	Thromde management is aware of all major revenue sources	For effective administration of revenue, Thromde should have information on all possible revenue sources that can be taxes, fees or charges. Proper understanding of the sources will advantageous in determining the rates and assessment approach.
2	Process documentation is available, disseminated and followed	All identified revenue sources should have standard processes. The processes should be properly documented and preserved as organizational memory. Processes are to be followed uniformly. Citizens should be aware of the processes so that they need not make multiple visits to the Thromde.
3	For all recognized revenue sources, turnaround time is prescribed and followed	To increase the compliance, it is important to follow turn around time should be reasonable and should be followed strictly.
4	Taxes / fees / charges / tariff assessment rules / formula is documented and preserved	One of the confusing aspects in Thromde revenue administration is the clarity in assessment rules / algorithms. Properly documented assessment rules that are consistent with other Thromdes becomes handy. The assessment rules should be preserved as organizational memory.
5	Revenue administration roles and responsibilities is clearly defined and staff are trained	Effective revenue administration is dependent on roles and responsibilities of revenue staff. Revenue staff should be trained on the roles and responsibilities, tools, procedures and other aspects of revenue administration.
6	Revenue demand notices are distributed on time and revisions are minimal	If demand notices are distributed on time, then taxpayers can pay tax on time. Use of direct communication channel to distribute demand invoices. Demand revisions lead to confusion leading to increase in non-compliance.
7	Revenue assessment and collection is done using single window approach: 7.1. All sources of revenue	Revenue assessment and collection is expected to be done using single window service centres. Efficiency degrades if taxpayers are made to visit multiple offices for assessment and payment.

	7.2. Ten or more revenue sources 7.3. less than 10 sources of revenue	
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3.5. Internal Controls Implementation

Sl. No.	Indicator	Rationale
1	Thromde Staff are sensitized on the internal Controls Framework	It is important that Thromde staff are adequately oriented on the various aspect of internal controls. Those staff involved in following transactional cycles are expected to be adequately oriented: <ol style="list-style-type: none"> a. Demand Generation b. Revenue Collection c. Procurement d. Stores e. Payroll f. Property Management g. Accounts and finance
2	Internal controls guideline is institutionalized and adopted	Institutionalization and adoption of internal controls guideline will ensure enforcement and compliance.
3	Internal Check Mechanism is established	Internal checks ensure proper record keeping, transparency, dos and don'ts for any staff and prevents frauds. It is also possible to determine accountability on transactions.
4	Internal Auditor is appointed (can be dedicated post or on contract)	Internal Audit system is to verify and review the activities of all cost centres so as to assist to ensure: <ul style="list-style-type: none"> • That the assets of Thromde are properly protected and accounted for • That current transactions are promptly and completely recorded • That faulty, inefficient or fraudulent operations are revealed • That Thromde is adequately protected against waste, fraud and loss

3.6. ICT Controls

Sl. No.	Indicator	Rationale
1	Thromde staff are adequately oriented in IT controls	In order to implement the ICT controls in Thromde, it is important that staff are aware of IT controls and know dos and don'ts. IT team will be able to enforce required controls.
2	Extent of Mandatory controls implemented	Mandatory controls are required to be implemented with immediate effect. These controls ensure security of information and data, use of bandwidth resources, and prevent wastage.
3	Extent of recommended Controls Implemented	Recommended controls further enhance the security of information and data especially to the risk that arise

		as a result of connection with other agencies as required in clustering implementation.
4	All Required inventory, matrices and logs are prepared for current IT setup	Inventory, matrices and logs are handy tools to track the state is ICT usage and accountability in use of ICT components and systems. These tools also help in management of IT assets.
5	Adequate budget is allocated to implement the IT controls	To effectively implement the IT controls, updates are required, security tools needs to be purchased and new employees should be trained on the controls. These activities require budgetary allocation.

