

## GNHA Social Audit Report

Fiscal Year 2077/078

Report Prepared by:

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सामाजिक परीक्षण २०७७/७८  
(Social Audit 2077/78)

2078 Magh 14, Friday  
Time: 11am

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## Acknowledgement

Social Audit is an independent evaluation of the performance of an organization as it relates to the attainment of its social goals. It is an instrument of social accountability of an organization. In other words, Social Audit may be defined as an in-depth scrutiny and analysis of the working of any public utility vis-a-vis its social relevance. Social Auditing is a process that enables an organization to assess and demonstrate its social, economic and environmental benefits. It is a way of measuring the extent to which an organization lives up to the shared values and objectives it has committed itself to. It provides an assessment of the impact of an organization's nonfinancial objectives through systematic and regular monitoring based on the views of its stakeholders. Stakeholders include employees, clients, volunteers, funders, contractors, suppliers and the general public affected by the organization. Stakeholders are defined as those persons or organizations who have an interest in, or who have invested resources in the organization (CGG, 2005).

Bearing this in mind, German Nepalese Help Association (GNHA) as a social organization has felt the need of social audit to promote transparency, accountability, responsiveness and rule of law. I would like to thank Mr. Kedar Bahadur Tamang for his role and responsibility as well as management of social audit program to promote accountability and transparency of the organization. I am grateful to Mr. Chandra Kumar Shrestha, Sunita Lama, Kshitij Tmrakar for arranging all the required aspects for social audit and I am thankful to all core staffs of GNHA for supporting document review as they provide documents in need on time. Sincere gratitude goes for Mr. Manoj Bhatta, Member Secretary of SWC, Dr. Ganesh Prasad Bhattarai, Director of CDC, other staffs from CHERD, Municipality chairs and Education Officers, chairpersons and ED of partner organizations of GNHA. I would like to thank Mr. Pradeep Humagain, ED of SfD for assisting me to have field survey and analyze the required information.

Madhav Prasad Timalsina

Social/GESI Auditor



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## 1. Context:

Late Mrs. Margot Busak, Former Royal Nepalese Consul General in Stuttgart, Germany, along with likeminded Nepal loving people founded German Nepalese Help Association( DEUTSCH-NEPALISCHE HILFSGEMEINSCHAFT e.V.) on 6th December 1979.

GNHA is a non-profitable social and charitable organization, politically neutral, non-aligned and free from race, creed or religion. It has 500 members and approximately 1000 donors' spreading all over Federal Republic of Germany. GNHA is providing financial and commodity support to governmental and non-governmental institutions in Nepal. The first general agreement with the then SSNCC was signed on 16<sup>th</sup> march, 1989. Afterwards it is renewed in every 5 years with SWC. It has different projects covering several districts focusing Social Protection, Public Health, Education Environment and Infrastructure.

### Background:

GNHA delivers its services through partner NGOs for the benefit of marginalized communities of Nepal. The major interventions of GNHA in last five (5) years are as follows:


- ❖ Dispensary for poor patients
- ❖ Free mobile health camp
- ❖ Empowering marginalized Dalit girls by education and vocational training.
- ❖ Hostel for girl children in high risk of landing in the street
- ❖ Better education facility and basic infrastructure development of public schools
- ❖ Rebuilding (re-construction) of community school buildings after earthquake
- ❖ Immediate relief materials distribution to the affected school communities

Along with above mentioned interventions, it is also involved in environmental awareness, school WASH program, establishing training center for specific pedagogy (Multi Grade Multi Level Methodology), supporting income opportunities in the vicinity of training center, rehabilitation of spinal injured patients.

The objectives of GNHA statutes are fulfilled financially by the collection of donation from its general members and donors. Apart from it, GNHA publishes a calendar promoting Nepal as tourist destination and annual Nepal bazaar promoting Nepalese handicrafts.

### Some specific objectives of GNHA

1. To significantly improve teaching learning in maximum numbers of public schools.
2. To provide needed help to poor hospital patients and to extend basic health services in backward areas



3. To empower and educate socially underprivileged children and their families.
4. To promote and bring positive changes in favor of healthy and conducive environments

The organization generally works in the different areas and focuses mainly in education and health. As a mandatory provision of the regulatory authority GNHA is proposing this Social Audit for the year 2077-78.

## **2. Objectives**

**General objectives of the social Audit are to**

- a. Share its program implemented during the year along with program objectives, inputs, outputs, impact on its beneficiaries, among stakeholders.
- b. Seek feedback from the stakeholders on program implementation approach, process, key strategies and evaluation results.
- c. Share fund raised locally and externally.

## **3. Methodology**

While preparing this report, six steps were duly followed. In the first stage, objectives of social audit were clarified along with the allocated budget for the event. In a joint meeting with the management team of the program, stakeholders were identified and notified for their valued presence and feedback along with key issues to be discussed. The work plan for social auditing by the consultant was submitted and document review of the programs conducted during FY 2077/078 was done thoroughly. It covered the progress report, midterm evaluation report, success stories, financial documents and reports and some field visit to verify the changes brought after project implementation. One hundred beneficiaries were duly interviewed for assessing social audit indicators focusing on nine indicators as well as the impacts of projects. Additionally, interview with partner organization and project schools along with observation were used to make this report. The following are the steps taken to prepare the reports.

### **a. Preparatory Activities**

- Understand key principles of Social Audit.
- List core values of the programs.
- List down social objectives or programs it aims to contribute.
- Match activities with objectives.
- List current practices and delivery systems.
- Fix the responsibility for doing Social Audit in the department.
- Budget for Social Audit.



**b. Defining Audit Boundaries and Identifying Stakeholders**

- Elaborate key issues for Social Auditing based on the social objectives.
- Prepare a statement of purpose, objectives, key issues and activities for Social Auditing.
- Identify key stakeholders for consultation (Government and Civil Society).
- Forge consensus on audit boundaries; identify stakeholders and formalize commitments.

