



सोवरस एक्सन नेपाल
SOWERS ACTION NEPAL



Annual Report & Social Audit

FY 2080 - 81

“To uplift communities across Nepal through education and sustainable community-building initiatives grounded in equity and long-term impact.”

Report Prepared By
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Sowers Action Nepal
May 2025 | Kathmandu, Nepal

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वार्षिक प्रतिवेदन र सामाजिक लेखापरीक्षण

आ.व. २०८० - ८१

शिक्षा र दीर्घकालीन प्रभावमा आधारित समानता र दिगो समुदाय निर्माणका पहलमार्फत नेपालभरका समुदायहरूको स्तरवृद्धि गर्नु।

Content

Acknowledgements	5
Acronyms	5
Message from the Chairperson	7
About Us	8
Programme Planning & Implementation FY 2080/81	9
1. Free Chinese Language Class.....	9
2. Sowers Action Community Center.....	10
3. Support for Shree Jhirpu Secondary School.....	11
4. Project Shiksha.....	12
5. Winnie Lam Communal Library.....	13
6. Jajarkot Earthquake Relief.....	14
7. B & V Charity Cafe.....	15
8. Sanitary Pads Distribution.....	15
9. Sowers Action Day Care Center.....	16
10. Sending warm love (Jacket Distribution).....	17
Financial Management and Performance	18
Financial and Resource Allocation Analysis.....	18
Comparative Expense Report.....	19
Internal Control Mechanism.....	19
AML / CFT Measures.....	19
Relationship Management	20
Looking Ahead: FY 2081/82 Goals	20
Governance	21
About Social Audit	22
Introduction	23
Program Overview	23
Program Start	24
Speech 1: Shree Jhirpu Secondary School (Beneficiary School).....	25
Speech 2: Hundred's Group (Project Partner).....	26
Testimonial 1: Scholarship Beneficiary.....	27
Speech 3: Volunteer Corps Nepal (Project Partner).....	28
Speech 4: Ngagyur Memorial Secondary School (Beneficiary School).....	1
Speech 5: CWARDS (Project Partner).....	1
Testimonial 2: Daycare Center Beneficiary.....	1
Speech 6: Bhotekoshi 03, Sindhuplachok (Beneficiary Region).....	1
Auditor's Note: PRSH & Associates	1
Lawyers Note	1
Speech 7: Sowers Action HK	1
Speech 8: Chief Guest	1
Q&A and Feedback Session	1
Chairperson's Closing Remarks	1

Acknowledgements

This **Social Audit Report** represents a milestone in Sowers Action Nepal's commitment to transparency and community engagement. Its completion would not have been possible without the dedication and support of numerous partners and individuals.

First and foremost, we are profoundly grateful to **Sowers Action Hong Kong**, whose partnership from day one laid the foundation for this initiative. We also extend heartfelt thanks to our mentors and advisors for their strategic guidance, and to our Board and staff for their unwavering dedication to crafting this report. A special note of appreciation goes to our volunteers and social mobilizers—your tireless outreach and enthusiasm have been instrumental in gathering the insights and data that underpin our findings.

We are honoured to acknowledge the **Social Welfare Council of Nepal** for their leadership in fostering accountability within the NGO sector. By encouraging the use of tools such as social audits and framework analyses, they have inspired and empowered us to uphold the highest standards of responsible operation and reporting.

The rigorous methodology and polished presentation of this report were made possible by the technical backend support of 100s Group, the invaluable guidance and resources from CWARDS that shaped our approach, and the comprehensive media coverage provided by Nepal Gyan, which ensured our findings reached a broad audience.

To all who contributed, this Social Audit Report stands as a testament to our collective effort. We look forward to your continued partnership and guidance as we build on these insights to drive even greater impact across Nepal.

Acronyms

SA	Sowers Action
HK	Hong Kong
CWARDS	Child Welfare and Rural Development Services
VCN	Volunteer Corps Nepal
AML / CFT	Anti-Money Laundering and Combating the Financing of Terrorism
GAAP	Generally Accepted Accounting Principles



Message from the Chairperson

It is with deep humility and sincere gratitude that I present to you the combined Annual Report and Social Audit Report of Sowers Action Nepal for the fiscal year 2080/81.

This has been a year of growth, not only in numbers or reach, but in depth — in the clarity of our purpose and the integrity of our actions. Through scholarships, school improvements, nutrition programs, and emergency support, we have walked alongside students, teachers, families, and communities in some of Nepal's most remote and underserved regions.

*But behind every achievement recorded in this report lies something far greater and more difficult to measure — **the intention**.*

As a Buddhist monk and student of philosophy, I have long held the belief that the outer action, however well executed, is only one part of the story. What matters just as deeply — if not more — is why we do it, and how we hold our hearts while doing it. Skills, resources, partnerships — these are important tools. But the most powerful force we carry is our motivation. When we extend a helping hand, it must be with compassion, not pride; with empathy, not superiority. When we listen to someone's hardship, even if we cannot solve it, our presence, sincerity, and willingness to share their burden are already a form of service.

This is the spirit we are cultivating at Sowers Action Nepal. The programs you see summarized here are only the visible layer — the tip of the iceberg. What lies beneath are countless hours of quiet dedication: volunteers walking mountain paths to deliver supplies, teachers staying after hours to support struggling students, and community leaders opening their doors to us with trust. Even a moment spent listening with compassion or showing up with genuine care is a part of this mission.

*This year also marks our very first **Social Audit** — a milestone in our journey toward transparency and accountability. We see this not just as an external requirement, but as an inner discipline: the discipline to reflect, to learn, and to continually realign with our founding values. It is a way to honour the trust placed in us by our donors, partners, and beneficiaries.*

If this report offers even a glimpse into the impact we are striving to create — and the values that guide us — then it has served its purpose. I invite you to read not only the data and stories, but also the spirit behind them. We are not just building projects; we are building a community of people bound by shared vision, commitment, and compassion.

No act of help is too small. The heart with which it is offered is what gives it meaning. If you carry within you the genuine wish to make a difference, you are already part of this work. To all who have walked with us — in action, in support, or in silent encouragement — thank you. May we continue to grow this circle of compassion, together.



Pasang Wandu Sherpa
Chairperson

About Us

Sowers Action Nepal is a Non-Profit, Non-Political and Non-Religious NGO established in February 2022. We work in a strategic partnership with Sowers Action Hong Kong to bring educational support, infrastructure, and opportunities to underserved areas of Nepal, especially in mountainous and rural regions.

