

**THE FINAL EVALUATION REPORT OF
THE SHANGRI-LA SUSTAINABLE LOCAL
INITIATIVE, PHASE 5 (SSLI-5), AND ONE -TIME
SUPPORT PROJECT, WHICH WAS IMPLEMENTED
BY SHANGRI-LA DEVELOPMENT ASSOCIATION
(SDA)**

**Submitted to:
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Pulchowk, Lalitpur, Nepal**



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Disclaimer

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Shree Prasad Devkota
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LIST OF ABBREVIATIONS

AGM	Annual General Meeting
CBOs	Community-Based Organization
DAO	District Administration Office
ECD	Early Childhood Development
FCHVs	Female Community Health Volunteers
FGDs	Focus Group Discussions
GA	General Assembly
GDAA	Govinda Development Aid Association
INGO	International Non-Governmental Organization
IRD	Inland Revenue Department
JSCP	Jumla Special Children Project
KIIs	key Informant Interviews
NGOs	Non-governmental organization
OTSP	One-Time Support Project
PNC	Postnatal Care
SA	Shangrila Association
SDA	Shangri-La Development Association
SOH	Shangri-La Orphanage
SSLI-5	Shangri-La Sustainable Local Initiative, Phase 5
SWC	Social Welfare Council

EXECUTIVE SUMMARY

This report presents the findings of the final evaluation of the Shangri-La Sustainable Local Initiative – Phase 5 (SSLI-5) and one time support project, implemented by Shangri-La Development Association (SDA) from 2023 to 2025 in, Makwanpur and Jumla District.

The evaluation adopted qualitative research methods, integrating insights gathered through key Informant Interviews (KIIs) and Focus Group Discussions (FGDs). This approach enabled a comprehensive assessment of programme performance across multiple stakeholder perspectives.

The evaluation finds that SSLI-5 has been highly relevant and effective in addressing the needs of deaf students and marginalized Chepang communities, particularly in the areas of education and basic health services. Education interventions, especially the provision of mid-day meals and school materials, have significantly improved school enrolment and attendance. Health-related interventions have contributed to improved immunization coverage and increased utilization of maternal health services. However, despite these notable achievements, sustainability emerges as a critical concern. The programme has fostered a high degree of dependency on SDA support, and there is limited evidence of strong local institutional ownership or continuity mechanisms. The findings therefore underscore the need for a strategic transition in the next phase toward system strengthening, local capacity development, and income-generating interventions. The report also serves as a baseline for the design and implementation of SSLI-6.

Findings

Relevance

The SSLI Phase 5 program effectively bridges the gap between global mandates and grassroots needs by aligning its education, health, and agricultural initiatives with the UN Sustainable Development Goals and Nepal's national inclusion policies. By embedding its operations within municipal "Red Book" planning and formalising government partnerships, the program ensures its interventions—specifically those supporting the Chepang community and students with disabilities—are both legally recognized and locally relevant. However, while the program is highly synchronized with official priorities, critical gaps remain in market logistics and irrigation infrastructure, which prevent farmers from fully capitalizing on their new technical skills. The absence of existing state-led programs specifically for the Chepang people highlights a major opportunity for the next phase to transition from a service provider to a strategic advocate, helping the government institutionalize specialized support for marginalized groups.

Effectiveness

The program's impact varies significantly based on how well interventions align with local habits. Education stands as the clear leader in effectiveness, driven by high enrolment rates and the universal success of the mid-day meal program, which serves as a powerful incentive for attendance. WASH and Health initiatives have also seen measurable gains, particularly in sanitation infrastructure and immunisation; however, low participation in health awareness sessions and a lack of progress in malnutrition knowledge highlight a persistent gap in behavioural education. IN the Livelihoods sector, success is a tale of two approaches: low-effort transitions like composting have seen high adoption, whereas complex, capital-intensive technologies like plastic tunnels have largely failed to gain traction. While the program has successfully boosted agricultural production, these gains are often undermined by a lack of market access, leaving farmers with surplus goods they cannot sell. Ultimately, the most successful interventions were those that required the least behavioural change or provided immediate, tangible benefits.

Efficiency

SDA has proven remarkably capable of expanding its financial reach, executing NPR 11 crore in projects despite an initial NPR 7.77 crore budget. While the current funding heavily favours education (50–55%), there is a strategic need to pivot more resources toward long-term livelihoods and sustainability in future phases. Local officials highly value the team's work ethic and formal integration into municipal planning; however, this operational success is marred by coordination gaps. Instances of redundant infrastructure, such as duplicating water taps already installed by other NGOs, highlight a lack of cross-organisational collaboration.

Furthermore, the organization lacks a dedicated Monitoring, Evaluation, Accountability, and Learning (MEAL) function. Without a MEAL officer to track cost-effectiveness, SDA struggles to make data-driven decisions or prove the precise value of its diverse investments. To optimize future efficiency, the program must move toward a shared coordination framework with other local NGOs to prevent overlap and ensure that every rupee spent reaches underserved areas rather than repeating existing services.

Impact

The program has fundamentally reshaped the Chepang community's relationship with education, yielding "gold standard" results like the transition of graduates into professional careers in nursing, hospitality, and technology. Beyond the classroom, health indicators have improved through better maternal care and the successful community-led spread of hygiene knowledge, such as sanitary pad production. A significant "unintended win" is the newfound financial independence of farmer groups, who now successfully lobby for hundreds of thousands in municipal funding on their own. However, these achievements are shadowed by significant structural and systemic risks. Livelihood gains are capped by a lack of irrigation and market outlets, and the closure of the Literacy Home following a safeguarding breach highlights a major setback in impact. Furthermore, there are signs of resource dependency, where progress seems tied to SDA's direct presence rather than self-sustaining systems. Without integrated career counselling to prevent post-graduation unemployment and a clear plan for local handovers, the long-term durability of these transformative gains remains uncertain.

Sustainability

The program faces a looming "dependency paradox," where its high level of success has fostered a deep reliance on the NGO rather than community self-sufficiency. Despite previous warnings, there is still no structured exit strategy, and the most effective initiatives are currently the most vulnerable to collapse if funding stops. While local governments are willing to take over, their limited internal revenue makes it financially impossible to maintain the current scale and depth of services.

The path forward requires a strategic shift from direct service delivery to system building. Currently, the most "handover-ready" sectors are Early Childhood Development training, waste management, and farmer groups—the latter of which have already begun securing their own government funding. Without a fundamental redesign in the next phase to prioritise state absorption and local ownership, the project risks becoming a perpetual support model that cannot survive an eventual withdrawal.

Conclusions

The evaluation concludes that SSLI-5 is a highly relevant and effective programme that has achieved substantial progress in improving education and health outcomes among marginalised communities. At the same time, the programme faces significant challenges related to

sustainability, coordination, and economic resilience. Addressing these challenges will be critical to ensuring that the gains achieved under SSLI-5 are preserved and built upon in future phases.

Summary of Program and Admin Costs

Amount in NRS.				
Budget headings	Year 1	Year 2	Year 3	Total
Administrative Cost	4,334,400	4,111,600	4,302,777	12,748,777
%	17.42	15.77	16.39	16.51
Program Cost	20,552,842	21,964,034	21,946,851	64,463,727
%	82.58	84.23	83.61	83.49
Total	24,887,242	26,075,634	26,249,628	77,212,504

Based on our overall financial system evaluation, we got the impression that SDA need to strengthen the following areas:

- The Project Management Cycle in order to avoid significant over and under spent of Budget Headings.
- Strengthening Accounting system by upgrading or replacing the existing accounting software.
- Strengthening policies and procedures through revision and updating of existing manuals and procedure.

कार्यकारी सारांश

प्रस्तुत प्रतिवेदनले शाङ्ग्रला डेभलपमेन्ट एसोसिएसन (SDA) द्वारा सन् २०२३ देखि २०२५ सम्म मकवानपुर र जुम्ला जिल्लामा सञ्चालन गरिएको शाङ्ग्रला सस्टेनेबल लोकल इनिसियटिभ—चरण ५) SSLI-5) र एकपटकको विशेष सहयोग परियोजनाको अन्तिम मूल्याङ्कनका निष्कर्षहरू प्रस्तुत गर्दछ।

Shangri-La Sustainable Local Initiative – 5 (SSLI5) परियोजना मकवानपुरको कैलाश गाउँपालिका र जुम्लाको चन्दननाथ नगरपालिकामा सञ्चालन भएको थियो, जो साविकको SSLI-4 परियोजनाको निरन्तरताका रूपमा केही परिमार्जनसहित अगाडि बढाइएको थियो, जसको अवधि सन् २०२३ जुलाई १ देखि २०२६ मार्च ३१ सम्म अर्थात् ३३ महिना रहेको थियो। One Time Support Project (OTSP) परियोजना भने मकवानपुरको कैलाश गाउँपालिकामा मात्र नयाँ परियोजनाका रूपमा सुरु गरिएको थियो र यसको अवधि २१ महिना रहेको थियो।

मूल्याङ्कन टोलिले मूल्याङ्कनका लागि गुणात्मक अनुसन्धान विधि अवलम्बन गरेको छ। यस अन्तर्गत प्रमुख सूचना प्रदायकहरूसँग अन्तर्वार्ता (Key Informant Interviews) तथा समूहगत छलफल (Focus Group Discussions) सञ्चालन गरी प्राप्त सूचनाको विश्लेषण गरिएको छ। यस प्रक्रियाले कार्यक्रमको सान्दर्भिकता, प्रभावकारिता, दक्षता, प्रभाव तथा दिगोपनाबारे विभिन्न सरोकारवालाको दृष्टिकोणबाट समग्र मूल्याङ्कन गर्न सहयोग पुऱ्याएको छ।

SSLI-5 कार्यक्रमले विशेषगरी बहिरा विद्यार्थी तथा सीमान्तकृत चेपाङ समुदायका आवश्यकता सम्बोधन गर्न शिक्षा र आधारभूत स्वास्थ्य सेवाका क्षेत्रमा महत्वपूर्ण योगदान पुऱ्याएको छ। विद्यालयमा दिवा खाजा तथा शैक्षिक सामग्रीको उपलब्धताले विद्यार्थी भर्ना र नियमित उपस्थितिमा उल्लेखनीय वृद्धि गरेको छ। स्वास्थ्य क्षेत्रसँग सम्बन्धित कार्यक्रमहरूले खोपको पहुँच विस्तार गर्न तथा मातृ स्वास्थ्य सेवाको उपयोग बढाउन सकारात्मक भूमिका खेलेका छन्।