**c. Social Accounting and Book-keeping**

- Select performance indicators for social accounting.
- Identify which existing records can be used.
- Identify what additional data to be collected, who would collect this data, when and how.
- Identify when stakeholders would be consulted and for what.
- Prepare a social accounting plan and timeline.
- Plan for monitoring social accounting activities.

**d. Preparing and Using Social Accounts**

- Prepare social accounts using existing information, data collected and views of stakeholders.
- Interview with 100 beneficiaries about the impacts
- Identify key issues for action.
- Take stock of objectives, activities and core values.
- Set targets for future.

**e. Social Audit and Dissemination**

- Presenting social accounts to Social Auditor.
- Social Auditor verifies data used, assess the interpretation and comment on the quality of social accounting and reporting.
- Social accounts revised in accordance with Social Auditor's recommendations.
- Social Auditor has to collect information from the stakeholders regarding program implementation and benefits accrued to them.
- Disseminate Social Auditor's consolidated report to the decision-making committee that includes stakeholders.
- Disseminate report to civil society.
- Begin next cycle of social accounting.

**f. Feedback and Institutionalization of Social Audit**



- Feedback for fine-tuning policy, legislation, administrative functioning and programming towards social objectives.
- Follow-up action.
- Reviewing support to civil society for its participation
- Institutionalization of the process.

### **A. Analysis of the presence of social audit indicators by GNHA**

Altogether nine different indicators were used while preparing this report. Document review, meeting with management team and program team, interview with key staffs of partner organization, field verification etc. were done to finalize the report of this section. Table below the description contains three responses Y- Yes, N- No and P- Partially and questions/themes are listed following the responses.

#### **1. Clarify Purpose**

GNHA has its own vision, mission and goals which are well documented in its by-laws and brochure. GNHA has provided its core values and VMG along with project objectives to its partner organization in 6 districts. The project beneficiaries are mainly selected from six districts including the urban districts of Kathmandu, and Kaski and other selected rural districts are Kavrepalanchok, Dhading, Dolakha and Sindhupalchok.

**Vision:** Better chances and improved outlook for underprivileged citizens of Nepal.

**Mission:** Honest Intermediary help-seeking and support-worthy Nepalese institution and potential donors in Germany.

#### **Goals :**

**Health:** To provide needed help to poor hospital patients and to extend basic health services in backward areas

**Education:** To significantly improve teaching learning in maximum numbers of public schools.

**Social Relief:** To empower and educate socially underprivileged children and their families.

**Environment & Infrastructure Development:** To promote and bring positive changes in favor of healthy and conducive environments



**Core value:** Built your temple, we will help to put the pinnacle.

1	Clarify purpose	Y	N	P
1.1	Does the organization have a clear <b>VMG</b> ?	Y		
1.2	Is there an explanation of the social or community <i>need</i> it is responding to?	Y		
1.3	Has the organization explained the <b>geographical context</b> in which it works?	Y		
1.4	Is the <b>historical context</b> of the organization and its origins explained?	Y		
1.5	Are the <b>values</b> of the organization clearly stated?	Y		
1.6	Are all <b>objectives and/or activities</b> clearly stated?	Y		
1.7	Did the previous social audits demonstrate how the organization <b>achieves the desired performance and impact</b> as expressed in the VMG?	Y		

## 2. Define Scope

Organization has set its scope in four core areas: Education, health, social relief and environment and infrastructure. There are clearly stated goals led by core values. During document review, each core areas and projects under them have mentioned activities in line with the set objectives.

2	Define scope	Y	N	P
2.1	Has the organization <b>prioritized</b> its objectives (or general activities) for the purpose of social accounts envisaged in its core documents/ VMG?	Y		
2.2	Is the <b>scope</b> of what these social accounts clearly explained in the reports?	Y		

## 3. Stakeholder Engagement

The approach of the organization for development is people centred and the engagement of stakeholders in program has been strengthened in different steps:




- a. Inception meeting
- b. Mid-term evaluation
- c. Monitoring
- d. Closing meeting

In each meeting, short glimpse of organization has been presented and all key stakeholders along with government line agencies have been consulted by and large.

3	Stakeholder engagement	Y	N	P
3.1	Has a <i>stakeholder analysis</i> been undertaken and reported upon?	Y		
3.2	Have any important stakeholder groups been <i>omitted</i> from that analysis (or map)?		N	
3.3	Is the basis on which stakeholders were <i>selected for consultation</i> clearly explained?	Y		
3.4	Have stakeholders been consulted: <ul style="list-style-type: none"> <li>a) About how the organization lives up to its stated <i>values</i>?</li> <li>b) About how well the organization has <i>performed</i> in respect of the stated objectives or activities?</li> <li>c) About what <i>impacts</i> the organization has achieved in respect of the objectives reported in the social accounts?</li> </ul>	Y		P P
3.5	Have the <i>methods</i> used to consult stakeholders been effective?	Y		

#### 4. Determine Materiality

During social audit, Most Significant Cases (MSCs) or success stories have been critically reviewed. Progress report of each projects were envisaged to identify whether input-output-outcomes are in perfect harmony or not. Quantitative information used in reports cover short description and explanation. The organization has provided upto-date information and the area of calculating the monetization of impact has not been analyzed fully in the reports. Certificates and acceptance for implementing projects from SWC, registered auditor and his/her financial reports and by-laws of the organizations seemed to be complied with legal, statutory and regulatory provisions.



