

Social Audit Report On

S.N	Name of Projects
1.	Flood Relief 2024
2.	Second Kavre Flood Relief 2024
3.	Education Support to Hostel and School
4.	Sowers Action Nepal Project 2023
5.	Language Education Project

FY 2081/82



Implemented by: Sowers Action (SA) Nepal

Submitted by:	Submitted to:
Subharoth Nepal Pvt.Ltd	Sowers Action Nepal
	

February, 2026

Abbreviations:

AGM- Annual General Meeting

BS- Bikram Samvat

CBO- Community-Based Organization

CSO- Civil Society Organization

DAO- District Administration Office

FY- Fiscal Year

GoN- Government of Nepal

GESI- Gender Equality and Social Inclusion

IRD- Inland Revenue Department

KII- Key informant Interview

M&E- Monitoring & Evaluation

NGO- Non-Governmental Organization

LNGO -Local Non-Government Organization

NPR- Nepalese Rupee

PAN- Permanent Account Number

SAN- Sowers Action Nepal

SDG- Sustainable Development Goal

SWC- Social Welfare Council

TDS- Tax Deduction on Source

ToR- Terms of Reference

FGD- Focus Group Discussion

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Acknowledgment

We extend our sincere gratitude for the unwavering support and valuable contributions that made the successful completion of this comprehensive social audit report possible. Our heartfelt appreciation goes to the Center for graciously providing us with the opportunity to conduct the social audit of the following five projects: (1) Flood Relief 2024, (2) Second Kavre Flood Relief 2024, (3) Education Support to Hostel and School, (4) Sowers Action Nepal Project 2023, and (5) Language Education Project.

Special acknowledgment goes to the resilient beneficiaries and the entire SA Nepal team, especially Karma Tsewang Sherpa, Project Coordinator; Dawa Sangmu, Assistant Project Coordinator; Phudoma Sherpa, Administrative Officer; and Suresh KC, Lawyer. We also extend our appreciation to all those who actively participated in our discussions and offered invaluable insights. Their perspectives served as a compass, guiding us toward a comprehensive understanding of the project's far-reaching impact on their lives. We further extend our sincere thanks to Pasang Wandu Sherpa, Chairperson of the organization; Tshring Dorjay Sherpa, Treasurer; and Karma Phurba Sherpa, Tenzing Dolma Dulal, and Sandoma Sherpa, Members.

We would also like to thank Bablu Gupta, Former Minister of Youth and Sports; Kunsang Lama, Mayor of Namobudha Municipality, Kavre; Tashi Sherpa, Ward Chair of Bhotekoshi Rural Municipality-4, Prem Bahadur Tamang, Ward Chair of Namobudha Municipality-I; Sita Bhatta, Principal of Jhirpu Secondary School; and Mahesh Koirala, Principal of Laxmi Narayan Secondary School, Namobudha, for their valuable virtual input during the social audit process. We extend our gratitude to other SA Nepal project team members for providing valuable insights throughout the process.

Similarly, we would like to acknowledge all the boys and girls residing in hostels supported by SA Nepal, as well as the staff engaged in managing and supporting them, and the local government officials within the project's operational areas who provided valuable input. We are grateful for their invaluable cooperation and support throughout the social audit process. Finally, we express our sincere thanks to the donor agency, Sowers Action Hong Kong.

Thaneswor Koirala, Social Auditor



CHAPTER-I: INTRODUCTION

I. Organization Background

1.1 Background:

Sowers Action Nepal (SAN) is a non-profit, non-political, and non-religious organization with the mission of improving educational conditions, accessibility, and the livelihoods of people in Nepal. The organization works by identifying real societal needs, focusing on sustainable projects, and collaborating closely with local bodies and expert partners. SAN also closely monitors the progress of each project through on-site assessments and long-term follow-up, with a strong emphasis on project sustainability.

SAN was registered in Office of the Company Registrar (OCR), Kathmandu on 21 February, 2022 (2078-11-09 BS) having Regd. No. 284609/078/079 and affiliated with SWC with Affiliation No. 53507, and also registered in Inland Revenue Office on PAN 610222546 with income tax exemption facility, SAN has been working on humanitarian support and social and economic empowerment of low-income families of through improving education and knowledge and skills to cope with the prevailing situation for the adolescents and youth.

Mission: To uplift communities across Nepal through education and sustainable in equity and long term impact

Vision: SA Nepal where every individual, regardless of background has access to quality education supportive communities and the opportunity to lead dignified empowered life.

1.2 Objectives of organization:

- Assist in promoting quality education and scholarships to the children in suffering;
- Provide support and care to children and communities to address livelihood needs;
- Provide necessary aid and relief to destitute communities;
- Operate language education training and help improve language efficiency of youth
- Establish care homes and provide hostel facilities.

San



I.3 Legal status:

- All related documents for legalization are updated and renewed on time, including financial audit
- Approval letters have been received from the respective project municipalities.
- It was found that the renewal status from the DAO, SWC, and IRD offices are intact.
- It has received approval from respective local GoN renewed on time.
- All policies and guidelines developed by SA Nepal are being implemented.

I.4 Compliance:

Tax registration and submission (including the total amount of tax submitted to GoN from this project): Staff's annual taxable income is calculated as per the Nepal GoN's tax rule. Tax amount is deducted from their monthly salary and deposited into the Inland Revenue Office or office authorized by the Nepal Government to collect revenue. Necessary TDS, as per the rule, is deducted from the amount paid for the procurement of goods and services.

I.5 Good Governance:

To ensure good governance within the organization and to run its programs effectively, SA Nepal strives to be systematic and efficient. It believes in the importance of establishing strong governance and operates according to its constitution (Bidhan). Based on this, the organization has a General Assembly and an Executive Board, with regular meetings scheduled.

To function effectively, major decisions including financial matters are approved by the Annual General Meeting (AGM). It works closely with the government, adhering to Nepal's existing policies and practices. It emphasizes equal and meaningful participation among team members and provides consensus-based orientation on accountability, transparency, team roles, project efficiency and effectiveness, equity and inclusion, legal compliance, and the organization's strategic vision. As the social audit team, we found that SA Nepal is effectively implementing all of these aspects and is maintaining strong governance standards.



1. 6 Project details:

A.

1. **Name of Project:** Flood Relief 2024
2. **Objectives of Project:** Support to flood victims
3. **Project operation area:** Kavre and Lalitpur districts
4. **Project Duration:** Oct 2024- Dec,2024 (2 months)
5. **Major activities:**
 - Site Assessment
 - Verification of the beneficiaries
 - Getting approval from SWC
 - Procurement of relief materials
 - Importation to relief site
 - Distribution the materials at relief site
 - Revisit the project site, evaluation and reporting

6. **Funding agencies:** Sowers Action Hong Kong

B.

1. **Name of Project:** Second Kavre Flood Relief Operation 2024
2. **Objectives of Project:** To support **Landslide** and Flood Victims
3. **Project operation area:** Kavrepalanchok district
4. **Project Duration:** 24 Nov 2025- 25 Apr 2025 (5 Months)
5. **Major activities:**
 - Site assessment
 - Verification of the beneficiaries
 - Getting approval from SWC
 - Procurement of materials and transportation to relief site
 - Importation to relief site
 - Revisit the project site, evaluation and reporting
 - Permanent Shelter for Thapa Family
6. **Funding agency:** Sowers Action Hong Kong



C.

1. Name of Project: Education Support SA Nepal hostel and Laxmi Narayan School

2. Objectives of Project:

- Education Support to SA Hostel
- Education support to Laxmi Narayan Secondary School

3. Project operation area: Namo buddha Municipality Kavrepalanchok

4. Project Duration: July 2024 to June 2025 (1 Year)

5. Major activities:

- Scholarship program announcement
- Registration and entrance examination
- Conduct entrance exam
- Interview process and shortlisting
- Collection of required documents
- Final selection
- Notification of acceptance
- Orientation sessions
- Move in day
- Initial health Check up
- Start classes
- Extra-Curricular activities
- Health and Wellness program
- End of the year evaluation
- Review and Plan

6. Funding agency: Sowers Action Hong Kong



D.

Name of Project: Sowers Acton Nepal Project 2023

2.Objectives of Project:

- To provide day meal to school students
- To conduct language training/classes
- To distribute sanitary pad to girls
- To provide education support to boys who are staying at hostel managing by Hundred Group

3. Project operation area:

4. Project Duration: Aug 2023-July 2026 (3 Years)

5. Major activities:

- To provide day meal for school student of Jhirpu Sec. School, Bhotekoshi RM of Sindhupalchok
- To conduct language classes

6. Funding agency: Sowers Action Hong Kong

E.

1. Name of Project: Language Education Project

2.Objectives of Project:

- Providing various language training to underprivileged and poor individuals above 18 years of age to make them self-reliant.
- Support the development of sustainable human resources in the tourism sector.
- Provide formal education.