While our main focus is education, we complement this effort with community building, health services and disaster relief initiatives.



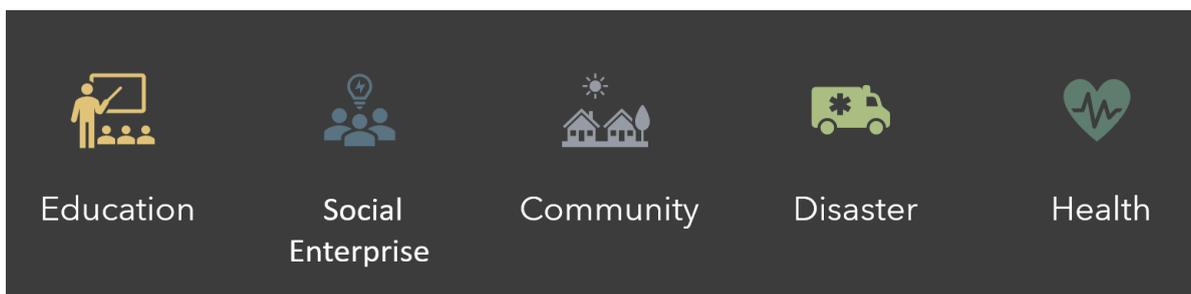
VISION

“ A Nepal where every individual, regardless of background, has access to quality education, supportive communities, and the opportunity to lead a dignified, empowered life.”

MISSION

“ To uplift communities across Nepal through education and sustainable community-building initiatives grounded in equity and long-term impact.”

Our Working Sectors



Programme Planning & Implementation | FY 2080/81

1. Free Chinese Language Class



The class is a part of our commitment to empowering youth with practical, in-demand skills. This initiative aims to build a more skilled workforce, particularly among young people, by equipping them with language proficiency that enhances their employability both within Nepal and abroad. By making these classes freely accessible to all, regardless of background or financial status, we promote equity and help bridge the gap between opportunity and access. Ultimately, the program supports youth retention in Nepal by offering them competitive tools for personal and professional growth, enabling them to thrive without having to leave the country.

Total Beneficiary: 170
Location: SA Community Center
FY Expenditure: NPR 1,030,025
Funded: SA HK



2. Sowers Action Community Center

The center serves as both the central office of Sowers Action Nepal and a vibrant community hub. The facility houses key programs including free language classes, a communal library, and a charity café, offering a safe and inclusive space for learning, dialogue, and empowerment. Designed to bring people together, the center supports our mission by hosting educational initiatives and training sessions, strengthening our connection with the local community while serving as our office and base for national outreach.



Location: Gokarneshwor 08, Kathmandu
FY Expenditure: NPR 41,987,166



Author Talk Event at Sowers Action Community Center



May 04, 2024: Inauguration day of SA Community Center

3. Support for Shree Jhirpu Secondary School

Sowers Action Nepal currently supports Shree Jhirpu Secondary School by subsidizing daily nutritious meals for its students and providing a dedicated Chinese language teacher. Located in Bhotekoshi Municipality, a strategic border area between Nepal and China and a key trade entry point, the school lies at the heart of a region with significant economic potential.

Our goal is to equip students and local youth with practical language and life skills relevant to their environment, enabling them to access employment and opportunities within their own community. By doing so, we aim to reduce outward migration and promote local youth retention, fostering sustainable development right at the grassroots level.



SA HK chairman & SJSS student

Total Beneficiaries: 363 / daily
Location: Bhotekoshi 04,
Sindhupalchok
FY Expenditure: NPR 906,000



4. Project Shiksha



A comprehensive scholarship initiative that offers full tuition, accommodation, meals, and other essential support to academically promising and financially disadvantaged students from across Nepal. Selected through a rigorous merit- and need-based process, students are provided a safe and nurturing environment in gender-specific hostels. Beyond academics, the program also focuses on holistic development through leadership training, life skills workshops, and mentorship.

FY Expenditure: NPR 1,843,836

Beneficiary: 30 Students

Location: Kathmandu, Nepal

Project Partner: Hundred's Group



Boys' Hostel: The first scholarship Batch

5. Winnie Lam Communal Library

The Winnie Lam Library is a free, community-based learning space offering a reading section, children's area, computer access, and a growing collection of books and educational resources. More than just a library, it is an alternative hub for young people and children to gather, explore, and grow together.

Regular programs such as guest speaker events, book clubs, and art classes foster creativity, dialogue, and a love for learning, creating a vibrant environment that encourages knowledge-sharing and community connection.



Our Library & Community Center donor (Winnie Lam)



Location: SA Community Center
Beneficiaries: 5761 users to date
FY Expenditure: NPR 2,533,783.81

6. Jajarkot Earthquake Relief



By implementing a token-based distribution system, we ensured that aid reached the most vulnerable with dignity, fairness, and safety, especially elderly people, women, and those who are often left behind in chaotic situations. This intervention reflects our ongoing mission to deliver compassionate and equitable aid while promoting long-term community resilience.

Distributed materials included: Hygiene Kits, Tarpaulins, Blankets, Water Jugs & Buckets.

Following the devastating earthquake that struck western Nepal in 2080 B.S., Sowers Action Nepal launched a prompt and targeted emergency response in the severely affected regions. In collaboration with local authorities, we provided critical relief to 950 households in Bheri and Nalgad municipalities.

Beneficiaries: 962 HHs | 4810 people
Location: Bheri and Nalgad Municipality
FY Expenditure: NPR 11,419,109.84
Donor Organization: Sowers Action Hong Kong & DRF HKSAR



“For many distributions, only the strong and young were able to force their way through the crowd and receive the aid. So, I was not able to receive any aid except from Sowers Action Nepal, whose distribution method of the token system was very commendable.” — Translated Excerpt from Bedhi Budha, Nalgad-3

7. B & V Charity Cafe

The B&V Charity Café was established as a social enterprise initiative to complement the Winnie Lam Public Library and to help sustain the operational costs of the Sowers Action Community Center in Gokarneshwor. Located within the same facility, the café offers a warm and welcoming space for students, visitors, and community members to relax, connect, and engage.

Beyond serving quality refreshments, the café plays a crucial role in generating income to support community programs and creating local employment opportunities. It embodies our belief in sustainable development, where community spaces are supported by community-driven solutions.