यद्यपि, कार्यक्रमका यी उपलब्धिहरूसँगै यसको दीर्घकालीन दिगोपनासम्बन्धी चुनौतीहरू पनि स्पष्ट रूपमा देखिएका छन्। समुदायमा SDA को प्रत्यक्ष सहयोगप्रति उच्च निर्भरता विकास भएको छ भने स्थानीय संस्थागत स्वामित्व तथा कार्यक्रमको निरन्तरताका लागि आवश्यक संयन्त्रहरू पर्याप्त रूपमा सुदृढ हुन सकेका छैनन्। त्यसैले आगामी दिनमा प्रत्यक्ष सेवा प्रवाहभन्दा प्रणाली सुदृढीकरण, स्थानीय क्षमता अभिवृद्धि तथा आयआर्जनमुखी पहलहरूमा बढी जोड दिनुपर्ने आवश्यकता देखिएको छ। यस प्रतिवेदनले SSLI-6 को योजना तथा कार्यान्वयनका लागि आधारभूत मार्गदर्शन प्रदान गर्ने अपेक्षा गरिएको छ।

प्रमुख निष्कर्षहरू

सान्दर्भिकता

SSLI-5 ले शिक्षा, स्वास्थ्य तथा कृषि क्षेत्रका गतिविधिहरूलाई संयुक्त राष्ट्रसंघका दिगो विकास लक्ष्य (SDGs) तथा नेपालको समावेशी विकास नीतिसँग प्रभावकारी रूपमा जोड्दै स्थानीय आवश्यकतासँग समन्वय गरेको छ।

यद्यपि, बजार पहुँच, कृषि उपज व्यवस्थापन तथा सिँचाइ पूर्वाधारका सीमितताका कारण किसानहरूले प्राप्त गरेका सीप र प्रविधिबाट अपेक्षित आर्थिक लाभ हासिल गर्न कठिनाइ भइरहेको छ।

प्रभावकारिता

कार्यक्रमक स्थानीय आवश्यकतामा आधारित र प्रभावकारि देखिएको छ। शिक्षा क्षेत्रका कार्यक्रमहरूमा बढि उपलब्धी देखिएको छ। विशेषगरी दिवा खाजा कार्यक्रमले विद्यालय उपस्थितिलाई प्रोत्साहन गर्ने प्रभावकारी माध्यमका रूपमा काम गरेको छ।

स्वास्थ्य तथा सरसफाइ क्षेत्रमा पनि सकारात्मक उपलब्धि हासिल भएका छन्। खोप कार्यक्रमको पहुँच, सरसफाइ पूर्वाधार तथा मातृ स्वास्थ्य सेवाको उपयोगमा सुधार देखिए पनि स्वास्थ्य सचेतना कार्यक्रमहरूमा अपेक्षाकृत न्यून सहभागिता तथा कुपोषणसम्बन्धी ज्ञानमा सीमित प्रगति देखिएको छ।

जीविकोपार्जन क्षेत्रमा भने मिश्रित परिणाम प्राप्त भएका छन्। कम्पोस्ट मलजस्ता सरल र कम लागतका प्रविधिहरू समुदायले सहज रूपमा अपनाएका छन् भने उच्च लगानी आवश्यक पर्ने प्लास्टिक टनेलजस्ता प्रविधिहरूको प्रयोग सीमित रहेको छ। कृषि उत्पादनमा वृद्धि भए तापनि बजार पहुँचको अभावले उत्पादनलाई आमदानीमा रूपान्तरण गर्न चुनौती सिर्जना गरेको छ।

दक्षता

SDA ले प्रारम्भिक ७ करोड ७७ लाख रुपैयाँको बजेटबाट सुरु भएको कार्यक्रमलाई विस्तार गर्दै करिब ११ करोड रुपैयाँ बराबरका परियोजनाहरू सञ्चालन गर्न सफल भएको छ, जसले संस्थाको स्रोत परिचालन क्षमता पुष्टि गर्दछ।

हाल कार्यक्रमको अधिकांश लगानी शिक्षा क्षेत्रमा केन्द्रित भए पनि आगामी चरणमा दीर्घकालीन जीविकोपार्जन तथा दिगोपनासम्बन्धी गतिविधिमा थप स्रोत परिचालन आवश्यक देखिन्छ। स्थानीय सरकारका प्रतिनिधिहरूले संस्थाको कार्यसम्पादन र समन्वय क्षमताको प्रशंसा गरेका छन्। तथापि, केही स्थानमा अन्य संस्थाले निर्माण गरिसकेका पूर्वाधार दोहोरिनु जस्ता घटनाले अन्तरसंस्थागत समन्वय अझ सुदृढ गर्नुपर्ने आवश्यकता औँल्याउँछन्।

प्रभाव

कार्यक्रमले चेपाङ समुदायमा शिक्षा प्रतिको दृष्टिकोणमा सकारात्मक र दीर्घकालीन परिवर्तन ल्याएको छ। कार्यक्रमबाट लाभान्वित विद्यार्थीहरू नर्सिङ, होटल व्यवस्थापन तथा सूचना प्रविधि जस्ता पेशागत क्षेत्रमा प्रवेश गर्न सफल भएका छन्, जुन कार्यक्रमको उल्लेखनीय उपलब्धि हो।

स्वास्थ्य क्षेत्रमा मातृ स्वास्थ्य सेवाको उपयोग वृद्धि भएको छ भने सरसफाइ तथा स्वास्थ्यसम्बन्धी सकारात्मक व्यवहार समुदायस्तरमा विस्तार हुँदै गएको छ, किसान समूहहरूको संस्थागत क्षमता र आत्मविश्वास बढेकाले उनीहरूले स्थानीय सरकारसँग प्रत्यक्ष रूपमा बजेट तथा स्रोत माग गर्न सक्ने अवस्था विकास भएको छ।

यद्यपि, बजार र सिँचाइ सुविधाको अभाव, लिटरेसी होम बन्द हुनुपरेको अवस्था तथा कार्यक्रमप्रतिको बढ्दो निर्भरता जस्ता चुनौतीहरूले दीर्घकालीन प्रभावमा असर पार्न सक्ने संकेत देखिएका छन्।

दिगोपना

कार्यक्रमको सबैभन्दा ठूलो चुनौती यसको सफलतासँगै बढ्दै गएको समुदायको निर्भरता हो। हालसम्म स्पष्ट निकास रणनीति (Exit Strategy) विकास नभएकाले बाह्य सहयोग बन्द भएमा कार्यक्रमका धेरै उपलब्धिहरू जोखिममा पर्न सक्ने अवस्था देखिन्छ।

स्थानीय सरकारहरूले कार्यक्रमका गतिविधिहरूलाई निरन्तरता दिन इच्छुकता देखाए पनि सीमित स्रोत-साधनका कारण हालको स्तरमा सेवा प्रवाह कायम राख्न कठिन हुने सम्भावना छ। किसान समूह, प्रारम्भिक बालविकाससम्बन्धी तालिम तथा फोहोर व्यवस्थापनका गतिविधिहरू तुलनात्मक रूपमा स्थानीय हस्तान्तरणका लागि तयार देखिएका छन्।

त्यसैले आगामी चरणमा प्रत्यक्ष सेवा प्रवाहभन्दा स्थानीय स्वामित्व, सरकारी प्रणालीभित्र समायोजन तथा संस्थागत क्षमता विकासमा केन्द्रित रणनीति अवलम्बन गर्नु अत्यावश्यक देखिन्छ।

निष्कर्ष

SSLI-5 कार्यक्रमले नेपालमा सीमान्तकृत समुदाय, विशेषगरी चेपाङ समुदाय तथा अपाङ्गता भएका विद्यार्थीहरूको शिक्षा, स्वास्थ्य र सामाजिक समावेशीकरणमा महत्वपूर्ण योगदान पुऱ्याएको छ। शिक्षा क्षेत्रका उपलब्धिहरू उल्लेखनीय भए तापनि बजार पहुँच, कृषि पूर्वाधार तथा व्यवहार परिवर्तनसम्बन्धी क्षेत्रमा अझै सुधार आवश्यक छ।

संस्थाले प्रभावकारी रूपमा स्रोत परिचालन र कार्यक्रम विस्तार गर्न सफल भएको भए पनि दीर्घकालीन दिगोपनाका लागि स्थानीय स्वामित्व, आत्मनिर्भरता तथा सरकारी प्रणालीभित्र कार्यक्रमको समायोजनमा विशेष ध्यान दिनुपर्ने आवश्यकता स्पष्ट देखिन्छ। आगामी SSLI-6 ले यही दिशामा केन्द्रित भई कार्यक्रमका उपलब्धिहरूलाई दीर्घकालीन रूपमा संस्थागत गर्नुपर्ने देखिन्छ।

वित्तिय विश्लेषणको सारांश

दुवै परियोजनाको लागत Shangri-La Association र Govinda Association ले संयुक्त रूपमा बेहोरेका थिए, जसअन्तर्गत SSLI5 का लागि रु. ७७,२१२,५०४ र OTSP का लागि रु. १२,५१४,२०० बजेट स्वीकृत गरिएको थियो। SSLI5 मा विदेशी मुद्रा सटही दरको घटबढका कारण रु. ४३,५०८.७१ कम रकम प्राप्त भएको देखियो, जबकि OTSP मा सम्पूर्ण प्रतिबद्ध रकम पूर्ण रूपमा प्राप्त भइसकेको थियो। बजेट उपयोग दरको हिसाबमा SSLI5 ले ९८.५०% र OTSP ले ९०.३३% खर्च गरेको पाइयो, जसले दुवै परियोजनामा उच्च स्तरको कार्यान्वयन भएको देखियो।

कार्यक्रम र प्रशासनिक खर्चको विश्लेषण गर्दा SSLI5 अन्तर्गत तीन वर्षको अवधिमा प्रशासनिक खर्च रु. १२,७४८,७७७ (कुल खर्चको १६.५१ प्रतिशत) र कार्यक्रम खर्च रु. ६४,४६३,७२७ (८३.४९ प्रतिशत) रहेको पाइयो र OTSP मा भने सम्पूर्ण खर्च कार्यक्रम शीर्षकमै केन्द्रित रहेको थियो। प्रतिबद्ध (Committed) र वास्तविक (Actual) खर्चबीचको भिन्नता हेर्दा SSLI5 मा कार्यक्रम लागतमा रु. १,२५८,२८० बचत भएको तर प्रशासनिक लागतमा रु. १०२,१२७ बढी खर्च भएको देखियो, जसले गर्दा समग्रमा रु. १,१५६,१५३ बचत भएको देखियो। OTSP मा पनि कार्यक्रम लागतमा रु. १,२१०,४५५ बचत भएको पाइयो।

वित्तीय प्रदर्शनको समग्र चित्र हेर्दा दुई परियोजनाको संयुक्त बजेट रु. ८९.७३ करोड रहेकोमा वास्तविक खर्च रु. ८७.३६ करोड भएको पाइयो। SSLI5 ले हार्डवेयर र सफ्टवेयर शीर्षकमा क्रमशः ७९.८% र ४.२% खर्च गरेको थियो भने OTSP को सम्पूर्ण लगानी कार्यक्रम तथा हार्डवेयरमै केन्द्रित रहेको थियो। SSLI5 ले स्वीकृत रु. ७७.२१ करोडको सापेक्ष रु. ७६.६७ करोड मात्र प्राप्त गरेको भए तापनि समग्र खर्चलाई बजेटभित्र राख्न सफल भएको देखिएको थियो, जबकि OTSP ले पानी पूर्वाधारजस्ता कार्यान्वयन-प्रधान क्षेत्रमा बजेटभन्दा कम खर्च गरेको पाइएको थियो। यसबाट दुवै परियोजनाको कुल खर्च दर उच्च रहेको भए तापनि शीर्षकगत भिन्नताको गहिराइ बढी महत्त्वपूर्ण रहेको देखियो।