4	Determine materiality	Y	N	P
4.1	Do the social accounts use <i>evidence</i> which can be considered to be satisfactorily relevant (material)?	Y		
4.2	Have the <i>outputs</i> and <i>outcomes</i> arising from the activities been adequately reported upon?	Y		
4.3	Are the <i>sources</i> of quantitative (output) information used fully described and explained?	Y		
4.4	Are the <i>methods used for consulting stakeholders</i> fully explained (including sample sizes, response rates, etc)?	Y		
4.5	Is the data used in the social accounts adequately <i>up to date</i> ?	Y		
4.6	Are any methods used and assumptions made for <i>calculating the monetization</i> of impact clearly explained?			P
4.7	Do the social accounts report on <i>compliance</i> with legal, statutory and regulatory bodies?	Y		

## 5. Make Comparisons

The project team and the partner organization have regularly (as stipulated) submitted their progress report in time on the basis of what was intended in the activities. Existing report format did not seek information on year-wise comparison. Due to lack of AOG and POG, benchmarks and external standards have not yet prepared and circulated. Comparison within and outside is felt to be incorporated in the projects.

5	Make comparisons	Y	N	P
5.1	Are year-on-year <i>targets</i> or key performance indicators described and reported on?			P
5.2	Does the organization make comparisons of its performance and impact using any appropriate <i>benchmarks and external standards</i> ?			P



## 6. Be transparent

The organization has been working considering on need of the people and commenced its interventions after consultation with the concerned stakeholders. Generally, availability of the budget is reported and related NGOs are informed to make activities transparent. Social audit meeting is held to inform all activities along with budgetary parts and analysis of impacts. Social Audit report has not been published and disseminated yet. It has been suggested that GNHA has to prepare MEAL Flex for each and every activities conducted in field through partner NGOs. An independent mechanism beyond program team is suggested to be formed to ensure quality and social accounts.

6	Be transparent	Y	N	P
6.1	Are the social accounts organized in an <i>understandable format</i> ?	Y		
6.2	Will the full social accounts (including the notes of the Social Audit meeting and the Social Audit Statement) be made <i>accessible</i> to stakeholders?			P
6.3	Are there satisfactory plans to <i>publish and disseminate</i> the social accounts (or a summary) to stakeholders?			P

## 7. Verify Accounts

Finance officer of GNHA as well as focal person of finance of partner NGOs were duly interviewed regarding book keeping and financial reports. Sample NGO was taken for study to verify whether data and account matches or not. The accounting system of GNHA itself seems systematic and records submitted from partners were easily available. Due to lack of MEAL team and AOG and POG, data collection system has not been systematic.

7	Verify accounts	Y	N	P
7.1	Has a <i>sample</i> of data been satisfactorily examined/traced to source?			P
7.2	Were the social accounting <i>records</i> fully available and accessible?			p
7.3	Are adequate <i>data collection systems</i> in place?	Y		



## 8. Embed the Process

GNHA has conducted various programs in which stakeholders' participation is highly valued but the whole process has been interlocking. There is no separate mechanism for grievance handling and feedback. All program staffs have to deal with issues related to activities. There is insufficient mechanism for follow up issues in regular basis and there is lack of evidence to justify that the process of reporting is embedded.

8	Embed the process	Y	N	P
8.1	Do the social accounts report on the <i>follow-up of issues</i> raised in earlier social reports?	Y		
8.2	Are social accounts prepared (intended to be prepared) on a <i>regular</i> basis?			P
8.3	Is there <i>evidence</i> that the practice of social accounting is embedded in the organization?			P

## 9. Monetization of Impacts

The financial reports, calculation of unit costs and the final report mostly match (variation of 10% contingency is acceptable) and the nature of activity seems to be reasonable but the reasons behind variation has not been clearly explained. It ultimately hinders assumptions and sensitivity analysis.

9	Monetization of impacts	Y	N	P
9.1	Are the calculations used <i>clearly explained</i> ?			P
9.2	Are the financial and money indicators used considered <i>reasonable</i> ?			P
9.3	Are the <i>assumptions</i> which underpin the financial and money calculations clearly explained?			P
9.4	Are any <i>sensitivity analyses</i> used considered to be sufficiently balanced?		N	



#### **4. General Introduction of the projects in FY 2077/078**

##### **a. Education and Training(MGML Methodology)**

###### **I. Classroom set up:**

- 25 classrooms have been set up conducive to MGML pedagogy to run grades 1-3 in financial contribution of R/Municipalities. Similarly, 16 classrooms in Sindhupalchok, Kavre and Dhading districts have been set up to run grades 4 & 5.

###### **II. Teacher Training**

- 57 teachers out of which 30 from Indrawati Rural Municipality of Sindhupalchok district and 27 teachers from Benighat Rorang and Netrawati Dabjong Rural Municipalities completed the phase one training. Similarly, phase two training for grades 1-3 and phase one training for grades 4 & 5 have also been conducted
- Completed teacher training  
10 days long intensive phase one for grades (1-3) – 57 teachers  
10 days long intensive phase two for grades (1-3) - 56 teachers  
10 days long intensive phase one for grades (4 &5)- 43 teachers
- A total of 27 teachers (Sindhu 16, and Dhading 11) were trained. Basic course of MGML, Integrated curriculum, subject based teaching methodology, classroom management tools, cluster workshop, mother group mobilization, CAS, Exhibition etc taught during the training.
- A total of 14 teachers (Sindhu 5, and Dhading 9) were trained. Integrated curriculum, subject based teaching methodology, problem solving, CAS, Exhibition etc were taught during the training.
- SfD and GNHA staff attended 76 (Sindu 29+ Dhading 47) days for regular coaching & Mentoring in 2 districts.
- MGML at Melamchi- Total 29 days of mentoring and coaching conducted within this year. 8 new classrooms for grade 4 & 5 have been established, 14 sets of sports materials, 14 sets of educational materials, 18 sets of grade 1 MGML TLM, 10 sets of grade 4-5 TLM provided to run MGML. 11 new teachers were trained in 1st Phase Intensive teacher training on MGML (grade 4-5).
- MGML at Netrawoti Dabjung Dhading- The following numbers of teachers were trained in this fiscal year;
  - 16 new teachers - 1 st Phase Intensive teacher training on MGML grade 1-3
  - 6 new teachers - 1 st Phase Intensive teacher training based on grade 4-5