3.7. Asset Management and Valuation

Sl. No.	Indicator	Rationale
1	Relevant staff are trained on the Asset Management and Valuation Guidelines	Thromde staff responsible for management of Assets (IDD) and management should be aware of Asset management process through our asset lifecycle.
2	Asset management and valuation guideline is adopted by Thromde and process followed for all classes of Asset	In order to ensure that Asset management guideline is used, it is important the guideline is adopted by the Thromde management and directive is issued.
3	Inventory of Thromde Assets is created with sufficient details	Inventory of all the assets should be created so that all required information is readily available. Information should be sufficient to determine the value of asset any time. The asset inventory should also contain information on maintenance and allocation of assets.
4	Value of Thromde Asset is generated	Using the valuation approach, value for assets is to be generated for a particular date. Value of each asset can be determined as per depreciation / appreciation and economic life and actual life of the asset.
5	Format for Asset Inventory is prepared and used to register new assets.	Whenever new asset is procured / commissioned, sufficient details of the asset should be recorded in the Asset Inventory. Having a format will ensure recording of required details.

3.8. Service Costing

Sl. No.	Indicator	Rationale
1	Cost of providing each service is available	Cost of providing each service will allow comparison of revenue generated from the service and make decision on resource allocation for service delivery and cost recovery approach to service pricing.
2	Guideline / framework to determine cost of new services is adopted	Once the guideline is adopted, it will be easy screen any service (new and old) using the frame to assess sustainability of the service delivery.
3	Before rolling out new service, service costing exercise is done	Appropriate service pricing mechanism can be determined by doing service costing exercise.

3.9. Asset and Revenue Management System

Sl. No.	Indicator	Rationale
1	Percentage of taxpayer data digitized	Data of all taxpayers is required to be digitized for tax assessment and distribution of invoices. Personalized communication can be established using email or SMS once data is updated in the ARMS.
2	Percentage of properties data digitized	To enable automatic assessment and to detect defaulters, all properties data should be digitized and migrated to the ARMS.
3	Percentage of revenue processes implemented in ARMS	To be able to generate comprehensive revenue MIS from ARMS, all revenue processes should be implemented in the Revenue Management System.
4	Percentage of revenue collected using ARMS	ARMS should function as single source of revenue information. Hence it is expected that 100 % revenue should be collected from the revenue management component of ARMS.
5	Revenue enhancement percentage	With better data management and ability to track defaulters, revenue it is expected that there is revenue enhancement.
6	Percentage of asset data digitized	All Thromde asset data needs to be digitized for proper record keeping, asset searching, and reporting on asset.
7	Percentage of asset for which value can be generated from ARMS	Once base line value / acquisition cost, date of baseline value / acquisition cost, economic life and depreciation schedule is entered in the system, ARMS should be able to generate value of each asset.

4. Assessment Framework

4.1. Accounting Manual Implementation

Sl. No.	Indicator	Assessment Type	Unit	Parameters	Target			
					Excellent	Satisfactory	Unsatisfactory	Poor
1	Number of Accounts Staff and Division Heads sensitized on the Accounting Manual	Quantitative	Percentage (%)	No. of Staff to be trained	90-100 %	70 - 90 %	50 - 70 %	< 50 %
2	Level of adoption of Chart of Accounts based on the Thromde Accounting Manual	Qualitative		Assessment to be done based the level customization of COA, ability to generate financial statements, reports and financial ratios.				
3	Level of sensitization on IPSAS and Accrual Accounting Concepts	Quantitative	Percentage (%)	No. of Staff to be trained	90 -100 %	70 - 90 %	50 - 70 %	< 50 %
4	Training on Accrual Accounting Tool (e.g. Tally ERP 9)	Quantitative	Percentage (%)	No. of Staff to be trained	90 -100 %	70 - 90 %	50 - 70 %	< 50 %
5	Data Preparation and entry in Accrual Accounting Tool	Qualitative		Date for Fiscal Year 2016-17 and 2017-18	Prepared and Entered for Both Fiscal Years and initiated entry for fiscal 2018-19	Prepared and entered 70 % and above for both fiscal year or prepared and entered for fiscal 2017-18 only and initiated for fiscal year 2018-19	Prepared and entered less than 70 % of data for both fiscal years	Not started
6	Financial Statements prepared for 2016-17 and 2017-18. 1. Balance Sheet 2. Income Expenditure	Qualitative		Financial Statements Prepared as per TAM	All Financial statements for 2016-17 and 2017-18 prepared as per TAM	Two type of statements for 2 years and all statements for one year as per TAM	One statement for two years or two statement for both years as per TAM	Non