व्यवस्थापकीय ध्यान आवश्यक पर्ने क्षेत्रहरूको पहिचान गर्दा SSLI5 अन्तर्गत प्रारम्भिक बाल विकास सहायता शीर्षकमा ११३.८४% बढी खर्च भएको, जैविक खेती तालिममा ८०.३०% बढी खर्च भएको र अनुगमन (SA/GA/SDA) शीर्षकमा ८३.७१% बढी खर्च भएको पाइयो। यसैगरी सञ्चार खर्चमा ४९.३४%, कार्यालय खर्चमा ४५.७६% र कम्प्युटर मर्मतसम्भार/सफ्टवेयरमा २६.१५% बढी खर्च भएको देखियो, जबकि अभिभावक भेला र चिकित्सा/बिमा शीर्षकमा भने उल्लेखनीय बचत भएको पाइयो। साथै बिदा सटही (रु. ८६०,०७६) र रिफरल/आकस्मिक सहायता (रु. ५१७,०५७) जस्ता अबजेटेड खर्चहरू पनि देखिए। OTSP तर्फ ल्यापटप तथा कम्प्युटर सामग्रीमा ५०.७९% बढी खर्च भयो भने बाल मैत्री विद्यालय धाराको खर्च निकै कम रहेको पाइयो, जसले खरिद वा कार्यान्वयनमा ढिलासुस्ती भएको संकेत देखियो। धुवाँरहित चुलो तथा सवारी साधन खर्च बजेटभन्दा कम रहेको थियो, जबकि व्यावसायिक शिक्षातर्फको खर्च योजनाअनुसार नै रहेको तर उप-शीर्षकगत विवरण पूर्ण रूपमा स्पष्ट नभएको पाइयो।

सुशासन, अनुपालन र नियन्त्रण प्रणालीको मूल्याङ्कन गर्दा SSLI5 अन्तर्गत रु. ६,३३३,३९८.३८ खर्च सामाजिक कल्याण परिषद् (SWC) को औपचारिक स्वीकृतिअघि नै गरिएको पाइयो। SWC प्रगति प्रतिवेदन तथा वार्षिक प्रतिवेदन पेश गर्ने कार्यमा ढिलाइ भएको, TDS Returns दाखिला र तलब TDS Deposit गर्ने समयतालिका पूर्ण रूपमा पालना नभएको र संस्थामा छुट्टै आन्तरिक लेखापरीक्षण विभाग नरहेको पाइयो। नियन्त्रण प्रणालीतर्फ बजेट-वास्तविक तथा SWC प्रतिवेदन धेरै हदसम्म म्यानुअल प्रक्रियामा आधारित रहेको, बैंक मिलान कार्य मासिक नभई त्रैमासिक रूपमा गरिएको र खुद्रा नगद जाँच (petty cash count) कागजात नगरिएको पाइयो। साथै हार्डवेयर र सफ्टवेयर खर्चलाई छुट्टाछुट्टै पहिचान गर्न सकिने गरी डाटा राखिएको थिएन र सामाजिक परीक्षणका छुट्टै मिनेट तयार नगरिएको पाइयो। यसका आधारमा एकीकृत लेखा सफ्टवेयरमा स्तरोन्नति गर्ने, मासिक बैंक मिलान गर्ने, बिल भुक्तानी हुनासाथ "PAID STAMP" भनी छाप लगाउने, अग्रिम फछ्योर्ट तथा बजेट संशोधन स्वीकृति प्रक्रिया कसिलो बनाउने, र कार्यकारी समितिको ध्यान सञ्चालनबाट रणनीतिक सुशासनतर्फ मोड्ने जस्ता प्राथमिकताका सिफारिसहरू गरिएका छन्।

संस्थाका असल अभ्यासहरूको समीक्षा गर्दा MiDas Accounts सफ्टवेयरमार्फत दोहोरो लेखा प्रणाली अपनाइएको, भौचर, वित्तीय विवरण, तलब तथा सम्पत्ति अभिलेख व्यवस्थित रूपमा राखिएको र दुई-तीन बैंक हस्ताक्षरकर्ता नियन्त्रण प्रणाली तथा दैनिक journal अद्यावधिक गरिने imprest

petty cash system प्रभावकारी रूपमा सञ्चालन भएको पाइयो। यसैगरी annual statutory audit नियमित रूपमा गरिएको, वित्त, भ्रष्टाचार विरुद्ध, यौन दुर्व्यवहार विरुद्ध र जोखिम व्यवस्थापन सम्बन्धी नीतिहरू तर्जुमा गरिएको र कार्यकारी समितिको सक्रिय निगरानी तथा नियमित साधारणसभा सञ्चालन भएको देखियो। बजेट कार्यक्रम र वित्त टोलीले संयुक्त रूपमा तयार गरेर व्यवस्थापन तथा बोर्डबाट पुनरावलोकन गरिने प्रणाली अपनाइएको, स्थानीय सरकार र परियोजना सल्लाहकार संरचनासँग राम्रो समन्वय कायम रहेको र नियमित सामाजिक परीक्षणले समुदाय तथा अधिकारवालाहरूप्रतिको उत्तरदायित्व मजबुत बनाएको पाइयो। साथै शिक्षा, स्वास्थ्य, कृषि, पूर्वाधार र क्षमता विकासलाई एकीकृत गरी सेवा प्रवाह गर्ने मोडल अपनाइएको र उच्च कोष उपयोगले योजना अनुसारको कार्यान्वयन भएको संकेत गरेको थियो।

समग्र निष्कर्ष र सिफारिसका रूपमा SSLI5 ले दुई जिल्लामा एकीकृत सेवा प्रवाह र उच्च कोष उपयोगका साथ सन्तोषजनक वित्तीय अनुशासन कायम राखेको पाइयो, जबकि OTSP ले SSLI5 लाई पूरकका रूपमा सम्पत्ति-प्रधान सहायता प्रदान गरेको भए तापनि कार्यान्वयन समयतालिका र खरिद योजनामा थप नियन्त्रण आवश्यक रहेको देखियो। समग्र पोर्टफोलियो रणनीतिक रूपमा सान्दर्भिक र दातासँग तालमेल मिलेको रहेको तर विभिन्न शीर्षकगत भिन्नताले योजना तथा अनुगमनमा देखिएका कमजोरीलाई इङ्कित गरेको छ। यसका आधारमा सम्भव भएसम्म खर्च गर्नुअघि नै नियामक स्वीकृति सुनिश्चित गर्ने, मानव संसाधन, बिदा सटही र Fixed assets खरिद शीर्षकको पूर्वानुमान सुधार गर्ने, वित्तीय अनुगमनलाई भौतिक प्रगति र लाभग्राही नतिजासँग आबद्ध गर्ने, मासिक मिलान र मजबुत आन्तरिक लेखापरीक्षण अभ्यासलाई संस्थागत बनाउने तथा आगामी समीक्षा चक्रमा बजेट यथार्थपरकता र दाता प्रतिवेदनको गुणस्तर सुधार गर्ने जस्ता सिफारिसहरू प्रस्तुत गरिएका थिए।

CHAPTER I INTRODUCTION

Background of the Organization

Shangri-La Development Association (SDA) is a team of young energetic professionals from various academic and vocational disciplines – Humanities, Management, Health, Agriculture, Engineering, Science and Law. It is a non-profit non-government organization founded by the youths raised in Shangri-La Orphanage Home (SOH) – the first project of GDAA. Therefore, the organization has a wide range of representation of Nepal from across the country. Therefore, the organizational human capital is the organization's strength and opportunity. Moreover, SDA members have *internalized* that it is their duty to contribute to the communities that they belong to – not to forget the roots – keeping in mind the philosophy of SOH, “*if we do not help each other who would help us then?*”

The organization was established in 2014 with the goal of working towards long-lasting, sustainable development in the country benefiting the most marginalized and at-risk communities of Nepali society. With this initial goal, SDA devised a plan to develop projects in multiple essential sectors of rural Nepal life – namely Health, Agriculture, and Education. The organization's projects are designed with a strong belief in synergistic returns by implementing a multi-sectoral approach in all its programs, leading to an integrated approach where its different projects in the Health, Agriculture, and Education sectors support and add value to each other.

At the time of its establishment, the founding members of SDA studied about the most underserved communities and regions of Nepal, and decided to focus its efforts on uplifting the Chepang community in Makwanpur district. Today, SDA has a strong presence in Kailash Rural Municipality, Mankwanpur engaging in programs that are crafted to make a difference in the most pressing issues of that region, including youth capacitation, malnutrition, institutional delivery of pregnant women, and so on.

In order to ensure longevity of impact, SDA also maintains a firm belief in capacitation and collaborative effort, organizing its project activities in coordination with local stakeholders like farmers' groups, mothers' groups, Female Community Health Volunteers (FCHVs), and health posts. SDA operates with a bottoms-up mentality where beneficiaries are encouraged to develop a sense of co-ownership over its programs.

Background of the Donors

SHANGRI-LA ASSOCIATION, SWITZERLAND

Shangrila Association (SA) is a non-profit international non-government organization (INGO), founded in 2003 and registered in Switzerland. Started as a partner of GA, it is now an independent Swiss INGO with its own fundraising and project coordination. Its financial support for SDA project beneficiaries comes from GA Germany. The long-term goal is an independent financial support of all SDA projects through SA. The purpose of Shangrila Association is to support welfare and charitable projects.

GOVINDA ASSOCIATION, GERMANY

Previously Govinda Development Aid Association (GDAA), Govinda Association is a non-profit international non-government organization (INGO), founded in 1998 and registered in Germany. It has been running development projects in Nepal since its establishment. By now, it has been working with 3 local development partners in Nepal including the recent partner – Shangri-La Development Association. Our team in Germany and Switzerland consists of board members, an advisory board, an honorary board member, our specialist departments, working groups, and many other dedicated individuals.

Project partners in Nepal are the associations Shangri-La Orphanage Home and Shangri-La Development Association. Whether a short-term individual project in the medical field or

continuous support in agriculture – we support a variety of projects that directly reach people and are particularly close to our hearts:

Working with and for people, in a long-term, sustainable and ecological way.

Vision

Pioneering prosperous Nepal and harmonious world by creating critical, honest, and harmonious development-oriented world citizens to create equitable peace and prosperous society by mainstreaming the excluded and disadvantaged peoples into development process.