- 6 trained teachers - 2 nd Phase Intensive teacher training on MGML
- MGML at Benighat Rorang- The following number of teachers were trained in this fiscal year; • 11 new teachers - 1 st Phase Intensive teacher training on MGML grade 1-3
- 1 trained teacher - 2 nd Phase Intensive teacher training on MGML

### III. Equipments and consumables supply:

- GNHA has provided additional educational materials such as science materials sets and mathematical materials sets to 74 schools of Kavre, Sindhupalchok, Dhading and Dolakha districts.
- 101 sets of sport materials for primary grades students have been provided in GNHA partner schools.
- 78 schools of four districts have been received fund for stationeries and consumables.
- GNHA provided 26 **equipments** such as photocopy machine, printer, laminator and musical instruments in the year 2077/78.

### IV. Cluster Workshop:

- 30 workshops have been conducted even though the COVID-19 pandemic. Some of such workshops were conducted virtually but many of teachers had poor access to internet and poor technical knowledge in technical devices.
- Total 7 days mentoring and supervision and 1 cluster workshop have been done within this year at Benighat.

### V. Follow up(Coaching & Mentoring):

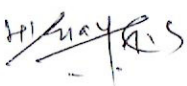
- Total 57 days mentoring and supervision and 1 cluster workshop have been done within this year. Follow up for setting up MGML classroom in grade 4 & 5 is continuing.
- 425 man-days of coaching and mentoring have been conducted despite of COVID pandemic.

#### Mother Group Mobilization

138 such mother groups are functional in GNHA partner schools.

There are 67 (Sindhupalchok 31 +Dhading 36) active mother groups in SfD partner schools.

### VI. TLM Design and printing:



- GNHA education team also actively involved to finalize government textbook/workbook for grades 2 and 3 based on integrated curriculum to be provided throughout the country including MGML schools. These workbooks are designed incorporating the techniques of MGML pedagogy as well as other contemporary relevant methodologies. Similarly, MGML teacher training manual has been developed in cooperation with CEHRD.
- Workbooks for grades 4 and 5 were reviewed by GNHA education team, printed 600 sets of each grade, and distributed to the students.
- The printed TLM of Class 1 based on Integrated Curriculum have been distributed to 66 partner schools of Sindhupalchowk and Dhading, TLM of class 4& 5 were distributed to 14 schools of Sindhupalchowk. A total of 500 sets of students' workbooks were printed to fulfill insufficient workbooks.

## VII. Education in Pandemic -Facilitating Students' learning Through Alternative System

- GNHA Modules like Hello Learning(HL), Small Learning Community (SLC), School Early Resuming (SER) were duly implemented.
- GNHA provided workbooks for grade 2 to 5 to all students. The teachers were virtually oriented how to conduct those 3 modules of facilitating students' learning. GNHA provided facemasks, hand sanitizer, infrared thermometer and fund for making calls and procuring necessary stationery materials.
- Total 5,537 Students from 116 schools of four districts learnt through alternative ways of education. 485 teachers facilitated on student's learning.
- GNHA provided 24,484 face masks, 20,744 bottles (100 ml/bottle) of hand sanitizer, 116 thermal gun and 414 Hand sanitizer (500 ml/bottle) to 116 partner schools.
- The number of schools were fluctuating in the specific GNHA modules during the project period.
- The respective teachers had made calls at least 2 times in a week (up to 20 minutes) per subject to the particular student.
- Parents were directly involved in Hello Learning for facilitating to their children. They were happy while talking through telephone believing that their children's teachers are concerned on continuation of their children's learning.
- MGML schools were following the GNHA modules up to lower secondary (Basic) level.
- It is proud to share that Melamchi, Dhulikhel, Jiri Municipalities and Indrawati Rural Municipality were replicating GNHA's Hello Learning module in other non-MGML schools as well.



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- 61 non-MGML schools of 4 different R/Municipalities were followed/adopted GNHA modules during the pandemic period.
- Out of 5701 schools of 47 R/Municipalities of 4 districts, modules for alternative learning were implemented in 116 schools and all the modules were adopted in 61 schools during pandemic.
- Regarding the expansion of MGML, 88 school leaders and stakeholders have been oriented on the MGML methodology so that they would be able to take the responsibility for implementing MGML in their schools.

#### VIII. MGML in Melamchi

- The Melamchi Municipality of Sindhupalchok district has been taken initiatives to expand MGML in 6 more schools, where later, PIN Nepal one of GNHA's former partner NGO has interested to partially contribute for training of teachers.

#### X. MGML in Suri and Jiri:

- 6 schools from Jiri Municipality and 7 schools from Gaurishankar Rural Municipality of Dolakha district have been taken to make the another batch.

#### XI. MGML in Dhulikhel and Namobuddha

- 6 schools each from Dhulikhel and Namobuddha Municipalities of Kavre district have been taken to make one batch.

#### **b. Health and Social relief**

- Christine Dispensary at the premises of Bir Hospital
- As the COVID-19 outbreak affected in the GNHA working areas, GNHA supported health safety materials i.e. PPE, Masks, Gloves, hand sanitizer and infrared thermometers to the local health centers in request of Rural/Municipalities as COVID-19 response mobilizing contingency plan budget.
- Total 11,872 patients including 5,946 in-patients have been benefitted from its benevolent service throughout the year 2077/78.
- A daylong mobile health camp conducted in 3 different sites of Sindhupalchok district in collaboration of Indrawati Rural Municipality, Retina Support Nepal and



Om Chabahil Dental Hospital. Total 1,773 patients benefitted from the mobile health camp. The health camps were conducted strictly adhering SMS rules so that corona virus would not transmit.