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	Statement 3. Cashflow statement							
				Statements in Revised format		All financial statements for two years in revised format.	Two Statements for two years or all statements for one year in revised format	Non
7	Availability of Continuity Plan to enhance adoption of Thromde Accounting Manual	Qualitative		Yes No		If plan is worked out rate based on the relevancy and feasibility, resource allocation, etc.		No
8	Thromde has proper ownership of the reforms related to Accounting Manual	Qualitative		Yes No		If Thromde has accepted the ownership of reforms then related the ownership and continuity plan.		No

4.2. Budgeting Manual Implementation

Sl. No.	Indicator	Assessment Type	Unit	Parameters	Target			
					Excellent	Satisfactory	Unsatisfactory	Poor
1	Number of Accounts Staff and Division Heads sensitized on the Thromde Budget Manual	Quantitative	Percentage (%)	No. of Staff to be trained	90-100 %	70 - 90 %	50 - 70 %	< 50 %
2	Thromde Followed the process prescribed in the Thromde Budget to prepare 2018-19 Budget	Quantitative	Percentage (%)	No. of steps in budgeting	90-100 %	70 - 90 %	50 - 70 %	< 50 %
3	Budget forecasting approaches are well established and followed	Quantitative	Percentage (%)	No. of Budget Heads	90 -100 %	70 - 90 %	50 - 70 %	< 50 %

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4	Budget performance monitoring and evaluation framework is in place and followed	Qualitative			If the framework is developed, adopted and followed rate based on the relevance, feasibility, resource allocation, etc.			
5	Budget reappropriation requirement is reduced	Quantitative		Acceptable Limit	If within acceptable limit			If beyond acceptable limit
6	Thromde Management have access to the Budget Variance Report: 1. At Thromde Level 2. At Budget Centre Level	Qualitative		Acceptance criteria in terms of details and presentation	Both reports acceptable	One acceptable and the other not complying with criteria	Both not acceptable	Not generated
7	Availability of Continuity Plan to enhance adoption of Thromde Budget Manual	Qualitative		Yes No	If plan is worked out rate based on the relevancy and feasibility, resource allocation, etc.			No
8	Thromde has proper ownership of the reforms related to Budget Manual	Qualitative		Yes No	If Thromde has accepted the ownership of reforms then related the ownership and continuity plan.			No

4.3. Business Process Re-engineering

Sl. No.	Indicator	Assessment Type	Unit	Parameters	Target			
					Excellent	Satisfactory	Unsatisfactory	Poor
1	Majority of the challenges and issues are identified and understood	Qualitative		Issues and challenges are identified and discussed while preparing annual budget. Based on the completeness of issues and challenges rate the indicator.				

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2	Decision making improved with easy availability of information.	Qualitative		a. Backend Information System for Data b. Digital Document Archival c. Communication Channels d. GIS	Data and document required for decision making are available in digital format. SMS and Email communication channels are used and GIS database is built.	Trust worthy digitized data and documents are available for decision making. SMS and Email communication channels, and GIS implementation is planned.	Digitized data and document is available but still data and documents in paper are referred. GIS and communication channels are not considered	Data and documents are fragmented and are in paper format. Not ready for communication channels and GIS.
3	Latest and Appropriate technologies implemented or have plans to implement	Qualitative		a. Infrastructure b. Software Systems	Required Infrastructure and software systems are in place.	Infrastructure is developed and integrated software systems initiatives are on-going	Infrastructure development ongoing, software systems are not initiated	Everything is ad-hoc
4	Improved Compliance by the tax payers	Quantitative	Percentage (%)	Current Level as baseline	> 50 % Increase	30 - 50 % Increase	15 - 30 % Increase	< 15 %
5	Achieved efficient and effective communication	Quantitative		a. Once - single channel b. Once Multiple Channel c. 2-4 times single / Multiple Channel d. More than 5 times	Once single channel is enough	Once multiple channel is enough	2 - 4 times single / multiple channel required	More than 5 times required
6	Service Delivery efficiency improved	Quantitative	Percentage (%)	Current Level as baseline	As per SDS			Deviation from SDS
7	Achieved resource efficiency	Quantitative	Percentage (%)	Current Level as baseline	> 30 % improvement	15 - 30 % improvement	5 - 15 % improvement	< 5 % improvement