Mission

To work to improve the lives of the people through health, education, participation, capacity building, and opportunity enlargement programs, and facilitate the excluded and disadvantaged peoples for their empowerment and overall development.

Goals

The goals of SDA are as follows:

Health

- Carry out survey, researching public health issues
- Implement the public health activities based on research findings
- Run health projects and activities

Education

- Enable people to gain knowledge and skills
- Advocate and practice their rights and responsibilities as individuals and as members of groups/clubs and communities locally, nationally, and internationally.
- Encourage equality of opportunities such as ethnic/social discrimination and difference in culture, caste, language, sexual identity, gender, and disability.

Participation

- Enhance people's lives and the environment through a voluntary/professional relationship with NGOs, CBOs, local clubs, like-minded institutions, and other civil society organizations in which the organizations are a partner in the decision making structures.

Empowerment

- Capacitate people with knowledge and skills to enlarge their capabilities and life opportunity
- Support people to understand and act on the personal, social, and political issues which affect their lives, the lives of others, the communities and the nation of which they are part.

Economic and social well being

- Work for the economic and social well-being of excluded ethnicities, Chepangs, Dalits, women, children, youths and elderly persons
- Work in the sector of community development
- Work for human rights, good governance, inclusion, mainstreaming, and consolidation of democracy.

Objectives

The main objective of SDA is to contribute to the holistic upliftment in quality of life in its target regions through projects in health, agriculture, and education with a focus on disadvantaged communities. The specific objectives are:

- Run health, agriculture, ecology, drinking water, and education-related projects
- Conduct surveys, research, studies, workshops, training, communication, and information dissemination related to the development

- Work for the welfare and benefit of disadvantaged communities – castes, ethnicities, Dalit, women, children, youths, and elderly people
- Carry out awareness raising, empowerment and intellectual discourses and interactive activities
- Develop a network with like-minded organizations having similar missions of the organization
- Run activities for the advocacy of human rights, good governance, justice, inclusion, mainstreaming, and promotion of democracy
- Implement community development projects as per the provision given by the constitution of the Association

Core Activities

1. Education and Capacity Building:

- A. Scholarship support: SDA directly supports six schools in Ward nos. 3, 4, and 7 of Kailash Rural Municipality, supplying essential goods including stationery, uniforms, and mid-day meals in five of the six schools. In addition, SDA supports Early Childhood Development (ECD) programs in 6 schools with teacher trainings on Early Childhood Development techniques, and by supplying learning aids for the ECD programs. Advocacy for children's education is an important area of focus and the school directly works with various stakeholder groups in order to conduct its education programs and to devise and implement new ones. In this course, SDA regularly conducts meetings with parents of students, Child Club, and School Management Committees.
- B. Jumla Special Children Project (JSCP): The Jumla Special Children Project (JSCP) is dedicated towards empowering deaf school children in the Jumla region by providing them with an accessible schooling environment. Given that Jumla is one of the most remote regions of Nepal, accessible education for persons with disabilities is a challenge in the area. Answering this need, SDA operates a hostel for hearing-impaired students in collaboration with Karnali Secondary School, Jumla, where a total of 38 children are currently enrolled. The JSCP children are provided a separate schooling environment for which SDA has maintained a JSCP Coordinator to oversee overall project operations, and four sign-language teachers. Maintaining competent teachers who are proficient in sign language is one of the major successes of JSCP, as capable manpower is quite scarce in the Jumla region where the project is situated. The teachers are provided with a complete teaching-learning environment with all the required aids, sports materials to engage the children in holistic learning, as well as various excursion visits.
- Besides that, the project also provides room and board for the students, providing them the necessary stationery, uniforms, and so on for a fulfilling educational experience. Supporting the JSCP hostel, SDA also maintains two helpers or aaya to maintain a clean hostel environment.
- C. SDA Literacy Home and Hostel Project: The SDA Literacy Home acts as the centerpoint of all SDA activities in Kailash Rural Municipality, Makwanpur. Situated in the heart of the Chepang community in Kalikatar-03 of Kailash Rural Municipality, the Literacy Home connects seamlessly to every one of our projects as the field office and the venue for many of our meetings with community stakeholders, and our training events.
- The SDA Literacy Home is also the location of our Hostel Project, under which we provide hostel facilities for 15 school-aged girls at any given time. The girls are selected from the nearby community and come from impoverished backgrounds. At the SDA

Literacy Home, they receive complete living support, full tuition support, and all necessary stationeries and uniforms to complete their schooling. Living under the care of a hostel warden and supportive peers, they receive a stable environment where they can focus on their education. Following the completion of their Secondary Education Examinations (SEE), they are transitioned towards adult life through the Vocational Education program, for which they are provided tuition support to pursue vocational training courses in regions outside Kailash, leading the way for a self-empowered livelihood. The Vocational Education program also supports community members who have not been part of the Hostel project in special circumstances. In total, the Vocational Education program has supported a total of 30 individuals to gain valuable income-generating skills, and this number includes all the graduates of the Hostel Project as well. While many of them are continuing their Vocational Education courses, many others have already graduated and are employed in jobs within the sector of their chosen Vocational Education course.

2. **Agriculture:** Achim's Agriculture Field serves as the center for all of SDA's Agriculture Project activities. It encompasses 17,576 sq.m of land in KRM Ward no. 3, Latabari. SDA has been engaging in organic farming at Achim's Field since 2016, and it firstly serves as a model for sustainable agricultural practices for farmers of Kailash RM. Achim's Agriculture Field acts as a valuable resource center for local farmers and farmers' groups, supplying them with seedlings, and conducting many training programs on modern and sustainable farming techniques to help modernize local farming practices.
3. **Health:** With a special focus on vulnerable groups, the SSLI-5 health project's primary activities revolve around maternal health, malnutrition prevention and treatment, and health awareness. SDA works closely with the existing government health structures to uplift health literacy and extend immediate health facilities to women in the community. Alongside that, the organization also works closely with mothers' groups, traditional healers, as well as Female Community Health Volunteers (FCHVs) for outreach on its intervention and awareness activities. Much of the work in the health project is aimed towards increasing institutional child delivery, and the organization works closely with Female Community Health Volunteers (FCHVs) to offer care for expecting mothers, and connect them with the local healthcare apparatus.
4. **One-Time Support Project (OTSP):** SDA has also implemented One Time Special Projects to supplement its regular project activities and provide solutions to longstanding issues being faced by Kailash RM residents. These one-time projects are conducted in collaboration with the local government and related stakeholders, and aim for strong and immediate impact. Community projects such as Solar and Electrification, and the Community Drinking Water Support Project have been successful in uplifting the living standards of KRM residents through solar panels and drinking water tap installations. In an effort to remedy health issues related to the use of biofuel for cooking, SDA has also distributed and installed smokeless stoves at homes in Kailash Rural Municipality. The organization has also installed Child-Friendly School taps at the SDA-supported school in the rural municipality. The organization has also operated programs for waste management, working with the local government in Kailash Rural Municipality to advocate for better waste management policies and conducting awareness activities in the community. Additionally, office jeep, computers/laptops were also procured for smoothing functioning project activities implementation.

Good Governance of NGO

Statutory Basis

- Registered under: District Administration Office (DAO), Lalitpur
- Registration Number: 4095/2071
- Affiliated with: Social Welfare Council (SWC): 40398
- Tax Registered with: Inland Revenue Department (IRD), with PAN registration: 602711210
- Renewal: Conducted annually by submitting audit reports and activity progress to DAO, SWC, and IRD.

Governing Policies and Practices

- Operates under a Constitution (statute) approved by DAO.
- Implements internal policies:
 - Administrative and financial Policy 2022
 - Personnel Policy 2022
 - Anti-Corruption Policy
 - Beneficiaries Safeguarding Policy
 - Monitoring and Evaluation Guidelines
- Maintains transparent financial records and regular internal/external audits.

Organizational Structure

- Advisory Board:
 - Elected by General Assembly
- General Assembly (GA):
 - Supreme body comprising all general members.
- Annual General Meeting (AGM): Review policies, elect the Board, approve plans, budgets, and audit reports.
 - Conducted every fiscal year as part of GA.
 - Approves annual progress reports, future strategy, budget allocations, and organizational changes.
- Executive Board:
 - Elected by General Members, responsible for policy implementation, monitoring, and supervision.
 - Meets twice a months every two weeks to review programs, financial status and make a major decision.
- Executive Team:
 - Led by the Coordinator, manages day-to-day operations.
 - Supported by field coordinators, Admin and Finance Officer, Communication Officer and technical staffs in the field office.

Legal Status and Renewals

Shangri-La Development Association is legally registered and operates in full compliance with Nepali laws, with the following registrations and renewals:

- District Administration Office (DAO) – for legal identity under the Organization Registration Act 2034.
- Social Welfare Council (SWC) – for affiliation and approval of projects/programs.
- Inland Revenue Department (IRD) – registered with a PAN number; tax-exempt status as a non-profit and tax clearance certificate.
- Regular Renewals – Renewed annually with DAO and SWC by submitting updated audit reports, progress reports, and renewal applications.

Commitment to Transparency and Accountability

- Regular project updates and story are shared in official social media platform, and websites.
- Social audit and labor audit are annually conducted
- Submission of quarterly report to SWC
- Feedback and grievance mechanisms are in place.
- Open to third-party evaluation and donor audits.
- Formal complaints and the whistleblower system are managed by the program program coordinator.

Objectives of the Evaluation

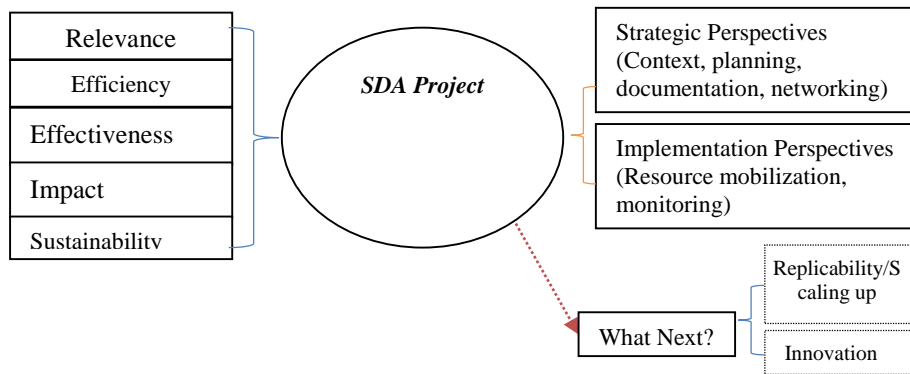
The purpose of the study was to make a comprehensive evaluation of the project of Action for Nepal's focusing on its impact on the targeted beneficiaries. More specifically, a study was conducted to:

- Review the degree of project progress and determine how well accomplishments align with intended program goals and objectives.
- Assess the efficiency and impact of delivered services/activities, including the extent to which the project has been integrated into institutional systems.
- Analyse the project's cost-efficiency in terms of resources utilized relative to outcomes achieved.
- Compare stated targets in the project agreement with actual results to determine achievement levels.
- Evaluate the effectiveness of inter-agency collaboration in the project's operational districts.
- Verify financial compliance by examining income and expenditure data, ensuring alignment with the agreement and calculating the ratio of programmatic vs. administrative costs.
- Conduct a financial audit to check adherence to national regulations, including procurement of fixed assets—both duty-free and locally acquired.
- Identify successful practices for replication and areas needing improvement for future implementation.
- Recommend hard-nosed approaches to upscale and/or strengthen similar programs and to provide future direction and strategic actions for the project in this regard.

