

German Nepalese Help Association Social Audit Report(2079/80)



GERMAN-NEPALESE
HELP ASSOCIATION
GNHA
जर्मन् नेपाल
सहयोग संघ

German Nepalese Help Association (GNHA)
Ranidevi Marga-3, Lazimpat Kathmandu
Phone: +977-01-4002288
Email: gnha@gnha.org.np
Website: www.gnha.org.np

P.D.S & Associates,
Chartered Accountants
Opposite to Chinese Embassy
Baluwatar, Kathmandu
Ph: 01-4538930
www.pdsa.com.np

Table of Contents

Acronyms	3
1. Overview of German Nepalese Help Association (GNHA).....	4
2. Objective of GNHA	4
3. Social Audit Team & Audit Limitation	5
4. Purpose of Social Audit	5
5. Scope and Objectives.....	6
6. Partner Organizations.....	6
7. Methodology:	8
Description of the methodology.....	8
8. Final Social Audit Event	9
Introduction and Context Establishment	9
Beneficiaries Voices	9
Adarsha Tamang, Sindhupalchok, Head teacher, Melamchi Municipality.....	9
Uniya B.K, Student (CN),	10
Sharada Poudel.....	10
Nima Tamang, MGML student	10
Jhak Bahadur Rana, Patient	11
Babita Majhi, Mother Group Jwalamukhi-1, Dhading(School: Shree Budhigandaki Adharbhut)	11
Devaki Simkhada, Education Officer, Jwalamukhi RM- Dhading.....	11
Min Bahadur Dhami, Education officer, Indrawati RM, Sindhupalchok	11
Dhan Bahadur Tamang, Chairperson, School Management Committee (Shree Shantikali BS, Dhading).....	11
Chief Guest voice, Manoj Bhatta (SWC)	12
Guests Voices	13
Arjun Dhakal, Director, Program and Planning Section-CEHRD	13
Gajendra Bahadur Shrestha, Honorary Advisor of GNHA, Former Consul General of Sweden	13
Kamal Rupakheti, Honorary Advisor and Former Country Representative of GNHA	14
Hari Adhikari, Administration Director, SIRC, speaker on behalf all PNGO's.....	14
Closing remarks.....	14
9. Data Analysis and Insights (Field Visit).....	16
1) Protection (Empowerment, Rehabilitation and Social Relief)	16
1.1 SIRC	16
2) Public Health	18
2.1 Operation of Christine Dispensary.....	18

Social Audit Report-F.Y 2079-80
German Nepalese Help Association (GNHA)

2.2 Mobile Health Camps and Surgery Camp	18
2.3 Poor patients Fund.....	19
3) Education.....	19
10. Recommendation from field visit.....	25
11. Recommendation from Social Audit Event	26
Annexures	27
Annexure- 1 “GNHA's healthcare services (public health)”	27
Annexure - 2 “Interview with Partner Organization”	28
Annexure- 3 “Questionnaire outline for MGML/WISE project key persons/ implementor”	29
Annex 4- Social audit Event Outline.....	29
Annexure- 5 “Presentation slides by GNHA”	32
Annexure- 6 “Filed Visit by Social Audit Team”	52
References.....	53

Acronyms

CEHRD	Center for Education and Human resource Development
CN	Children Nepal
ECCA	Environmental Camps for Conservation Awareness
FGD	Focus Group Discussion
GNHA	German Nepalese Help Association
INGO	International Non-Governmental Organization
MGML	Multi-Grade Multi-Level
NGO	Non-Governmental Organization
RM	Rural Municipality
SWC	Social Welfare Council
SSNCC	Social Service National Coordination Council
SfD	Solidarity for Development
SIRC	Spinal Injury Rehabilitation Center

1. Overview of German Nepalese Help Association (GNHA)

Late Mrs. Margot Busak, the former Royal Nepalese Consul General for Baden-Wurtemberg, Germany, established the German Nepalese Help Association in Stuttgart, Germany, back in 1979.

This non-profit organization, registered in the lower municipal court of Stuttgart, operates as an International Non-Governmental Organization (INGO) in Nepal. It believes and stands politically neutral, non-aligned and free from race, creed and religion. GNHA operates under agreements with Nepal's Social Welfare Council (SWC), commencing from its initial partnership with the SSNCC (Social Service National Coordination Council) in 1989.

Its financial backing primarily comes from membership fees and private donations, with a significant portion—over 80 percent—dedicated to enhancing education, healthcare, social welfare and environmental consciousness in Nepal. This is achieved through collaborations with partner non-governmental organization(NGOs) and governmental bodies. With around 500 general members and 1000 individual donors across Federal Republic of Germany, GNHA fosters a people-to-people support approach, aiming to build solidarity between developed and underdeveloped nations. Its programs focus on elevating the living conditions of disadvantaged and marginalized communities in Nepal. (GNHA, 2023)

2. Objective of GNHA

GNHA's extensive goal is to support development and humanitarian efforts in Nepal through collaborations with local NGOs, government bodies, and various agencies. Their focus is on supporting marginalized communities by providing free healthcare, medications, and education. Also it focuses for empowering vulnerable Dalit girls through education and social interventions. The organization also invests in improving educational facilities and basic infrastructure in public schools across different districts.

The project beneficiaries are selected from ten districts; Dhading, Kavrepalanchowk, Dolakha, Sindupalchowk, Ramechhap, Sindhuli, Chitwan, Makawanpur, Kathmandu and Kaski.

GNHA is committed to improving the quality of life for disadvantaged and marginalized groups across Nepal. The vision encompasses creating better opportunities and an improved outlook for underprivileged citizens, while mission focuses on creating perspectives and alleviating suffering through diverse approaches by implementing effective educational concepts, countering discrimination, and promoting public health initiatives. Specifically, GNHA's goals revolve around three key areas: Education and Training, Public Health, Protection (Empowerment, rehabilitation and social relief). Each goal area is implemented through targeted programs and initiatives, demonstrating a tangible impact on the lives of the disadvantaged and marginalized groups (GNHA, Annual Progress Report, 2022-2023).

Education: GNHA is committed to insure child friendly learning environment in the basic level of community schools.

Health: To stabilize and maintain qualitative and quantitative health service to poor patients.

Social Relief: To empower socially back warded and underprivileged children and their guardians, if any to practice compassion in humanitarian support system.

3. Social Audit Team & Audit Limitation

Audit Team

This audit report covers the findings on social audit of implementation of various project as support by GNHA for the F.Y. 2079-80. A team of P.D.S & Associates, Chartered Accountants has carried out the audit in the financial institution premises.

Appointment and Independence

The management has appointed (as per appointment letter dated 24.12.2023) us as social auditor of the GNHA for the year 2079/80 and a contract was entered into between the GNHA and us. We have applied appropriate process to ensure independence of the firm and team members to carry out the audit of the financial institution.

Audit Limitation

While utmost care has been taken in carrying out the above-mentioned assignment, there are certain limitations due to the following facts:

- a) The assignment has been carried out based on the information provided to us for the period,
- b) In the course of the exercise, we have relied upon the information, clarification, and technical expertise furnished to us by the management of the GNHA.

4. Purpose of Social Audit

The purpose of a social audit is to ensure organizations uphold their social responsibilities by fostering transparency, accountability, and stakeholder engagement. It serves as a mechanism for organizations to openly evaluate and communicate the social impact of their activities. By involving stakeholders in the assessment process, a social audit provides a comprehensive understanding of an organization's social performance. This process not only identifies areas for improvement but also showcases successful initiatives, fostering credibility and trust. The ultimate goal is to enhance an organization's social impact by learning from audit findings, adapting strategies, and consistently aligning actions with societal needs. Social audits contribute to a culture of ethical practices, responsible governance, and continuous improvement, reinforcing the organization's commitment to social welfare and sustainable development (Social Audit, n.d.).

5. Scope and Objectives

The scope of a social audit encompasses a comprehensive review of an organization's social activities, including the extent and impact of its projects, stakeholder engagement, financial allocations, and compliance with ethical standards. It involves evaluating the organization's reach within communities, and the effectiveness of resource utilization, ensuring adherence to their objectives while examining the overall impact on the targeted beneficiaries.

The objectives of a social audit are multi-fold. Firstly, it aims to promote transparency and accountability by revealing how resources are utilized and ensuring alignment with stated social commitments. Secondly, it seeks to assess the tangible impact of the organization's initiatives, engaging stakeholders to gather diverse insights and perspectives. Identifying strengths and weaknesses within these initiatives, the audit aims to provide actionable recommendations for improvement, fostering a culture of continuous learning and adaptation. Ultimately, the overarching goal is to enhance the organization's social impact, aligning its activities with the evolving needs of the communities it serves and maintaining a proactive stance towards positive social change (Social Audit, n.d.).