Location: SA Community Center
FY Expenditure: NPR 924,378.78

8. Sanitary Pads Distribution



Total Beneficiaries: 618
students / Monthly

Location: Padmai Gatsal
Choling School, Kageshwori
Manohara & Ngagyur
Memorial School, Chandragiri
Municipality

FY Expenditure: NPR
423,741

Sowers Action Nepal runs a sanitary pad distribution initiative at two nonprofit schools, aiming to promote dignity, health, and consistent school attendance for adolescent girls. In many under-resourced communities, lack of access to menstrual hygiene products remains a significant barrier to girls' education and self-confidence.

By providing free, high-quality sanitary pads regularly, this program supports girls in managing their periods safely and comfortably, reducing school absenteeism and helping normalize conversations around menstrual health. It is a simple yet impactful step toward gender equity in education and the well-being of young learners.

9. Sowers Action Day Care Center



Recognizing the vulnerability and developmental needs of young children in these settings, the center offers not just care, but age-appropriate academic, cognitive, and social preparation to help them transition smoothly into formal schooling. Our goal is to break cycles of disadvantage early, giving every child the foundation they need to succeed, while relieving working parents of the burden and risk of unsafe childcare arrangements.

By supporting both children and their families, this initiative contributes to a more equitable and supportive urban labour environment, grounded in dignity, safety, and opportunity.

The Sowers Action Day Care Center was established to provide a safe, nurturing environment for the children of families working in hazardous and informal sectors such as factories, construction sites, and daily-wage labour.

Beneficiary: 50 Kids

Location: Kageshwori Manohara

FY Expenditure: NPR 1,660,068

Project Partner: CWARDS



10. Sending warm love (Jacket Distribution)

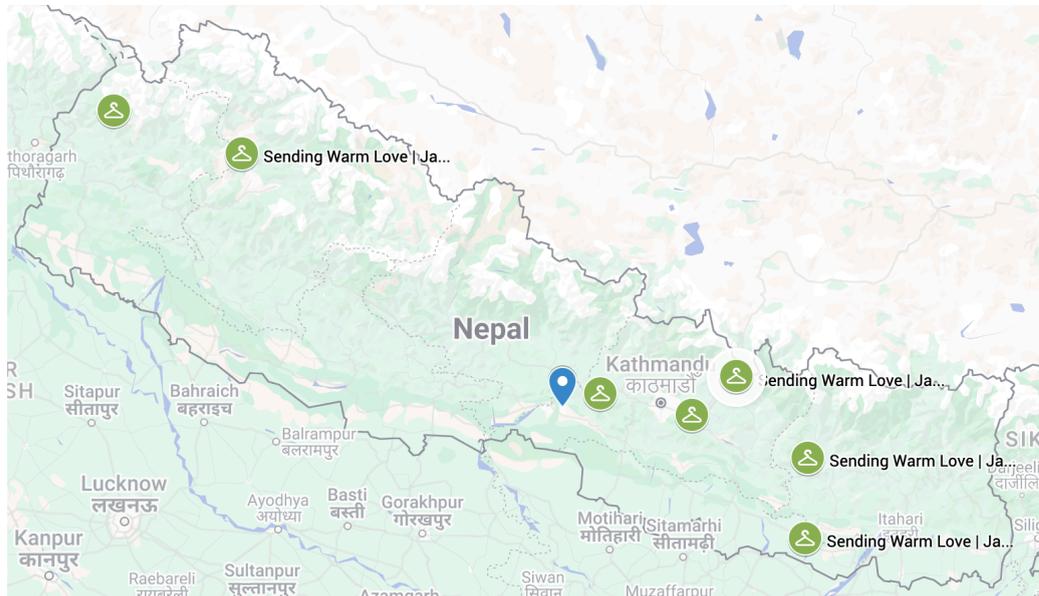
In Nepal's cold, remote highland regions, harsh winters often force children to miss school due to a lack of warm clothing. To address this challenge, Sowers Action Nepal distributed winter jackets to students across 64 schools in 9 districts, ensuring they could attend classes comfortably and safely during the colder months.

This initiative not only supports children's health, attendance, and dignity but also serves as an entry point for deeper community engagement. Through these distributions, we gain valuable ground-level insights, build trusted local networks, and lay the groundwork for future, more targeted interventions tailored to each community's unique needs.



The Winter Jacket Distribution Program reflects our commitment to removing barriers to education — one layer of warmth at a time.

Total Beneficiaries: 5907
Donation in Kind: NPR 5,133,074.74



Financial Management and Performance

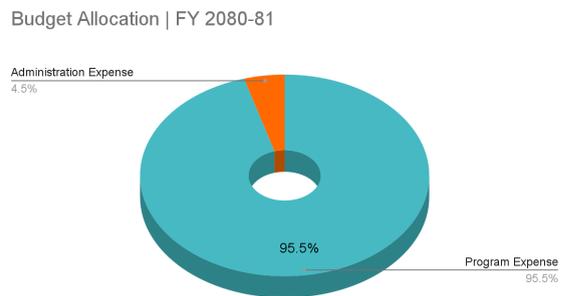
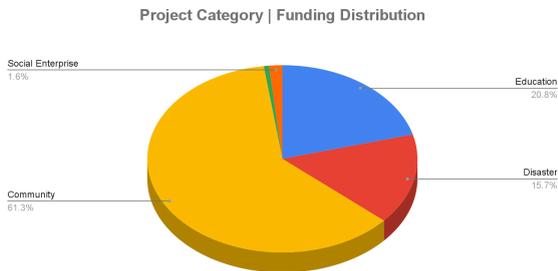
Sowers Action Nepal is firmly committed to upholding the highest standards of financial transparency, integrity, and compliance. We ensure that all our financial transactions and bookkeeping practices align with the legal frameworks and financial regulations of Nepal.

For the fiscal year 2080/81, we engaged **PRSH & Associates** as our official auditors. Their expertise and guidance have been instrumental in helping us adhere to the Generally Accepted Accounting Principles (GAAP) of Nepal and strengthen our internal financial systems.

Through regular audits, meticulous record-keeping, and responsible fund management, we strive to maintain the trust of our partners, donors, and communities. This annual audit and the broader social audit reflect our ongoing commitment to accountability and ethical stewardship of every rupee entrusted to us.