Scope of the Evaluation

The IFAD Revised Evaluation Manual – Part I, adopted in 2022, updates the methodology to align with international standards. It retains the six core OECD-DAC evaluation criteria—relevance, coherence, effectiveness, efficiency, impact, and sustainability. Therefore, the scope of this evaluation covers the above criteria. The evaluation team focused on the effectiveness of the organizational and program management system as intended in the documents at the time of agreement. Moreover, the evaluation was geared to both the strategic and implementation levels. At the strategic level, analysis of project context, planning and documentation, partnership and networking were covered. Financing and compliance with project agreement documents, and monitoring and evaluation system fell within the scope of this evaluation in relation to the implementation level. The following figure helps to understand the scope of this evaluation.

Figure 1: Major Domains of Program Effectiveness Evaluation



Evaluation Team Composition

The evaluation team comprised three members. An external evaluator as team leader and program expert led the evaluation. The other team members included a representative from SWC and an external consultant as financial expert.

Organization of the Study Report

This study report consists of five main sections. The first chapter deals with the background and introduction of the projects and their implementation partner. The context of this evaluation assignment and its scope, along with team composition, are also described in this chapter. The overall methodology of the evaluation, with study designs, tools of data collection, mechanisms and work schedules of the field work and data presentation and analysis techniques are included in the second section.

The data are presented, and their interpretations in relation to the objectives and achievement of the projects are made in the third section. The fourth section deals with the financial interpretation of the organization and the project. The fifth section synthesizes the overall conclusions and recommendations of the report. In addition to this, the executive summary is arranged in the prefatory part, whereas the additional information, including guiding questions used by the evaluation team members and some photographs from the field, is organized in the annexes.

CHAPTER II METHODOLOGY

The methodology of this study was specially determined by the 'Terms of Reference' developed by the Social Welfare Council (SWC). To meet the purpose and objectives of this study and to deliver the expected outputs, an interpretive/qualitative methodology was effectively applied. The specific methodology applied in collecting the primary data for this study is described in the following sections.

Study Design and Methodology

The methodology of this study was specially determined by the 'Terms of Reference' developed by the Social Welfare Council (SWC). To meet the purpose and objectives of this study and to effectively deliver the expected outputs, an interpretive/qualitative methodology was applied. The specific methodology applied in collecting the primary data for this study is described long the following sections.

Study Approach

The exploratory aspect of the methodological foundation, which inevitably led to the employment of a qualitative research strategy, is highlighted in the paragraph. This is suitable when gaining a profound understanding and insights is the aim, particularly in topics that are complicated or little understood. Three basic qualitative methods were used in the study to collect primary data: focus groups, direct observation, and in-depth interviews. These techniques enable researchers to record participants' complex viewpoints, actions, and experiences. The researchers created certain rules for focus groups and interviews to guarantee methodical and targeted data collection. In order to ensure that the data gathered were both significant and in line with the goals of the study, these tools were created to address important facets of the project being evaluated. They also assisted in maintaining consistency while interacting with pertinent stakeholders.

In addition, secondary data, especially regarding the financial regulations and management, was collected from the SDA office for review and analysis. The evaluation team compiled and reviewed periodic progress reports, financial reports, and booklets of impact stories to get insights into the concept of the project and to assess the progress of the project.

In the process of evaluation, consultative meetings were conducted with SDA Kathmandu office and the field members. At the meeting, the evaluation team was briefed about the project and its activities. Moreover, meeting with project members was also held to assess the project implementation modality, financial ir/regularities and project management.

Study Design

The exploratory methodological orientation of the study suggests that the goal of the research was to examine novel or poorly known project features without depending on preconceived notions. To accomplish this, the study used primary and secondary data sources, adding to the assessment both pre-existing documentation or records and first-hand accounts (such as interviews and observations). According to the inductive analysis method, themes, categories, and patterns were extracted straight from the data rather than being imposed beforehand. This is common in qualitative research and lets results come to them naturally. Following this procedure, the data were arranged and presented thematically, which means they were categorized into main subjects or themes that represent important areas of understanding regarding the execution and results of the project.

Selection of the Participants

The primary site of the study was predetermined as the project was implemented in the Makawanpur and Jumla district. Likewise, we visited the local level representative, district health officials, ward representatives, and other related officials, and local community people

to collect required information about the overall project and its impact and outcomes. Table 1 below presents the total number of participants precisely.

Study Instruments/Tools of Data Collection

The practical components of the data collection process during the evaluation's fieldwork phase are explained. It emphasizes that a variety of techniques were used to guarantee a thorough comprehension of the project's efficacy. To gather a variety of perspectives, this qualitative research method probably involved focus groups, interviews, and observations. In order to ensure that the data represented the lived experiences and viewpoints of those most impacted, a primary goal of the approach was to maximize stakeholder participation, particularly from those people or organizations that directly impacted the local community. Finally, the paragraph points out that the data collection process is made clearer and more transparent by including a summary table that lists the instruments and methods utilized, as well as the number of participants. The tools/techniques, with the number of key participants, used in the process of the data collection have been summarized in the Table below.

Mechanism for Fieldworks

An evaluation team of two members was formed under the leadership of a freelance consultant. The detailed plan of field work was set by the team in consultation with SDA and SWC. The team leader and the project manager in the field coordinated the fieldwork. Moreover, the expenses of the team members for the fieldwork were borne by SDA.

List of Key Informant Interview and Focus Group Discussion Respondents

List of Key Informant Interview Respondents

Designation	Organization
Project Coordinator	SDA
Education Staff	SDA
Agriculture Staff	SDA
Health Staff	SDA
Chairperson	Kailash RM
Vice Chairperson	Kailash RM
Chief Administration Officer	Kailash RM
Member	Ward 3, Kailash RM
Head, Education Dept.	Kailash RM
Head, Agriculture Dept.	Kailash RM
Head, Health Dept.	Kailash RM
Teacher	Shree Deutish Primary School, Ward 4
Chairperson	School Management Committee (SMC), Deutish Primary School, ward 4
Teacher	Shree Kalika Secondary School, ward 3
Chairperson	Shree Bhawani Secondary School, Ward-3
Auxiliary Nurse Midwife (ANM)	Birthing Centre, Ward 3

Chairperson	Ward Number 3 Kailash RM
Program Coordinator	Karnali Secondary School, Jumla
Principal and other teachers	Karnali Secondary School, Jumla

List of Focus Group Discussion Respondents

Participant Group	Location	Key Themes
Literacy Home Parents/Guardians	Kailash RM	Hostel impact, academic performance, safety
Literacy Home Former Residents	Kailash RM	Daily routines, academics, post-hostel adjustment
Child Club Members	Kailash RM	Child rights, activities, child marriage awareness
Ambatar Farmer Group	Kailash RM	Agriculture, savings, training, market access
Female Community Health Volunteers (FCHVs)	Kailash RM	Health awareness, malnutrition, maternal health
Mothers' Groups (Dokotar & Sashri)	Kailash RM	Health, education, savings, decision-making
Local level representatives, school teachers, and the District Coordination Committee Chairperson.	Chandannath Municipality	Education, Health, Sanitation

The evaluation team visited community people and ward offices in Makawanpur and Jumla district. Prior to the field visit the evaluation tools, questionnaire was developed. During the visits, the team interviewed and conducted FGD with the farmers' group, observed the field and interviewed. The ward office and municipality office were also visited, and interviewed with the ward chairperson about the coordination and relevancy of the projects. Similarly, the community people engaged in local enterprises for income generation purposes were interviewed. Other events and happenings were observed and recorded as they occurred in the context.

Data Presentation and Analysis Techniques

The study made it possible to interpret the data in a nuanced and critical way by placing the varied viewpoints and practices of different stakeholders within a thorough framework of antecedent (contextual) and mediating (organizational or learning center level) processes, as originally conceived by Heck and Hallinger (1997).

By highlighting that meanings are not only derived from raw data but also from an active engagement with participants' perspectives, practices, lived experiences, and particular case contexts, the interpretative nature of the research emphasizes the co-construction of knowledge through interaction with participants (Gephart, 2023; Denzin & Lincoln, 2023). This is consistent with modern constructivist epistemologies, which maintain that participants and researchers engage in reflexivity and discourse to develop understanding and that reality is socially produced (Schwandt, 2014; Flick, 2023).

This concept is still very relevant today because it enables academics to understand how localized mediating elements and larger systemic contexts work together to form stakeholder experiences and organizational outcomes (Bush & Glover, 2014; Spillane, 2021). In these interpretative investigations, where researchers must constantly examine their positionality and

impact on the process of knowledge formation, recent research emphasizes the significance of reflexivity (Berger, 2023). Additionally, including stakeholder viewpoints into mediating and contextual frameworks aids in the creation of rich, grounded theory that is practical and sensitive to context (Charmaz & Belgrave, 2023). Given that meaning-making is dynamic and influenced by several contextual layers and participant interactions, the study's methodology, taken as a whole, demonstrates a complex fusion of traditional and modern interpretative approaches (Tracy, 2023).

Therefore, on-site observations and direct questions about the viewpoints of stakeholders are the main sources from which the report's results, conclusions, and suggestions are presented and discussed. Using thematic analysis approaches, the gathered qualitative data were examined, and the results were arranged in the report according to thematic issues. The financial review's conclusions were also examined and discussed.