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8	Additional channels introduced	Qualitative		a. Online Systems b. SMS and Email Communication c. Online and Mobile Payment Options	All new channels implemented	All new channels planned and resources secured	New channels planned but resource not secured yet	None
9	Improved MIS for decision making	Qualitative		a. Standard Report Generation b. Dynamic Reports Generation c. Analytical Reporting d. Covers only certain Operations e. Enterprise Wide Reporting	a - e enabled Thromde wide	a - b enabled	Only a enabled	No MIS
10	Better citizen satisfaction achieved	Qualitative	Percentage (%)	Current Level as baseline	> 30 % improvement	15 - 30 % improvement	5 - 15 % improvement	< 5 % improvement
11	Thromde had proper ownership of the reforms related to Business Process Re-engineering	Qualitative		Yes No	If Thromde has accepted the ownership of reforms then related the ownership and continuity plan.			No

4.4. Revenue Administration Manual

Sl. No.	Indicator	Assessment Type	Unit	Parameters	Target			
					Excellent	Satisfactory	Unsatisfactory	Poor
1	Thromde management is aware of all major revenue sources	Quantitative	No.	Indicative List from other Thromdes	> 40 Sources	20 - 40 Sources	10 - 20 Sources	< 10 Sources

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2	Process Documentation is available, disseminated and followed	Quantitative	Percentage (%)	Number of Revenue Sources	90-100 %	70 - 90 %	50 - 70 %	< 50 %
3	For all recognized revenue turnaround time is prescribed and followed	Quantitative	Percentage (%)	Number of Revenue Sources	90 -100 %	70 - 90 %	50 - 70 %	< 50 %
4	Taxes / Fees / Charges / tariff assessment rules / formula is documented and preserved	Quantitative	Percentage (%)	Number of Taxes, Fees, Charges, Tariff	90 -100 %	70 - 90 %	50 - 70 %	< 50 %
5	Revenue administration roles and responsibilities is clearly defined and staff are trained	Quantitative	Percentage (%)	No. of revenue staff	100%			< 100 %
6	Revenue demand notices are distributed on time and revisions are minimal	Quantitative	Percentage (%)	Number of demand notices	90 - 100 %	80 - 90 %	70 - 80 %	< 70 %
7	Revenue assessment and collection is done using single window approach	Qualitative		a. All Sources of Revenue b. Ten or more revenue sources c. Less than 10 sources of revenue	All sources of Revenue	Ten or more revenue sources	Less than 10 sources of revenue	None
8	Thromde had proper ownership of the reforms related to Revenue Administration	Qualitative		Yes No	If Thromde has accepted the ownership of reforms then related the ownership and continuity plan.			No

4.5. Internal Controls

Sl. No.	Indicator	Assessment Type	Unit	Parameters	Target			
					Excellent	Satisfactory	Unsatisfactory	Poor
1	Thromde staff are sensitized on the Internal Controls Framework	Quantitative	%	No. of Staff to be trained	90-100 %	70 - 90 %	50 - 70 %	< 50 %
2	Internal Controls guidelines institutionalized and adopted	Quantitative	Number	a. Demand Generation b. Revenue Collection c. Procurement d. Stores e. Payroll f. Property Management g. Accounts and Finance	All transactional Cycles	5 Transactional Cycles	3 Transactional Cycles	< 3 Transactional Cycles
3	Internal Check Mechanism is established	Qualitative		a. Yes b. No	Yes			No
4	Internal Auditor is appointed	Qualitative		a. Yes b. No	Yes			No
5	Thromde had proper ownership of the reforms related to Internal Controls Guidelines	Qualitative		a. Yes b. No	If Thromde has accepted the ownership of reforms then related the ownership and continuity plan.			No

4.6. ICT Controls

Sl. No.	Indicator	Assessment Type	Unit	Parameters	Target			
					Excellent	Satisfactory	Unsatisfactory	Poor