3. Project operation area: Kathmandu

4.Project Duration: 1 Asad 2079- 30 Jest 2082 (15 June 2022- 13 June 2025 (3 Years)

5. Major activities:

- Selection of Participants
- Conduct training
- Monitoring and evaluation

6. Funding agency: Sowers Action Hong Kong



1.7 Budget details

- Approved Amount: NPR 11,75,92,100 (Different 5 projects in different time frame)
- Total budget of Fiscal Year 2081/82: NPR 2,79,36,483.19
 - Program budget: NPR 2,36,68,038.62 (84.72%)
 - Administration budget: NPR 42,68,444.57 (15.28%)
- Tax Paid to Government of Nepal: NPR 9,78,712.12

1.8 Key highlights:

- Organized a meeting with the SA Nepal office to discuss the project in detail, planned the field visits, initiated the stakeholder interactions, where the response were found very positive.
- Reviewed legal documents, reports, and various policies, found all documents are technically sound.
- During social auditing process, reviewed the documents, met with related individuals and captured their perspectives on the program which are very nice and especially relevance, effectiveness, coordination, sustainability, and local government ownership is perfect.
- According to the budget plan and achievements, the budget expense trend appears favorable.
- All transactions have corresponding bills and documents, indicating they are technically sound.
- It was found that the project was completed in accordance with the agreed terms and conditions with SWC,
- The legal process is intact, and compliance is in line with GoN laws and policies.
- The executive board and the entire staff work closely together, fostering a familiar and supportive working environment.

CHAPTER 2: SOCIAL AUDIT

2. Introduction of Social Audit:

The social audit is an important social accountability tool for monitoring and ensuring the quality and status of projects. It helps verify and ensure the implementation of projects and their results. Additionally, it assesses the project's adherence to social responsibility and ethical standards, ensuring accountability and transparency. The audit aims to evaluate the impact of project interventions on stakeholders and promote continuous improvement in social and ethical practices.

2.1 Rational of Social Audit:

- Social audit is a potent tool for fostering social engagement, enhancing transparency, and bridging gaps between policy, objectives, and outcomes. Its application holds great potential to contribute to effective governance and public.
- Referring to the SWC webpage regarding the steps for SWC project approval, a social audit report is mandatory as mentioned in step 9. This audit must be conducted by a trained, qualified, and experienced professional social auditor.

2.2 Objectives of the Social Audit:

The overall objective of the social audit is to verify the implementation of the project and its results by the community with the active involvement of the primary stakeholders. Furthermore, the social audit is conducted to examine, ensure, assess, and analyze all project activities and service delivery performances to determine the extent to which the implementation aligns with the endorsed plan, policy, and program. It should also measure and assess the engagement of beneficiaries and stakeholders. The specific objectives of the assignment are:

- Verify the implementation of the project and its results by beneficiary communities along with the active involvement of primary stakeholders and Local Government
- Assess the alignment of project implementation with project policies



Specific objectives of social audit are set as,

1. To assess the effectiveness, efficiency, and impact of the program and its activities,
2. To evaluate the project compliance with relevant legal, ethical & regulatory framework,
3. To ensure transparency and accountability project activities and budget
4. To gather feedback from stakeholder's perspectives & make an improvement plan.

2.3 Methodology of Social Audit:

Regarding the methodology, conducted a desk review, field visits/observations, Focus Group Discussions (FGD), and Key Informant Interviews (KII) with government bodies and beneficiaries within the project's operational area. During the data collection process, team, project and activities were examined for accountability, relevancy, efficiency, effectiveness, sustainability, coordination, Gender Equality and Social Inclusion (GESI), and cost-effectiveness.

Steps for SWC approval:

1. Get the **Project Proposal Format** from the official site of SWC i.e. www.swc.org.np
2. Get the application form and budget estimation completed. Each page of completed docs must be signed by senior-level staff; For ex: PD, ED, or Chairperson.
3. Get project approval letter from D(P)/HO and (Rural)/Municipality. It should be sought from those D(P)/HOs and Municipalities where we have our new and ongoing program running.
4. Get a Fund Commitment letter from the Donor.
5. Submit the proposal along with those approval and commitment letters to SWC.
6. Send quarterly projects as well as financial reports to SWC.
7. Plan for DPAC as per the guidelines of SWC. Generally, it is carried out every 6 months. Guidelines can be found on the official site of SWC.
8. Get our program monitored by Officials from SWC at least once a year.
9. **At the end of the project (or in between), conduct a Public Hearing/Social Audit. Report of Social Audit must be sent to SWC, this is mandatory for all.**
10. Submit the final project report to SWC and again repeat the cycle to get approval in the future.



2.4 Steps/process of Social Audit:

The social audit process was conducted based on the Nepal government's approved national social audit guidelines 2077, the SWC project approval requirement mandate as mentioned in step 9: At the end of the project, (or in between) conduct a Public Hearing/Social Audit by professional 3rd party consultant either individual or organization. The report of the Social Audit must be sent to SWC also required to ensure compliance of code of conduct and transparency. The social audit process typically included the following steps: planning, target group segregation, information gathering, insights/analysis, review, presentation, discussion, and reporting. This also involved developing an action plan and identifying solutions.



Social audit process:

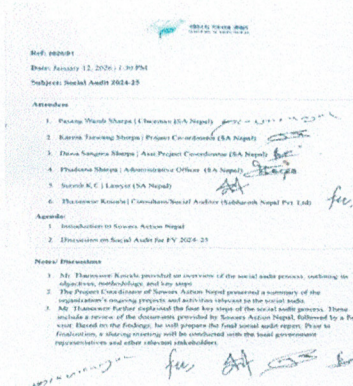
This subsection provides a detailed account of the processes and steps undertaken by the consultant to achieve the stated objectives of conducting an effective and efficient social audit while maintaining the highest standards of quality and rigor. The social audit conducted followed a three-stage process.

1. Planning and preparation / desk review
2. Conduct social audit / field visit,
3. Analysis / sharing and reporting
4. Implementation of the social audit action plan



2.4.1 Preparation and desk review:

SA Nepal organized a short introductory and sharing meeting on 12 January 2026 at Sowers office Kathmandu. During the meeting, Pasang Wandi Sherpa, Chairperson of the organization, and Karma Tsewang Sherpa, Project Coordinator, shared the objectives of the gathering and provided an overview of the project background and current activities. Project updates were also presented, and relevant documents were shared with the social audit consultant.



As per the Terms of Reference (ToR), the required documents including project fact sheets, legal documents, and progress reports were provided to the consultant and thoroughly reviewed. Following consultations with the SA Nepal board team and other stakeholders, a suitable date, 15 Magh 2082 (29 January 2026), and the venue, Utpala Café, Boudha, were finalized for the sharing meeting and related field activities. Representatives from various target groups involved in the social audit process were also identified collaboratively.

● Meeting with Management and Project team:

As part of the social audit process, separate meeting was held with the SA Nepal team on 14 January 2026. The meeting was attended by Pasang Wandu Sherpa, Chairperson of the organization; Mr. Karma Tsewang Sherpa, Project Coordinator; Ms. Dawa Sangmu Sherpa, Assistant Project Coordinator; and Ms. Phudoma Sherpa, Administrative Officer. Based on standard social audit tools, the independent consultant raised a series of queries, which were addressed by the team.



The discussion primarily focused on programmatic approaches, implementation modalities, coordination mechanisms, reporting and documentation systems, financial and administrative practices, and governance-related issues.

The Chairperson and the team provided satisfactory responses and presented official and project-related documents, including legal documents, for review. The in-person interactions and Focus Group Discussions (FGD) with the team were highly meaningful and addressed many of the queries raised by the consultant.

It was observed that the financial management system is well maintained and functioning effectively. Discussions with the team and other stakeholders in the project area revealed excellent coordination with government authorities and community groups. Overall, the team spirit and management practices were found to be strong and satisfactory.

- **Meeting with SA Nepal staffs working in different departments:**

On 14 January 2026, an interactive Key Informant Interview (KII) was conducted with SA Nepal staff members working in different departments.

During the discussion with Ms. Kinjo Omu Hyolmo, Librarian, she stated that the library space is somewhat small, and at times beneficiaries face difficulties studying due to crowding in the café area. However, she expressed that she is happy and satisfied working with SA Nepal. Similarly, a brief interaction was held with Ms. Pasang Doma Hyolmo, who is engaged at the café operated by SA Nepal. As she is a



Interaction with staff (Cafe)



Interaction with Staff (Library)



Interaction with support staff



Interaction with free language participants

new staff member and has been working for only one month, she shared that she is still in the learning phase. She expressed happiness at getting the opportunity to work with SA Nepal but did not have any specific comments regarding the organization at this stage.



The consultant also interacted with Rina Lama who is working as a cook. She appeared happy to be part of the organization and shared that she experiences a comfortable, family-like working environment. She noted that senior staff provide guidance, good cooperation, and strong support. Following this, the independent consultant met Mr. Bal Kaji Shakya, who is working as a security guard and support staff. During the interaction, he stated that the SA Nepal team is highly cooperative, provides strong support, and demonstrates excellent behavior. He expressed that he is very happy working with the organization.