Work Schedules of the Study

The field visit plan for data collection was developed by the evaluation team in consultation with SDA and SWC Nepal at SWC Nepal's office in Kathmandu. The field plan is attached below:

Itinerary SWC monitoring visit					
Itinerary					
Day	Date	Time	Particulars/Major activities	Responsible/coordinated by	Remarks
1'st day)	26 April, 2026	6:00-6:15	Gathering at the SDA office, and start travel	All	
		6:15-7:30	Breakfast on the way to Hetauda	Samjhana	
		7:30-10:00	Travel to Hetauda	Samjhana/Driver	
		10:00-10:30	Launch at Baise, Hetauda	Samjhana	
		10:30-12:00	Travel to KRM		
		12:15-14:00	Meeting with KRM Representative 1. KRM Chairperson and Vice-Chairperson 2. Education, Health, and Agriculture Section Officer 3. Visit to the Health post and observation on health intervention program 4. Visit to SDA Supported school - Nandikishwor school	Mahesh Rijal and Field Team/Samjhana	
		14:00-14:45	1. Travel to Literacy Home 2. Rest and Tea Break 3. Visit To Shree Bhawani Secondary school and short interaction program with teachers	Mahesh Rijal and Field Team/Samjhana	
		14:45-15:15	Interaction with the SDA-supported hostel girls	Mahesh Rijal and Field Team/Samjhana	

		15:15-15:45	Tiffin	Laxmi Chepang/Mahesh Rijal	
		15:45-17:45	Meeting with Stakeholders and Beneficiaries: 1. Representative from Health Mother Group 2. Representatives from Farmer Group 3. Female Community Health Volunteers (FCHVs)	Mahesh Rijal and Field Team/Samjhana	
		17:45-19:00	Rest and prepare dinner	All	
2'nd day	27- Apr- 25	7:00-8:00	Breakfast	Samjhana	
		8:00-9:00	Visit to Achim's Agriculture Field – SDA	Mahesh Rijal and Field Team/Samjhana	
		9:00-12:00	Travel Back to Bhaise and Launch	Samjhana	
		12:00-16:00	Back to kathmandu	All	

SWC Monitoring Visit-Jumla 2026					
Itinerary					
Day	Date	Time	Particulars/Major activities	Responsible/coordinated by	Remarks
1st day	May 1, 2026	5:00 - 7:30	Pick-up and Travel To TIA	Sagar/ Ram Sharan Thapa	
		7:00 - 11:30	Flight to Jumla	SWC Team	SDA chairperson Prakriti Bhandari will join the team from Nepalgunj. (Team Leader, Bhagwati Sangroula, Mahesh
		11:30 - 12:30	Lunch	JSCP Coordinator/Devendra Sir	
		12:30 - 13:00	Rest and Check in to Hotel	JSCP Coordinator/Devendra Sir	
		13:15 - 15:15	Visit to the School, Hostel. Interaction meeting with Deaf	JSCP Coordinator/School	
		15:15 - 16:15	Tiffin and Rest	JSCP Coordinator	
		16:15 - 17:45	1. Meeting with Deaf Teacher and JSCP Coordinator	SWC team / SDA Team	
		18:00 - 19:00	Futsal Game with participation of Deaf children, SWC team, SDA and	All	
2nd day	May 2, 2026	19:15 - 20:30	1. Back to the hotel 2. Dinner	All	
		7:00 - 8:00	Breakfast		
		8:00 - 8:30	Preparation for Meeting	All	
		8:30 - 10:30	Meeting with Local Representative (District Cordination Committee Chairperson, Ward chairpers, SMT representatives, and Principal)	JSCP Coordinator/ Devendra	
		10:30 - 12:30	1. Check Out from Hotel 2. Move to Airport	JSCP Coordinator/All	
		13:00 - 15:00	Fly Back to Nepalgunj	Prakriti/SWC team	Weather irregularities
3rd Day	May 3, 2026	15:00 - 16:00	1. Travel to Hostel 2. Check in and stay there for a night	All	
		7:00 - 8:30	Breakfast	All	
		8:30 - 9:00	Preparation for meeting	All	
		9:00 - 12:00	Fly back to KTM	Sagar/Driver Dai	

Limitations of the Study

One of the main limitations of this evaluation was the time constraint, which was based on the fieldwork of only six days. The other limitation was the small number of samples, which may not be enough for generalization.

CHAPTER III FINDINGS BY THEMATIC AREA

Education Project Overview

This chapter presents and analyses the core data on the ‘the Shangri-La Sustainable Local Initiative, Phase 5 (SSLI-5), and one -time support project, which was implemented by Shangri-La Development Association (SDA).

Scope and Reach

The initiative spans two distinct regions to foster both general and specialised learning environments:

- **Makwanpur District:** Support is concentrated in Kailash Rural Municipality (Wards 3, 4, and 7), covering **six educational institutions** (five primary and one secondary school). This includes specific resources for Early Childhood Development (ECD) and the facilitation of Child Clubs.
- **Jumla District:** Through the **Jumla Special Children Project (JSCP)**, the program provides tailored, inclusive education for **38 students** who are deaf or hard of hearing.

Core Interventions

The program focuses on removing barriers to learning through two main pillars:

- **Material Support:** To ensure students can focus on their studies without financial strain, the project provides:
 - Essential school supplies and uniforms.
 - Classroom infrastructure, such as desks and benches.
- **Nutritional Support:** A vital component involves serving **nutritiously balanced mid-day meals** across five primary schools. This effort is specifically designed to boost students' health, improve concentration, and support long-term physical and cognitive growth.

Summary: By combining infrastructure improvements with specialized disability support and a robust school feeding program, the project addresses both the academic and physiological needs of underserved students.

Major Activities	Unit	Targets	Achievements	Variance	Reason for under/Over achievement
A. Education Project				-	
Mid-day Meal	Number	1500	1400	100	Mid-day meal is provided to five primary school whereas other support are provided to six schools.
School Uniform	Number	1590	1381 students	209	Due to difference between project year and school admission causes challenges in identifying the actual number of students.
Tracksuit and T-Shirt	Number	1590	1381	209	
Warm Clothes (Jacket)	Number	1590	1381	209	Due to students' absenteeism
Slipper	Number	1590	1381	209	

Bag	Number	1590	1381	209	
Stationery	Number	1590	1381	209	Stationary items are distributed in need basis.
Classroom Equipment Support		6 schools	6		Carpeting and flooring were conducted to six schools
Library Support	Schools	6 schools	6 schools		Library installation, necessary books were purchased.
Sport Material	Number	6	6		Football, carrom board, rings and other material are supported to six schools
Child Club Meeting	Numbers	36	23	13	Due to closing of school than expected.
Parents Meeting	Numbers	36	28		
ECCD Support	Schools	6	6		Material were supported as per the request from schools
ECCD Teacher Training	Number	1	1		

Project – Hostel

Major activities	Targets	Achievements	Variance	Reason for under/Over achievement
Living Support	45	45	-	After discontinuation of hostel project
Tuition and stationery	45	45		
Excursion Visit	1	1	-	
Medical and Insurance	15 girls each year	15 girls each year	-	
Extra curricular activities	45	45	-	Extra activities are conducted monthly. The program is included every year
Life Skill Training	1	1	-	
Repair and Maintenance	12	Need basis	-	
Parents Meeting	12	12	-	
Internet in literacy home and computer literacy class for hostel girls	3	3		

Health Project Overview

This health initiative focuses on strengthening community wellness by integrating with local government systems and empowering grassroots health workers.

Strategic Collaboration & Capacity Building

The project operates in tandem with state health services to boost medical literacy and modernize community health practices:

- **Institutional Support:** By partnering with health posts in **Kalikatar and Bharta**, the program actively encourages expectant mothers to choose clinical births over home deliveries.

- **FCHV Empowerment: Female Community Health Volunteers (FCHVs)** are the backbone of this strategy. Through specialised training and orientations, they are equipped to provide essential care and advice directly to households.
- **Health Outcomes:** These efforts are specifically designed to increase the frequency of **Antenatal (ANC)** and **Postnatal Care (PNC)** visits, ultimately aiming to lower mother and infant death rates.

Community Engagement & Behavior Change

The program utilizes existing social structures to drive long-term cultural shifts in health:

- **Action Groups:** Regular consultations with **Mothers' Groups, Child Clubs, and FCHVs** serve as a feedback loop to identify and tackle local health challenges.
- **Awareness Campaigns:** Beyond simple education, the initiative focuses on **behavioural change**, using community-led campaigns to replace risky traditional practices with informed, healthy habits.

Major activities	Targets	Achievements	Variance	Reason for under/Over achievement
Referral/Emergency Fund Support	Need basis	16		Funds are supported depending on the condition of the patient.
Newborn Support Package	120	122	-2	Need basis
Orientation & Training on Maternal & Neonatal health & other related issues to FCHVs & Health Mother Group.	72	76	1	
Monthly Meeting with FCHVs & Health Post & review meeting with traditional healers & other stakeholders	54	60	6	
School Screening	6 schools per year	6 schools per year	-	Usually, the personal hygiene and the sanitation of students are screen.
Nutrition Education to community	36	20	16	Awareness raised on the use locally available resources, this activity is focused to teachers and parents.
Excursion Visit for FCHV	1	1	-	
Special Day Celebration	6	5	1	SDA has selected important day to celebrated based on the project requirements.

Agriculture Project Overview

The agriculture initiative focuses on empowering small-scale producers through sustainable techniques and stronger institutional ties. Here is a summary of the project's core strategies:

Strategic Objectives

- **Food Security:** The program prioritizes the availability of and access to high-quality, nutritious food by working directly with individual farmers and organized groups.
- **Climate & Nutrition Focus:** A major goal is to equip vulnerable, land-poor, and landless households with **climate-smart** and **nutrition-sensitive** organic farming skills, ensuring long-term resilience against environmental shifts.

Capacity Building & Hands-on Learning

The project moves beyond theory by utilizing practical, community-based training methods:

- **Knowledge Transfer:** Farmers participate in regular workshops, field demonstrations, and exposure visits to observe successful agricultural models firsthand.
- **Diversified Production:** By promoting **organic farming**, the project encourages healthier consumption habits. Simultaneously, it introduces **improved livestock breeds** (goats, cows, and poultry) to boost milk, meat, and egg productivity.

Local Integration & Sustainability

- **Context-Driven Solutions:** Technologies and livelihood interventions are not "one-size-fits-all"; they are specifically chosen based on the unique geographic and social needs of the community.
- **Government Partnerships:** To ensure these groups thrive long after the project ends, SSLI helps **institutionalize farmers' groups**. This formal recognition allows them to tap into government resources, technical support, and formal financial services.

The Bottom Line: By merging organic practices with modern livestock management and government advocacy, the project transforms subsistence farming into a more productive, climate-resilient livelihood.

Major Activities	Targets	Achievements	Variance	Reason for under/Over achievement
Organic Farming	36	36	-	Conducted monthly basis
Compost Manure	27	30	-3	
Training on organic farming practices, climate smart agriculture, IPM including seeds distribution and materials support	3	3	-	material support: Sprayer, plastic for the tunnel house, Pipe, water can,
Support to institutionalize the farmers group	36	30	6	
Animal Farm Management	36	36	-	Animals' food and cleaning are done monthly
Off-season farming	36	30	-	
Plant purchase/seed purchase	15	15	-	Conducted on need basis
Tree Nursery/ Forestry training to CFUGs	3	3		Training are provided to members from six farmer groups
Excursion Visit	1	1	-	One-time visit is organized to farmer group once in a project year/
Expert for tree nursery/ agroforestry and land improvement	1	1		

Project – Jumla

(Jumla Deaf School: A Model of Inclusive Education)

Supported by the **Shangri-La Development Association (SDA)**, this institution serves as a landmark for inclusive education in a historically marginalized region. It provides a vital lifeline for deaf and hard-of-hearing students who were previously excluded from the formal school system.