- Patients beneficiaries from health camp are as follows;

Gynecology department:	220
Dental department:	373
Eye Department:	548
General Department:	632
Total no. of outpatient:	5,926
Total no. of in-patient:	5,946
Total Expenditure:	Rs. 5,093,426
Total Poor Patient Fund:	Rs 375,000
Total Expenditure Health camp:	Rs 756,124.76

### **Poor patient Fund**

GNHA has a provision of certain amount of relief fund to limited number of poor and needy patients to come out from the financial burden of high treatment cost. Total 16 such patients ranging the age from 1.4 months to 38 years including 4 females during this period.

### **COVID-19 response**

During second wave of COVID-19, dispensary distributed hygiene kits to patient admitted in COVID unit. A hygiene kit includes face shield, sanitizer, surgical mask, Dettol soap, and toothpaste with toothbrush. At the same time, facemask and sanitizer is placed outside dispensary for the use of patient. Apart from it facilitated to GNHA for procuring COVID-19 response materials distribution of gown sets and health safety materials to Bir hospital.

### **c. Infrastructure Development**

GNHA supported to reconstruction of schools' building after Earthquake in 2072. Basically, the modules with TRUSS structure were highly required to install false ceiling as CGI sheet roof generated heat during summer as well as cold in the winter. 24 classrooms (Dhading 14, Dolakha 6 and Sindhupalchowk 4) have been completed to install false ceiling.

### **d. Protection (Empowerment, Rehabilitation and Social relief) Sector**

- As the regular class of 220 Dalit Girls have hampered their education due to lockdown Somehow continued with virtual classes.



- Children Nepal the implementing partner NGO requested to GNHA for procurement of 40 smart phones deviating the unspent fund to provide to Dalit Girls who directly require learning through virtual classes. 40 girls benefited with smart phones and have access to virtual class.
- CN utilized the unspent fund in consent of GNHA, procured 15 laptops, and provided to the girls who are studying technical subjects.
- In the fiscal year 077/78, GNHA provided support for the rehabilitation of five patients at SIRC; Sita Nepali, Parbati Devi Bhandari, Prakash Nepali, Suman Tamang and Kadam B.K. GNHA also provided health materials like Surgical Gloves, Medical Mask/N95 mask and hand Sanitizer under the COVID-19 response program.

#### E. Covid-19 Response in local Government and organization

District	S.NO	PROJECT AREA	HEALTH MATERIALS
Dhading	1.	Dhunibeshi, Dhading	Oxygen concentrator PPE, Mask, Sanitizer, Medicines
	2.	Chatreaurali Health Post, Dhading	
	3.	Nilkantha Municipality, Dhading	
	4.	Netrawati RM, Dhading	
	5.	Benighat RM, Dhading	
	6.	Thakre Rural Municipality	
Kavre	7.	Dhulikhel, Kavre	Oxygen concentrator PPE, Mask, Sanitizer, Medicines
	8.	Panchkhal, kavre	
	9.	Namobuddha municipality, Kavre	
Sindhupalchowk	10.	Melamchi, Sindhupalchowk	Oxygen concentrator PPE, Mask, Sanitizer, Medicines
	11.	Barabise, Sindhupalchowk	
	12.	Indrawati RM Sindhupalchowk	
Dolakha	13.	Jiri, Dolakha	Oxygen concentrator PPE, Mask, Sanitizer, Medicines
	14.	Gaurishankar RM, Dolakha	
	15.	Kalinchowk rural municipality	
	16.	Bhimeshwor Municipality	PPE, Mask, Sanitizer, Medicines
Kathmandu	17.	Bir Hospital, Mahaboudha	Gown, PPE, KN95, surgical Mask, Sanitizer, Medicines

#### Food ration supply to the families of Dalit girls

GNHA provided fund to Children Nepal one of GNHA partner NGOs working on Dalit Girl Education Program in Pokhara for responding COVID 19 through distributing food ration to the family of Dalit Girls. CN distributed relief



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materials to the affected families from COVID-19. Most of the families are day labor in construction sites and street vendors, some of them were pregnant and disabled people. Rice, salt, oil, mix grain, pulses, sugar, tea etc along with the health items including Vitamin B Complex, Vitamin C, Cetamol, Thermometer, Sanitizer, Soap, Mask and Health Awareness Poster were distributed to all the households. 1157 members of 254 households have directly benefited.

## **F. Coordination and Collaboration with Stakeholders**

7 joint monitoring have been conducted in local and central level.

Kavre- Dhulikhel Municipality

Sindhu- Indrawati RM

Dolakha- Jiri Municipality and Gaurishanakar RM (Separately)

Dhading- NetrawatiDabjong RM

7 project review meetings in the R/Municipality level have been conducted in the project districts.

Kavre- Dhulikhel Municipality and Namobuddha Municipality (Separately)

Sindhu- Melamchi Municipality and Indrawoti RM (Separately)

Dolakha- Jiri Municipality and Gaurishanakar RM (Separately)

Dhading- NetrawatiDabjong RM


**DPAC** Not done yet It is planned for Next fiscal year due to COVID 19.

**CPAC** SWC Pulchowk

## **Agreement**

GNHA has MoU with CEHRD for working on Education field for center level. After restructure of 3 levels (R/Municipalities, Province and Center) we did agreement with concern R/Municipalities. However, according to Nepalese rules and regulation we have to do agreement in province level too. Therefore, we did MoU with Province no. 3 (Bagmati) on 21<sup>st</sup> Dec, 2020.

