

FINAL REPORT

Joint Mission (World Bank, MDTF Donors and PEFA Secretariat including all PRAN Partners)
to Banke and Dang Districts of Mid-Western Region of Nepal



August 22-24, 2016

I. Background

1. Representatives of the Multi Donor Trust Fund (MDTF) on Public Financial Management (PFM) in Nepal from: the Embassy of Switzerland, Embassy of Australia, DFID, PEFA Secretariat, FGCO, and the World Bank as well the representatives from civil society: CECI, PRAD, New ERA participated in the joint mission to Banke and Dang from August 22 -24, 2016. The Country Manager of the World Bank, Mr. Takuya Kamata joined the team during the first day of the mission, on 22 August 2016, in Banke. The Strengthening Civil Society Organizations & Use of Social Accountability Tools to Improve PFM in Nepal (Phase 2) program funded by MDTF organized the field mission. The team also visited district level line agencies including District Development Committees (DDC), Village Development Committees (VDC) in both Banke and Dang Districts and District Treasury Control Office (DTCO) and a lower secondary school in Manpur VDC of Dang. The mission team also interacted with members of Ward Citizen Forum (WCF) and Citizen's Awareness Center (CAC) at Bageswari VDC, Banke and Manpur VDC.

II. Objectives of the Mission

2. The main objectives of the field mission were:
 - a. To provide the mission members with an opportunity to learn more about activities covering citizen engagement in public financial management and the support provided by the program to increase community access to local budgets;
 - b. To better understand the role and work of local CSOs towards improving PFM at the local level and observe their current work;
 - c. To gain a deeper understanding of the Public Expenditure Tracking Survey (PETS) exercise on Social Security Entitlements (SSE) performed by local CSOs with the guidance of implementing partners and learn about the current implementation of Grievance Redressal Mechanism (GRM) at the local level;
 - d. To provide an opportunity to the mission team to interact with a number of organization and other relevant audience such as the Ward Citizen's Forum (WCF), Community Awareness Centre (CAC), Program Beneficiaries, Local Development Officers (LDOs), Village Development Committee (VDC) Secretaries and District Treasury Control Office (DTCO) including teachers and School Management Committee (SMC) of Laxmipur lower secondary school with the aim to learn about the challenges faced, results obtained so far and areas that would still require action and further support to improve service delivery at the local level.
 - e. Finally, the mission aimed at gathering relevant information from different local actors and beneficiaries of the program that will inform and guide the discussions on the principles that would define future demand-side work as part of the overall MDTF program.

III. Program Highlights

Day 1:

3. The first day of the mission kicked off with interactions with two sub grantees (CSOs) of Multi Donor Trust Fund (MDTF) – Demand Side Component, LDO, VDC secretaries, WCF CAC members and target group committees (Women, Dalits and Marginalized) to better understand their role and work in improving Public Finance Management (PFM) at the local level in Nepalgunj.



- 3.1 The field visit started with an interaction session (breakfast meeting) with Development Partners and local CSOs in Nepalgunj in which Mr. Takuya Kamata, Country Manager of World Bank Office of Nepal officially launched the visit and stressed on the importance of documenting stories to showcase the results and the impact of the program that directly affects general people at the community level. He gave an example of 'Earthquake Reconstruction Project' led by the Government of Nepal with support of Development Partners (DPs) and the World Bank.
- 3.2 On the first day, the team members were oriented on the activities of two CSOs-Human Rights Protection and Legal Service Centre (HRPLSC) and Bageshwari Asal Shasan (BAS). Both CSOs presented the activities under implementation and the results obtained so far. They also shared their experience working with DDC, VDC, CAC and WCF which was further validated by the mission with Local Development Officer (LDO) in the DDC and Bageswari VDC. The CSOs also presented the work on the Public Expenditure Tracking Survey (PETS) and Social Security Entitlements Program. They also highlighted the objectives of the exercise and the distinct features of its implementation as explained in the box below. One of the interesting preliminary findings of the PETS presented by the CSOs is that PETs data gathered shows that the introduction of Biometric system by government as pilot program in the Banke district, helped reduced the number of fake beneficiaries listed to receive the SSE along with other important information on delays, possible leakages. The full report is being finalized and will be shared shortly. For easy reference, a short summary is included below in Box 1.