2.4.2 Social audit including field visit:

A. Visit to Girl's hostel

● Interaction Girls hostel

During the social audit process, the independent consultant visited the girls' hostel and met with the warden, support staff, and students. The consultant first met Ms. Aung Nyime, the hostel warden, who provided an overview of the hostel's activities, capacity, management system,



and other related aspects. She shared that the hostel is operating very smoothly and that SA Nepal management is providing care and facilities in accordance with established standards.

The consultant conducted a walk-through observation and found the hostel to be clean, well-managed, and spacious, with adequate living rooms, a study room, library, playground, good water facilities, and strong security at the entrance gate. Following this, the consultant interacted with Ms. Sarita Shakya, who has been working as a cook at the hostel. She expressed satisfaction with her work at SA Nepal and stated that the hostel is operating well, with no major complaints.

A short Focus Group Discussion was also held with the girls residing in the hostel. During the discussion, the students reported that they experience a family-like environment and receive excellent facilities, including nutritious and healthy food and adequate security. Overall, the students appeared happy to be part of SA Nepal and requested continued support for their higher education in the future.



In conclusion, it was observed that the hostel is being managed very effectively. The students expressed their gratitude to the donor agency and SA Nepal for managing the hostel and providing valuable opportunities for their educational and career development.

- **Visit, individual interaction and FGD with students of boys hostel:**

During the social audit process, a Focus Group Discussion (FGD) was organized at Boys Hostel located at KMC Ward No. 8, Guheswori and managed by the partner organization, Hundred Group. During the FGD, the participants shared that Hundred Group is providing a very supportive family-like environment at the hostel,



Interaction with Warden



Interaction with participants of boys hostel

along with fresh and nutritious food. Overall, everything was reported to be going well; however, participants suggested that the room space could be expanded, as 4–5 persons are currently staying in each room.

The participants expressed their happiness at receiving such a valuable opportunity to build their careers. During the interaction, they appeared very happy to be part of the group and mentioned that the environment is conducive to easy and effective learning. Badal Gupta, the hostel warden, also participated in the discussion. He shared that efforts are being made to manage room space and other logistical arrangements as effectively as possible; however, space limitations sometimes pose constraints. Overall, the boys' hostel was found to be running smoothly.

A. Namo buddha Municipality, Kavrepalanchok district:

● Interaction with Mayor

The independent social auditor spoke with Kunsang Lama, Mayor of Namo buddha Municipality. During a virtual meeting, he stated that SA Nepal is working in close coordination with the Municipality and that its work has been effective. He also mentioned that he has participated in various events organized by SA Nepal and suggested expanding the program throughout the municipality and increasing its scope, if possible.



He appreciated SA Nepal's programs and recommended further expansion to other wards and schools, particularly those providing day meals and other educational support, so that people can directly experience tangible benefits in the education sector and disaster management initiatives. He further expressed his commitment to providing support at the municipal level as needed.

● Prem Bahadur Tamang, Ward Chair, Namo buddha Municipality-I:

During the social audit process, the independent consultant held a virtual interaction with Mr. Prem Bahadur Tamang, Ward Chair of Namo buddha Municipality, Ward No. I. During the discussion, he shared that SA Nepal has been maintaining good coordination with the local government and is working effectively in the community, especially in schools by providing day meals to students and other necessary educational support, which he appreciated greatly.



He suggested expanding the program further and expressed his commitment to provide necessary support from the local government as required. He also recommended adding a dedicated human resource in schools for food preparation and management. Overall, he expressed his satisfaction and happiness in working with SA Nepal as an NGO partner in his ward.



● **Tashi Sherpa, Ward Chair, Bhotekoshi Rural Municipality-4**

Tashi Sherpa, Ward Chair of Bhotekoshi Rural Municipality, Ward No.4. During the discussion in a virtual meeting with independent consultant, he spoke very positively about SA Nepal. He mentioned that he is aware of the organization and has been providing support as needed during the project implementation process.



He confirmed that SA Nepal has been supporting school children through day meal programs and by providing jackets and other educational materials. He also highlighted that SA Nepal is implementing its activities very effectively and has maintained strong coordination with the municipality. Overall, he stated that the municipality has no reservations regarding SA Nepal.

During the discussion, he mentioned that, considering the effectiveness of the day meal program, the ward has begun supporting day meals in additional schools using its own budget. This reflects the positive impact of the project, as the program is being scaled up to other schools. He further requested that the program be expanded on a long-term basis and extended his best wishes to the organization, expressing strong commitment to continued support from the ward level in the future.

● **Bablu Gupta- Former Minister, Youth and Sport**

Bablu Gupta, Former Minister of Youth and Sports, is associated with a partner organization of SA Nepal. During the social audit process, a brief virtual interaction was conducted with him. He appreciated the work of SA Nepal and acknowledged the limited space of the boys' hostel, expressing his commitment to resolving the issue.



He highlighted that, through the project, students from marginalized communities who face financial and other multiple challenges are receiving scholarships and residing in the hostel with full facilities, which he described as highly beneficial. He further committed to providing better facilities



● Interaction with Principal of Jhirpu Secondary School, Bhotekoshi RM-04

On 23 January 2026, the independent social audit consultant held a virtual interaction with Ms. Sita Bhatta, Principal of Jhirpu Secondary School, Bhotekoshi Rural Municipality, Sindhupalchok District. During the discussion, she stated that SA Nepal has been working very effectively in Bhotekoshi. She appreciated the organization's working modality and strategy, particularly its approach to addressing need-based issues.



SA Nepal maintains a close relationship with the school and provides day meal support along with other educational assistance. Students are consuming the meals effectively, and the Ward Chairperson and the entire ward team are providing strong facilitation for the project.

Ms. Bhatta suggested increasing the per-student meal rate of NPR 22.50 in the future, considering market inflation and other contributing factors. She also recommended adding support staff to assist with food preparation and distribution. Additionally, she noted that the project team is very approachable and well-acquainted with the school community. She emphasized that continuation of the project is highly necessary and expressed the school's willingness to continue supporting and collaborating with SA Nepal in the future.

● Interaction with Principal of Laxmi Narayan Secondary School, Namobuddha

During the social audit process, a virtual interaction was held with Mr. Mahesh Koirala, Principal of Laxmi Narayan Secondary School, Namobuddha, Kavre. During the discussion with the independent social audit consultant, Mr. Koirala stated that the day meal support program has been very effective at the school. As many students come from long distances, they have to travel early in the morning. Since SA Nepal started providing the day meal, student attendance has increased and the enrollment rate has shown a positive upward trend.



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2.4.3 Sharing event :

The Social Audit Sharing Event was held on 15 Magh 2082 (29 January 2026) at Utpala Café. The event was Chaired by Pasang Wandi Sherpa, Chairperson of SA Nepal. The Chief Guest of the event was. Gambu Sherpa, Chairperson of Khijidemba Rural Municipality, Okhaldhunga. The Special Guests included were Kunsang Lama, Mayor of Namobuddha Municipality, Kavrepalanchok; Tashi Sherpa, Ward Chair of Bhotekoshi Rural Municipality-4, Sindhupalchok; Kumar Tamang, Ward Chair of Namobuddha Municipality-01; Sita Bhatta, Principal of Jhirpu Secondary School; and Mahesh Koirala from Laxmi Narayan Secondary School, Namo buddha Municipality respectively.



Other guests and attendees included representatives from the Government of Nepal (GoN), chiefs and representatives of various organizations, SA Nepal partner organizations, boys' and girls' hostel students, community-level beneficiaries, media personnel, SA Nepal board members, project team members, and other stakeholders. The program was facilitated by Phudoma Sherpa, Administration Officer of SA Nepal, who served as the Master of Ceremony (MC).

Welcome speech:

In the program, the welcome speech was delivered by Karma Tsewang Sherpa, Project Coordinator of SA Nepal. In his speech, he provided a brief overview of the organization, highlighting its project activities and key achievements. He requested participants to refer to the Annual Report for FY 2024–25, which was distributed in hard copy to all participants. He mentioned that the report is self-explanatory and has been prepared comprehensively to reflect all aspects of the organization's work, including resource management, challenges encountered, and lessons learned.



He also emphasized the importance of social audits and their role in ensuring transparency and accountability in the organizational process. He welcomed all participants for accepting SA Nepal's invitation and giving priority to attend the event. During his speech, he expressed sincere thanks to Sowers Action Hong Kong, the donor agency, for its continued support, cooperation, and guidance, which have made it possible to reach community people and work collaboratively with partner organizations and beneficiaries. Finally, he stated that SA Nepal is committed to conduct social audit annually and complying with the recommendations provided by the independent third-party consultant as far as possible.