We also did separate MoU with CDC on 18<sup>th</sup> Aug, 2020 for getting approval of MGML TLM and working together for developing MGML TLM.



## 5. Summary of the Projects implemented during the year 2077/078

GNHA has four pillars of working and serving i.e. Education and Training, Social relief, Health and Environment and Infrastructure. Protection project is under social relief. The status of projects run in FY 2077/078 in line with fund disbursed, programmatic weight and achievement has been given in the following table:

S.N.	Line Items	Approved Budget(Nrs)	Fund Disbursed in 2077/78	Achievement in %
1	Education and Training	47,446,969.00	22,503,389.29	47.43%
2	Training Center	1,425,100.00	1,537,267.00	107.87%
3	Protection (Empowerment, Rehabilitation & Social Relief)	10,878,793.70	19,619,395.30	180.35%
4	Public Health	8,961,909.42	8,759,389.76	97.74%
5	Capacity Building of Staffs	100,000.00	72,630.00	72.63%
6	Monitoring	553,000.00	365,056.00	66.01%
7	Environment and Infrastructure	3,833,300.00	4,491,413.46	117.17%
8	Various (AIN, SWC, CPAC & DPAC)	490,000.00	114,450.00	23.36%
9	General and Administration	5,667,880.00	5,240,578.42	92.46%
10	Miscellaneous	210,000.00	174,919.00	83.29%
11	Partner NGO's (SfD & EEC)	1,298,668.00	1,099,242.00	84.64%
12	Assets	-	-	0.00%
<b>Grand Total</b>		<b>80,865,620.12</b>	<b>63,977,730.23</b>	

During this fiscal year, It seems that protection as well as Environment and Infrastructure sector has been highly prioritized that has direct linkage to safe and quality education and training.

Programmatic budget covers 91.9% of the total expenditure in FY 2077/078. Only 79.11% of targeted budget was spent in this fiscal year due to covid-19.

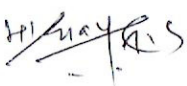
## 6. Total Funds

The status of total fund collected for FY 2077/078, fund disbursed and achievement is given below in the table:

S.N.	Projects Implemented	Fund Disbursed in 2077/78	% of total fund	Achievement in %
1	Education and Training	25,231,991.29	39.44%	49.72%
2	Administration	5,875,540.42	9.18%	91.22%
3	Protection (Empowerment, Rehabilitation & Social Relief)	19,619,395.30	30.67%	180.35%
4	Public Health	8,759,389.76	13.69%	97.74%
5	Environment and Infrastructure	4,491,413.46	7.02%	117.17%
<b>Total</b>		<b>63,977,730.23</b>	<b>100.00%</b>	

79.11% of the total collected fund has been invested in this fiscal year. Budgetary progress of Protection and social relief due to covid-19, remaining physical infrastructure of schools regarding previous FY expenditure paid in this year revealed expenditure more than expected and planned for this year. More than estimated budget has been invested in these areas.

## 7. Budget and Beneficiaries



<b><u>Physical Beneficiaries</u></b>		
<b>S.N.</b>	<b>Programs</b>	<b>Achieved beneficiaries in number</b>
<b>1. Education &amp; Training</b>		
1.1	Alternate Education System	116 schools/5,537 students
1.2	Classroom setup	25 classrooms(R/Municipality)
1.3	MGML Phase 1 Teacher's training Class 1-3	57 teachers
1.4	MGML Phase 2 Teacher's training Class 1-3	56 teachers
1.5	MGML Phase 1 Teacher's training Class 4-5	43 teachers
1.6	Educational Teaching Material	74 schools
1.7	Sports Material	101 schools
1.8	Stationery & Consumables	78 schools
1.9	Equipment	26 schools
<b>2. Public Health</b>		
2.1	Christine Dispensary	11,872 patients
2.2	Mobile Health Camp	1,773 patients
2.3	Poor Patient Fund	16 patients
2.4	Spinal Injury Rehabilitation Center	5 patients
2.5	Health Material Supply (Covid-19)	11,012 patients (Kavre, Sindhupalchok, Dhading, Dolakha, Kathmandu)
<b>3. Protection (Empowerment, Rehabilitation &amp; Social Relief)</b>		
3.1	Dalit Girls Education Program	220 girls
3.2	Dalit Girls Higher Education Program	40 girls
3.3	Food ration Supply to Dalit Family (Covid-19)	254 households/1,157 members
<b>4. Environment &amp; Infrastructure</b>		
4.1	Health Education	23 schools/543 beneficiaries
4.2	False Ceiling Construction	24 classrooms

## 8. Key Strategies

The following strategies for fund collection and project implementation have been implemented by the organization.

Fund Collection Strategies:

- National policy and government priorities
- Baseline survey
- Need Assessment

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- d. Dissemination of reports to prospective individual donor and donor agencies

#### Project implementation Strategies

- a. coordination meeting with government line agencies and local partners
- b. Inception meeting with prospective beneficiaries
- c. Survey for before- project
- d. Project implementation
- e. Mid-line survey
- f. Monitoring and joint meeting
- g. End-line survey

### 9. Operation

The organization has its own senior management team led by Country Representative, key staffs of the program and additional staffs (as per requirement). Partner organization in each working districts and their focal person have been at work.

### 10. Evaluation Results


After reviewing necessary documents, meeting with program teams and interviewing beneficiaries, the following strengths and areas to be improved are suggested:

#### Strength:

1. Comply with statutory, laws and provisions of the state.
2. Comply with policies of health, education and SWC.
3. Wide geographical coverage
4. People centric approach of project implementation
5. Small number of staffs with various responsibility
6. Only 6.9% of total fund is invested in administrative part/aspect.
7. Joint monitoring as well as CPAC and DPAC meeting has been well scheduled
8. Program reports and budget versus expenditure reports are upto date and accessible.
9. Program extension policy is in line with the motto of the organization.