**Box1 : Public Expenditure Tracking of Social Security Entitlements (SSEs)
and Quality of Survey Delivery Beneficiary Survey(QSDS)**

Public Expenditure Tracking of Social Security Entitlements (SSEs) and Quality of Survey Delivery Beneficiary Survey (QSDS) was a core activity of the program and aimed to provide government authorities at various levels (local, district and central level) with quantitative and qualitative information on SSE fund flow to enable them to take informed corrective measures that help improve SSE services in Nepal. It also aims at increasing awareness of the SSEs among its direct beneficiaries and to enable them to demand better services.

The specific purpose of PETS on SSE was to examine SSE fund flow to: (i) estimate extent of leakage and leakage points, (ii) identify reasons for delays in fund flow and the bottlenecks, (iii) estimate extent of non-inclusion of persons eligible for SSE and reasons, (iv) assess the extent of SSE recipients receiving their entitlements in right time and right amount (a specific MDTF indicator), and (v) make recommendations for improvements in SSE distribution system.

The PETS survey was combined with a Quality of Service Delivery Survey (QSDS) in the five targeted districts: Dhankuta, Bara, Banke, Bardia and Bajhang. The sample used for the PETS/QSDS exercise covered all 100 VDCs (20 each in five districts) where CSOs are carrying activities supported by the MDTF Program. Along with PETS a beneficiary survey (QSDS) of 4,950 SSE recipients was also carried out to get feedback on SSE services provided by the VDCs and impact of SSEs on recipients' access to various public services. The beneficiary survey was also an activity to raise awareness of the recipients about SSE distribution system.

A distinct feature of the exercise was that the implementation of the survey was done by local CSOs (under the leadership and guidance of New Era) which help crated technical capacity of local actors to perform this exercise not only for follow fund flow of SSE but also to deploy the knowledge and skills in the future in order to assess useful information on expenditure management and performance of key government programs.

Some preliminary findings of the PETS/Beneficiary Survey are ^{1/}:

- The first analysis of evidence collected by the survey showed that there was no leakages in SSE fund from central government up to DDCs but the leakage has increased up to 12.5% in 2015/2016 from 3.1% in 2014/2015 between districts and VDCs.
- The survey exercise showed no delays in fund flow between central level agencies but significant delays in Department of Civil Registration to some districts and also from DDCs to VDCs.
- Similarly, the survey shows that about one-fourth (26%) of the eligible recipients were not receiving SSEs in the sampled districts. In more than two-fifth (42%) of these cases, the application process was on-going. 36% child beneficiaries are deprived of SSEs due to lack of birth certificate registration and 53% reported facing problem obtaining disability ID from District Women Development Office.

^{1/} The listed emerging findings and information supporting are still being analyzed and data is being cross-checked to be included in the complete report of the PETS/QSDS exercise performed and to be presented and shared with relevant parties in late October.

- 3.3 During the wrap up session the CSOs provided feedbacks. Mr. Top Bahadur Khadka, the Executive Director of (HRPLSC) said, “We cannot expect drastic improvement regarding accountability over night. It takes a long term well-planned program, that make some impact in the lives of Nepali people, to be achieved in a realistic time frame. It is very difficult to measure results within 15 months. Therefore, there is a need to have a holistic approach towards working with the government, CSOs and media in order to achieve better result.”

This feedback was well taken by the team mission in particular DPs.

- 3.4 During the second half, the mission team was warmly welcomed by Mr. Jib Lal Bhusal, the Local Development Officer (LDO) of Banke. The meeting was facilitated by Namaskar Shah, Executive Director of BAS.