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1	Thromde staff are adequately oriented in IT Controls	Quantitative	Percentage (%)	No. of Staff to be trained	90-100 %	70 - 90 %	50 - 70 %	< 50 %
2	Extent of Mandatory Controls implemented	Quantitative	Percentage (%)	No. of controls	90-100 %	70 - 90 %	50 - 70 %	< 50 %
3	Extent of Recommended Controls Implemented	Quantitative	Percentage (%)	No. of controls	>40 %	20 - 40 %	10 - 20 %	< 10 %
4	All required inventory, matrices and logs are prepared for current IT setup	Quantitative	Percentage (%)	No. of inventory, matrices and logs	90 - 100 %	70 - 90 %	50 - 70 %	< 50 %
5	Adequate budget is allocated to implement the IT controls	Quantitative	Percentage (%)	No. of required activities	80 - 100 %	60 - 80 %	40 - 60 %	< 40 %
11	Thromde had proper ownership of the reforms related to IT Controls	Qualitative		Yes No	If Thromde has accepted the ownership of reforms then related the ownership and continuity plan.			No

4.7. Asset Management and Valuation

Sl. No.	Indicator	Assessment Type	Unit	Parameters	Target			
					Excellent	Satisfactory	Unsatisfactory	Poor
1	Thromde staff are adequately oriented on the Asset Management and Valuation Guidelines	Quantitative	Percentage (%)	No. of Staff to be trained	90-100 %	70 - 90 %	50 - 70 %	< 50 %
2	Asset Management and valuation guidelines is adopted by Thromde and followed for all classes of Assets	Qualitative		a. Yes b. No	Yes			No

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3	Inventory of Thromde Asset is created with sufficient details	Quantitative	Percentage (%)	No. Asset details	90 -100 %	70 - 90 %	50 - 70 %	< 50 %
4	Valuation of Thromde Assets is generated	Quantitative	Percentage (%)	No. of Asset Details	90 -100 %	70 - 90 %	50 - 70 %	< 50 %
5	Format for Asset Inventory is prepared and used to register new assets	Qualitative		a. Yes b. No	Yes			No
6	Thromde had proper ownership of the reforms related to Asset Management and Valuation	Qualitative		a. Yes b. No	If Thromde has accepted the ownership of reforms then related the ownership and continuity plan.			No

4.8. Service Costing

Sl. No.	Indicator	Assessment Type	Unit	Parameters	Target			
					Excellent	Satisfactory	Unsatisfactory	Poor
1	Cost of providing service is available for all services	Quantitative	Percentage (%)	No. of services	90-100 %	70 - 90 %	50 - 70 %	< 50 %
2	Guidelines / framework to determine cost of new services is adopted	Qualitative		a. Yes b. No	Yes			No
3	Before rolling out new service, service costing is done	Quantitative	Percentage (%)	No. of Services	100%			< 100 %
4	Thromde had proper ownership of the reforms related to IT Controls	Qualitative		Yes No	If Thromde has accepted the ownership of reforms then related the ownership and continuity plan.			No

4.9. Asset and Revenue Management System

Sl. No.	Indicator	Assessment Type	Unit	Parameters	Target			
					Excellent	Satisfactory	Unsatisfactory	Poor
1	Users are adequately trained on the use and administration of ARMS	Quantitative	Percentage (%)	No. of Staff to be trained	90-100 %	70 - 90 %	50 - 70 %	< 50 %
2	Percentage of taxpayer data digitized	Quantitative	Percentage (%)	No. of Taxpayers	90-100 %	70 - 90 %	50 - 70 %	< 50 %
3	Property of property data digitized	Quantitative	Percentage (%)	No. of properties	90-100 %	70 - 90 %	50 - 70 %	< 50 %
4	Revenue processes implemented in ARMS	Quantitative	Percentage (%)	No. of revenue Processes	90 -100 %	70 - 90 %	50 - 70 %	< 50 %
5	Percentage of revenue collected using ARMS	Quantitative	Percentage (%)	Revenue Collection	90 -100 %	70 - 90 %	50 - 70 %	< 50 %
6	Revenue enhancement percentage	Quantitative	Percentage (%)	Current as Baseline	>40 %	20 - 40 %	5 - 20 %	< 5 %
7	Percentage of asset Data digitized	Quantitative	Percentage (%)	No. of Thromde Asset	90 -100 %	70 - 90 %	50 - 70 %	< 50 %
8	Percentage of asset for which value can be generated from ARMS	Quantitative	Percentage (%)	No. of Thromde Asset	90 -100 %	70 - 90 %	50 - 70 %	< 50 %
9	Thromde had proper ownership Asset and Revenue Management System	Qualitative		Yes No	If Thromde has accepted the ownership of systems, then assess related the ownership and continuity plan.			No