Core Strengths:

- **Specialized Resources:** The facility features tailored curricula and is staffed by instructors proficient in sign language.
- **Infrastructure:** Field assessments confirm that the classrooms, residential hostels, and play areas are well-maintained and fit for purpose.
- **Social Transformation:** Beyond academics, the school has fostered local expertise in sign language and shifted community perceptions regarding disability rights. Parents noted a profound increase in their children's self-esteem and social connectivity.

Critical Challenges & Sustainability

While the school is a regional success, its long-term viability is currently at risk due to financial constraints.

- **Funding Gaps:** The high cost of specialized educator salaries and facility upkeep currently exceeds the financial capacity of the local Rural Municipality.
- **Strategic Transition:** To ensure the school's survival, the next phase of the program must shift from NGO reliance to government ownership. Securing a dedicated budget line from provincial or federal education ministries is considered a top priority.

Key Takeaway: The Jumla model demonstrates that disability-inclusive education is possible even in the most remote areas, provided there is a clear path toward state-sponsored integration.

Major activities	Targets	Achievements	Variance	Reason for under/Over achievement
Deaf children support	120	119	1	
Mid-day Meal	120	120	-	
Dress	120	120	-	
Games and sports	3	3		
Tuition and stationery	120	120	-	
Excursion Visit	1	1	-	
Sanitation Materials Support	120	120	-	
Deaf Teacher Support	4	4	-	
Aya Support	2	2	-	
Medical Assistance	120	Need basis		

Evaluation by SDA, SA, GA	3	2		
International Day of Persons with disabilities- Celebration	3	3		
Coordination with head office/ head office visit	3	3		

OTSP Project

SDA has received approval for the SSLI-5 proposal for the period from May 2024 to March 2026. In addition, two new OTSP proposals have been approved by the Social Welfare Council. Furthermore, these projects have an impact on human resources, as existing staff are engaged in additional workloads rather than focusing solely on regular project activities.

Activities	Target	Achievement	Remarks
A. One-Time Support Project (OTSP)			
1. Vocational Education Support	8	8	This is 1 years program
2. Smokeless Stove Installation	100	100	Procurement has been done
3. Technology			Laptops, printers, and desktops have been purchased in the field and the head office.
a. Laptop	4	4	
b. Computer	1	1	
c. Printers	2	2	
4. Office Jeep	1	1	
5. Child-Friendly School Tap (CFST)	6	4	
6. SWC Monitoring and Evaluation	1	1	

CHAPTER IV
FINANCIAL AND ANALYSIS OF PROGRAM/PROJECTS

3.1 Introduction

Shangri-La Sustainable Local Initiative Project-5 (SSLI5) was a 3-year project of the Shangri-La Development Association that is supported by the Shangri-La Association and Govinda Association (www.waisenkind.de) is a non-profit international non-government organization (INGO), founded in 1998 and registered in Germany and Shangri-La Association, Switzerland. The target project area of the project were wards of Kailash Rural Municipality and Chandannath Municipality-2, Jumla.

Total project (committed amount)			Amount in NRS.
Budget headings	Shangri-La Sustainable Local Initiative – 5	One Time Support Project	Total
Administrative Cost	12,748,777	-	12,748,777
Program Cost	64,463,727	12,514,200	76,977,927
Total	77,212,504	12,514,200	89,726,704

A Project Name: Shangri-La Sustainable Local Initiative – 5

Project Approval requested to SWC: 2080/03/06 i.e. June 21, 2023

Project Approval date from SWC: 2080/05/15 i. e. September 01, 2023 as per letter challani no. 001528 issued by the Social Welfare Council (SWC)

Project site/ location:

S. No.	Province	District	Rural Municipality	Ward No.	Village
1	Bagmati	Makwanpur	Kailash Rural Municipality	3, 4 and 7	Kalikatar and Bharta
2	Karnali	Jumla	Chandannath Municipality	2	Anamnagar

Project Duration:

Date of commencement: 1st July 2023

Date of completion: 31st March 2026

Total Duration: 33 Months

Project Status: Continuation of Shangri-La Sustainable Local Initiative – 4 project with some modification

Project Sector:

- | | |
|------------------|--------------------------------|
| i. Health | iv. Infrastructure Development |
| ii. Education | v. Capacity Development |
| iii. Agriculture | |

Project Budget: Rs. 7,72,12,504.00 (In words: Rs. Seven Crore Seventy-Two Lakh Twelve Thousand Five Hundred Four only).

Total Project at a glance:

	Amount in NRS.
Total amount committed	77,212,504
Actual amount received	76,667,692
Excess / (Deficit)	(43,508.71)
(Total money received was short by NRS. 43,508.71 than the committed amount from the donors due to exchange loss on foreign currency)	

Summary of Program and Admin Costs

Amount in NRS.				
Budget headings	Year 1	Year 2	Year 3	Total
Administrative Cost	4,334,400	4,111,600	4,302,777	12,748,777
%	17.42	15.77	16.39	16.51

Program Cost	20,552,842	21,964,034	21,946,851	64,463,727
%	82.58	84.23	83.61	83.49
Total	24,887,242	26,075,634	26,249,628	77,212,504

Variance in committed cost and actual cost

Particulars	Amount in NRS.		
	Committed for the project evaluation period	Actual for the project evaluation period	Variance
Program Costs	64,463,727	63,205,447	1,258,280
Admin. Costs	12,748,777	12,850,904	(102,127)
Total	77,212,504	76,056,351	1,156,153
% of Program Costs	83.49%	83.10%	
% of Admin Costs	16.51%	16.90%	

Budget Utilization Ratio

Particulars	Amount (NRs.)
Total Budget	77,21,504
Amount utilized	76,056,351
% of Budget Utilization	98.50%

Source: Committed data has been taken from the project agreement but the actual data has been provided by SDA.

As per the above glance, burn rate/ spending rate of the project is 98.50 % which showed that project activities had been completed within the project period.

B Project Name: One Time Support Project

Project Approval requested to SWC: 2081/01/17 i.e. April 29, 2024

Project Approval date from SWC: 2081/03/22 i. e. June 16, 2024 as per letter challani no. 009338 issued by the Social Welfare Council (SWC)

Project site/ location:

S. No.	Province	District	Rural Municipality	Ward No.	Village
1	Bagmati	Makwanpur	Kailash Rural Municipality	3, 4 and 7	Kalikatar and Bharta

Project Duration:

Date of commencement: 10th May 2024

Date of completion: 31st March 2026

Total Duration: 20 Months

Project Status: New project

Project Sector:

- | | |
|---------------|--------------------------|
| i. Health | iii. Technologies |
| ii. Education | iv. Capacity Development |

Project Budget: Rs. 1,25,14,200.00 (In words: Rs. One Crore Twenty-Five Lakh Fourteen Thousand Two Hundred only).

Total Project at a glance:

	Amount in NRS.
Total amount committed	12,514,200
Actual amount received	12,514,200
Excess / (Deficit)	0

Summary of Program and Admin Costs

Budget headings	Amount in NRS.		
	Year 1	Year 2	Total
Administrative Cost	0	0	0
%	0	0	0
Program Cost	11,089,200	1,425,000	12,514,200
%	100	100	100
Total	11,089,200	1,425,000	12,514,200

Variance in committed cost and actual cost

Amount in NRS.			
Particulars	Committed for the project evaluation period	Actual for the project evaluation period	Variance
Programme Costs	12,514,200	11,303,745	1,210,455
Admin. Costs	0	0	0
Total	12,514,200	11,303,745	1,210,455
% of Programme Costs	100%	100%	
% of Admin Costs	0%	0%	

Budget Utilization Ratio

Particulars	Amount (NRs.)
Total Budget	12,514,200
Amount utilized	11,303,745
% of Budget Utilization	90.33%

Source: Committed data has been taken from the project agreement but the actual data has been provided by SDA.

As per the above glance, burn rate/ spending rate of the project is 90.33% which showed that project activities had been completed within the project period.

Name and Address of the organization:

i. NGO Introduction:

Shangri-La Development Association (SDA) is a team of young energetic professionals from various academic and vocational disciplines – Humanities, Management, Health, Agriculture, Engineering, Science and Law. It is a non-profit non-government organization founded by the youths raised in Shangri-La Orphanage Home (SOH) – the first project of GDAA. Therefore, the organization has a wide range of representation of Nepal from across the country. Therefore, the organizational human capital is the organization's strength and opportunity. Moreover, SDA members have *internalized* that it is their duty to contribute to the communities that they belong to – not to forget the roots – keeping in mind the philosophy of SOH, "*if we do not help each other who would help us then?*"

ii. Donor Introduction:

- Shangri-La Association, a non-profit international non-government organization (INGO), founded in 1998 and registered in Switzerland
- Govinda Association, a non-profit international non-government organization (INGO), founded in 1998 and registered in Germany

SSLI-5 is designed to ensure that all the Interventions are closely aligned, complementary, and mutually reinforcing. SDA has built a house in the Chepang community, launched as a "literacy home", which is envisioned as all project activities encompassing unit which integrates all community action under its umbrella. The education, health, agriculture, and environmental interventions have been planned through the end-line evaluation of SSLI-4 that assessed the effectiveness of the project as well as the existing problems of the working communities. A workshop was conducted where the elected representatives, ward secretary, representatives of community groups, section chief of relevant sections of the local body, representatives of political parties, and other stakeholders participated. This workshop at the rural municipality level has helped in developing the activities and made them compatible for integration into the development plan of the rural municipality.

The One-Time Support Project (OTSP), a 21 months initiative, is envisioned as an integral component of the Shangri-La Sustainable Local Initiative - 5 (SSLI) Phase 5 project. This overarching project has been actively engaged in community development for over nine years. Both the SSLI project and the OTSP project receive support from the

Shangri-La Association and Govinda Association (INGO), established in 1998 and registered as a nonprofit non-government organization in Germany and Switzerland.

3.2 Objectives and scope of financial evaluation

In addition to technical evaluation of the project, we have conducted financial evaluation of the project. Financial Evaluation was focused on examining efficiency of the project and its cost effectiveness as per the general scope of work.

The evaluation purpose of financial analysis of this project namely “Shangri-La Sustainable Local Initiative – 5” as per the TOR is as below:

- a. find out the income and expenditure in compliance with the project agreement and the proportion of programmatic and administrative costs incurred by the project,
- b. examine the financial regularities/disciplines following the prevailing rules and regulations and fixed assets purchased in duty-free privileges and locally, and
- c. assess the good lessons to be replicated in other projects and aspects to be improved in the days ahead.

Further, the scope of the financial analysis includes the following:

- To assess the efficiency of the projects/cost effectiveness.
- To check the compliances with general agreements/project agreements.
- Examine actual support vs committed support.
- To check compliances with tax laws.
- To review the records of Fixed Assets and examine fixed assets management system.
- To evaluate the internal control system.
- To analyze the financial reporting framework.
- To compare the budgets with the committed project cost.