### 11. Status of Previous Social Audit Recommendations

1. Preparation of AOG and POG of every projects before implementation is adopted by CN and EEC (Partner NGOs of GNHA)



2. The reasons behind variation have been clearly explained.
3. There is moderate mechanism for follow up issues in regular basis to justify that the process of reporting is embedded. Covid-19 has reduced the regularity of follow up.
4. Monitoring and evaluation sheet/ indicators have been prepared and follow up actions are indicated and implemented.
5. Variation cost for each activity above 10% has prior approval from senior management team/program coordinator.
6. Social audit of partner organization like Children Nepal has been consolidated.
7. Programs of organization are found to be included in SIP of partner school.
8. Local governments, in which GNHA and its partners are working with, are incorporating program and budget in their Red-book.

## **12. Areas to be improved:**

The following areas are suggested to be improved to excel the prosperity of organization.

1. GESI policy and GESI Audit is advised.
2. Procurement Committee (PC) approved by GNHA has to work for SfD. Other partner NGOs have to mention the provision of PC. Procurement Plan and process has to be clearly mentioned.
3. GBA and GESI information in all programs and projects have to be maintained.
4. Parenting education and issue sharing meeting are advised targeting the partner schools in which enrolment has been decreasing.

## **13. Visit from Social Auditor**

A visit to SfD was managed to see how GNHA works in partnership with local NGOs. Meeting with the Chairperson, executive Director and Finance officer in the presence of Mr. Kedar Tamang, the following areas for improvement have been suggested;

- The financial policy is not strong enough to check procurement process especially in the case of dispensary.
- Financial policy does not have any provision of setting Procurement Committee.
- Though the newly appointed ED is trying, the process of office conduction to ensure transparency and regular auditing seem to be problematic.
- Auditor of the organization is suggested to include stock of Medicine each year.

## **14. Report of Sharing meeting**


























### **A. Reflection and suggestions given by stakeholders in Mass Meeting for Impacts of the projects**

A mass meeting (online) of all stakeholders was organized to disseminate and share impacts of the projects launched during FY 2077/078. The chief guest of the program