Financial and Resource Allocation Analysis

Expense Type	Total	Distribution
Program Expense	67,609,830.33	95.48%
Admin Expense	3,198,279.76	4.52%
Total	70,808,110.09	100.00%



Comparative Expense Report

S.N	Funding Organization	Allocated Amount	Realized Amount	Expensed Amount	Remaining Amount
1	Sowers Action Hongkong		50151993.7	62,476,755.59	
2	Jana Kalyan Samaj		354000		
3	Others		486000		
	Donation in Kind		5,133,074.74	5,133,074.74	

Internal Control Mechanism

SA Nepal controls the financial transactions through the executive committee, the accounting department and the project staff. In terms of finance, all financial transactions require a signature of two of three signatories from the board, with the treasurer of the board's signature being compulsory. As for the procurement, the board and, when necessary, the authorized member of the staff or partner organizations and donor organization are mobilized to form a procurement team as per the requirement of the project, with the process and method decided and approved by the team, donor and the board. The organization has made strict efforts to minimize its petty cash expenses, except for justifiable circumstances such as in remote areas and in emergency cases.

AML / CFT Measures

Sowers Action Nepal maintains strict financial controls and regulatory compliance. All vendors are verified through PAN/VAT registration, and payments are made only to verified bank accounts. Large transactions are processed via bank transfers, with cash payments above a set threshold requiring board approval. A dual-signature system ensures oversight, and from the next fiscal year, blacklist and sanctions screening will be introduced for all vendors to mitigate compliance risks. All transactions are traceable through a full audit trail with supporting documents, and both digital and physical records are maintained. Annual audits by licensed Nepali auditors and timely reporting to the Social Welfare Council ensure transparency and legal compliance. Looking ahead, due diligence procedures will be introduced for partners and high-risk beneficiaries to strengthen the organization's AML/CFT framework and uphold ethical standards

Relationship Management

Sowers Action Nepal (SA Nepal) believes that lasting impact is achieved through collaboration rooted in trust, transparency, and strategic alignment. While capable of direct implementation, SA Nepal often works through local partners to leverage their networks and expertise. This model allows us to maximize reach, reduce duplication, and deliver deeper, more cost-effective impact—an approach reflected across most of our projects.

We prioritize transparent communication with all stakeholders. Donors receive tailored reports (monthly, quarterly, and annual) detailing financials, activities, and outcomes, as seen in our reporting to Sowers Action Hong Kong. These reports are also submitted to relevant government bodies like the Social Welfare Council to ensure compliance. For beneficiaries and the wider public, key updates and results are shared via our website and social media, promoting access and accountability.

Looking Ahead: FY 2081/82 Goals

- Expansion of Hostel Scholarship to accommodate girls by establishing a girls' hostel
- Outreach to other districts for Winter Jacket Distribution
- Increase our sustainable community-building initiatives in remote areas



Governance

Board of Directors

Acharya Pasang Wandu Sherpa

Tshring Dorjay Sherpa

Lama Karma Phurba Sherpa

Tenzin Dolma Dulal

Sangdoma Sherpa

Our Advisory Council

Khenpo Chongyi Rangdrol | Chairperson at
Thrangou Monastery, Namu Buddha

Mrs. Sabita Lama | Manager at NIMB Boudha

Mr. Tenzing Sherpa | Music Producer & DJ

Prajwal Bhattarai | Academic Activist & Legal
Researcher

Notable Donors

Sowers Action Hong Kong

Winnie Lam

DRF HKSAR

And more on our website...

Other Members

Tendi Sherpa | Lifetime Member

Statutory Auditor - PRSH & Associates

Team

Karma T. Sherpa |
Project Coordinator

Dawa Sangmu Sherpa |
Asst. Project Coordinator

Phudoma Sherpa |
Administration Officer

Santosh Khatri (Office of
Administration)

Shristi Khatri (Teaching
Faculty)

Dawa Dolma Lama (Teaching
Faculty)

Tenzin Noryang Lama
(Teaching Faculty)

Bal Kaji Shakya (Office of
Security)

Rina Kumari Syanba (Office of
Facilities)

Chenga Sherpa (Office of
Facilities)

Nawang Lama (Office of
Facilities)

Sarita Shakya (Office of
Facilities)

About Social Audit

A **social audit** is a participatory process that assesses how effectively an organization serves its mission, engages stakeholders, and delivers social impact. Unlike financial audits, social audits focus on transparency, accountability, and the real-world outcomes of programs.

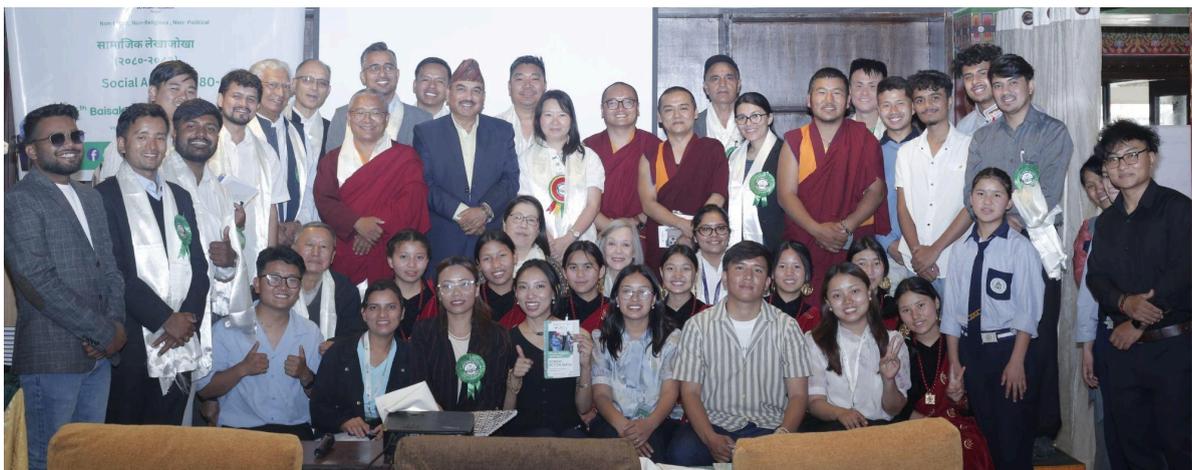
Social audits promote **good governance**, ensure **responsible resource use**, and foster **community trust**. They offer a platform for beneficiaries, partners, and the public to understand how decisions are made, how funds are used, and whether activities meet community needs.

In Nepal, where NGOs play a key role in development and social inclusion, social audits help reinforce participatory governance and strengthen accountability to local communities and authorities. They align with national efforts to promote inclusive and transparent development practices.

Social audits are also a **mandatory governance requirement** under the guidelines of the **Social Welfare Council (SWC)** and local governments. NGOs are expected to conduct annual social audits to remain in compliance and uphold public trust.