- 3.5. The following points were highlighted by LDO in the meeting,

- a. Both CSOs are working in close coordination with DDC and VDCs
- b. The 20 VDCs included in the project were selected as per the suggestions made by LDO.
- c. Mr. Jib Lal Bhusal said that they are satisfied that all VDCs in Banke districts got through the Minimum Condition and Performance Measures (MCPM). Banke district MCPM results have been improved upon his arrival and now stands in second position.
- d. Mr. Bhusal suggested that the overall program cost should not exceed the cost of the program monitoring. He cited the example of the total amount of budget available for this kind of work (approximately Rs.1, 800,000) received at the moment is insignificant. He further suggested that in future such program should also be linked with some income generating activities of the people at the community level.
- e. LDO appreciated the support provided by BAS because it has agreed to work in two very highly remote VDCs (beyond Rapti River) as per his suggestion.
- f. He further added that the VDCs were selected in close coordination with DDC and that CSOs Program also fits into the Annual program of the DDC. In fact, PRAN CSOs and LGCDP CSOs are often performing similar tasks in the same districts (i.e. his district). Regarding the overlapping of programs, Mr. Bhusal said that given limited amount of funds availability to do this kind of work, the risks of the same VDC being covered twice were minimal.



4. Furthermore, he highlighted that, for instead, district level orientation was organized jointly by both PRAN and LGAF but for other activities a weak coordination among NGOs were detected.
5. Finally, expressing a major concern, Mr. Bhusal said, "whether in the future, the program interventions could be reinforced in terms of budget, staff and coverage in order to achieve results in a sustained way". He further added that such future intervention should be developed in consultation with DDC because not only they are running its own program at the district level but also they have a better understanding of the local context. He further emphasized that any district's priority programs should be considered by the donors and its partners in order to bring change in the district and for that to happen those interventions must be focused rather than scattered.
6. The very enriching discussion provided the mission team with information about the urgent need to perform a thorough mapping of demand side activities. There is a need to give continuity to mapping of demand activities before discussing and/or designing any future demand side intervention at the local level.
7. After the lunch, the mission moved to visit the Bageswari VDC. The VDC Secretary, Mr. Uttam Sing Sodi, WCF, CAC, the representatives of women, Dalit and marginalized groups highly appreciated the work and support they have received from



BAS with regard to the “*ward level integrated planning processes*” and “*access to the local targeted budget*”. The VDC secretary, Mr. Sodi acknowledged the facilitation role played by CSO during the public hearing session run at the VDC level. He further said, "We have a well-staffed VDC secretaries with sound technical background therefore; we know how to manage the work in an efficient and effective manner. CSOs working here do not represent a burden for us but rather we see them as partners who are not only supporting but also complementing our work”.

In terms of challenges, Mr. Sodi shared with the mission team that budget allocation for women and other disadvantaged group at the local level was being undertaken primarily due to the fact that the VDCs were more focused on getting good MCPM scores. However, once the budget was allocated, there was poor planning on how to effectively use the budget. Dissatisfaction in this regard was also aired by some community members helping the mission team to get a better sense of the challenges faced by VDCs and people.

Day 2:

Interaction with two sub-grantees (CSOs) in Dang followed by the visit to DDC (Acting Officials) and DTCCO including review reflection among the mission members.

The second day of the mission (23 Aug) was dedicated to the introduction and sharing of the work implemented and progress made by two CSOs in Dang--Society for Environment Education Development (SEED) and Social Institution for Skill Employment and Awareness (SISEA) Nepal. The first part of the presentation was dedicated to presenting the objectives of the TSA and GRM study, its geographical coverage, process and the expected findings.

While presenting local level study on TSA, there were some confusion among DPs and Government representatives. The confusion was later clarified by Prof. Ligal, the lead consultant from Policy Research and Development (PRAD) and the designer of the study. He stressed that the main purpose of the study is to find out a systematic solution for proper documentation and record keeping of revenue (both internal and external) and the expenditure at the VDC level. The volume of VDC budget has been increased in many folds in recent years. However, the human resource and equipment remains the same. He further added that the study will be a valuable assets for the OAG once its mandate is expanded to the VDC level later.