Sharing meeting start up (Inauguration):

The program began with a formal session in which Gambu Sherpa, Chairperson of Khijidemba Rural Municipality, Okhaldhunga, and Pasang Wandu Sherpa, Chairperson of SA Nepal, jointly inaugurated the program by lighting the ceremonial lamp. This was followed by the national anthem. Thereafter, seating arrangements were made for the Chief Guest, Special Guests, other guests, and participants in their respective places.



The program was divided into two parts. The first session was the formal opening, and the second session featured a presentation facilitated by Mr. Thaneswor Koirala, Independent Social Audit Consultant. In this session, Mr. Koirala presented slides prepared in accordance with SWC requirements, the designated seven pillars, and the Nepal Government's approval guidelines (2077). Following the presentation, the floor was opened for discussion to gather participants' feedback and perceptions in order to validate the program's outcomes.



A total of 61 participants attended the program, including 27 males and 34 females. The participants included the Mayor, the Rural Municipality Chairperson, Ward Chairs, Government of Nepal (GoN) officials, school principals, representatives from different organizations, beneficiaries, SA Nepal Board and project team members, and other relevant stakeholders.



Open floor discussion:

After the presentation, an open-floor discussion was held where participants shared their views on the organization's performance and the effectiveness of the project. Everyone was given the opportunity to express their opinions. The session was facilitated by Thaneswor Koirala, who also addressed participants' queries, while some SA Nepal -related questions were answered by the SA Nepal team. Many participants shared their reflections and feedback on both the organization and the project activities. Most participants requested that the project be extended and that construction-related activities be included in the next phase.

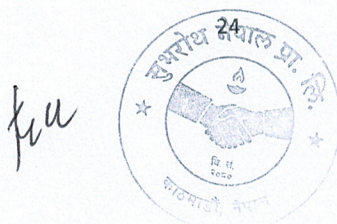


● Sunil Kumar Mandal- Beneficiary of 100 group:

Sunil Kumar Mandal is a beneficiary of the 100 Group supported by SA Nepal. He is from Saptari District, Madhesh Province, and is currently studying for a Bachelor of Science (BSc) degree. During the opening session, he shared his opinions and impressions of the project. He appeared very happy to have received such an opportunity to pursue higher education in the capital. He appreciated the admission process, stating that it was very transparent and strictly based on established criteria. He also shared that the hostel provides a supportive family-like and learning-friendly environment, along with healthy and nutritious food.



He expressed hope and optimism about shaping his future through quality education and showed strong confidence in his ability to succeed independently. He further added that without such facilities, it would not have been possible for him to pursue studies at the bachelor's level. Finally, he extended his sincere thanks and best wishes for the continued endeavors of the organization.



- **Anshu Rana - Beneficiary of Girl's Hostel:**

Anshu Rana is a beneficiary of the SA Nepal girls' hostel and is currently studying in Grade 12. She is from Lamjung and studies at Kathmandu Model School. In the discussion, she expressed her happiness at being part of the SA family. She shared that the hostel provides a warm and family-like environment.



In addition to academic support, she mentioned that her capacity has been enhanced, especially in leadership, communication, and other life skills. She also shared her family background and economic situation, stating that without joining the hostel, these opportunities would not have been possible.

She highlighted that the hostel has a library, Wi-Fi, spacious facilities, excellent security management, and provides good and nutritious food. She expressed her willingness to become a responsible and capable citizen and her desire to work independently in the future.

- **Lakpa Doma Sherpa- Beneficiary of Language Education:**

Lakpa Sherpa is a beneficiary of the language education program. In the open floor discussion, she delivered her speech in Chinese, Nepali, and English, expressing her appreciation for the opportunity to learn the Chinese language in Nepal with the support of SA Nepal. She shared that the program has been very helpful in enhancing her learning and skills, and she extended her sincere thanks to the SA Nepal team for their support.



- **Mahesh Koirala, Principal of Laxmi Narayan Secondary School:**

During the social audit process, a virtual interaction was held with Mr. Mahesh Koirala, Principal of Laxmi Narayan Secondary School, Namo buddha, Kavre. During the discussion with the independent social audit consultant, Mr. Koirala stated that the day meal support program has been very effective at the school. As many students come from long distances, they have to travel early in the morning.



Since SA Nepal started providing the day meal, student attendance has increased and the enrollment rate has shown a positive upward trend. The students receive good and nutritious food, which has contributed to improved educational performance and better health status. Mr. Koirala suggested continuing the project and expressed his happiness to work with SA Nepal in the future as well.

- **Suyog Poudel- Volunteer of SA Nepal**

Suyog Poudel is a beneficiary of the SA Nepal Winnie Library. He used to visit the library almost daily and has already read more than 50 books. He had been searching for such a resource center and fortunately found this facility near his home. He is very happy with the availability of the library and makes maximum use of its resources. After long-term engagement, he became impressed with SA Nepal's working modality, strategies, and activities. As a result, he is now actively involved as a volunteer, learning more about community development and social mobilization activities, in addition to being a library beneficiary.



- **Lila Thapa- Beneficiary of Kavre, Flood Victim:**

Lila Thapa, a resident of Namo buddha Municipality, Kavre, is a beneficiary of the flood response project of SA Nepal. Due to severe flooding and a landslide, she lost her house and her two children. During this extremely difficult time, she faced immense hardship. At that critical moment, SA Nepal constructed a small house for her and provided support with essential relief and logistical items. During the open-floor discussion, she expressed her heartfelt gratitude to SA Nepal, the Mayor, and the entire Namo Buddha Municipality team for their timely support.



Currently, she and her husband are living in the house provided and are gradually recovering, both physically and mentally. She shared that the support received during such a difficult situation brought her comfort & happiness, she also expressed appreciation for the assistance provided by SA Nepal.

- **Gopal Thapa- Program Director of CWARDS:**

Gopal Thapa is the Program Director of CWARDS, a partner organization of SA Nepal. During the open-floor discussion, Mr. Thapa shared that the day care center has been very effective for children, especially those from low-income families whose parents are engaged in casual labor. He also provided a brief overview of the day care center's activities. Overall, he expressed great satisfaction and happiness with the project supported by SA Nepal.



- **Anju Tamang- Beneficiary of CWARDS:**

Anju Tamang is the mother of Binisha Tamang, a beneficiary of the CWARDS Day Care Center supported by SA Nepal. Anju works at a carpet factory and had been facing difficulties due to her low economic condition. However, after enrolling her child at the CWARDS Day Care Center, she is very happy. Binisha regularly attends the center, and Anju has requested continued support for Binisha's education in the future, beyond the day care level.



Formal closing:

After the presentation and open floor discussion, a short closing session was held, during which the Chief Guest, Special Guests, and the Chairperson shared their remarks.

- **Pritee Ram- Beneficiary of 100 Group:**

Pritee Ram is a girl from Rautahat belonging to the Dalit community. She is a graduate of the 100 Group supported by the SA Nepal project. Recently, she was selected for the MBBS course, which is a significant achievement for herself, her community, and the supporting organization. During the closing session, she expressed her happiness at receiving the opportunity to pursue a medical career.



She shared that she benefited from a supportive environment and good learning facilities, which helped her succeed in the MBBS entrance examination. Although the journey was challenging, she succeeded and has become an example that people can achieve their best when adequate support is available. In her speech, she mentioned that after becoming a doctor, she wants to contribute her efforts to helping people who are in difficult situations. She expressed her gratitude to SA Nepal, the 100 Group, and all others who supported her in achieving this success.

● **Sita Bhatta- Principal of Jhirpu Secondary School, Bhotekoshi RM, Sindhupalchok:**

Sita Bhatta is the Principal of Jhirpu Secondary School, Bhotekoshi Rural Municipality. During the closing session, she shared that SA Nepal has been working very effectively in Bhotekoshi. She appreciated the organization's working modality and strategy, particularly its need-based approach, including the provision of day meals, language training, and other educational support. She also highlighted that SA Nepal maintains a close and supportive relationship with the school.



Ms. Bhatta suggested increasing the per-student meal rate of NPR 22.50 in the future, considering market inflation and other contributing factors. She also recommended adding support staff to assist with food preparation and distribution. Additionally, she noted that the project team is very approachable and well-acquainted with the school community.

She emphasized that the continuation of the project is highly necessary and expressed the school's willingness to continue supporting and collaborating with SA Nepal in the future. In her speech, she also mentioned that as the world is becoming a global village, enhancing people's capacity particularly language skills enable them to compete in the global market. She appreciated SA Nepal for providing Chinese language training, which she described as a very valuable support. Furthermore, she shared that due to the support of Chinese language education, ten students from the Jhirpu area have received full scholarships to study in China, which she noted as a great achievement for Nepali students.

- **Ngimi Sherpa- Chairperson of Women Indigenous Association:**

Ngimi Sherpa is the Chairperson of the Women Indigenous Association. In her remarks, she expressed her happiness at being invited to participate in the social audit event and stated that it was a good opportunity to learn more about SA Nepal and its progress. She also appreciated the quality of the social auditor and the overall audit process. Additionally, she shared that she was pleased to hear children speak in their own voices and expressed her best wishes for the continued progress and success of the program in the future.