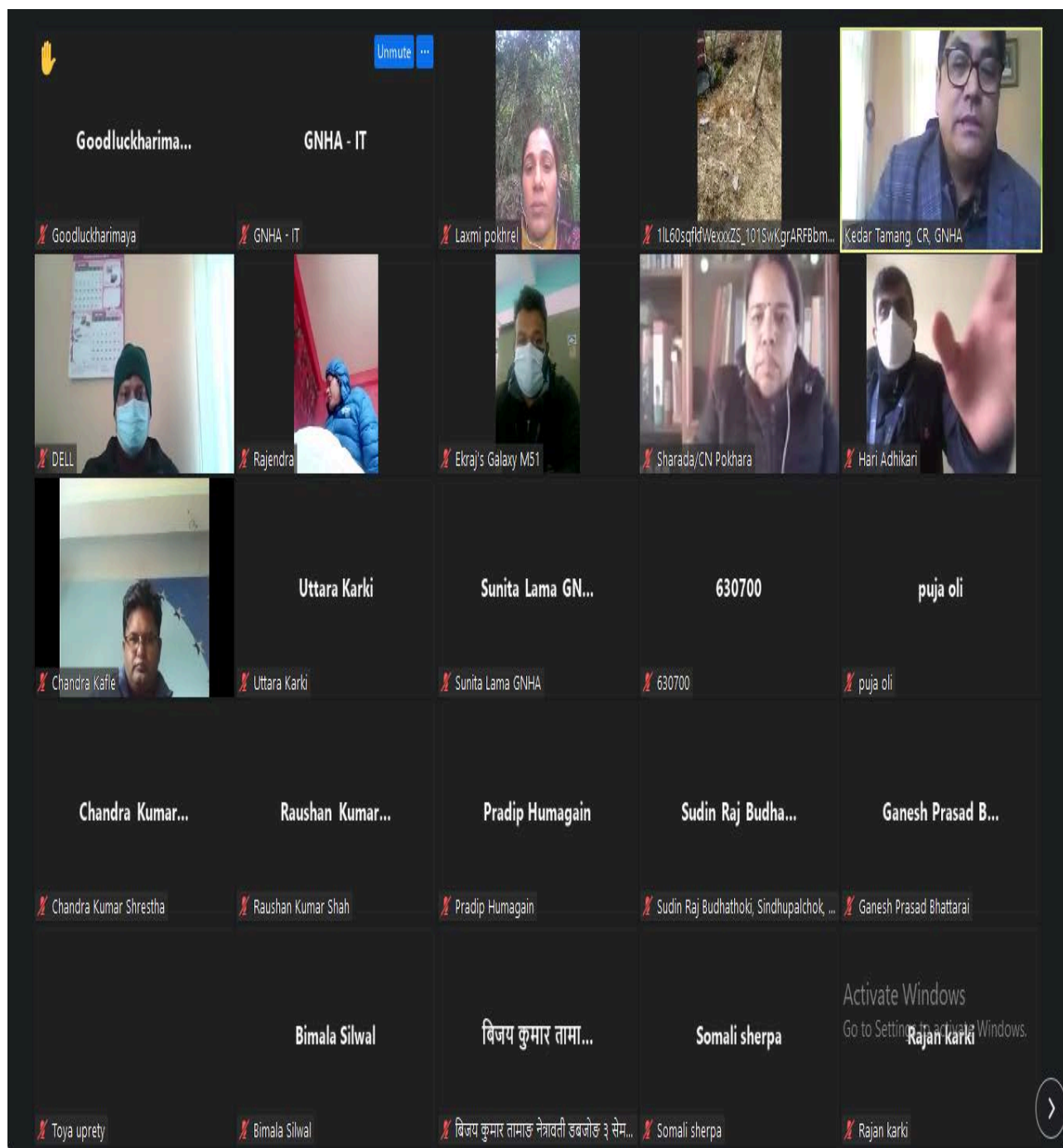


was the Member Secretary, SWC Mr Manoj Bhatta, Director of CDC Dr. Ganesh Prasad Bhattarai, Mr. Pralhad Babu Panta from SWC, Mrs. Gita Ghimire From CHERD, Municipal Head of Netrawati Rorang Mr.Durga Kumar Shakya and ward nu. 3 chairman Mr. Bijay Kumar Tamang, Education Officers of different Municipality and rural municipalities of different districts where GNHA has been working, were the special guests in the program. Teachers, Head teachers, SMC members, Government line agencies, members from partner organizations, core staffs of GNHA, journalists, students and other direct beneficiaries were involved in the meeting. Meeting was facilitated by Social auditor. Country Representative Mr. Kedar Tamang disseminated the projects and financial status of the organization. The stakeholders and beneficiaries were given time to share their experiences of each projects on the basis of best practices, problems encountered and feedback to the organization for further improvement.

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 Toya uprety	 Bimala Silwal	 Somali sherpa	 Rajan karki	 Ganesh Prasad Bhattarai
Bhawani Gautam	Indra Bahadur I...	Kshitij Tamrakar...	QCOM-BTD	Radha basnet
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Rajendra Upreti...	Krishna Bhattarai	Phulmaya Shakya	1032 Sarada Bh...	Galaxy-J2
 Rajendra Upreti - SWC	 Krishna Bhattarai	 Phulmaya Shakya	 1032 Sarada Bharati TSC	 Galaxy-J2
Chandra Khadka	Pradip Humagain	Shusila bajgain	saraswoti adhikari	अम्बिका कार्कि
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 kedar Dyola GNHA	 Yamuna Pradhan	 Bimala Karki	 Mingurma Sherpa	 Mahendra Malla

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## B. Responses from Organization

In the mass meeting, Country Representative, Mr. Kedar Tamang, addressed the reflection and suggestion made by the beneficiaries. Mr. Kedar Tamang highlighted the

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following points as response to the reflection and suggestion made by beneficiaries and other government stakeholders:

- Despite limited resources, the organization is trying to cover areas of need and needy people extending its working districts.
- Organization is strongly committed to transparency and accountability.
- Administrative expenditure is still below 9.33% of the total fund. Due to Covid-19, programmatic budgets were squeezed and administrative budget rose 2% of the total budget. Full-fledged program implementation in the future may reduce administrative cost.
- Further support for the promotion of learning achievement will be continued.
- The provision of program exit has been under the way but GNHA has been working in surrounding schools and previous schools will not be ignored.
- Regarding dispensary, the facilities will be awarded to all with reference to Doctors/medical attendants and GNHA.
- Regarding fluctuation of budget Vs expenditure, price-hike and unprecedented fare from the department and unpredictable participation and expectations from the targeted beneficiaries caused higher or lower budget expenditure.

#### **C. Recommendations to GNHA**

- Ensure POG and AOG of partner organization
- Ensure valid and by laws of procurement process within partner organization
- Gender Budget Auditing, Gender Responsive Budgeting, Targetted beneficiaries on the basis of GESI policy should be managed while planning.
- Child safeguarding, Anti-violence and anti-corruption policies should be made and implemented
- Per-day-annum to the staff has to be managed to limit the administrative expenditure.

#### **D. Recommendations to SWC**

- Policy of mandatory social audit of NGOs and INGOs should be properly implemented and monitoring and feedback to such organization is desired.
- 'Theory of Social Change' as advocated and mentioned by Honorable Member Secretary of SWC in this program is very important. GNHA has its motto, 'Build your temple and we will add pinnacle.' Like that, such organizations should have a theory of social change.

### **15. Photos of the Activities**





**MGML Classroom**



**Learning Materials Management**



**Equipment Support**



**Teacher Training**

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**Health Education for Mothers**



**Monitoring and Supervision**



**Covid -19 response**



**Parent Education**

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**Reconstruction of School WASH**



**Health Camp**

Mobile



**Dispensing Medicine**

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## 16. Presentation from GNHA



final presentation  
of Social Audit - Cop

## 17. Interview schedule

### GNHA Social auditing

#### Interview with Partner Organization (Chair, ED or focal person)

1. How long have you been working with GNHA? What was the context of your partnership?

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2. How many projects have you completed under GNHA support? Explain in brief.
3. What are the criteria of interest to have partnership?
4. What is the regulative mechanism to have partnership with organizations like GNHA? Explain the policy documents at hand and statutory provisions of your organization?
5. What are the strengths of implementing projects under GNHA?
6. Do you have contract document clearly stating AOG and POG? (Document verification, if possible)
7. Do you have reporting template provided by the organization? Programmatic? Financial?
8. Do you have internal audit report?
9. Do you have monitoring plan and indicators?

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10. State the feedback, transparency and system of social accountability?

11. State any problems that you encounter after having partnership with GNHA?

12. Your suggestions for programmatic review?

13. Your suggestion for financial review?

14. Your comments at last.

Verified by:


Collected by:

### **GNHA Social auditing**

#### **Interview with stakeholders of school ( HT, SMC, Teachers, Students/targeted beneficiaries)**

1. State the current practices of MGML.

2. State the positive aspects of MGML in your school?



3. Why do you think that MGML system is necessary? unnecessary? new? not adoptable?

4. Strengths of MGML system.

5. Weaknesses of MGML system

6. Your comment or feedback

7. Problems faced

8. Best practices made

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9. Areas of improvement by GNHA and partner organization

10. Areas to be improve by school, SMC, Teachers and students

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