6. Partner Organizations

Following are the partner organization of GNHA,

S. No.	Partner Organizations	Programs	Districts
1.	Solidarity for Development-SfD (Bikaska Lagi Ekata)	Christine's Dispensary, Bir Hospital, MGML Program: Public Health and Education & Training	Kathmandu, Dhading, and Sindhupalchowk
2.	Spinal Injury Rehabilitation Center (SIRC)	Protection (Empowerment, Rehabilitation and Social Relief)	Kavrepalanchowk
3.	Children Nepal [CN]	Protection: Empowering Dalit Girls through Education	Kaski
4.	Environmental Camps for Conservation Awareness [ECCA]	Education & Training	Chitwan and Makawanpur
5.	Educational Empowering Center (EEC)	Education & Training	Dolakha, Kavre, Ramechhap, Sindhuli

Social Audit Report-F.Y 2079-80
German Nepalese Help Association (GNHA)

Following are the details of program implemented by the partner organization of GNHA,

Province	District	Municipalities(M)/ Rural Municipality(RM)	Program	Implementing NGOs
Bagmati Province	Kavrepalanchowk	Dhulikhel Municipality	Education	EEC Kavre
		Namobuddha Municipality		
		Paanchkhal Municipality		
		Chaurideurali RM		
		Roshi RM		
		Bethanchowk RM		
		Banepa Municipality	Protection/ Health	SIRC
	Sindhupalchowk	Melanichi Municipality	Education	Bikaska. Lagi Ekata
		Bahrabise Municipality		
		Indrawoti RM		
	Dolakha	Jiri Municipality	Education	EEC Kavre
		Gaurishankar RM		
		Bhimeswor Municipality		
	Ramechhap	Khadadevi RM		
	Sindhuli	Kamalamai Municipality		
	Dhading	Netrawoti Dabjong RM	Education	Bikaska Lagi Ekata
		Benighat Rorang RM		
		Neelkantha Municipality		
		Dhunibesi Municipality		
Tripurasundari RM				
Thakre RM				
	Jwalamukhi RM			
Kathmandu	Kathmandu Metropolitan City	Public Health		
Chitwan	Rapti Municipality	Education	ECCA	
Makwanpur	Hetauda Sub- Metropolitan city			
Gandaki Province	Kaski	Pokhara Metropolitan City	Protection	Children Nepal

7. Methodology:

Description of the methodology

The methodology employed for data collection encompassed a mixed-methods approach to gather information. Initially, a thorough document review was undertaken, involving the examination of various reports, records, and official documents outlining GNHA's core activities, goals, mission, policies, and practices related to social responsibility. This process aids in understanding GNHA's stated objectives, how they align with social responsibility, and provides a basis for evaluating the organization's performance against its self-declared commitments.

Furthermore, to deepen insights into GNHA's social impact, interviews were conducted with key stakeholders, including authorities from partner organizations and beneficiaries. Engaging with partner authorities shed light on collaborative efforts, shared goals, and the effectiveness of joint initiatives in fulfilling social responsibilities. Additionally, speaking directly with key implementing agent (Teachers for WISE project) provided firsthand perspectives on the real impact of GNHA's programs, offering valuable feedback on their experiences, needs, and the tangible outcomes of the organization's efforts. These interviews enriched the audit by capturing diverse viewpoints and validating GNHA's contributions from both collaborative and direct beneficiary standpoints.

Additionally, the on-site observations served as a crucial validation tool, bridging the gap between documented intentions and real-world practices, enriching the audit process with tangible, contextualized findings.

This blend of observation, interviews, and secondary data helped build a comprehensive understanding of the organization's operations and impact, aiding in the subsequent analysis and evaluation of its social performance.

8. Final Social Audit Event

Introduction and Context Establishment

Following the tea break, the social audit event commenced with Surakshya Khanal, Associates of P.D.S & Associates, assuming the role of Master of Ceremony. Kedar Bahadur Tamang, representing GNHA and serving as the Country Representative of the host organization, chaired the program. Chief Guest was invited from the Social Welfare Council Mr. Manoj Bhatta, Member Secretary.

Participants and guests were warmly greeted at the program venue, the Indreni Banquet Baneshwor, Kathmandu, by Mr. Chandra Kumar Shrestha, Education Program Coordinator. He emphasized the significance and objectives of conducting a Social Audit. During the time, guests received traditional Khada greetings from Mrs. Sunita Lama, Administrative Officer, GNHA.

Presentation Session (Annex 5)

During the presentation, key points included discussions on budgeting, actual expenses, targets, achievements, stakeholder coordination, feedback from previous social audits, and how GNHA's work aligns with global and national goals.

The presenter, Mr. Tamang discussed feedback from the previous social audit, highlighting two major concerns: the formulation of project operating guidelines and activity operation guidelines by PNGOs to ensure seamless coordination and compliance with project goals, now formulated. Additionally, an Expression of Interest (EOI) has been announced nationally for vendor selection in medicine procurement at Christine Dispensary. Now all PNGOs have established a Procurement Committee and have implemented procurement policies and practices of selecting vendors, both for medicines and other procurement requirements.

Furthermore, the presentation shows, WISE project aligns closely with SDG-4, health camps and free dispensaries relate to SDG-3, and the work done in the field of Dalit children is aligned with SDG-5.

Mr. Tamang emphasized that GNHA experiences significant demand for its services but operates with limited manpower and financial resources. While expanding its outreach is crucial, this need engaging more PNGOs, which could escalate operating costs—a primary concern for donors. To tackle this issue, the focus is on reducing project costs by implementing the project through fewer PNGOs while maintaining broad coverage.

Beneficiaries Voices

Adarsha Tamang, Sindhupalchok, Head teacher, Melamchi Municipality

He emphasized the need for MGML to be implemented in all schools, highlighting its potential impact on the education system and the development of human resources within the country. He elaborated on the benefits of the MGML teaching method, such as ensuring continuity in

learning even on days when students are absent, allowing them to resume from where they left off. He added, through the WISE project, “we have learned how to engage mothers and utilize local resources effectively. Additionally, we have developed new skills that are beneficial for our community.”

Uniya B.K, Student (CN),

Currently in her third year of studying Radiography at Krishna College of Health Science and Technology, has faced significant challenges in her life. Her father struggled with addiction and abused her mother, leading to another marriage when Uniya was just two years old. Despite these hardships, her mother was determined to provide Uniya with an education and moved to Pokhara for this purpose. However, financial constraints arose after Uniya completed secondary school, making it difficult to afford further education.

Fortunately, Uniya's life took a positive turn when she met Ms. Sharada Poudel of Children Nepal, that helped secure funding for her education various sources, including GNHA. With this support, Uniya conveyed her heartfelt appreciation to GNHA and CN for their support, which has enabled her to pursue her education and achieve her current academic standing.

Sharada Poudel

Currently, 300 Dalit Girls are gaining the benefits of educational opportunities spread across 14 different schools. Notably, several of these children, who initially received education through GNHA funding, have made remarkable transitions into diverse professions, ranging from roles within CN to careers in lab technician, teaching, nursing and law. Furthermore, in addition to educational support, vocational training programs have been implemented to equip children with skills essential for their future autonomy and success. Through these efforts, the aim is to empower Dalit Girls to stand confidently on their own feet and overcome the barriers they face.

She thanked GNHA for their continuous help to Children Nepal, which ultimately helps in the upliftment of Dalit Girls.

Nima Tamang, MGML student

Nima Tamang, expressed gratitude to all and shared his educational journey. She mentioned being a student of class 5 at Shreethana Bhanjyang Adharbhut Vidyalaya in Melamchi-4, Sindhupalchowk. She highlighted the use of the MGML method in her education up to class 3, which she found beneficial. She elaborated on key aspects such as job charts, daily records, and learning ladder activities that students engage in. Additionally, she emphasized the importance of reading materials presented creatively through pictures and interactive learning methods like singing and playing games, which have enhanced their learning experience.

Jhak Bahadur Rana, Patient

On Ashoj 28, his son was faced a bike accident resulting in a spinal injury. For the past two months, they have been receiving medications from Christina Dispensary. He expressed his gratitude to GNHA for their support during this challenging time.

Babita Majhi, Mother Group Jwalamukhi-1, Dhading(School: Shree Budhigandaki Adharbhut)

“Our school, previously ranked at 0, has now reached at number 1 due to the implementation of the WISE project. This initiative also focuses on educating mothers, who now actively participate in various activities such as preparing day meal for children. Additionally, our school organizes different programs periodically from where we have been getting chances to learn different new things.” Mrs. Babita Majhi said.

Devaki Simkhada, Education Officer, Jwalamukhi RM- Dhading

During the program, Mrs. Devaki shared insights about the implementation of the MGML method, which began last year in 13 schools within Jwalamukhi. Initially, parents were uncertain about how children from grades 1 to 3 could be taught together, but with the support of Aama Samuha, they have come to understand and appreciate the method. Mrs. Devaki expressed gratitude to GNHA for implementing the WISE project in various schools and expressed hope for continued support in extending this initiative to more schools in the future.

Min Bahadur Dhama, Education officer, Indrawati RM, Sindhupalchok

During the program, Education officer discussed the collaborative efforts between Indrawati Gaupalika and GNHA in implementing initiatives across 13 schools since 2076. Challenges such as a shortage of skilled manpower and issues with monitoring and supervision have been seen however, notable achievements include the production of high-quality outcomes through the MGML method. Addressing the frequent transfer of teachers, Indrawati RM have provided additional training with technical support of GNHA and financial from RM.

Dhan Bahadur Tamang, Chairperson, School Management Committee (Shree Shantikali BS, Dhading)

“Greetings to everyone. I am pleased to have the opportunity to address you all. Along with two other teachers, I underwent training for the MGML method. The disparity in teaching effectiveness between trained and untrained teachers led to monitoring visits 2-3 times a week, and pressure from various stakeholders pushed for the effective implementation of the WISE project. The positive impact of the MGML methodology is evident in the significant changes observed in students. Presently, approximately 22-23 schools in our Netrawoti RM have successfully adopted this approach. GNHA has been a persistent supporter since our beginning.

Additionally, beneficiaries of Christine's Dispensary assistance have extended their aid to impoverished individuals in our village. We extend our heartfelt gratitude to GNHA for their invaluable assistance to rural communities like ours." Mr. Tamang said.

Chief Guest voice, Manoj Bhatta (SWC)

During the discussion, it was highlighted that there are significant disparities in GDP among different countries. For example, the United States has a GDP of \$86,000, while China's GDP is \$20,000, India's is \$3,000, the UAE's is \$68,838, and Nepal's is currently at \$1,399. The speaker expressed gratitude to donors for their support and emphasized the importance of linking this information with the assistance provided to Nepal. It was noted that donors may not always be fully aware of the context of Nepal, highlighting the need for effective communication regarding the country's specific situations. It was noted that the GDP of Madhesh, Sudurpaschim, and Karnali provinces are nearly identical. Additionally, the majority of resources, approximately 52%, are concentrated near Kathmandu. As a result, there was a call to develop policies aimed at directing projects to these lower GDP areas, particularly in the Karnali & Madhesh region. It was emphasized that both the government and other donor resources should prioritize investment in these areas. Furthermore, it was suggested that assistance should be tailored to the specific context of the country. Moreover, there was an emphasis on the need to enhance the capacity of local NGOs, shifting focus from older to newer, more energetic NGOs with significant potential.