The presentation made by the two CSOs provided with information for the mission team to discuss the appropriateness of the name of the study “vis a vis” with its objectives and information collected and analyzed. Although the exercise performed at the VDC level is aimed to explore the possibility of extending TSA to VDC ¹ and also to show about the present status of budgetary operation at the VDC and the issues that needs to be corrected for making VDC prepared for TSA implementation, based on the discussions held and the guidance provided by Prof. Ligal on the nature of the study, it was agreed that this work should be referred as “Local budgeting Process”.

The main information about the study is presented in “Box 2” below.

¹ Note should be taken that FCGO is working to cover DDC and VDC in the next round.

Box 2 : Study on Public Financial Management (PFM) in selected VDCs at local level in six pilot districts of Nepal

GoN has implemented a Treasury Single Account (TSA) system in all seventy-five districts. TSA will enable treasury control over government financial resources, better cash management of all government funds, reducing idle cash balances through bringing all government accounts under the control of Treasury. Eventually, it will reduce the cost of borrowing of the government/ better investment of surplus funds.

Objectives of the Study Program (TSA)

The TSA system makes the expenditure transparent and produces the report timely. Keeping in view of the functioning of TSA in improving service delivery at the local level, the study aims to assess the status and functioning of TSA in the District level at present, diagnose the areas of improvements and suggest measures to improve TSA as an important accountability tool at the grass root level for improvements in the basic service delivery to the people.

Methodology

Improving budget analysis and its effectiveness at the grass root level was expected and following methodology were followed:

- The key information regarding the TSA system,
- Understanding the functioning of TSA at the DDC level, and
- How it could be used in tracking budgetary release and expenditures at the DDC and VDC level

The study comprises with two parts:

One is desk study and the next part is field level assessment of the system diagnosing the areas of improvements for its smooth functioning, showcasing its importance as an important accountability tool in public service delivery.

Findings and recommendations

The study was carried out in the selected VDCs of six districts as mentioned above. Mainly, the volume of income and expenditure, current status of distribution of social security entitlement and student scholarship distributions from the particular schools were studied. Among them one of the statuses is found as below:

As per the designed format by PRAD to the CSOs they have collected the data and presented showing the income and expenditure comparing with the previous fiscal years at the same period in the selected district.

It seems that the income/budget is increased by 20% to 40% in almost all VDCs from selected districts compared to the previous fiscal year. Similarly, there is also an increasing trend from 22% to 45% percent in first trimester budget compared to the previous fiscal year.

These income heads are included with central government grant, DDC grant and VDCs own internal source of revenue. Central government grant are released from DTCCO to DDC and DDC transfer to the VDC accounts. As per the TSA Implementation Directive 2010 AD.Grants (Anudan) budget release trimester wise or monthly basis.

Similarly, DTCO also transfers social security entitlement fund to DDC and DDC releases the fund to the VDC in the bank account as an advance. The same process is followed in scholarship distribution to the students too. The DTCO releases scholarship grants to DEO and DEO transfers it to the school.

In this situation, TSA system is implementing at the district head quarter level offices only and expenditure is treated as equal to budget disbursement (release). DDC and DEO receive the grant from DTCO and remain idle in their bank accounts and release to the VDCs and Schools in the trimester and monthly basis and VDCs and Schools expends this amount of money after a long interval as the following study shows:

As per the data analysis performed by CSOs, the scholarship is distributed after a month or more days later. But when the DTCO release the grant to the DEO at the time it is recorded as expenditure, so may not give the clear picture of expenditure on real time base.