This report marks **Sowers Action Nepal's first-ever social audit**. Established in 2022, with official programs beginning in 2023, the organization is still in its formative phase. Due to limited resources and manpower during our initial setup, we were unable to conduct a social audit for our first operational fiscal year. However, our **commitment to transparency and accountability**—both fiscal and social—is unwavering.

We are proud to present this inaugural **Social Audit Report for Fiscal Year 2023–24**, reflecting our values, our progress, and our dedication to responsible service delivery. This program was conducted on May 7, 2025, at Hotel Tibet International.



May 07, 2025 | Hotel Tibet International

Introduction

The **Social Audit Program** of **Sowers Action Nepal** for the fiscal year **2080/81** was held on **May 7, 2025**, at **Hotel Tibet International**, Boudhanath, Kathmandu. This program brought together a diverse and engaged audience, including **project partners, government officials, local representatives, volunteers**, and — most importantly — the **beneficiaries** of our programs.

We were honoured by the presence of distinguished guests, including representatives from our strategic partner **Sowers Action Hong Kong: Ms. Toni Zen**, Vice-Chairperson and **Mr. Johnny Lee**, Project Funding Manager. Our program's **Chief Guest** was **Mr. Ram Raj Bhattarai**, **Finance Director of the Social Welfare Council (SWC)** — a key institutional partner whose guidance has been instrumental in shaping our operations and commitment to accountability.

To enhance participation and engagement, each attendee was provided with a **participant kit** containing a **notebook, pen, brochure**, and a printed copy of our **Annual Report Booklet**.

This Social Audit marks a major milestone for Sowers Action Nepal — a public reaffirmation of our belief that real impact must be backed by real accountability. We are proud to share this journey openly and look forward to conducting regular audits as part of our evolving commitment to being a model NGO in Nepal.

Program Overview

The event was structured to reflect our values of **transparency, inclusivity, and mutual accountability**, and followed the sequence below:

1. **Presentation Session:** A comprehensive PowerPoint presentation with videos showcased highlighted project activities, beneficiary stories, financial data, and field outcomes from FY 2080/81.
2. **Testimonials:** Testimonials from project partners, beneficiaries and key stakeholders
3. **Financial Overview:** An in-depth breakdown of income sources, expenditure per project, and program-to-admin ratios.
4. **Audit Review:** Summary of the annual independent audit conducted by PRSH & Associates, confirming financial integrity and proper record-keeping.
5. **Legal Compliance:** Overview of our adherence to national laws, SWC regulations, etc
6. **Open Discussion:** A Q&A and feedback session where guests, beneficiaries, and partners shared perspectives and suggestions for improvement.
7. **Chairperson's Closing Remarks:** The Chairperson delivered a heartfelt address, reaffirming continued commitment to transparency, effectiveness, and community-driven development.

Program Start



Karma Tsewang Sherpa
Project Coordinator
Sowers Action Nepal

Distinguished guests, respected partners, beneficiaries, and friends, Namaste and a very warm welcome to you all. It is with great joy and a deep sense of gratitude that I welcome you to the first-ever Social Audit of Sowers Action Nepal. Today is a milestone — not just in our organization’s journey, but in our shared commitment to transparency, accountability, and meaningful impact in Nepal.

Let me begin by extending our heartfelt thanks to our Chief Guest, Mr. Ram Raj Bhattarai, Finance Director at the Social Welfare Council (SWC). The Social Welfare Council has been one of our most important stakeholders across all our initiatives. While many may not fully know the scope of the SWC’s role, I want to emphasize how instrumental it has been in guiding NGOs and INGOs in Nepal to operate more effectively, ethically, and transparently. This very social audit was inspired by the values the SWC stands for.

On behalf of the entire Sowers Action Nepal team, I want to sincerely thank the SWC for its guidance and reaffirm our commitment to becoming a model NGO in Nepal, driven by accountability, service, and purpose. Therefore, Mr. Bhattarai and the entire SWC team — thank you.

We are equally honoured and grateful to have with us representatives from our strategic partner from day one, Sowers Action Hong Kong.

To Ms. Toni Zen, Vice Chairperson, and Mr. Johnny Lee, Project Funding Manager, your presence here means a great deal to us. Your unwavering support, your expert guidance, and above all, your genuine commitment to improving lives in Nepal have continually inspired us. Every year, your partnership deepens not just our impact, but our determination to be worthy of your trust. Thank you for walking this journey with us, side by side.

To all of our local project partners, government representatives, and community leaders, thank you for your collaboration and trust. And to our beneficiaries, many of whom are here with us today, **you are the reason we exist.** We reaffirm our commitment to do more, to do better, and to never lose sight of the communities we serve.

Speech 1: Shree Jhirpu Secondary School (Beneficiary School)



Ang Tsering Sherpa | Chairperson

SJSS is not just any school—it is my school. I walked those same trails, an hour each way, every day. I completed both my SLC and +2 here. Back then, our village only had a school up to grade 6, so Jhirpu School was the only option for further education. We had no alternatives, no shortcuts—just the determination to continue learning.

Today, times have changed. Some families have managed to send their children to Kathmandu in search of better opportunities. But I don't believe that leaving our village should be the only path to a brighter future. The children who remain here now come from the most underprivileged backgrounds. For them, the right support and a nurturing learning environment are not just important—they are life-changing.

That's why I reached out to Sowers Action Nepal with a deeply personal request. It was something I had struggled with myself during my school days—something that could have made all the difference for me.

Thanks to their support, students at SJSS no longer have to sit through classes on an empty stomach. They can now learn with energy, dignity, and focus. And there's more. Our region holds a strategic advantage—we're just across the river from China.

Though I don't speak a word of Chinese, I've managed to build successful business relationships across the border. Imagine the potential if our youth were equipped with language skills. That's why we introduced Chinese language classes at SJSS, opening up new doors right here in our own village.

Already, one of our students has earned a full scholarship to study in China. I see a bright future ahead for him—and for many others. This progress is possible because of the unwavering efforts of Sowers Action Nepal, the dedication of the school team, and the determination of the students themselves.

What we're building here is not just education—it's hope, it's opportunity, it's a future worth staying for.

(Originally delivered in Nepali; translated into English for this report.)

Speech 2: Hundred's Group (Project Partner)



Bablu Gupta | President

Today, during the social audit of Sowers Action Nepal, I was deeply moved by the organization's impact, so much so that it felt like my own.

Our journey began with a single student who, after completing Grade 10, faced financial barriers to further education. Recognizing this gap, we initiated Project Shiksha to support students unable to pursue higher studies due to economic constraints.

Currently, 45 students from the Hundreds Group are beneficiaries of this scholarship.