- **Interaction with Ward Chair of Mandandeupur Municipality-10:**

Kumar Tamang, Ward Chair of Mandandeupur Ward No. 10, stated during the closing session that SA Nepal is actively working in the fields of health, education, and especially disaster response. He appreciated SA Nepal for its remarkable work, particularly in areas where government services have been limited. He highlighted that last year, during the flood and landslide situation, SA Nepal promptly reached the affected areas and distributed support effectively in coordination with local government authorities. He suggested conducting on-the-spot audits in the presence of local government representatives and beneficiaries to ensure transparency.



- **Kunsang Lama, Mayor of Namobuddha Municipality, Kavre**

During the closing session, Kunsang Lama, Mayor of Namobuddha Municipality, stated that SA Nepal has been working in close coordination with the Municipality by providing day meals for schoolchildren and extending support during emergency situations, particularly floods and landslides. He highlighted that SA Nepal's construction of buildings for flood-affected families is a commendable initiative. He further suggested expanding the program throughout the municipality and, if possible, increasing its scope to benefit more communities.



- **Chief Guest- Chairperson of Khijidemba RM, Okhaldunga district:**

Mr. Gambu Sherpa, Chief Guest and Chairperson of Khijidemba Rural Municipality, Okhaldhunga stated in his closing remarks that SA Nepal is doing commendable work in the fields of health and education, significantly enhancing students' capacity and contributing effectively to disaster response related initiatives. He suggested expanding the programs while ensuring quality and sustainability.



He wished SA Nepal a bright future and expressed his commitment to providing necessary support from the local government. He also appreciated Thaneswor Koirala, Executive Director of Subharoth Nepal for his excellent performance in conducting the social audit, emphasizing that social audits are vital for ensuring transparency in project achievements and budget utilization. He concluded by thanking SA Nepal and all participants for their active involvement in the Social Audit Sharing Event and extended his best wishes for SA Nepal's continued progress and endeavors.

- **Closing the program by Chairperson:**

At the end of the program, Pasang Wandu Sherpa Chairperson of SA Nepal and Chair of the event, shared his thoughts, expressing appreciation for the support provided by the local government authorities in the project's operational areas. He also acknowledged the valuable guidance and support received from different levels of government authority, partner organizations and beneficiary as well as other relevant stakeholders. He shared a brief background on the organization's inception and highlighted its achievements to date. He expressed gratitude to the entire SA Nepal project team, the board committee, and all participants who contributed to the social auditing process.



He thanked Subharoth Nepal and Thaneswor Koirala for their professional handling of the social audit and reaffirmed his commitment to implementing the recommendations from the audit report as much as our resources and capacity allows. The event concluded with a round of applause and words of thanks to everyone involved.

2.5 Findings based on SWC seven pillars:

2.5.1. Relevancy:

- The project complies with the current laws and regulations of the Government of Nepal, including adherence to social security policies, tax laws, and other relevant policies.
- It appears to be focused on very important and necessary issues related to education, health, public awareness, and individuals' livelihoods, and is centered on the objective of addressing social inclusion as outlined in the 16th Five-Year Plan.

2.5.2 Efficiency:

- Result Achievement: - Result achieved as per the targeted plan.
- Project is completed within a given stipulated time.

2.5.3 Effectiveness:

Feedback indicating very good and commendable work has been received from government agencies, elected representatives, and all target groups.

2.5.4. Sustainability

- It is working in coordination with local governments in accordance with government policies.
- The organization has its own land and building.
- It has been actively collaborating with local governments and the community.
- The program has been designed in accordance with the needs and aspirations of the community.
- The organization's policies and rules are clear, and the program's modality, strategy, and activities are aligned with the project's objectives.
- The organization is operating a café within its own building as an initiative to ensure sustainability
- School principals reported that students have gained knowledge on nutrition and health-related practices, leading to positive behavioral changes. As a result, student attendance has become more regular, illness rates have decreased, and the quality of education has improved. This has been identified as an example of sustainability.

2.5.5 Coordination:

- Good coordination was found with the province, local government, Social Welfare Council, various organizations working on health and drinking water, and other stakeholders.
- During in-person meetings/interactions and a few virtual or telephone conversations with local government authorities, board members, and project team the independent consultant received very positive feedback from all relevant stakeholders.
- SA Nepal follows the practice of sharing reports with the Social Welfare Council (SWC) and local authorities. Progress-sharing meetings and monitoring visits both internal and external are conducted on a regular basis.
- Regular progress reports, financial reports, and audit reports are submitted to the donor

2.5.6 Transparency:

The organization conducts financial audits and monitoring visits in coordination with the local government (GoN). To further ensure transparency, it follows a strong practice of conducting social audits through a professional consulting firm as an independent third-party entity. These audits serve as important tools for ensuring accountability, promoting best practices, and validating the effectiveness of its projects.

2.6 Cross-cutting:

● Measurement of advocacy/ engagement:

SA Nepal evaluated the effectiveness of its advocacy and engagement strategies to ensure alignment with the organization's strategic values and objectives. During the social audit process, it was found that SA Nepal has strong focus on stakeholder engagement, and community members are actively empowered to participate in project-related decisions and activities.

- **Project contribution to achieve Sustainable Development Goals (SDGs)**

As defined and categorized by the United Nations (UN), there are 17 Sustainable Development Goals (SDGs): (1) No Poverty, (2) Zero Hunger, (3) Good Health and Well-being, (4) Quality Education, (5) Gender Equality, (6) Clean Water and Sanitation, (7) Affordable and Clean Energy, (8) Decent Work and Economic Growth, (9) Industry, Innovation, and Infrastructure, (10) Reduced Inequality, (11) Sustainable Cities and Communities, (12) Responsible Consumption and Production, (13) Climate Action, (14) Life Below Water, (15) Life on Land, (16) Peace, Justice, and Strong Institutions, and (17) Partnerships for the Goals.

SA Nepal is aligned closely with the UN Sustainable Development Goals SDGs particularly focusing on SDG-3 Health and Wellbeing, SDG 4- Quality Education, SDG 5-Gender Equality, SDG 11- Sustainable Cities and Communities, SDG 13-Climate Action, and SDG 17-Partnerships for the Goals.

2.7 Financial and Resource Management/procedure:

During the documentation review process, the project's financial and resource management aspects also examined & found to be satisfactory.

Financial Administrative Procedure:

- Bank operating procedure: (Policy Vs. Practice. provision and practice of signatories)

Funds received from donor sources to run the project are deposited into SA Nepal official bank account handling by authorized board committee members

- **Accounting system:**

SA Nepal is using TALLY accounting management, suggested to use any types of scientific accounting software with double entry system.

- **Audit:**

SA Nepal is conducting internal audit and SA Nepal board committee has appointed an external statutory auditor to verify the financial transactions and books of account of the organization. The external auditor must be a Chartered Accountant recognized by the government and associated institutions.

- **Compliance with tax laws:**

SA Nepal is highly committed to fulfilling its compliance obligations and takes them seriously. To ensure effective program implementation and maintain strong governance, the organization strives to operate in a systematic and efficient manner. It emphasizes the importance of good governance and has established its own constitution (Bidhan). In line with this, the organization holds an Annual General Meeting (AGM) and has an Executive Board that meets regularly. It has been consistently paying the required taxes to the GoN through the online system in a timely manner and obtains tax clearance certificates from the relevant authorized bodies.

- **Internal control system:**

SA Nepal board and management team, especially the Chairperson, Secretary, Treasurer review the financial documents regularly as part of an internal control system.

- **Procurement process: procurement of good and services (policy Vs. Practice):**

SA Nepal has its own financial policy it follows a practice of enlisting vendors for the procurement of goods and services based on evaluations of cost-effectiveness and delivery timelines. Goods and services are procured exclusively from these enlisted vendors. If enlisted vendors are unavailable, procurement from other vendors may be carried out with prior approval from the Management Committee. Necessary precautions are taken to prevent any conflict-of-interest involving staff and board members during the procurement process.

- **Dual role of committee members:**

During the document review process and interactions with the team, it was found that none of the board members are employed as paid staff.



● **Anti-money laundering:**

Anti-Money Laundering refers to a set of policies and practices designed to ensure that financial institutions and other regulated entities prevent, detect, and report financial crime, particularly money laundering activities. Regarding the Anti-Money Laundering status, it was found that the source of the funds was correctly mentioned in the project proposal. The funds were released systematically according to the given bank details.

The Board, management team and financial persons were well-versed in the provisions of the AML/CFT Act and related rules. Funds were received following proper declarations from the donor and through legitimate banking channels. The majority of payments were made via cheque, with only minor (petty) expenses settled in cash. Expenditures were largely in alignment with the agreements made with the donor and were duly reported in the Fund Accountability Statement and the Statutory Audit Reports for the relevant financial year. The project has utilized the funds appropriately, with program expenditures falling within the legal framework and the defined scope. All funds received from the donor were deposited into the designated bank account.