In response to Mr. Kedar Tamang's presentation on cost-effectiveness, Mr. Bhatta acknowledged its importance but also emphasized the significance of sustainability. While it's crucial to prioritize cost-effective solutions, sustainability is equally essential. There was a focus on empowering local communities to ensure long-lasting impact and taking a holistic approach. Concerns were raised that projects implemented in areas like Karnali or Madhes may revert to their original state once external support is withdrawn. Therefore, there was strong advocacy for strengthening local capacities. It was suggested that NGOs proficient in fundraising could share their expertise with local NGOs, transferring skills and knowledge. In return, these local NGOs could assist national-level NGOs or fundraisers with ground-level coordination, fostering a mutually beneficial partnership.

During the discussion, it was emphasized that the Nepal government will soon unveil the 16th plan, which will serve as the blueprint for the next 25-30 years. It was stressed that our efforts should align with this plan. For instance, poverty indicators for countries like Germany and Nepal differ significantly, so it's essential to work within our national context and persuade donors to support initiatives based on our national framework indicators. Effective coordination at all levels was deemed crucial, along with demonstrating tangible results and

reporting on the specific areas impacted by our work and its broader contributions to the country. The importance of rationalizing our efforts on the basis of national plan to ensure their effectiveness was also highlighted.

Guests Voices

Arjun Dhakal, Director, Program and Planning Section-CEHRD

Mr. Dhakal, extend gratitude to the program moderator, Mr. Tamang, and all participants. He applauded GNHA for delivering a comprehensive presentation that covered both financial and non-financial aspects of their activities from the past year. He acknowledged the importance of the social audit program, emphasizing the need for a detailed process with two-way interaction to address challenges effectively. Also, he expressed keen interest in obtaining detailed information regarding the accreditation mentioned by Mr. Kedar Tamang during the presentation. He suggested including a slide on administration costs for better transparency. Furthermore, he highlighted the significance of provided funds of 50,000 per school (MGML implemented) were for management purposes and might not cover all expenses. He stressed the importance of equitable support for all schools, urging GNHA to avoid focusing solely on specific schools rather focus on all schools of specific RM or districts to prevent any perception of discrimination.

Despite time constraints, Mr. Dhakal concluded by expressing hope that the social audit program would continue, emphasizing its role in addressing queries and concerns raised during the session.

Gajendra Bahadur Shrestha, Honorary Advisor of GNHA, Former Consul General of Sweden

During the program, Mr. Shrestha, a longtime consultant with GNHA, talked about the organization's journey. Although he's not involved in daily operations, he recognized the challenges of starting and keeping GNHA going, emphasizing the need for honest leadership.

Mr. Shrestha showed his gratitude to the beneficiaries on behalf of GNHA by reflecting on the words of Mahatma Gandhi, "who believed that doctors should be grateful to their patients for the opportunity to serve". It's important to note that, all of GNHA's funding comes from individuals, highlighting the trust they place in the organization, which has brought GNHA to where it is today. He stressed the significance of social audits in ensuring transparency across financial and non-financial areas. He concluded by encouraging the audience to find fulfillment in their work, echoing the sentiment of "Do what you love and love what you did" as a way to long-lasting happiness.

Kamal Rupakheti, Honorary Advisor and Former Country Representative of GNHA

During the program, Mr. Rupakheti expressed gratitude to all partners, beneficiaries, and attendees. He reminisced about the initiation of the GNHA, which began with just two individuals, himself and Kedar Tamang. Mr. Rupakheti highlighted GNHA's diverse initiatives, including funding education for the Pode and Tamang communities in the past. He also mentioned the provision of dialysis machines to teaching hospitals, Patan Hospital, and hospitals in Pokhara as part of GNHA's efforts.

In response to statement of Mr. Manoj Bhatt, he emphasized the need for either government or bilateral agencies to extend their reach to low GDP areas like Karnali. While these entities possess substantial funds, NGOs operate with limited resources and are unable to afford such endeavors.

Hari Adhikari, Administration Director, SIRC, speaker on behalf all PNGO's

During a recent program, the Administration Director of SIRC, a partner NGO of GNHA, spoke on behalf of all partner NGOs. He emphasized GNHA's unique position as the only INGO registered in Nepal dedicated to aiding individuals suffering from spinal injuries. Over the past 15 years, GNHA has consistently supported SIRC, benefiting five individuals annually through funding. Additionally, last year alone, eight patients received assistance through home modification projects. Mr. Adhikari highlighted the broader impact of GNHA's support beyond spinal injury care, including contributions to education and healthcare. He expressed gratitude on behalf of all partner NGOs for GNHA's ongoing collaboration and support.

Closing remarks

During the discussion led by GNHA Country Representative, Kedar Bahadur Tamang, the concept of social audit was highlighted as a mechanism for ensuring accountability to both direct and indirect stakeholders. Originating during the Maoist insurgency, it was initially termed as public hearings to engage relevant parties. He suggested organizing that type of social event where beneficiaries from various groups could participate and voice their concerns. He referenced Germany's practice of providing certificates of accountability to organizations, including GNHA, as a model to follow.

In the implementation of the WISE project, GNHA bears approximately 50-55% of the financial burden, with the remaining 45-50% covered by government bodies such as municipalities or RM. GNHA's contributions mainly involve technical aspects like TLM production, teacher training, coaching, mentoring, and providing necessary equipment. Meanwhile, tasks requiring local procurement, such as classroom adjustments or infrastructure formation, are the responsibility of municipalities or RM.

Social Audit Report-F.Y 2079-80
German Nepalese Help Association (GNHA)

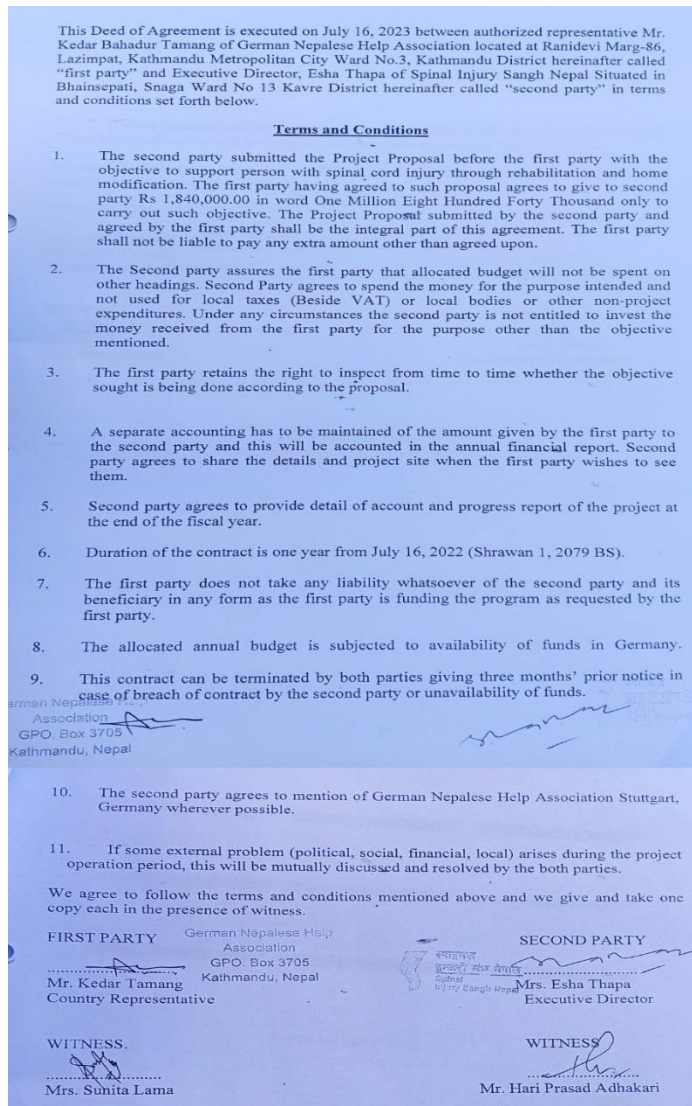
It was emphasized that after three years, GNHA will phase out from areas where the WISE project has been implemented. Subsequently, the project will be handed over to local government bodies such as Municipalities or Rural Municipalities (RMs), with support provided by benchmark schools. Despite this setback, GNHA maintains strong coordination and sustainable plans for the WISE project, ensuring its longevity even after the organization's phased-out period.

He mentioned the importance stressed by the SWC chair to extend assistance to regions with low GDP. In line with this, GNHA tried to reach these underserved areas, entering into the Karnali region and offer training, technical skills to various relevant stakeholders. He expressed gratitude to CEHRD, the representatives of PDS and associates (the independent firm tasked with conducting the social audit) along with all other participants. With that, he concluded the social audit program.

9. Data Analysis and Insights (Field Visit)

1) Protection (Empowerment, Rehabilitation and Social Relief)

1.1 SIRC



GNHA has maintained a longstanding collaborative partnership with the Spinal Injury Rehabilitation Centre (SIRC) spanning over a decade. This enduring agreement signifies a sustained commitment between GNHA and SIRC, demonstrating a history of collaboration and shared objectives in addressing the needs of financially disadvantaged individuals affected by spinal injuries. This assistance often includes financial aid to cover medical expenses, rehabilitation costs, mobility aids like wheelchairs, and other essential needs. The aim is to alleviate financial burdens for those in need, ensuring they have access to crucial support that might otherwise be beyond their financial means. GNHA's support for these individuals aims to improve their quality of life and enable them to access necessary services,

fostering a more inclusive and supportive community environment (GNHA, Annual Progress Report, 2022-2023).