One such student, Ramesh, shared his story during the audit. He was a diligent student in school, but after Grade 10, he found himself unable to continue his education due to financial hardships. Upon learning about the scholarship opportunity, he applied and was selected. Now, Ramesh is thriving in college and achieving commendable grades.

Over the years, our efforts expanded, and we eventually connected with Mr. Pasang Wandu Sherpa, the founder of Sowers Action Nepal. His leadership and the organization's support have been instrumental in this mission.

Witnessing these transformations reaffirms our commitment to supporting underprivileged students. With continued collaboration and support, we aim to empower more youths to realize their academic aspirations.

(Originally delivered in Nepali; translated into English for this report.)



Front Row from Left: Toni (SA HK), Mr. Bhattarai (SWC), & Pasang (SA Nepal)

Testimonial 1: Scholarship Beneficiary



Ramesh Singh | Grade 12

Namaste and good afternoon to everyone — our esteemed chief guest, the Chairman of Sowers Action, and all our respected guests from China and Hong Kong.

Honestly, I'm feeling a little anxious and nervous today. I just came here straight after giving my board examination. Today was my Nepali exam, and I gave it my 100%. I'm confident the results will be good. Tomorrow is mathematics — one of the toughest subjects — so I'm still nervous. I might feel more comfortable expressing myself in Nepali, but I'll try my best in English.

After finishing my SEE exams, I was happy with my results, but then came the big

question: What now? Where should I study? How can I continue? I really wanted to pursue further education, but I didn't know how I could manage it financially.

*Then, I saw a scholarship announcement for students in Ramechhap, supported by **Sowers Action Nepal and the 100 Groups**. That gave me a small spark of hope. What if I could get selected? What if I could study?*

I applied, sat for the scholarship exam, and when I heard that the scholarship would cover everything — food, lodging, and other necessities — I was overjoyed. That small hope grew into a real dream.

What inspired me the most is how Project Shiksha selects students not only based on their financial background, but also on their strong desire to study. I was one of the lucky ones to be chosen.

*After receiving the scholarship, I came to Kathmandu. Everything was arranged — from college to accommodation. I enrolled in the **Global College of Management**, Nepal's number one college in my stream.*

*Competing with so many bright students, I ranked **3rd** in my class! That was a turning point — I realized, Yes, I can do this too! It felt like a dream to be in a place I had only imagined before.*

*In Grade 11, I worked harder and earned a **3.81 GPA out of 4**, which was higher than my SEE score. Now in Grade 12, I've even **topped my college**. I continue to study seriously, especially because I come from a background where opportunities like this don't come easily. Studying in English hasn't been easy either, but I've improved so much.*

*Now, when someone mentions the name Ramesh Singh, people say, "Oh, that intelligent boy." And that makes me proud. None of this would have been possible without **Sowers Action Nepal and 100 Groups**. If this project hadn't been initiated, I wouldn't be here today.*

I'm truly grateful for everything, and I hope that more deserving students like me get this kind of opportunity in the future. Thank you so much!

(Originally delivered in English & Nepali; translated into English for this report.)

Speech 3: Volunteer Corps Nepal (Project Partner)



Deepak Chapagain | President

I extend a warm welcome to everyone present, especially our guests from Hong Kong, Tony and Johnny and Ram Raj Bharttarai from the Social Welfare Council, the Chairman of Sowers Action Nepal, and all other esteemed attendees.

Reflecting on our journey since 2021, our collaboration with Sowers Action Nepal has been instrumental. As frontline disaster responders, our coordination with the Ministry of Home Affairs has enabled us to act swiftly during crises.

I recall our recent relief efforts in Taplejung, where, despite the distance from Kathmandu, we were among the first to organize and distribute aid, thanks to support from Sowers Action Nepal and Hong Kong.

On November 4, 2023, we dispatched five rescue teams via a Ministry of Home Affairs helicopter. By 6 to 7 AM, our teams were on the ground, collaborating with local army units, armed police forces, and volunteers. Sowers Action Nepal promptly released funds, allowing us to provide immediate assistance.

Recognizing the extensive needs, we pursued additional funding.

Johnny's efforts led to a successful application for the Hong Kong Government Fund, securing resources more swiftly than other organizations.

Our partnership with Sowers Action Nepal has enabled us to extend our reach to over 50 of Nepal's 77 districts. We take pride in this collaboration and are committed to its continuation.

Special thanks to Pasang, Johnny and Karma, whose leadership has significantly promoted Sowers Action Nepal across various communities and institutions..

Thank you all for your unwavering support.

Speech 4: Ngagyur Memorial Secondary School (Beneficiary School)



Khenpo Sangay Dorje Lama | Secretary

It is a profound honour to participate in the social audit organized by Sowers Action Nepal. I am deeply grateful to both Sowers Action Nepal and Sowers Action Hong Kong for their unwavering support and partnership, which have been instrumental in sustaining our school during challenging times.

Sowers Action Nepal has extended its support beyond providing sanitary pads to our students. They have been pivotal in implementing various projects, including a nutritious meal program, medical and emergency assistance, and other essential initiatives that have significantly improved the well-being of our students.

Currently, we are able to provide high-quality sanitary pads to over 370 female students, thanks to the generous contributions from Sowers Action Nepal and Sowers Action Hong Kong. Previously, due to financial constraints, we struggled to supply adequate sanitary products. Now, our students have access to reliable and comfortable sanitary pads, which have positively impacted their school attendance and confidence.

The loss of our founder placed us in a precarious financial situation, threatening the continuity of our school, which serves over 600 students with free education. In this critical period, Sowers Action Nepal and Sowers Action Hong Kong emerged as our saviours, providing the necessary support to keep our school operational.

On behalf of our students, staff, and the entire school community, I extend my heartfelt gratitude to the members of Sowers Action Nepal and Sowers Action Hong Kong. Your continuous support has been a source of hope, enabling us to persevere and continue our mission of educating and empowering the youth.



Cultural Dance Performance by students from Ngagyur Memorial School

Speech 5: CWARDS (Project Partner)



Gopal Thapa | Project Director

The SA Daycare Center at CWARDS has become a foundational space for children from marginalized families — those whose parents work in labour-intensive jobs like carpet weaving, road maintenance, or who are orphaned. We provide three levels of early childhood education: Playgroup, Nursery, and Kindergarten (KG). One touching example of our impact is a little girl who, after graduating from KG and enrolling in a new school, kept asking to come back. Her heartfelt attachment to the center says a lot about the love, care, and support we provide.