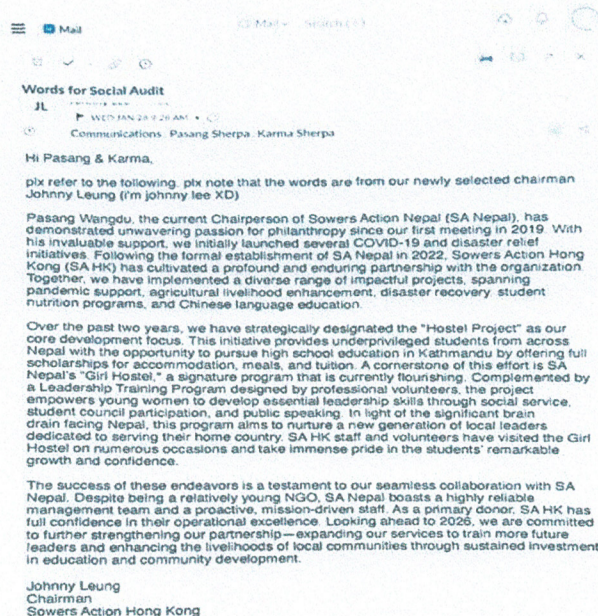
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2.8 Reflection of donor and Compliance of Previous Social Audit Recommendations

A. Donor Reflection:

From a donor's perspective, SA Nepal has demonstrated strong performance and commendable commitment to its mission. The organization's efforts in program implementation, accountability, and community engagement are clearly visible and highly appreciated. Based on this performance, SA Hong Kong remains happy and confident to continue supporting SA Nepal in the future.



B. Last Year's Social Audit and Recommendations Compliance.

● Status:

In the previous fiscal year (FY 2080/81), the social audit was conducted internally, and no specific recommendations were identified. During the program, the Social Welfare Council (SWC) and participants suggested that future social audits be conducted by a third-party outsourcing consultant. Accordingly, this year's social audit was conducted by Subharoth Nepal Pvt. Ltd., a professional organization specializing in social audits. SA Nepal looks committed to conduct social audit each year from 3rd party professional organization



CHAPTER 3: CONCLUSION

3.1 Conclusion of Social Audit:

SA Nepal has effectively implemented its projects, supported by a qualified and energetic team that works in an innovative and distinctive manner. Government of Nepal (GoN) authorities and relevant stakeholders have expressed satisfaction with and SA Nepal–its quality of Service. The social audit team has also expressed strong appreciation for the organization's management.

The program's approach is commendable, demonstrating a clear commitment to delivering quality services strictly adheres to Government of Nepal (GoN) compliance requirements and maintains strong coordination with local government bodies, the SWC and all three layers of GoN counterpart. During both physical and virtual interactions with project team and related stakeholders, the independent consultant also expressed a positive impression of the organization's performance.

This initiative by SA Nepal has effectively transformed the institution into a more inclusive, safe, and resourceful environment by integrating technological advancements, enhancing security measures for education and health activities.

3.2 Strength of organization challenges, learning and recommendations:

Based on field observations, interactions with the project team, board committee members, and multiple stakeholders, as well as a review of the data, we identified the challenges encountered in their learning and how to address them. We have provided a few practical and actionable recommendations.

A. Strength of organization:

- A skilled and experienced project team with strong team spirit is evident.
- There is effective coordination with local governments, partner organizations, target groups, and relevant stakeholders within the project area.
- Project staff looks very happy with organization, found dedicated /committed team.
- The organization's executive committee has taking close guardianship role over the project team.
- Financial and program-related matters are handled transparently, and the organization has earned the trust of the community.
- The team fosters openness and embraces a culture of continuous learning.



- The working environment is IT-friendly and technology-driven.
- The organization is adequately staffed to meet the needs of the project.
- The work environment is open, friendly, and collaborative.
- The program approach and implementation modality are scientific and proven effective.
- The organization's website is regularly updated and well-maintained.

B. Learning.

- There is a desire to further strengthen cooperation and networking.
- The shortcomings and weaknesses identified through the third-party led social audit will make it easier to move forward by improving them.
- Because the local government and the communities where the project is implemented have a close relationship, the program has been easier to operate.

C. Challenges:

- Since the project depends on the funding organization's resources, there is concern about what will happen and how it will be operated after the project period ends.
- Sometimes lengthy administrative processes within the GoN system
- Sometimes it creates difficulty due to limited resources contrasted with high expectations.
- Due to differing circumstances, changes in government rules and laws, and various other reasons, there are occasional difficulties encountered in carrying out certain tasks.



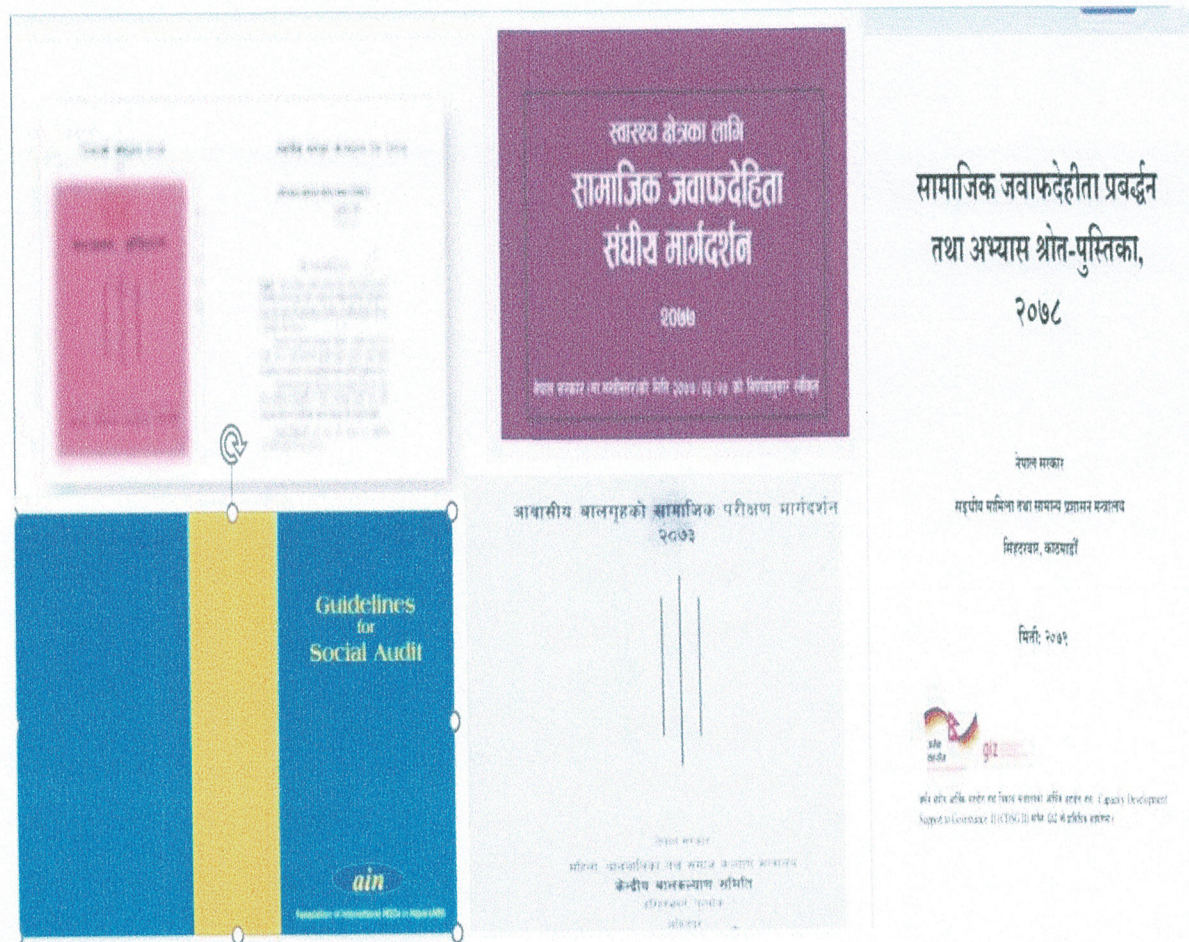
C. Recommendations:

- It is recommended that social audits be conducted **annually by a trained, experienced, and qualified third-party social auditor** who is well versed in the relevant guidelines of the Social Welfare Council (SWC) and development issues.
- It is suggested that the organization's annual budget and programs be included in the local government system (the Red Book).
- SA Nepal has been working for a long time in areas such as education, disaster relief, and jacket distribution, sanitary pad distribution, and free language classes across various districts, it is suggested that the organization conduct a comprehensive impact assessment study. This study would serve as concrete evidence of the organization's impact and would be useful as reference material for planning processes at both local and national levels.