The preliminary findings of the study

- Level of clarity and confidence of SAc Practitioners on TSA much more developed. So, their understanding on Treasury Single Account (TSA), its functions and working modality and how this contributes in tracking budgetary release and expenditure at the DDC and VDC level has increased.
- SAc Practitioners participated in the discussion with great interest and also raised process and availability of data related diversified issues for further clarity, which indicates the capacity of the SAc Practitioners has been strengthened and being able to find particular budget head and budget allocation, disbursement and analysis.
- SAc Practitioners seemed confident on collecting data from DTCO, DEO and DDC, VDC officials, experience gained and rapport building with Govt. officials.
- The study found that, there is no proper maintenance of record-keeping in VDC level. Financial statements are produced only when VDC need the tranche from DDC.
- Improvements in quality and regularity of financial reporting in local bodies in connection with the generation of real time data etc) need to be enforced.
- The OAG need to appoint auditors instead of auditors being appointed by local bodies themselves.
- Gap between the provisions and practical working scenario.

The final report will be produced and shared with all Major Stakeholders in Nov 2016.

The CSOs also shared the major findings of the joint study on Grievance Redressal Mechanism (GRM) under implementation at the local level. This has been further validated by the mission team when interacting with DDC and Manpur VDC representatives. For detail, on GRM study see Box 3 below:

Box 3 : Grievance Redressal Mechanism(GRM)

GRM Was designed to explore and address the following issues at the grass root level at the VDCs and DDCs

Objectives of Study

- Identify issues related to GRM at local level,
- Understand the existing system of functioning of GRM at the DDC and VDC level
- Explore the role of CSOs in making people aware of the system and its effectiveness for better service delivery.

Preliminary Findings

- None of the DDCs and VDCs have received any circular or instruction to implement GRM guideline issued by MoFALD. So GRM is an issue but not a priority for organizational business.
- There are no institutional setup established or any mechanism formed to redress the grievances raised by common people. No staff are independently deputed, nor any unit formed to look after GRM matters at DDC and VDC offices.
- Mostly Nodal officers are deputed at DDC but no clear cut TOR. So their performance in DDC is nothing to do with their responsibility
- No nodal officer appointed at VDC level because they were not instructed to appoint a nodal officer for GRM matters and they are running with a limited number of working staff.
- None of the local bodies in the study area are properly following GRM tools in an accountable and responsive manner. The shape and size of citizen charter is complex and difficult to read .Mostly the charter is not properly updated.
- The complaint box is always hanging in a small corner and seems like it has never been opened since many years. So its effectiveness seems very poor.
- Mostly grievances are not lodged in written form. People mostly express their dissatisfaction verbally and concern authorities respond immediately.
- There is no two-way communication during redressing period if any complaints raised by client. Respective service providing authority never inform the applicant and the applicant also never follow on what the authority is doing with his application.

During the wrap up session, the CSOs provided feedback on the program. Mr. Bhagi Ram Chaudhari, the Chairmen of (SEED) suggested that “Considering the fact that the majority of the population belonging to Tharu indigenous communities in Dang, their traditional governance system known as “Matwa system” in Dang should be mobilized and strengthened the future in order to improve the local PFM system” ”

The Acting DDC official, Mr. Bal Krishna Khanal, spoke highly about the work of the two CSOs. He said that despite more than a thousand CSOs registered, around 100 are active and within this group these two CSOs are actively involved in Dang and working closely with DDC (i.e. the CSOs working plans have been integrated into the annual plan of the DDC). He also indicated that the CSOs are also working closely with Social Mobilisers of LGCDP. On the way forward and when thinking on possible new demand side interventions Mr. Khanal strongly recommended that any new intervention should be designed in consultation with local level actors and taking into consideration their specific local needs. All VDCs got through the Minimum Conditions for Performance Measures (MCPM) in Dang according to him. This is the primary requirement for getting full fund for next fiscal year local budget.