As part of its initiatives this year(2079/080), the German Nepal Help Association (GNHA) extended crucial support to five individuals—Anita Yadav, Basanti Damai, Gopi Gharti, Manisha Magar, and Srijana Sarki—who suffered spinal injuries (Khanal, 2023).

GNHA provided comprehensive medical care and a rehabilitation package covering various aspects such as bed charges, continuous medical attention from specialists, nursing care, physiotherapy, occupational therapy, psycho-social support, and specialized equipment like suitable wheelchairs. Typically, the rehabilitation stay for spinal injuries averages three months but can vary based on levels of injury and complications. Additionally, GNHA has supported

Social Audit Report-F.Y 2079-80
German Nepalese Help Association (GNHA)

patients in adapting to post-rehabilitation challenges by modifying their homes to be wheelchair-friendly, thereby assisting them in leading near to normal lives. This involved adapting kitchens, toilets etc. to reduce dependency and also modifying entrances, and installing ramps as needed to ensure seamless mobility. GNHA successfully facilitated modifications in eight homes (Ghanshyam Thapa, Aman Chaudhary, Danda Bahadur, Sapana Nepali, Tika Pandey, Sushil Karki, Narendra Pudasaini and Nirmala Karki) for wheelchair accessibility. Also, they have built model kitchen and toilet at the SIRC premises for demonstration purposes. These interventions aimed to empower patients by enabling independent movement and fostering a favorable environment after being discharged (Khanal, 2023).

“Rs.”

SECTOR: PROTECTION	Approved Budget	Actual Expenses	Variation Amount	Variation in %
<u>SIRC</u>				
POOR PATIENT FUND WITH WHEEL CHAIRS	640,000.00	640,000.00	0.00	0%
HOME MODIFICATION	1,000,000.00	1,187,311.54	187,311.54	19%
MODEL CONSTRUCTION- Toilet, Kitchen	200,000.00	323,875.25	123,875.25	62%
TOTAL	1,840,000.00	2,151,186.79	311,186.79	17%

The expenses for the Poor Patient Fund with Wheelchairs aligned precisely with the budget. The Home Modification expenses exceeded the budget by Rs. 187,311.54, representing a 19% overspend and Expenses for the Model Construction significantly exceeded the budget a 62% overspend compared to the planned budget (GNHA, Budget and actual figures for 2079/080, 2079/080).

During the fiscal year 79/80, all patients who received treatment were successfully discharged. Notably, our team recently encountered a patient admitted within this fiscal year. Upon gathering information from the patient's guardian, it was revealed that GNHA covered essential rehabilitation packages, supplemented by contributions from SIRC. However, the patient independently managed expenses related to food and medication. This data highlights the collaborative effort between GNHA and SIRC in providing comprehensive rehabilitation support, ensuring vital care packages for patients while highlighting the patient's responsibility for certain personal expenses during their stay at SIRC.

2) Public Health

Christine's Dispensary, Poor Patient Fund and Mobile Health Camps & Surgery Camp has been run by GNHA with the help of its implementing partner, SFD (Sapkota, 2024).

2.1 Operation of Christine Dispensary

Nearly 190 types of medicines and surgical items are available at Christine's Dispensary on the premises of NAMS, Bir Hospital. Free medicines are provided to patients who are extremely poor and unable to afford them.

Initially, doctors selected poor patients whom they had been treating. Subsequently, doctors recommended nearby individuals associated with the patient request to the nursing station to fill out a form, which was then signed by the doctor or the nurse. Following this process, we visited the patient to assess their condition if they were admitted to the ward. For OPD patients, we assessed their economic conditions via documents such as Municipality/RM recommendations. However, at times, individuals are unable to provide these documents. In such cases, we cross-verified their economic status, and if we found the patients to be genuinely poor, we provided them with the necessary medicines. We provide higher antibiotics for a duration of 5 days, while for OPD patients, our tender rates are set at a bare minimum. This allows us to cover nearly all medicines that we have in stock (Sapkota, 2024).

2.2 Mobile Health Camps and Surgery Camp

Our Social Audit team had the opportunity to visit a health camp conducted in the rural areas of the Sindhuli district. Although the camp conducted for three days across different wards of Golanjor Rural Municipality, we attended for a day at "Shree Kamda Secondary School", RM - 1, Dudgebhanjyang, Sindhuli. Our team actively participated and observed the proceedings of the health camp, engaging with relevant stakeholders and beneficiaries through observations and interactions.

For the entire camp, the Sfd is the implementing partner, and the camp is conducted in collaboration with Dhulikhel Hospital, Om Chabahil Dental Hospital and Nepal Netrajyoti Sangh. The camp offers a diverse range of health services, ranging from general health checkups to advanced specialties such as gynecology with video-x-ray, dental healthcare, and eye checkups.

The patients diagnosed with cataracts were identified, and a follow-up camp will be conducted later to provide free cataract surgery. Similarly, under Gynecology department, women with Pelvic floor dysfunctions, such as Pelvic Organ Prolapse (POP) and Stress Urinary Incontinence (SUI), were noted during the camp. Patients identified with these

conditions were offered sling procedures (surgery to control stress urinary incontinence) at Dhulikhel Hospital at a significantly reduced cost.

In addition to checkups, procedures such as Ultrasonography, health education and a free dispensary are also offered. Altogether, more than 400 residents benefited from the camp within a day.

Comments from Beneficiaries

Raj Kumar Neupane, a resident of RM-1, Dudebhanjyang, mentioned that such camps were never seen before in the area. Initially expecting only minor checkups, they were surprised when they visited and experienced the multi-specialty services provided.

Uma Ghimire, local resident: - We have a health post nearby with limited medicines and human resources. For any health-related issues, we have to travel 5-10 kilometers by foot, and for more specialized services or consultations with a doctor, we need to cover a distance of nearly 20-30 kilometers. I am truly grateful to have this camp and hope to receive the same type of service in the near future as well.

Health post officer:- Our RM strategically selected locations to conduct the health camp, aiming to cover the entire population of Golanjar RM. As a result, the camp will be conducted in RM-1, 3 & 4. Additionally, we conducted announcements through local health workers and utilized public addressing (miking) to ensure that all residents are informed about the event and can avail the benefit of camp. The RM managed lodging and food arrangements for all contributors during the mobile health camp.

2.3 Poor patients Fund

Christine's Dispensary oversees the administration and management of the Poor Patients Fund. It provides financial assistance of up to 30,000 for patients from Bir Hospital and 20,000 for those admitted to other hospitals who need to undergo expensive surgeries or have suffered from conditions with high treatment costs, such as cancer and kidney failure. Last year, 17 patients benefited from this fund, 9 from Bir Hospital and the remaining from various other hospitals. Patients with insurance coverage or those with specific conditions like Alzheimer's are not eligible to claim this fund, as they already receive assistance from the Nepal government (Sapkota, 2024).

3) Education

The primary goal is to improve the standard of education in public schools through the implementation of WISE project which is based on the Multi-Grade Multi-Level (MGML)

Social Audit Report-F.Y 2079-80
German Nepalese Help Association (GNHA)

methodology. Initially introduced by the Nepal Government during the School Sector Reform Program (SSRP, 2009-2015) period and continued in School Sector Development Plan (SSDP,2016-2023),7-year strategic plan to increase the participation of all children in quality school education. This effort is commonly known as the WISE project.

The WISE Project has been expanded to 48 new project schools in Sindhulachowk, Sindhuli, Ramechhap, Makwanpur, Chitwan and Dhading districts. District wise details of expansion is as follows;

Sindhupalchok	- Melamchi Municipality: 6 schools - Barabise Municipality: 6 Schools
Sindhuli	- Kamalamai Municipality: 6 schools
Ramechhap	- Khadadevi Rural Municipality: 6 Schools
Makawanpur	- Hetauda Sub-Metropolitan city: 3 schools
Chitwan	- Rapati Municipality: 9 schools
Dhading	- Jwalamukhi Rural Municipality: 12 schools

Detail of “WISE Project” Schools Expansion (2079/080)

S. No.		Sindhu palchok	Ramec hhap	Sindhuli	Dhading	Chitwan	Makwan pur
1)	2079 (2021/22) - Melamchi, Bahrabise, Khadadevi, Kamalamai	12	6	6			
2)	2080 (2022/23) - Rapati, Hetauda Jwalamukhi				12	9	3
3)	Total Beneficiary Schools	48					

Social Audit Team had conducted visits to two out of six schools from Ramechhap—Shree Pakarbas Basic School and Shree Kalika Aadharbhut Vidyalaya in Khadadevi RM, where the WISE methodology was implemented two years ago.

The details of interaction during visit by Social Audit Team is as follows;

WISE Khadadevi

Shree Pakarbas Basic School

Head teacher- We have learned that support for this initiative has been a collaborative effort, with approximately 50% provided by GNHA through training and essential materials like cards, checklists, and ladders facilitated by the Partner NGO-EEC. The remaining 50% was contributed by the RM in the form of cash, allocated for the creation of racks and display boards to organize teaching materials, including cards, and for the expansion of class size in accordance with established standards.

In the MGML method, students from classes 1-3 form one class, while classes 4-5 are combined and taught together. Following an agreement between RM and GNHA, GNHA organized a two-day program that included three individuals: the head teacher, a member of the school management committee, and another teacher. Following this orientation, all infrastructure will be developed to meet the standards required for implementing the MGML methodology. Subsequently, GNHA will provide ten days of intensive training to two teachers from each school on MGML implementation techniques. These trained teachers will then instruct and guide the remaining teachers. Cluster meetings have been organized every 2-3 months, where teachers from six schools in Khadadevi RM are invited. During these sessions, they are monitored and guided by GNHA and EEC. The implementing partner, EEC, monitors each school four times a year. If any problems are identified, they are promptly addressed. Additionally, various paperwork is required for assessing how well the program is run and implemented, and EEC manages that aspect during these evaluations.