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I. Annex-I: Reference guiding documents for social audit:



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Annex- 2 : Legal documents of SA Nepal

समाज कल्याण परिषद
कम्पनी रजिस्ट्रारको कार्यालय
काठमाडौं, नेपाल

दस्तावेज नं. २०७८/११-०९

यो सोवरण एजन्सि नेपाल
समाजको मुलभूत विवरण जसले कम्पनी सञ्चालन २०७८ साल फाल्गुन महिना ०९ गते रोज
२ मा दारी भएको हुनाले कम्पनी ऐन, २०६३ को दफा ५ को उपदफा (१) बमोजिम यो
प्रमाणपत्र दिइएको छ ।

दिनांक: २०७८/११-०९

स. रजिस्ट्रार
समाज कल्याण परिषद

Government of Nepal
Ministry of Industry, Commerce & Supplies
Office of the Company Registrar
Registration No.: 284609-078-079

CERTIFICATE OF INCORPORATION OF COMPANY

This Certificate of Incorporation has been issued to
M/s. Sowens Action Nepal
a company and distributing Profit having incorporated it on the 21 day of February,
2022 pursuant to sub-section (1) of section 5 of the Companies Act, 2066.

State: 2022-02-21

Ass. Registrar

यो कम्पनी सञ्चालनमा आउनु अघिको उद्देश्य कार्यालयको उद्देश्य पालना गर्ने उद्देश्यका लागि कम्पनी ऐन, २०६३ को दफा ५ को उपदफा (१) बमोजिम यो प्रमाणपत्र दिइएको छ ।

समाज कल्याण परिषद
पुल्चोक लोभपुर नेपाल
२०७२

जसदस्तावेज नं. १३६००

सोवरण एजन्सि नेपाल, काठमाडौं

समाज कल्याण ऐन, २०७२ को दफा ५ को उपदफा (१) बमोजिम यो प्रमाणपत्र दिइएको छ ।

Social Welfare Council
Pulchowk, Lalpur Nepal
1992

Registration No.: 53507

CERTIFICATE OF AFFILIATION

This Certificate of Affiliation has been issued to
Sowens Action Nepal, Kathmandu

on 2022/03/02 pursuant to section 14(1)(b) Social Welfare Act, 1992

Hans Raj Mishra
Deputy Secretary

मौकपोखर नगरपालिका
नगर कार्यपालिकाको कार्यालय
संस्था दर्ता/संस्थान प्रमाणपत्र

संस्था नं. २०७८/०९/०९

संस्थाको नाम: सोवरण एजन्सि नेपाल

संस्थाको ठेगान: मौकपोखर नगरपालिका, काठमाडौं

संस्थाको मुख्य कार्यक्षेत्र: उद्योग, वाणिज्य, रोजगारी, रोजगारी, रोजगारी

प्रमाणपत्र दिइएको मिति: २०७८/०९/०९

संस्थाको नाम: सोवरण एजन्सि नेपाल

संस्थाको ठेगान: मौकपोखर नगरपालिका, काठमाडौं

संस्थाको मुख्य कार्यक्षेत्र: उद्योग, वाणिज्य, रोजगारी, रोजगारी, रोजगारी

प्रमाणपत्र दिइएको मिति: २०७८/०९/०९

काठमाडौं नगरपालिका
नगर कार्यपालिकाको कार्यालय
काठमाडौं, नेपाल

संस्था दर्ता/संस्थान प्रमाणपत्र

संस्था नं. २०७८/०९/०९

संस्थाको नाम: सोवरण एजन्सि नेपाल

संस्थाको ठेगान: काठमाडौं, नेपाल

संस्थाको मुख्य कार्यक्षेत्र: उद्योग, वाणिज्य, रोजगारी, रोजगारी, रोजगारी

प्रमाणपत्र दिइएको मिति: २०७८/०९/०९

संस्थाको नाम: सोवरण एजन्सि नेपाल

संस्थाको ठेगान: काठमाडौं, नेपाल

संस्थाको मुख्य कार्यक्षेत्र: उद्योग, वाणिज्य, रोजगारी, रोजगारी, रोजगारी

प्रमाणपत्र दिइएको मिति: २०७८/०९/०९

for



Annex-3: Tools used to collect the information during the process

1. What is your understanding of this organization and its projects/activities?
2. In your opinion, are the project concepts & activities relevant to the community?
3. Could you please share your opinion on the efficiency and effectiveness of project/ activities?
4. What are the major activities implemented under this project, and how have you benefited?
5. What kind of support has the organization/project provided to the target group, and how?
6. Is the project being implemented in line with the policies and priorities of the GoN ?
7. Are there any overlapping or duplicate activities between this organization GoN and others?
8. What are the positive aspects or strengths of this project?
9. Are you satisfied with the project modality, staff behavior, and resource management?
10. In your opinion, what changes or impacts have the projects brought to the communities?
11. Do you think the project should be extended? If yes, why and for how long?
12. How is the organization maintaining coordination with related stakeholders and the GoN?
13. What is your opinion of the organization's transparency and governance practices?
14. Are you aware of the organization's plans, and were you involved during the planning, implementation, or monitoring processes?
15. How is the organization addressing the needs of at-risk, hard-to-reach, and marginalized groups, including children, women, elderly people, and persons with disabilities?
16. What mechanisms are in place for financial control, and how is transparency ensured?
17. Do you have any suggestions or ideas for ensuring the sustainability of this organization/project?
18. Are there any areas where the project could be improved? Do you have any feedback or suggestions? (Your response will remain confidential.)

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Annex- 4: Program related photographs:



Disaster response program



Winnie Lam Library | Kids Section



Sanitary pad distribution



SA Nepal Cafe



Participants of girl's hostel



Participants of Boy's hostel



Interaction with target group. Project evaluation team



Students with project evaluation team

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Annex- 5: Sharing meeting program schedule:

SOWERS ACTION Nepal

Date: 15 Magh 2082 (29 January, 2026)

Venue: Utpala Cafe, Boudha-6, Kathmandu

Time: 1:00-3:00 PM

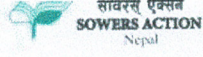
S.N	Activities	Time	Facilitation
1.	Registration	1:00-1:10	SA Nepal team
2.	Formal program- ● Chair Person - Pasang Wandu Sherpa ● Asangrahan - Chief Guest- Gumba Sherpa - Guest- Local GoN Chiefs and Representatives - Guest: Related GoN Officials - Guest: Principal of Schools - Guest: Chief/ Rep of other organizations - Guest: SA Nepal board members - Guest: Chief/Rep of partner organization (Hundred Group) -Guest: Media - Other guests, beneficiaries , all participants ● Honor to guests by khada/mala ● National Anthem ● Program opening by Chair person and Chief Guest flaming the light	1:10- 1:20	Phudoma Sherpa
3	Welcome and background/ objectives sharing	1.20-1:30	Karma Sherpa
4	Social audit findings presentation	1:30 -2: 15	Thaneswor
5	Open floor discussion	2:15- 2: 30	Thaneswor & team
6	Closing with remarks -Rep from beneficiary student (boy and girl) -Principal/Rep from school -Rep from Local GoN -Chief Guest - Gumba Sherpa -Chairperson: Pasang Wandu Sherpa (Closing with thanking votes)	2:30 3:00	Phudoma Sherpa
7	Group photo Refreshment	3:00 onwards	

Thank you

for



Annex- 6: Sample of Invitation letter for sharing meeting



श्री दीपक चापागाईं,
कोषाध्यक्ष, समाज कल्याण परिषद्,
हरिहर भवन, पुल्चोक, ललितपुर

मिति : माघ ७, २०८२

विषय : सामाजिक लेखापरीक्षण कार्यक्रम २०८१/२०८२ मा प्रमुख अतिथिको रूपमा सहभागी हुन निमन्त्रणा ।

हार्दिक नमस्कार !