Because of SA Nepal's generous support, our children receive quality education entirely free of cost. After KG, many of them move on to schools like Chamunda Secondary in Jorpati, Kathmandu.

Simrika and her mother recently shared how much they value the center — and I want to echo their feelings. Our founder chairman, Pasang and Karma, our project coordinator, have been leading this effort beautifully and responsibly, even in such a short time. They genuinely care about us and the children here. The relationship between CWARDS and SA Nepal is truly interdependent. We're always in regular contact, and they are by our side whenever needed.

It was difficult back then, especially dealing with all the SWC paperwork and project proposal approvals. The deadlines, the documents... it was stressful. But now, things have changed completely. SA Nepal handles all the SWC formalities and approvals. They take on the responsibilities, and we can finally focus fully on doing our work, caring for the children and running the center properly.

So, from me, and on behalf of our entire organization, thank you so much to Sowers Action Nepal, Sowers Action Hong Kong, and the whole team. Your support means everything.

(Originally delivered in Nepali; translated into English for this report.)



Testimonial 2: Daycare Center Beneficiary



From Left: Simrika Tamang (Daughter), Sunita Tamang (Mother) & Gopal Thapa

Namaste to everyone present here today. I am truly grateful for the opportunity to share my experience.

My daughter attended the SA Daycare Center from Playgroup through Kindergarten without any fees, and I am immensely thankful for the support provided to our children.

When it was time to enroll her in another school after completing Kindergarten, she expressed a strong desire to continue at the daycare, stating she didn't want to study elsewhere. This speaks volumes about the nurturing and supportive environment at the daycare center. Currently, she is studying in Grade 2 at a private school.

She successfully passed the entrance examination with commendable marks and continues to excel in her studies, bringing enthusiasm and energy to her class.

Once again, thank you all for your unwavering support.

(Originally delivered in Nepali; translated into English for this report.)



Networking and Minute Signing

Speech 6: Bhotekoshi 03, Sindhuplachok (Beneficiary Region)



Nima Sona Sherpa | Ward Chairperson

I, Nima Sona Sherpa, am honoured to express our heartfelt gratitude to Sowers Action Nepal for their unwavering support through the "Sending Warm Love" initiative. This program has been a beacon of hope for our students, providing essential warmth during the harsh winter months and enabling uninterrupted education.

Bhotekoshi, situated at elevations ranging from 1,500 to 4,500 meters above sea level, experiences extreme cold, especially in the upper regions during spring. Students often find it necessary to layer their shirts to combat the lingering chill, highlighting the ongoing need for additional support to ensure these children remain warm and healthy.

This need has been supported by Sowers Action Nepal with their Sending Warm Love Project.

Beyond providing physical warmth, the initiative has boosted students' morale and attendance. Warm clothing has allowed students to participate actively in classroom activities, fostering a more conducive learning environment.

Sowers Action Nepal's commitment to education and well-being is truly commendable. Their efforts have not only provided immediate relief but have also laid the foundation for long-term educational success in our community.

Looking ahead, we aspire to continue this partnership, expanding the reach of the "Sending Warm Love" initiative to more schools within Bhotekoshi. Together, we can ensure that every child has the warmth they need to thrive academically and physically.

Thank you, Sowers Action Nepal, for your unwavering support and dedication to our children's futures.

(Originally delivered in Nepali; translated into English for this report.)

Auditor's Note: PRSH & Associates



Subash Poudel | Chartered Accountant

Sowers Action Nepal has made commendable efforts to maintain transparent and consistent financial records across all its projects. The executive team has shown strong dedication by remaining directly involved in the financial aspects of each initiative and demonstrating a clear enthusiasm to understand and apply financial compliance standards.

For the fiscal year 2080/81, all financial recordkeeping has been managed using Google Sheets. While not a professional accounting system, the current setup has been found to be adequate and sufficiently organized to support this year's audit.

Additionally, the team has made a concerted effort to structure its reporting in accordance with the Social Welfare Council's (SWC) approved budget headings, reflecting an increasing alignment with national compliance standards.

As the organization's project volume, financial scope, and transactional complexity continue to grow, it is now advisable to transition toward a more robust bookkeeping system or accounting software to maintain compliance with the Generally Accepted Accounting Principles (GAAP) of Nepal and reduce the risk of manual errors.

Furthermore, it is recommended that the organization work toward addressing tax obligations in a more timely manner, rather than concentrating on settlements during the fiscal audit period. This will enhance financial discipline and reduce year-end administrative pressure.

With continued attention to these areas of improvement, Sowers Action Nepal is well-positioned to uphold its commitment to transparency, accuracy, and responsible financial stewardship.

Lawyers Note



Manisha KC | Legal Advocate
Haatemalo Law Firm

This is to certify that Sowers Action Nepal is in good legal standing and has complied with all statutory and regulatory obligations required under Nepali law for nonprofit organizations.

Sowers Action Nepal is duly registered with the Office of the Company Registrar and is affiliated with the Social Welfare Council (SWC).

The organization has consistently maintained up-to-date renewals of its legal documents, including its SWC affiliation, tax exemption certifications, and local government registrations as required by relevant authorities.

All projects carried out during the fiscal year 2080/81 have been implemented in full compliance with the regulations and standards set forth by the SWC and the Government of Nepal.

Necessary approvals were obtained, operations were conducted transparently, and reporting obligations were met in a timely and responsible manner

(Originally delivered in Nepali; translated into English for this report.)



Beneficiaries and other stakeholders in the audience

Speech 7: Sowers Action HK



Johnny Lee | Project Funding Manager

Good afternoon to our esteemed guests from the Social Welfare Council, partners, donors, friends, and volunteers. I'm Johnny Lee from Sowers Action Hong Kong, and I'm honoured to share a few words on behalf of our organization.

Sowers Action Hong Kong is a non-governmental organization founded in 1992. Over the past 30 years, we have focused on advancing education and supporting underprivileged communities. Initially, our work was centred in mainland China, where we built over 1,000 schools and established children's homes. Since 2017, we've expanded internationally to countries like Myanmar, Thailand, and now, Nepal, where we continue to implement school construction, meal programs, clean water projects, and more.

We first visited Nepal in 2019 and were deeply moved by the warmth and hospitality of the people and the joyful spirit of the students. However, we also witnessed challenges—children going to school hungry, families trapped in poverty, and communities affected by recurring disasters. In response, we began supporting school meal programs, disaster relief efforts, and Chinese language classes to enhance employment opportunities.