He shared that the level of education had increased after implementing the MGML methodology. His job was on the verge of termination due to the school's shutdown plan caused by a low number of students however, after implementing MGML, the number of students became sufficient as students of different grades are sit together. The elevated level of education persuaded guardians to send their children regularly. A bit more administrative cost, involving photocopying and other monitoring processes, leads to additional expenses.

English teacher- He possesses experience in both traditional and MGML teaching methods. According to him, the MGML approach surpasses the traditional method, emphasizing daily assessments based on a ladder system. Students, upon reaching a specific level, are awarded a crown as a learning achievement which acts as a symbol that the student is ahead of other and can do all the tasks behind the crown. As a result, they are empowered to mentor and instruct other students at the same or lower levels. Due to Teacher-student interaction class becomes

interesting and colorful, illustrative learning materials create excitement for students about the learning process. In addition, teachers have to invest more time in class compared to traditional teaching method.

WISE Khadadevi

Shree Kalika Aadharbhut Vidyalaya

Head teacher - He shared that the WISE project brings not only the MGML methodology but also includes other teachings by GNHA, such as mother group meetings and an Educational Fair. During these mother group meetings, they cover topics such as health and sanitation, junk food prevention, and other important subjects. As this method accessed each student on the basis of their position on the basis of ladder so they have more competition to finish their task and jump on other which ultimately decreases the absenteeism rate in students. This teaching method is better for education level upliftment and for student too but a bit more time have to devoted by teachers as there are different group that have to handle by teacher.

WISE Dhulikhel

Shree Bal Mandir Basic School

Head Teacher- MGML started in 2076, and three teachers, including myself, received training. Initially, we faced difficulties for the first 1-2 months as we transitioned from the traditional method to the MGML method. The shift required more effort compared to the traditional approach. While the traditional method focuses on only 2-3 students, MGML emphasizes individualized teaching, allowing each student to progress at their own pace. Additionally, students will develop strong communication skills. I can describe it as individualized teaching since each student progresses at their own pace, and teachers have to address each student individually. Managing individual students or groups of similar students within a class requires more time and hard work for teachers.

We, three individuals, participated in the training provided by GNHA, are exclusively assigned to classes 1-3. However, for classes 4-5, we are currently unable to fully implement the MGML methodology. This is due to changes in the syllabus for class 5, and as a result, the required reading materials have not been supplied up to this date. There are two sections for classes 1-3, with 17 students in each section. Also, GNHA conduct Cluster-wise training which involves teachers from various schools where MGML is implemented, along with a representative from GNHA. The sessions include sharing problems faced by teachers. Snacks and bus fare are provided by GNHA, Schools are only responsible for facilitating and providing space for the sessions. This sharing of challenges occurs monthly or every two months. MGML teachers are actively involved. In Dhulikhel, we have two clusters: Dhulikhel cluster(9-10school) and Kavrebhanjyang cluster (7-8 school). At that time also, GNHA addresses each and every problem. Other related activities that came along with MGML include Aama Samuha meetings held monthly or sometimes once in two months period which addresses any concerning queries related to their children. They also provide the LOOMA device, which is used to teach 2-3 subjects for classes above grade 6. In addition, they teach locally used materials and encourage the creation of new things, fostering an environment where children can showcase their creativity.

After implementing MGML, expenses have increased, especially in photocopying various materials and assessment forms. For example, after completing 1-2 milestones, we have to conduct assessments. Additionally, "in my work form" where we have a checklist for students' tasks like taking a bath and brushing teeth, we need to record that data. Similarly, in the 'Aama Samuha' group which held every 1-2 months, there are some expenses for tea. Occasionally, cards get torn, necessitating reprinting. Federal government yearly provides 50,000 solely for MGML. For Sections A and B, covering classes 1-3, we have enough to bear all these expenses.

Although it has many pros, major cons of this method is that teachers have to work more. If a teacher does not put in enough effort, MGML may not be successfully implemented.

WISE Dhulikhel

Shree Devasthan Secondary School (FGD with Teachers)

The head teacher was not present, so we didn't get a chance to meet with him and conduct a focus group discussion. Only a single teacher, who attended the orientation training for MGML methodology, was available. The WISE program was implemented at that school during 2074/075. It ran for 1-2 years and then was shut down. When we inquired about the reason for its failure, they shared that there was a higher number of students and a lesser number of teachers. At that time, there were a total of 7 teachers responsible for covering all classes up to grade 10. Currently, we have a total of 13 teachers.

Additionally, they mentioned that society was not accepting the idea of having children from different grades placed together. In grades 1-3, each section comprised 30 students, and a single teacher was assigned to handle and teach a class of 30 students. It was observed that in the MGML methodology, a substantial amount of time is devoted to paperwork, impacting the teaching process due to the administrative responsibilities involved. The monitoring agency was also not provided with the necessary materials. The head teacher at that time was Sundar Lama, who attended the orientation program but didn't actively participate in teaching children with the MGML technique. Additionally, there was a delay due to COVID, making it challenging to continue with the same teaching method in the post-COVID period.

10. Recommendation from field visit

- I. Enhancing Fairness in Home Modification Project-** SIRC could streamline its documentation process to validate patients' socioeconomic status for the Home Modification Project to ensure fairness, transparency, and minimize potential biases. However, SIRC has introduced assessment criteria primarily focused on the severity of spinal injury, enhancing this process to encompass various poverty indicators such as income, assets, living conditions, and validating documents like the 'Bipanna Nagrik Card' would lead to a more comprehensive evaluation. This expansion would ensure a holistic assessment, aligning with the project's goal of providing infrastructure support to individuals genuinely below the poverty line.
- II. Home Modifications for Rehabilitated Patients-** Home modifications would be provided to those patients who have undergone rehabilitation through SIRC, funded by GNHA, making contribution more meaningful. To do this, we assess the needs of the patients who received rehabilitation. If they don't require home modifications, then we can offer it to others in dire need.
- III. Transparent Screening and Communication in Rehabilitation Packages-** During the screening process for granting rehabilitation packages, SIRC representatives should thoroughly assess the economic conditions of patients. Effective communication is crucial to clearly outline the inclusions and exclusions under the package. This ensures transparency and accountability, enhancing the social audit process.
- IV. Empowering all Teachers-** It's suggested that every teacher of selected school should be provided with such type of training which helps to improve the effectiveness of their teaching methods rather than limiting the number so that complete team shall be able to able to teach in most effective manner to achieved the objectives.
- V. More time for Monitoring and Supervisions** – Lack of adequate time during monitoring and supervisions may limit the understanding of project implementation. We have observed that issues, challenge, opportunities as well as expectation of the beneficiary are varies with the location of project implemented and forming rational opinion does not results the appropriate decision making. So, our recommendation is for more time for monitoring and supervision so that the team could visit each project location and understand complete implementation status of each project location.
- VI. Structured and Effective Baseline survey mechanism-** We found that “WISE Project” implemented in Shree Devasthan Secondary School, Dhulikhel has been discontinued before phase out period (before 3 Years) which indicates toward inadequate baseline survey without understanding the complete social environmental factor. We strongly

recommended for structured and effective baseline survey mechanism to recognize the unfavorable social environmental factor so that project shall be successfully implemented and objective should be achieved.

- VII. Optimizing Teacher-Student Ratios & Prioritizing Basic School-** It's recommended that each class should ideally have fewer than 30 students, following GNHA standards. However, in some cases, there are two teachers for classes with fewer than 20 students, according to a GNHA representative. But we didn't find such Teacher-Student Ratios in Shree Devasthan Secondary School, Dhulikhel. So, we need to consider this in our baseline survey to ensure schools have sufficient number teachers to implement WISE Project effectively. Also, it seems that the MGML method works better in rural areas where student populations are small, especially in basic schools.

11. Recommendation from Social Audit Event

- I. Ensure Transparency and Accountability:** To enhance the effectiveness of the social audit event, it is recommended to incorporate a detailed process with multiway interaction. This approach will facilitate the effective resolution of challenges and the addressing of queries and concerns raised during the session. By promoting open dialogue and collaboration, accountability and transparency are reinforced, leading to more effective and credible social audit results (Mr. Arjun Dhakal, CEHRD, Planning Head).
- II. Focus Assistance in Low GDP Areas:** It is recommended that INGOs prioritize and concentrate their assistance efforts in low GDP areas of Nepal and also aligning with the national plan for comprehensive impact. By targeting these regions, INGOs can effectively address regional disparities, promote equitable development, and maximize the impact of their assistance initiatives: (Manoj Bhatta, Member Secretary, SWC).
- III. Strengthen Local NGOs with INGO Support:** It is recommended that INGOs actively contribute to strengthening local NGOs through capacity-building initiatives, mentorship programs, and resource-sharing. By partnering with local NGOs, INGOs can enhance grassroots engagement, promote community ownership, and foster sustainable development outcomes. This collaborative approach ensures that resources are effectively utilized and that interventions are responsive to local needs and priorities: (Manoj Bhatta, Member Secretary, SWC).

Annexures

Annexure- 1 “GNHA's healthcare services (public health)”
On-Site Observations + Questionnaire

- What is the frequency and scope of mobile health camps conducted in remote areas?
- How are these camps set up, and what services are provided during these camps?
- How were patients informed about the health camps?
- Was there any provision for follow-up care or referrals post the health camps?
- Were there any challenges faced during the organization of the camps?
- Were community leaders or local health workers or government officials involved in the camps?

To patients

- How were you informed about the health camps?
- Are you(patient) satisfied with the medical services provided during the health camp?
- What additional health services or initiatives do you believe would benefit the community in the long term?
- Have you observed or been informed about any previous health camps, and if so, who was the organizing entity?

Annexure - 2 “Interview with Partner Organization”



- 1) How long has your organization been in partnership with GNHA organization for supporting spinal injured individuals?
- 2) Could you outline the specific areas or programs that GHNA's donations have supported within your organization for spinal injury rehabilitation?
- 3) How many individuals with spinal injuries did your organization serve under GHNA's donation in 2079/080?
- 4) If as per progress report 2079/80, 5 peoples, then go to qn. 5
Beneficiary Details: Could you provide details about the five spinal injured individuals directly supported by our donations? (Age, type of injury, duration of support received, specific needs addressed and total cost utilized)
- 5) How are these individuals selected or identified for support within your organization?