The field visit ended with a visit to Manpur VDC and Laxmipur Lower Secondary School where the team has further opportunities to interact with VDC secretaries, WCF and CAC members including teachers, School Management Committee members to better understand the role and work the CSOs in improving PFM at the local level. Ms. Anupama Karki, Accounts Officer from PEFA Secretariat suggested that “Local level PFM activities should be measurable and tied up with DDC activities to measure the progress on PFM system at the district level” she also found out that the Laxmipur lower Secondary School in Manpur VDC is managing its accounts in a very traditional manner.

Concluding Remarks

The two and half day mission and interaction with the DDC officials, DTCO, VDC secretaries, the Ward Citizen’s Forum, Citizen’s Awareness Centre (CAC) and interaction with the direct beneficiaries (Women, Dalit and Marginalized) the team found that the mission has been a good opportunity to learn more on the activities at the local level.

The visit confirmed the positive results achieved in districts where the PFM-related social accountability activities have been implemented. Participants in the visit recognised and commend the hard work undertaken by the CSOs in the districts, especially in a resource constrained environment.



The visit and discussions during the meeting highlighted also limitations of the demand-side component of the MDTF. In particular, the program has been implemented as a pilot and that working in this manner in selective VDCs was not creating much of a difference in the overall picture (resources allocated were not sufficient and the scope and geographical coverage was limited); the program was not sufficiently aligned with priorities defined at the national and district levels; there is a lack of proper mapping of demand-side activities and several NGOs can be working in the same VDCs on the same issues. Kamakshi Rai Yakthumba, Program Manager of the Australian Embassy in the final wrap up meeting expressed happiness over the incredible work done by the CSOs and working in close collaboration with DDC officials and

LGCDP staff very well. On the way forward, she suggested, "We have to take the feedback from LDOs such as lack of resources and coverage very seriously. The good practices and lessons learnt from this program on local PFM should be mainstreamed into the government system to sustain it".

In consequence, MDTF partners felt the need to redefine the demand-side component of the PFM MDTF in terms of design and implementation modalities and linkages with supply-side



activities. This redefinition should take into account the new institutional context of Nepal as a consequence of the new Constitution and the ongoing process of redefining the LGCDP program. The redefinition should be based on lessons learned and results achieved by the PRAN project; principles and good practice example of demand-side of PFM in Nepal and elsewhere which could be presented and discussed as part of the proposed workshop towards the end of November 2016. Similarly, Prakash Regmi, Senior Governance Officer, from the Swiss Embassy

of Nepal stressed on the need for institutionalization of the major lesson's and best practices into the government system therefore suggested "to document all the learnings and the lessons of the program". He further added that this could be very helpful for the further design of the local governance program of Nepal.

Finally, Matt Clancy, Governance Advisor at the UK's Department of International Development (DFID) suggested that "All the key learnings of the MDTFPRAN interventions should be aligned and complement the government interventions and institutionalize these mechanisms into the new constitution and federal structure of Nepal"

Donors' recommendations

Looking forward at how is the program would be contributing to the outcomes outlined in the Results framework of the MDTF and how any *future demand-side component* would also make contributions, DPs stressed the need to:

- Take time to design a demand-side component that is truly a part of a PFM programme.
- Run wider consultation with all stakeholders when designing any new demand side component (e.g. a design workshop with DPs and other relevant experts) as well as gathering all the learning documentation to inform the discussions
- Identify how demand side activities will fit and contribute to address PFM challenges in the country
- Look at a more strategic interventions vis-à-vis what others in the field are already doing. This recommendation goes beyond looking at duplication of CSO work but as to the need of a broader point about the strategic comparative advantage of a Bank-run project with others supported by government and other actors in Nepal.
- Consider also the possibility to have demand side activities mainstreamed into certain MDTF projects, rather than having a standalone program/component. The possibilities are numerous and PRAN team in consultation with government, DPs and other teams

should analyse different possible options (e.g. OAG work; e may move away from a sole focus of demand-side activities at the local level; and/or consider demand side activities to undertake at central levels which might be more closely aligned to PFM priorities in Nepal) and select the most appropriate one in a participatory manner.