A major concern we observed was the country's growing brain drain, with many young people leaving for work abroad. To address this, we launched boys' and girls' hostel projects in Kathmandu, offering talented students access to free, quality education so they can focus on their future and contribute meaningfully to Nepal's development. Recently, we also introduced leadership training programs to help build the confidence and capabilities of these young leaders.

*I want to extend special thanks to the team at **Sowers Action Nepal**. Our partnership began in 2019 when we met Pasang, who introduced us to local communities and their needs. Later, Karma joined us, and both have since become the driving force behind our work here. They treat their roles not as jobs, but as lifelong missions. Their deep sense of ownership and commitment has enabled us to reach many more lives.*

On behalf of Sowers Action Hong Kong, thank you for your continued support. We look forward to growing this collaboration and making an even greater impact together.

Thank you!

Speech 8: Chief Guest



Ram Raj Bhattarai | Finance Director
Social Welfare Council

I extend my warm greetings to all present, including our distinguished guests from Hong Kong, representatives of Sowers Action, educational institutions, and attendees. I express my sincere gratitude to Sowers Action and its leadership for the commendable work accomplished over the past few years.

Through this social audit, we have learned about the impactful initiatives carried out by Sowers Action Nepal—providing warm jackets, nutritious meals, stationery, scholarships, and educational support to marginalized and financially disadvantaged students. These efforts align with the core purpose of NGOs: to address real needs on the ground. I especially commend the transparency demonstrated by including beneficiaries in today's event and showcasing their experiences, which reflects the organization's accountability and integrity—principles strongly advocated by the Social Welfare Council (SWC).

The Government of Nepal envisions that foreign aid should directly benefit the people. While over 53,000 NGOs are registered with the SWC, only a fraction actively secure foreign funding and conduct social audits.

Amid current challenges, such as Nepal's inclusion in the financial grey list and reductions in foreign aid, organizations like Sowers Action Nepal play a vital role in bridging service gaps left by limited government budgets, particularly in education, health, agriculture, and disaster relief. I also want to highlight the organization's swift response in emergencies, such as the earthquake in Jajarkot. SA Nepal's rapid relief efforts, where government mechanisms would take time, reflect the unique strength of agile NGOs.

From my personal experience, I was pleased to witness SA Nepal's outreach to remote districts like Taplejung, where they distributed 650 jackets following my request. This kind of prompt and targeted support exemplifies effective collaboration between NGOs and SWC.

Looking ahead, I encourage Sowers Action Nepal to continue expanding into areas such as e-learning, libraries, vocational training, and employment-focused education. These initiatives can reduce youth outmigration, improve local livelihoods, and contribute to national development.

In closing, I thank the Chairperson, Mr. Pasang and the entire Sowers Action Nepal team for organizing this transparent and impactful program. Your work is making a meaningful difference. Namaskar and thank you.

(Originally delivered in Nepali; translated into English for this report.)

Q&A and Feedback Session

Audience Question 1 – Hitlal Shrestha: *“How does Sowers Action Nepal decide where to distribute jackets? Do you ever return to the same region more than once?”*

Response – Karma T. Sherpa, Project Coordinator: “Thank you for the question. Our distribution process is guided by a principle of need-based assessment. To ensure fairness and transparency, we’ve developed a standardized **Jacket Request Form**, which collects objective data including altitude, climate, population demographics (especially students), regional socio-economic status, and logistical feasibility. While we do aim to reach new areas each year, returning to previously served regions is not ruled out. In fact, if a region demonstrates a renewed and justifiable need, whether due to hardship, remoteness, or lack of support, we absolutely consider it. It’s important to remember that even within a single district, there are multiple municipalities and wards, each with varying levels of need. So yes, we may revisit a broader region, but serve a different community within it.” - (Originally delivered in Nepali; translated into English for this report.)

Audience Question 2 – Shirley Blair: *“Where do you source your jackets from? Are they made in Nepal or imported? And why?”*

Karma T. Sherpa, Project Coordinator: “That’s a great question, and one we gave a lot of thought to. Initially, we explored manufacturing the jackets here in Nepal because that would have supported local job creation—something we highly value. However, we discovered that although the manufacturing process could be done locally, the majority of the raw materials—especially the insulation and outer fabrics—had to be imported, mostly from China. This significantly drove up the cost of local production. In comparison, jackets sourced directly from China were much more affordable and could be delivered in the quantity we needed to meet demand. Since the primary goal of the project is to clothe as many students as possible in remote, high-altitude regions, we had to make a practical decision to maximize impact with the available budget. As much as we would have loved to combine local production with value-for-money distribution, our focus remained on getting warm jackets to as many children as possible.”

Shirley Blair (Follow-up): *“Do you pay import taxes at the port, or are they waived for NGOs? And if not waived, how much do you pay?”*

Karma T. Sherpa: “We get asked this a lot. Unfortunately, there is no provision for NGOs in Nepal to receive a customs waiver for jacket imports like ours. So yes, we do pay import duties, and it amounts to approximately NPR 350 per jacket. Even with this cost factored in, sourcing the jackets from China remains the most cost-effective option given the scale of our distribution program.

Chairperson's Closing Remarks



Pasang Wandu Sherpa | Chairperson
Sowers Action Nepal

As we draw our social audit event for 2020-81 to a close, I would like to take a moment to reflect on the valuable discussions and insights we have shared today. It has been an honour to serve as the Chairman of Sowers Action Nepal and to witness the commitment and passion each of you brings to our mission.

Throughout this event, we have explored the impact of our initiatives, celebrated our successes, and identified areas for improvement. Your contributions have been invaluable in shaping our understanding of the challenges we face and the opportunities that lie ahead.

Three Key takeaways from today's social audit.

1. Collaboration: Our strength lies in our ability to work together. The partnerships we have established with community members, stakeholders, and fellow organizations are crucial to our success.

2. Transparency: The commitment to transparency in our operations is essential. It builds trust and ensures accountability, which is the foundation of our work.

3. Continuous Improvement: As we move forward, we are always ready to adopt the spirit of continuous improvement. The insights gained from today's discussions will guide us in refining our strategies and enhancing our impact.

I would like to extend my heartfelt gratitude to our chief guest, Ram Raj Bhattarai, Toni Zen and Johnny from Sowers Action HK, all our speakers, participants, and volunteers for your valuable contributions and participation today. Your engagement has made this event a success.

As we conclude, let us carry the momentum from today into our future efforts. I am confident that together we can create lasting change and uplift our communities in Nepal.

With that, I officially declare this program closed.

Thank you once again for your participation and commitment to Sowers Action Nepal.