Annexure- 3 “Questionnaire outline for MGML/WISE project key persons/ implementor”

Section 1: General Information

Demographics:

- a) Role(Teacher/Administrator/Community Member/Other)
- b) School Details:
 - Name of the school:
 - Location (City/Town/Village):
 - Total number of students:
 - Grade levels covered by WISE implementation:

Section 2: Implementation Process

Awareness and Preparation:

- How were teachers and staff introduced to the WISE Project/MGML methodology?
- Were preparatory workshops or training sessions conducted? If yes, how beneficial were they?

Resource Allocation:

- Were the necessary resources (materials, infrastructure, training) adequately provided for implementing WISE/MGML?
- Were there any resource-related challenges faced during implementation?

Section 3: Impact Assessment

Teacher Perspective:

- How effective do you find the WISE/MGML methodology in catering to multi-grade, multi-level classrooms?
- What support or additional resources do teachers feel are necessary for better implementation?

Student Engagement and Learning Outcomes:

- Have you noticed any changes in student engagement since the implementation of WISE/MGML? Please elaborate.
- Are there any noticeable improvements in student learning outcomes across different grades and levels?

Section 4: Challenges and Future Improvements

Challenges Faced:

- What were the major challenges encountered during the implementation of WISE/MGML?
- How were these challenges addressed?

Suggestions for Improvement:

- Based on your experience, what improvements or modifications would you recommend for better implementation and outcomes?

Additional Comments:

- Any additional comments or insights you would like to share about the WISE/MGML implementation?

Annex 4- Social audit Event Outline

Date: 8th February, 2024

Time	Description
Inauguration Session	
1:00 PM – 1:30 PM	Participants' Arrival and Hi-Tea
1:30 – 1:35	Welcome by MC

**Social Audit Report-F.Y 2079-80
German Nepalese Help Association (GNHA)**

1:35 – 1:40	<p>Chairing</p> <ul style="list-style-type: none"> • Chairperson: Kedar Tamang, Country Representative, GNHA • Chief Guest: Manoj Bhatta, Member Secretary, SWC <p>Special Guest:</p> <ul style="list-style-type: none"> • Arjun Dhakal, Director of planning section, CEHRD Mukta Devi Pokhrel, Section Officer • Prem Tripathi, Section Officer, MOEST Mina Regmi, Section Officer, MOEST • Gajendra Bahadur Shrestha, Honorary Advisor GNHA, Former Consul General of Sweden • Kamal Rupakheti, Former Country Representative, GNHA <p>Guests</p> <ul style="list-style-type: none"> • Devaki Simkhada, Education Head, Jwalamukhi RM, Dhading • Min Bahadur Dhami, Education Head, Indrawati RM • Pradip Humagain, ED- SfD • Hari Adhikari, Admin Director- SIRC • Pawan Khanal- SIRC • Prachet Shrestha, president- ECCA Nepal • Bhim Pokharel- ED- ERDCN • Sharada Sharma Poudel- project coordinator- CN • Samin Matangi- EEC, kavre • Head Teachers + Teachers + students of different WISE implemented schools • Members of school management committee of different WISE implemented schools • Leaders of mother groups
1:40 – 1:45	National Anthem
1:45 – 1:50	Guest Welcome (Khada Distribution)
1:50– 2:00	Welcome and Objective sharing
2:00 – 2:20	GNHA presentation
2:20 – 2:40	Remarks from Special Guest, Manoj Bhatta (SWC)


Social Audit Report-F.Y 2079-80
German Nepalese Help Association (GNHA)

2:40 – 3:15	<p>Beneficiaries Voices</p> <ul style="list-style-type: none"> • Adarsha Tamang, sindhupalchok, Head teacher, Melamchi Municipality • Uniya B.K, Student (CN) • Sharada Sharma Poudel (CN) • Nima Tamang, MGML student • Jhak Bahadur Rana, Patient • Babita Majhi, Mother Group • Devaki Simkhada, Education Head Jwalamukhi RM- Dhading • Min Bahadur Dhama, Education officer, Indrawati RM, Sindhupalchok • Dhan Bahadur Tamang, Chairperson, School Management Committee
3:15– 4:00	<p>Guest Remarks</p> <ul style="list-style-type: none"> • Gajendra Bahadur Shrestha, Founder GNHA • Kamal Rupakheti, Former CR, GNHA • Arjun Dhakal, CEHRD, Planning Head
4:00 – 4:05	Open Floor
4:05 – 4:20	Closing Remarks, Mr. Kedar Tamang
4:20 – 5:00	Hi-Tea

Annexure- 5 "Presentation slides by GNHA"

सामाजिक परीक्षण (Social Audit)


आ. व. २०७९/८०



GERMAN-NEPALESE
HELP ASSOCIATION
GNHA
जर्मन् नेपाल
सहयोग संघ

2080 Magh 25, Thursday
Kathmandu

1



GERMAN-NEPALESE
HELP ASSOCIATION
GNHA
जर्मन् नेपाल
सहयोग संघ

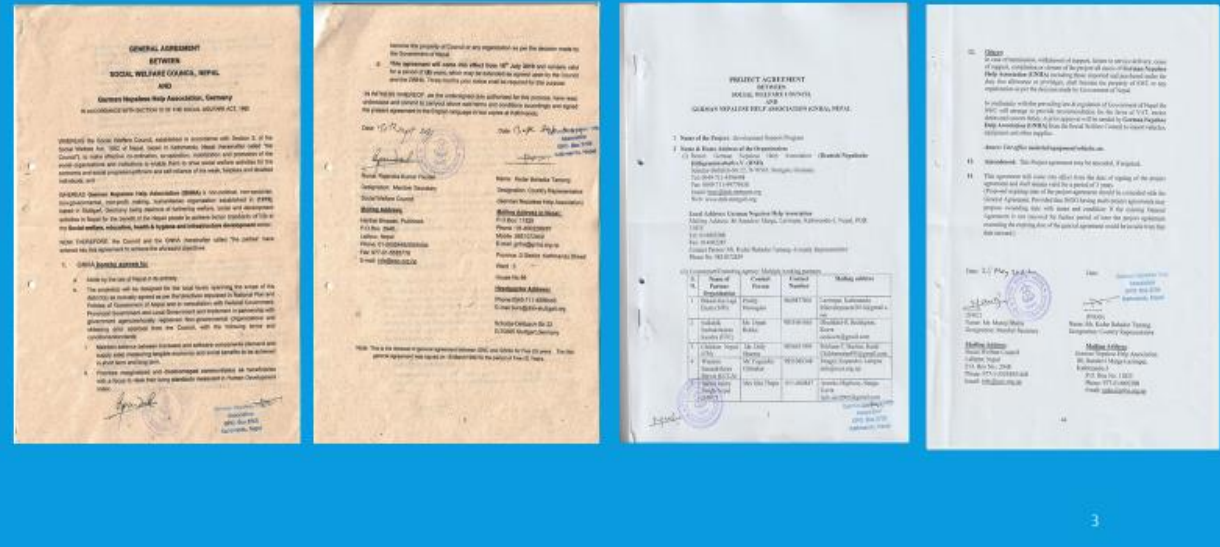
INTRODUCTION OF GNHA

- Non-profitable, social and charitable International Non-Governmental Organization(INGO)
- Politically neutral, non aligned and free from race creed or religion.
- Registered in Lower Municipal Court of Stuttgart, Germany in 6th December 1979.
- 500 general members and about 1000 donors across the Federal Republic of Germany.
- The first general agreement with the then SSNCC was signed on 16th march, 1989.

2



GA (30TH SEP, 2019) AND PA (25 MAY, 2022) WITH SWC

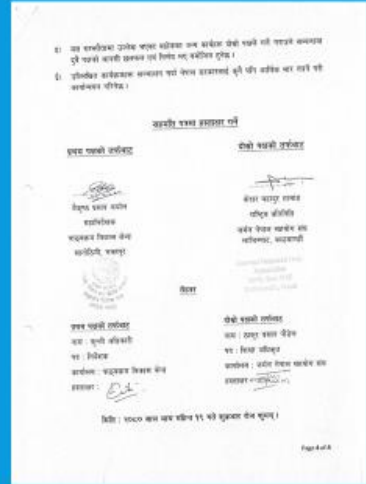
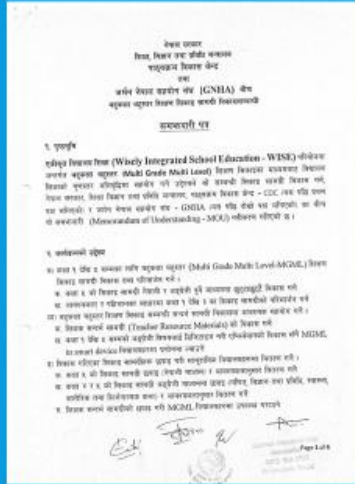


GNHA PROGRAM AS PER PA SIGNED WITH SWC

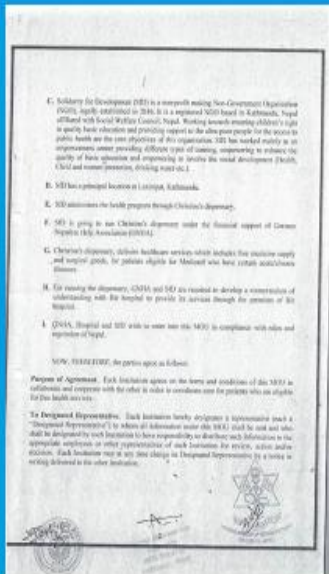
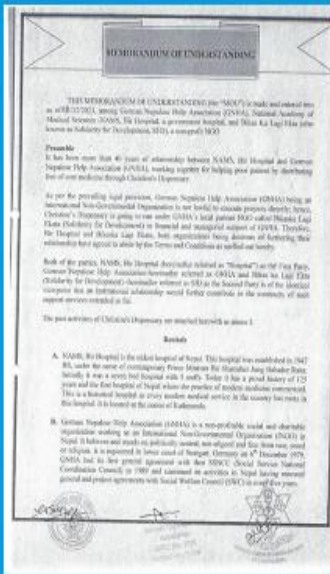
1	Name of the Organization:	German Nepalese Help Association (GNHA)
2	Name of the project:	Development Support Program
3	General Agreement signed date and duration:	30 th Sep, 2019 (5 years)
4	Project Agreement signed date and duration:	25 th May, 2022 (3 years)
5	Project Agreement amendment signed	13 th August, 2023
6	Total budget of Fiscal year 2079/80:	Nrs. 89,971,558.44
7	Donor Information	Deutsch-Nepalische Hilfsgemeinschaft e.V.