सोवर्स एक्सन नेपाल एक गैर-नाफामूलक, गैर-धार्मिक तथा गैर-राजनीतिक संस्था हो, जसले शिक्षा, स्वास्थ्य तथा दिगो विकासका माध्यमबाट समुदायको जीवनस्तर उकास्ने उद्देश्यका साथ कार्य गर्दै आइरहेको छ ।

पारदर्शिता प्रवर्द्धन गर्ने र समुदायसँगको विश्वास अझ सुदृढ बनाउने उद्देश्यले, हामी आर्थिक वर्ष २०८१/२०८२ का लागि सामाजिक लेखापरीक्षण कार्यक्रम आयोजना गर्ने लागेका छौं । यस कार्यक्रममा सम्पन्न तथा चालु परियोजनाहरूको विस्तृत जानकारी, वित्तीय विवरण तथा खर्च प्रतिवेदन प्रस्तुत गरिनेछ ।

कार्यक्रममा सहभागी सबैलाई आफ्ना सुझाव, प्रतिक्रिया तथा विचारहरू खुला रूपमा प्रस्तुत गर्ने अवसर प्रदान गरिनेछ । साथै, जलपानको व्यवस्था सहित आपसी नेटवर्किङ तथा सहकार्यलाई थप मजबुत बनाउने वातावरण पनि रहनेछ, जसले सबैको लागि समावेशी र गुणस्तरीय शिक्षाको हाम्रो लक्ष्यलाई अझ सुदृढ बनाउनेछ ।

तपाईंलाई हाम्रो सामाजिक लेखापरीक्षण कार्यक्रममा प्रमुख अतिथिको रूपमा पाल्नु भई हाम्रो यस कार्यक्रमको शोभा बढाइदिनु हुन हार्दिक आमन्त्रण गर्दछौं । यस अवसरमा, शिक्षा, पारदर्शिता तथा सामुदायिक सहकार्यको महत्वबारे तपाईंको छोटो मन्तव्य पनि राखिदिनुहुन बिनम अनुरोध गर्दछौं ।

कार्यक्रम विवरण मिति : २०२५ जनवरी २९ (२०८२ माघ १५) समय : आगमन: दिउँसो १:०० बजे कार्यक्रम सुरु: दिउँसो १:३० बजे	स्थान : ऊपला क्याफे, बौद्ध, काठमाडौं, नेपाल सम्पर्क नं : ९७०२००५८१७ इमेल : info@sowersactionnepal.org वेबसाइट : sowersaction.org.np
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धन्यवाद !

पासाड बाइदी श्रेष्ठ
अध्यक्ष



कर्मा ऐवड श्रेष्ठ
कार्यक्रम संयोजक

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OCR: 284809 | GVC Affiliation No: 53507
01-Anandapur Marg, Gokarneshwari 08, Kathmandu, Nepal



Annex-7: List of participants during sharing meeting

सोर्स एक्शन नेपाल
SOURCES ACTION NEPAL

आज दिने २०८२ साल माघ १४ गतेको सातौं बैठकमा २९, २०८२ का दिन सोर्स एक्शन नेपाल द्वारा सञ्चालित कार्यक्रमको आ.न. २०८१/८२ को सामाजिक परीक्षण (Social Audit) को सारांश कार्यक्रम मंगल भएको छ । कार्यक्रमको सारांशमा श्री पासंग वांन्दी शेर्पाको तर्फबाट भएको छ । कार्यक्रमको सारांशमा श्री पासंग वांन्दी शेर्पाको तर्फबाट भएको छ । कार्यक्रमको सारांशमा श्री पासंग वांन्दी शेर्पाको तर्फबाट भएको छ ।

On January 29, 2026, a Social Audit Program was organized by Sowers Action Nepal. The program was chaired by Mr. Pasang Wandi Sherpa and facilitated by Mr. Thangnwor Koral, Executive Director of Subharedh Nepal. The program was attended by participants as listed below.

I hereby formally grant my consent for the collection and use of my personal information, photographs, and video recordings related to this program for official, documentation, and organizational purposes.

क्र.सं.	नाम, पद	संस्था/संस्थान	पद	फोन नं.	सहसंकेत
1	Pasang Wandi Sherpa	Sowers Action Nepal	Chairperson	985466555	
2	Deepak Chapsagim	Social Welfare Council	Treasurer		
3	Gamba Sherpa	Khijidamba Rural Municipality	Mayor	985466555	
4	Kunsang Lama	Namo Buddha Municipality	Mayor	985466555	
5	Ngimi Sherpin	Women Indigenous Association	Chairperson	985466555	
6	Kumar Lama	Mandandekpur-10	Ward Chairperson	985466555	
7	Tashi Sherpa	Bhotokoshi Rural Municipality	Ward Chairperson	985466555	
8	Manik Lal Shrestha	Jhripu Secondary School	Chairperson	985466555	
9	Prasanna Dhungel	National Youth Council	Board Director	985466555	
10	Subash Poudel	PRSH & Associates	Chartered Accountant	985466555	
11	Jhabindra Subedi	Shechen School	Principal	985466555	
12	Suresh KC	Hastomato Legal Consultancy	Lawyer	985466555	

क्र.सं.	नाम	संस्था/संस्थान	पद	फोन नं.	सहसंकेत
13	Sabita Lama	Nepal Investment Mega Bank	Branch Manager		
14	Dj Tenzing	Sowers Action Nepal	Advisor		
15	Surangana Mahat	PRSH & Associates	Auditor	984156680	
16	Sita Bhatta	Jhripu Secondary School	Principal	984156680	
17	Mahesh Koirala	Laxmi Narayan Secondary School	Principal	984156680	
18	Tenzin Dolma Dhal	Sowers Action Nepal Board Member	Board Member	984156680	
19	Tahring Dorjay Sherpa	Treasurer	Board Member		
20	Frances Klatzel	Mera Publications	President	9854042672	
21	Shirley Blair	Shree Mangal Dvyp Boarding School	Director	9851066105	
22	Junko Tamura		Supporter	982357556	
23	Amber Tamang	Building Bureau & Creative Design Group	Architect	984128550	
24	Funu Sherpa	Inpire Himalayas Pvt. Ltd.	Chairperson	985457035	
25	Ang Tsering Sherpa	Jhripu Secondary School	Former Chairperson	984127272	
26	Dawa Sherpa	Sherpa Association Nepal	Vice-President	985804171	
27	Ang Nyima Sherpa (David)	Nepal Sherpa Student Association	President	985336003	
28	Sujit K Chaudhary	Creating Opportunities International	Co Founder	988068870	
29	Pradeep Giri	Creating Opportunities International	Co Founder	984107347	
30	Dorje Sherpa		IFMGA Guide		
31	Tsering Phojoo Gurung		Volunteer	984059354	

क्र.सं.	नाम	संस्था/संस्थान	पद	फोन नं.	सहसंकेत
32	Karma Tsering Sherpa	Nepal Sherpa Student Association	Senior Vice-President / Volunteer	984156611	
33	Lopon Wangyal	Padma Gatsal Choling School	Managing Director	984156611	
34	Dawa Dorje Lama	Padma Gatsal Choling School	Secretary	984156611	
35	Gopal Thapa	CWARDS	Program Director	984156611	
36	Lopon Gyurme	Ngagayur Memorial School	Managing Director	984156611	
37	Hital Shrestha	100 Group	Acting President	984156611	
38	Badal Gupta	100 Group	Hostel Warden		
39	Pema Yangchen Sherpa	Sowers Action Nepal	Teacher	984156611	
40	Shristi Khatri	Sowers Action Nepal	Teacher	984156611	
41	Lila Thapa	Thapa Family	Beneficiary	97634090	
42	Lalash Thapa	Thapa Family		97634090	
43	Pritce Ram	100 Group	Beneficiary	976331701	
44	Sunil Mandal	100 Group	Beneficiary	982779763	
45	Suyog Poudel	Winnie Lam Library	Beneficiary / Volunteer	9855100700	
46	Tseten Kunkyi	Sowers Action Nepal	Beneficiary		
47	Dawa Chozom	Sowers Action Nepal	Beneficiary		
48	Mingmar Nuru Sherpa	Sowers Action Nepal	Volunteers	984156611	
49	Sonam Topden Rai	Sowers Action Nepal	Volunteers	984156611	
50	Aung Nyime Sherpa	SA Hostel Warden	Hostel Warden	97020585	
51	Karma Tsawang Sherpa	Sowers Action Nepal	Project Coordinator		

क्र.सं.	नाम	संस्था/संस्थान	पद	फोन नं.	सहसंकेत
52	Dawa Sangmu Sherpa	Sowers Action Nepal	Asst. Project Coordinator	984156611	
53	Phudoma Sherpa	Sowers Action Nepal	Administration Officer		
54	Dawa Dolma Sherpa	Sowers Action Nepal	Leadership Coordinator	984156611	
55	Kinjo Om Hysolmo	Sowers Action Nepal	Librarian	976772034	
56	Karma Phub Sherpa	Sowers Action Nepal	Board	9841365548	
57	Manisha K.C.	Moatimelo Law Firm	Member	9841365548	
58	Anshu Rana	Sowers Action Nepal	Student	970488182	
59	Diki Thamo Lama	Padma Gatsal Choling School	Student	985521515	
60	Sonam Dharmo Lama	Padma Gatsal Choling School	Student	9769340985	
61	Khenric Dorje	Ngagayur Memorial School	Member	9808607462	
62					
63	Anika Tamang	CWARDS	Beneficiary	986033515	
64	Anju Tamang	CWARDS	Beneficiary	984120488	
65	Bishu Tamang	CWARDS	Student / Beneficiary	984120488	
66	Rama Lama	Ngagayur Memorial School	Student		
67	Kunzang Diki	Ngagayur Memorial School	Student		
68	Tsewang Kunkyi	Ngagayur Memorial School	Student		
69	Karma		Student	986875968	
70	Dawa Dorje	Ngagayur Memorial School	Student	97634090	
71	Lotpa Dorje				
72	Parasuram Bui			9802168784	
73	Thangma	SA Nepal		985714283	
74	Tishu	Depotya		970466342	

Thank you