Annex I

Members of the Joint Mission

1. Mr. Takuya Kamata, Country Manager, The World Bank Nepal (22 August in Banke)
2. Mr. Franck Bessette, Program Manager, MDTF, The World Bank Nepal
3. Ms. Anupama Karki, Accounts Officer, PEFA Secretariat, FCGO
4. Ms. Laxmi Tiwari, Accounts Officer, Budget Implementation Section, FGCO
5. Mr. Prakash Regmi, Senior Program Officer, Embassy of Switzerland in Nepal
6. Mr. Matt Clancy, Governance Advisor, DFID
7. Ms. Kamakshi Rai Yakthumba, Program Manager, Australian Embassy (DFAT)
8. Prof. Prithvi Raj Ligal, Policy Research and Development, PRAD Nepal
9. Dr. Bal Gopla Baidhya, Principle Researcher, New ERA
10. Ms. Dyuti Baral, Team leader, New Era (22 August in Banke)
11. Mr. Hem Tembe, Team Leader, CECI
12. Mrs. Anjalee Thakali, Coordinator, Program for Accountability in Nepal, The World Bank Nepal

Annex II

Schedule for MDTF Joint Mission - Banke and Dang

Date	Time	Program	Venue
District Banke			
August 22, 2016 Monday	08:00 AM	Fly to Nepalgunj from KTM – Buddha Air	Nepalgunj
	09:20	Check-in to Hotel	Hotel – Traveller’s Village & Hotel Royal Banke
	11:00 - 12:30	Combined brief presentation by two CSOs BAS and HRPLSC on their activities and work done on PETS in their respective VDCs.	One of the office of CSO
	12:30 - 13:30	Lunch Break	
	13:30- 14:30	Visit DDC Office, Banke - Meet Local Development Officer at DDC, Banke and discuss on planning, budgeting and other related matters.	DDC Office
	14:30- 15:00	Travel to the VDC	VDC Office
	15:00 - 17:00	Visit VDC Office - Meeting with citizens (WCF, CAC, IPFCs) and VDC officials and discuss on PRAN2 activities	VDC Office
	16:00	Taku leaves for Airport	Buddha Air Flight time: 17:25
17:00- 17:30	Travel back from VDC to Hotel - Review of the day in Hotel and night stay in Nepalgunj	Hotel	
District Dang			
August 23, 2016 Tuesday	7.30 – 8:00	Breakfast and Hotel check out	Hotel – Traveller’s Village & Hotel Royal Banke
	8:00-11:00	Travel to Dang Check-in to Hotel	Hotel – Green Valley & Hotel CT Plaza Dang
	11:00- 12:30	Combined brief presentation by two CSOs SISEA and SEED on their activities and work done on GRM and TSA in their respective VDCs.	One of the office of CSO
	12:30- 13:30	Lunch Break	
	13:30- 15:00	Visit DDC office, Dang - Meet Local Development Officer at DDC, Dang and discuss on planning, budgeting and other related matters.	DDC office
	15:00- 17:00	Visit DTCO, Dang - Meet DTCO officials and discuss on budget release process and issues	DTCO

Date	Time	Program	Venue
	17:00	Back to Hotel - Review of the day	Hotel – Green Valley & Hotel CT Plaza
August 24, 2016 Wednesday	07:00-08:00	Breakfast and preparation for the field visit	Hotel
	08:00-08:30	Travel to a TSA VDC --- SEED	
	8:30-09:30	Visit VDC office - Interaction with citizens and VDC officials on TSA activities	VDC office
	09:30-11:00	Travel to a GRM VDC ---- SISEA, Satbariya	
	11:00-12:00	Visit VDC office - Interaction with VDC officials on GRM activities	VDC office
	12:00-12:30	Travel to Lamahi	Dang
	12:30-13:00	Lunch Break	Hotel
	13:00-16:00	Travel back to Nepalgunj	
	17:25	Fly to KTM – Buddha Air	