MOU WITH CEHRD 2080-09-08
MOU WITH CDC- 2080-10-19



MOU WITH NAMS, BIR HOSPITAL- 2080-09-12





MOU WITH MINISTRY OF SOCIAL DEVELOPMENT BAGMATI PROVINCE



2077-09-06 (for 5 years)



THEMATIC AREA

Education and Training

Public Health

Protection (Empowerment, Rehabilitation and Social relief)



COVERAGE AREA

Province	Districts	Local Government
Bagmati	Kavrepalanchowk	Kavre: (R/Municipalities: Dhulikhel, Panchkhal, Namobuddha, Roshi, Chaurideurali & Bethanchowk)
	Ramechhap	Ramechhap: Khadadevi
	Sindhupalchowk	Sindhupalchowk: (R/Municipality: Melamchi, Bahrabise & Indrawoti)
	Dolakha	Dolakha: (R/Municipality: Bhimeswor, Jiri, Gaurishankar & Kalinchowk)
	Dhading	Dhading: (R/Municipality: Nilakantha, Dhunibesi, Benighat Rorang, Netrawati Dabjong, Thakre & Jwalamukhi)
	Kathmandu	Kathmandu: Kathmandu Metropolitan City
	Sindhuli Chitwan	Sindhuli: Kamalamai Chitwan: Rapti Municipality
Makawanpur	Makawanpur: Hetauda Sub-Metro Politian City	
Gandaki	Kaski	Pokhara Metropolitan City

9



IMPLEMENTING PARTNERS

S.No.	Project Partner	District	DAO Registration No.	SWC Affiliation No.	PAN No.	Sector of Program
1	Bikashka Lagi Ekta (SfD)	Sindhupalchowk Dhading Kathmandu	109/073-74	44070/073	605014899	Education and Training Public Health
2	Spinal Injury Sangh (SIRC)	Kavrepalanchowk	160/1345	15354	301359984	Protection (Rehabilitation)
3	Saikshik Shasaktikaran Kendra (EEC Kavre)	Dolakha, Kavre, Ramechhap & Sindhuli	1880/073-74	43947 - 2073	604896771	Education and Training
4	Children Nepal (CN)	Kaski	220/052-53	4289	302025109	Protection (Education Empowerment)
5	Watawaran Samrakshan Siwir (ECCA-Nepal)	Chitwan & Makawanpur	488/047/048	3679	500167557	Education & Training
6	Educational Resource Development Center	Kathmandu	158/061/62	17706	301984687	Education Technical Partner for LOOMA & Digitalization



PARTNER WISE BUDGET

SN	Details	Planned budget	Actual expenditure	Percentage
1	Bikashka Lagi Ekata(SfD)	24,622,018.00	17,560,121.01	71.32%
2	Shaikshik Sashaktikaran Kendra) (EEC)	10,143,130.00	7,073,667.98	69.74%
3	Watawaran Samrakshan Siwir (ECCA-Nepal)	4,040,832.00	3,006,480.53	74.40%
4	Children Nepal (CN)	11,608,596.00	11,608,596.00	100.00%
5	Spinal Injury Sangh Nepal (SIRC)	1,840,000.00	2,151,186.79	116.91%
	Total	52,254,576.00	41,400,052.31	79.23%

11



ACTIVITIES WISE TARGET AND ACHIEVEMENTS WITH EXPENSES

PUBLIC HEALTH



Project Name	Target	Achievement	Percent age	Expenses
Christine Dispensary, Bir Hospital	25000	17098	69	8,745,730.27



Project Name	Target	Achievement	Percent age	Expenses
Mobile Health Camp	2400	3635	151	1,366,582.90



ACTIVITIES WISE TARGET AND ACHIEVEMENTS WITH EXPENSES

PUBLIC HEALTH

Project Name	Target	Achievement	Percent	Expenses
Medical Expenses (Poor Patient Fund)	20 Pt	17 Pt	85	450,000.00



ACTIVITIES WISE TARGET AND ACHIEVEMENTS WITH EXPENSES

PROTECTION (EMPOWERMENT, REHABILITATION AND SOCIAL RELIEF)



Project Name	Target	Achievement	Percent age	Expenses
Empowerment of Dalit Girls through School/Higher Education	300 girls	300 girls	100	11,608,596.00

Project Name	Target	Achievement	Percent age	Expenses
Rehabilitation of Spinal Injury Patients	5 patients	5 patients	100	640,000.00





GERMAN-NEPALESE
HELP ASSOCIATION
GNHA
जर्मन नेपाल
सहयोग संघ

ACTIVITIES WISE TARGET AND ACHIEVEMENTS WITH EXPENSES

PROTECTION (EMPOWERMENT, REHABILITATION AND SOCIAL RELIEF)



Project Name	Target	Achievement	Percentage	Expenses
Home Modification	8	8	100	1,187,311.00



Project Name	Target	Achievement	Percentage	Expenses
Module Kitchen	1	1	100	211,875.00
Module Toilet	1	1	100	



15



GERMAN-NEPALESE
HELP ASSOCIATION
GNHA
जर्मन नेपाल
सहयोग संघ

ACTIVITIES WISE TARGET AND ACHIEVEMENTS WITH EXPENSES

PROTECTION (EMPOWERMENT, REHABILITATION AND SOCIAL RELIEF)



Project Name	Target	Achievement	Percentage	Expenses
Prototype Tin Toilet	1	1	100	112,000.00





GERMAN-NEPALESE
HELP ASSOCIATION
GNHA
जर्मन नेपाल
सहायोग संघ

ACTIVITIES WISE TARGET AND ACHIEVEMENT WITH EXPENSES




Education & Training
Wise Integrated School Education (WISE)

Getting ready Physical setup Capacity Development Supplies WISE Transformation Procedures



17



GERMAN-NEPALESE
HELP ASSOCIATION
GNHA
जर्मन नेपाल
सहायोग संघ

GETTING READY

S.N.	Name of the School	Address	Grading	Remarks
1	Tribeni PS	Kamalimai-10, Dovanjar	A	
2	Shahid PS	Kamalimai-8, Basantapur	A	
3	Sarawoti PS	Kamalimai-5, Shahajpur	B	school has not sufficient physical infrastructure and teacher but classroom is available to do WISE, teaching learning activities.
4	Deurali PS	Kamalimai-4, Deurali/Satpatri	C	Lack of energetic staff teams
5	Shree PS	Kamalimai-11, Falchuri Khatjar	A	
6	Shree PS	Kamalimai-3, chapatulpratapenariyang	C	Lack of energetic staff team and school is scatter for cluster workshop.
7	Janaajogari PS	Kamalimai-11, Chhatwan	A	
8	Janaachhana PS	Kamalimai-7, Wolonampur	A	

Note: A- Good for WISE B- Well for WISE C- Not applicable





Intervention	Target	Unit	GNHA-Achievement	R/M-Achievement	Expenses
Preparatory Meeting	6	Event	6	NA	
Baseline Survey	6	Event	6	NA	
School Selection	6	Event	6	NA	
Orientation on WISE	81	Participant	81	NA	147,590.00

18



PHYSICAL SET UP



Intervention	Target	Unit	GNHA-Achievement	R/M-Achievement	Expenses
Setting up Classroom (G 1-3, 4-5)	65	Number	NA	65	R/M



CAPACITY DEVELOPMENT

Intervention	Target	Unit	GNHA-Achievement	R/M-Achievement	Expenses
10 days Intensive Teacher Training - Grade 1- 5 (Phase 1)	100	Participant	135	NA	2,063,965.00
10 days Intensive Teacher Training - Grade 1- 5 (Phase 2)	80	Participant	80	NA	2,068,539.00
3 days Refresher Teacher Training (Grade 1-5)	240	Participant	240	NA	1,565,723.00
Printing and Orientation on Student's Evaluation sheet				NA	781,515.00
Teacher's learning Circle	60	Event	48	NA	301,540.00
Capacity Building of School Stakeholders	19	Event	19	NA	
Health Education	120	Event	120	NA	110,557.00





SUPPLIES

Intervention	Target	Unit	GNHA-Achievement	R/M-Achievement	Expenses
MGML Teaching Learning Materials (TLM) - Grade 1 – 3 – Nepali	27	Set	27	NA	
MGML Teaching Learning Materials (TLM) - Grade 1 – 3- English	25	Set	25	NA	
MGML Teaching Learning Materials (TLM) - Grade 4 – 5	85	Set	85	NA	
Educational Teaching Materials	52	Set	52	NA	347,865.00
Equipment (Printer, Laminator and Audio Sound box)	40	Set	40	NA	300,805.00
Musical Instruments (Madal and Jhyali)	28	Set	NA	28	-
Sports Materials	65	Set	NA	65	112,120.00
Stationery and consumables	128	Set	NA	128	-



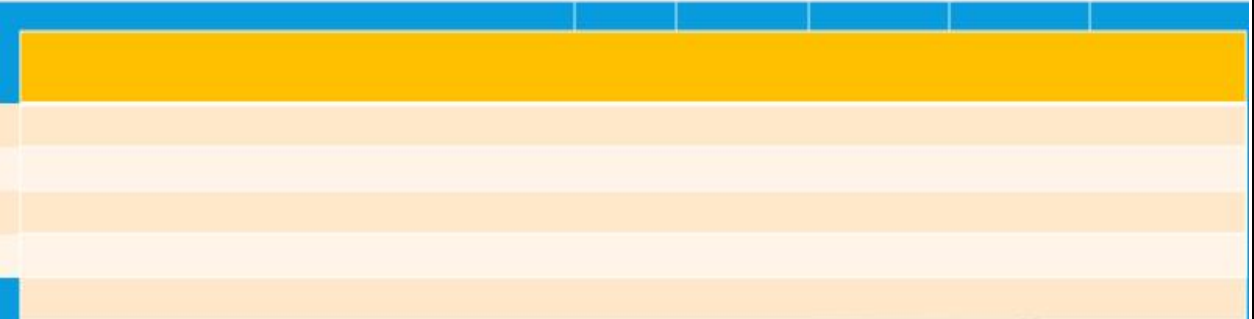
WISE TRANSFORMATION PROCEDURES

Intervention	Target	Unit	GNHA-Achievement	R/M-Achievement	Expenses
Field Staff	7	Person	5	2	1,205,577.60
On the spot coaching and mentoring by PNGOs	494	Man-days	494	NA	719,025.00
Monitoring & Supervision by GNHA	372	Man-days	372	NA	785,350.00
Joint Monitoring					235,000.00
Monitoring by R/Municipality Level	237	Man-days	NA	237	
LPAC - Project Review Meeting	10	Event	10	NA	248,731.00
Mother Group Formation and mobilization	154	Number	154	NA	
R/Municipality level Educational Fair	15	Event	NA	15	



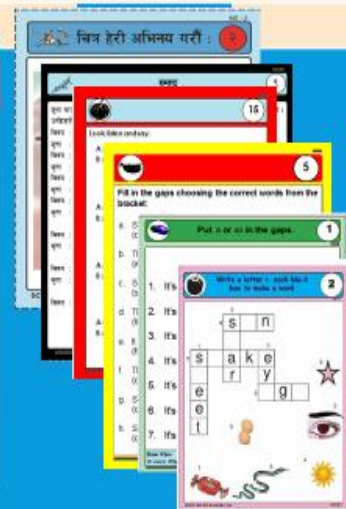


OTHER INTERVENTIONS



MGML TLM DEVELOPMENT & PRINTING

Intervention	Target	Unit	GNHA-Achievement	Expenses	Remarks
MGML TLM Development and Printing grade 4	150	Set	150	6,384,229.35	
MGML TLM Grade 1-3 Math translation into English and printing	100	Set	100	879,740.00	



DIGITALIZATION OF MGML MATERIALS

Intervention	Target	Unit	GNHA-Achievement	Expenses	Remarks
MGML TLM Digitalization (English Subject)	1-3	Grade	1-3 final draft	5,227,959.00	
LOOM Device Piloting	9	Number	9		
Teacher Training	36	Participant	36	1,779,101.00	



VARIOUS

Budget No.	Sector/Components	Total Budgeted	Fund Disbursed in 2079/80	Percentage
		NRs	NRs	
80	Sector: VARIOUS			
81	Fee			
81.1	AIN	100,000.00	56,000.00	56.00%
82	SWC	400,000.00	86,798.00	21.70%
84	Central Program Advisory Committee (CPAC) Meeting	70,000.00	-	-
86	District's Program Support (6 Districts)	100,000.00	25,000.00	25.00%
87	Co-ordination & Co-operation with Line agencies	200,000.00	32,559.71	16.28%



ADMINISTRATION

Budget No.	Sector/Components	Total Budgeted NRs	Fund Disbursed in		Percentage
			2079/80		
			NRs		
90	Sector: ADMINISTRATION				
91	House Rent	798,600.00	798,600.00		100.00%
92.1	4 Wheeler Vehicle	460,000.00	682,605.47		148.39%
92.2	2 Wheeler Vehicle	106,000.00	86,202.34		81.32%
93	Salary	3,919,300.00	3,919,300.00		100.00%
94	Fees (Audit, Legal Advice)	265,000.00	385,285.00		145.39%
95	Office Expenses	331,000.00	247,139.90		74.66%
96	Repair and Maintenance	100,000.00	133,525.00		133.53%
97	Insurance of Office Assets/Staffs	100,000.00	63,968.61		63.97%
98	Uniform	100,000.00	43,349.88		43.35%
99	Education Allowance Staff Children	192,000.00	192,000.00		100.00%
100	MISCELLANEOUS	360,000.00	270,793.00		75.22%



PROGRAM AND ADMIN. COST

Budget No.	Summary of Budget	Approved Budget	Fund Disbursed in 2079/80	Percentage
10	Sector: EDUCATION and TRAINING	45,161,364.00	33,074,182.09	73.24%
20	Sector: TRAINING CENTER	2,558,200.00	2,695,842.98	105.38%
30	Sector: PROTECTION	13,448,596.00	13,759,782.79	102.31%
40	Sector: HEALTH	15,881,900.00	10,562,313.17	66.51%
50	Sector: CAPACITY BUILDING	200,000.00	456,197.00	228.10%
60	Sector: MONITORING	450,400.00	567,519.80	126.00%
80	Sector: VARIOUS	1,278,200.00	449,088.71	35.13%
90	Sector: ADMINISTRATION	6,371,900.00	6,551,976.20	102.83%
100	Sector: MISCELLANEOUS	360,000.00	270,793.00	75.22%
102	Sector: Partner NGOs	3,236,416.00	3,478,660.24	107.48%
103	Sector: ASSETS	485,000.00	609,974.55	125.77%
104	CONTINGENCY-UNFORSEEN EXPENSES	539,582.44	-	-
	Grand Total	89,971,558.44	72,476,330.53	80.55%
	Program	80,826,058.44	63,570,781.27	87.71%
	Administration	9,145,500.00	8,905,549.26	12.29%



COST SHARING

Activities	Cooperating Organizations	Govt. Contribution	Total
Education and Training WISE Program Implementation		Dhulikhel, Namobuddha, Jiri, Suri, Jwalamukhi, Khadadevi, Kamalamai, Indrawati, Melamchi, Barabise, Netrawati Dabjong, Benighat Rorang, Rapti and Hetauda	Budgeted Nrs. 8,597,960.00
Mobile Health Camp	Nepal Netrajyoti Sangh, Om Chabahil Dental Hospital and Dhulikhel Hospital	Respective Rural Municipality/ Municipality	Technical Support from both organization and lodging, fooding from RM/M

29



CPAC AND LPAC

Program	Total		%
	Target	Achievement	
CPAC	1	Postponed	
LPAC	10	10	100

30



COORDINATION WITH LINE AGENCY

Central Level

- SWC
- DHO
- CEHRD
- CDC
- ETC

Province Level

Ministry of Social Development

District Level

- ❖ DCCs
- ❖ DEOs/Education Development Coordination Unit
- ❖ DLPIUs
- ❖ DHOs /Health Posts
- ❖ Educational Training Center
- ❖ Municipalities/Rural Municipalities
- ❖ Resource Centers
- ❖ School Management Committees
- ❖ Mother group of schools



SOCIAL AUDIT FEEDBACK

Feedback	Action taken to address
Ensure POG and AOG of PNGOs	All PNGOs have their POG and AOG
EOI call in national portal for medicine procurement vendor selection in Christine dispensary.	Procurement Committee has been formed in all PNGOs PNGOs have procurement policy and practice of vendor selection for medicines as well as other procurement

32



PROJECT SUSTAINABILITY PLAN / EXIT STRATEGY

- Participation in planning
- Participation in implementation
- Participation in physical and financial contribution
- Participation in monitoring and evaluation
- Participation in outcomes dissemination
- Project handover

33



LINKAGE WITH SDG GOAL AND 15TH PLAN

- SDG-4 "Ensuring inclusive and equitable quality education and promoting lifelong learning opportunities for all"
- SDG-3 "Good health and well-being."
- SDG Goal 5- "Gender Equality"
- SDG 6 and the 15th Plan -target no 5.2.3- "population with access to empower drinking water facilities."
- 15th plan "By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes."
- 15th plan "2.2.3 increasing net enrollment rate at basic level (1-8)."
- 15th plan – "to establish the society with no discrimination, violence and crime."

34



ISSUES AND CHALLENGES

Issues	Challenges
	Transfer of trained HR/Teacher
Changed mentality of Locals(decreasing helping attitude)	Limited source Vs. High demand
	Accreditation of the MGML Teacher Training
	Multiple Implementing partners that ultimately consumes more resources in project operation.

35



MGML CLASSROOM



Regular class during normal period



Alternative way of education during COVID-19 period

36



EDUCATIONAL PROGRAM



PROTECTION



Rehabilitation at SIRC





PUBLIC HEALTH



39



THANK YOU FOR YOUR ATTENTION !

German Nepalese Help Association (GNHA)

Ranidevi Marga-3, Lazimpat, Kathmandu

Tel: 01-4002288 Fax: 01-4002287

E-mail: gnha@gnha.org.np

Web: www.gnha.org.np

www.dnh-stuttgart.org

40

Annexure- 6 “Filed Visit by Social Audit Team”



References

(n.d.). Retrieved from <http://gnha.org.np>.

GNHA. (2022-2023). *Annual Progress Report*.

GNHA. (2023). Retrieved from <http://gnha.org.np>: <http://gnha.org.np/background/>

GNHA. (2079/080). Budget and actual figures for 2079/080.

Khanal, P. (2023, jan 05). social audit. (S. Khadka, Interviewer)

Sapkota, E. (2024). (P. \$. Associates, Interviewer)

Social Audit. (n.d.). Retrieved from fastercapital.com: <https://fastercapital.com/keyword/social-audit.html>