Financial evaluation of not-for-profit oriented projects is limited in the fund raising and disbursement of funds to the target service, it is mainly concerned with how effectively available funds are utilized to achieve desired target.

Because of the inherent limitations of any accounting and internal control systems, there is an unavoidable risk that even some material misstatements may remain undiscovered. The design, development, implementation and operation of control systems are the responsibilities of the Shangri-La Development Association (SDA). They are accountable for ensuring that an adequate control system exists and they should not rely solely on evaluation as a means of monitoring adherence to controls. Our work as Financial Expert does not in any way diminish the responsibility of the project management.

The administrative and financial findings and their analysis are presented in this chapter accordingly. Study mainly focuses on financial rules, regulations and practices of the organization, administrative issues, compliance of the legal obligations, record keepings in the office and their dissemination to the concerned stakeholders.

The major source of financial report is based on the information provided to us by the management of Shangri-La Development Association (SDA). The team prepared some specific questions related to financial aspects and obtained valuable information in response to specific questions and from the financial report of Shangri-La Development Association (SDA). The team was able to collect the financial information as per the guidelines mentioned in the TOR. Audit reports were reviewed and held discussions with different stakeholders for the purpose of evaluation.

Based on the above evaluation objectives and scope, the finance expert concentrates on the assessment as here under.

3.3 Overall Status of Budget

3.3.1 Review of budget procedure:

The budgeting process begun three months before the initiation of Project which is reviewed yearly by Senior Management team comprising of Admin and Finance Officer and Program Coordinator and sent to the Executive Committee for approval.

The evaluation team reviewed the standard costs for program and administration. The evaluation team compared the standard costs with actual incurred during the project period. Although some costs exceeded the actual costs, Actual costs were within the parameter of standard costs and seemed reasonable.

The organization had done effective programs and trainings as well as promoted community participation in order to effectively roll out the project activities and achieving its deliverables with a very reasonable cost.

Good Practices

- SDA had Administrative and Financial Policy 2022 AD which provided various rules regarding budget preparation, budget vs actual comparisons, etc. which was followed by the SDA management. As per details provided by the management, budget was prepared jointly by program and finance team. Program Coordinator prepared budget for programmatic interventions and Admin and Finance officer prepared budget for HR and operations. Finance manager compiles and review budget, obtains clarifications from program team as per need. The compiled budget was forwarded to the Executive Board which reviews and approves the budget and ensures the budget compliance with costing and pricing principle.
- Routine projects progress reports were observed.
- The projects are periodically monitored and a variance reports area prepared. The reason for the variances is identified on activity level as well as on the finances.

Areas for improvement

- As we observed some delays in submission of progress/annual reports to SWC we recommend for regular submission of progress/annual reports to SWC and other stakeholders as per rules within prescribed time frame.
- We observed that there is manual work for preparing Budget Vs. Actual report, SWC reports and other stakeholder's report which requires a lot of resources. It is suggested to upgrade the existing accounting software to cater the needs of various stakeholders or source other appropriate software.

3.3.2 Source of funding

Shangri-La Sustainable Local Initiative Project-5 (SSLI5) was a 3-year project of the Shangri-La Development Association that is funded as grant by the Shangri-La Association and Govinda Association.

The fund from the donor is provided to SDA bank account on a request/invoice basis estimating the cash flow requirement of the project on a quarterly basis.

Fund flow mechanism was implemented as follows:

Fund received from Donors in	Nepal SBI Bank Limited	A/c No.: 20225240200553
Fund transferred to carry out project activities to following accounts:		
Bank Account in	For the project	
1. Global Bank Limited	SSLI-5: Health Project	A/c No.: 08007010119176
2. Nepal Investment Mega Bank Limited	SSLI-5: Education project	A/c No.: 0960580039161
3. Agriculture Development Bank Limited	SSLI-5: Agriculture project	A/c No.: 0211601152859015
4. Nabil Bank Limited	OTSP	A/c No.: 3901017500604

Source: Information and data as provided by senior management of SDA.

3.3.3 Expenses made before project approval:

The SSLI -5 project was started from 1st April 2023 but the approval from SWC was received only on September 01, 2023.

Following income and expenditures were made before obtaining approval from SWC:

Code	Account Head	Amount in NRS.	
		Expense	Income
1	Income		
1.2	Interest Earned	-	39,410.68
2			
2.1	Administrative Expenses		
2.1.2	Bank charge	93.00	-
2.1.3	Office rent	115,500.00	-
2.1.4	Office stationeries	10,158.00	-
2.1.5	Communication	47,720.00	-
2.1.6	Transportation	4,585.00	-
2.1.8	Computer and parts	12,000.00	-
2.1.9	Meeting expenses	61,155.00	-
2.1.11	Office expenses	56,423.00	-
2.1.12	Utilities	2,164.00	-
2.1.13	Staff salary	386,385.09	-
2.1.17	SWC Evaluation	280,434.00	-
2.1.19	Capacity Building Training	32,455.00	-
2.1.20	Insurance	125,115.00	-
2.1.21	Meeting Allowance to EC	85,848.00	-
2.1.23	Advertisement	15,594.00	-
2.2	Program Expenses		
2.2.16	Vehicle operation cost	79,559.00	-
2.2.22	Driver Salary	99,374.10	-
2.2.8	Education and capacity Building		
2.2.8.01	Mid-day meal	188,094.00	-
2.2.8.03	Dress	12,830.00	-
2.2.8.06	Social Mobilizers	270,419.44	-
2.2.8.11	Vocational education/ training I and II	114,600.00	-
2.2.8.12	CR Equipment / Toys and playing materials	30,304.00	-
2.2.8.15	ECCD Support	182,700.00	-
2.2.8.18	Parents Meeting	10,350.00	-
2.2.9	Health		
2.2.9.06	Treatment to referral cases/ Emergency Fund Support	18,000.00	-
2.2.9.08	Orientation On MNH and other health issues to users committees and mothers group	27,380.00	-
2.2.9.13	Staff Salary	152,285.85	-
2.2.9.16	School Screening Program	2,650.00	-
2.2.9.17	Monthly Review Meeting with FCHVs, health post and child club on health-related issues and half year	42,630.00	-
2.2.10	Agriculture		
2.2.10.07	Compost Making	4,949.00	-
2.2.10.10	Agriculture Staffs	107,020.64	-
2.2.10.12	Organic Farming	141,941.00	-
2.2.10.13	Off Seasonal Farming	52,318.00	-
2.2.10.14	Gardener	133,000.70	-

2.2.10.15	Agro-Forestry	5,656.00	-
2.2.10.16	Regular Farmer Group Meeting	4,740.00	-
2.2.10.20	Animal Farm Management	35,165.00	-
2.2.12	Field Office/ Monitoring/ Evaluation		
2.2.12.03	PR material	18,100.00	-
2.2.12.04	Project monitoring by GDAA/ SDA/ Expert	501,427.00	-
2.2.12.06	Technology	5,198.00	-
2.2.12.07	Emergency fund	36,722.00	-
2.2.12.08	End Evaluation	209,759.00	-
2.2.12.09	Linkage and Coordination	102,700.00	-
2.2.12.10	Field Coordinator	99,000.00	-
2.2.12.11	Internet in Field	84,275.40	-
2.2.12.12 07	Content Writer/social media Officer	34,188.76	-
2.2.18	Jumla Special children Project		
2.2.18.05	Staff Salary-Hari	108,521.76	-
2.2.18.01	Pedagogic support		
2.2.18.01.001	Stationery for children	3,074.00	-
2.2.18.01.007	Aya Support	33,237.85	-
2.2.18.01.008	Teacher	442,694.01	-
2.2.18.01.010	Jumla Meal	46,447.00	-
2.2.18.02	Health Support		
2.2.18.02.001	Personal Hygiene items	8,706.00	-
2.2.18.04	Management		
2.2.18.04.005	Evaluation and monitoring	100,000.00	-
2.2.20	One time support		
2.2.20.20	Solar Installation	960,923.22	-
2.2.8.17	Literacy Home		
2.2.8.17.001	Living Support	327,050.00	-
2.2.8.17.002	Helper/Kitchen Staffs	62,694.56	-
2.2.8.17.005	Tuition and Stationery	40,030.00	-
2.2.8.17.006	Extra-Curricular Activities	5,620.00	-
2.2.8.17.007	Medical and Insurance	21,900.00	-
2.2.8.17.008	Repair and Maintenance	55,299.00	-
2.2.10.21	Tree Nursery		
2.2.10.21.001	Plant Purchase	62,923.00	-
2.2.10.21.002	Tree Nursery/forestry training for farmers and Forest Committee	11,312.00	-
	Total Income:		39,410.68
	Total Expense:	6,333,398.38	

Source: Information and data as provided by senior management of SDA

Considering the project is a continuation of previous programmes, timely renewal approval from the Social Welfare Council (SWC) should be ensured before utilization of donor funds for the respective project period.

3.3.4 Budget Vs Actual Expenditure for SSLI-5

Amount in NRs.

Admin Expenses		Total (Year 1 to Year 3)		Variances	
S. No	Budget Headings	Total Budget	Actual	Amount	%
1	Bank Charge	54,000.00	32,531.81	21,468.19	39.76%
2	Office Rent	1,787,400.00	1,495,254.52	292,145.48	16.34%
3	Office Stationery	144,000.00	142,023.00	1,977.00	1.37%
4	Communication SDA office	162,000.00	241,930.00	(79,930.00)	-49.34%
5	Transportation	108,000.00	36,668.00	71,332.00	66.05%
6	Auditing	372,900.00	372,900.00	-	0.00%
7	Computer and parts/Maintenance and software	150,000.00	189,227.00	(39,227.00)	-26.15%
8	Meeting Expenses	652,500.00	640,876.00	11,624.00	1.78%
9	Communication Allowance to EC	899,640.00	782,115.00	117,525.00	13.06%
10	Excursion and refreshment visit for EC and Staffs	400,000.00	412,589.00	(12,589.00)	-3.15%
11	Office Expenses	540,000.00	787,098.00	(247,098.00)	-45.76%
12	Utilities (Water, Electricity & Cleaning)	151,320.00	127,271.00	24,049.00	15.89%
13	Annual General Meeting	1,050,000.00	1,246,746.00	(196,746.00)	-18.74%
14	Insurance	504,000.00	408,349.06	95,650.94	18.98%
15	Vacancy announcement/advertisement cost	225,000.00	126,390.00	98,610.00	43.83%
16	Administration Staff Salaries	5,548,017.00	5,808,935.44	(260,918.44)	-4.70%
	Total	12,748,777.00	12,850,903.83	(102,126.83)	-0.80%
Program Expenses					
S. No	Budget Headings	Total Budget	Actual	Amount	%
A	Scholarship Support				
1	Dress	7,547,730.00	7,758,889.00	(211,159.00)	-2.80%
2	Stationeries	1,510,500.00	1,624,489.00	(113,989.00)	-7.55%
3	School Support	-	-	-	
4	Mid-Day Meal	5,620,650.00	5,856,435.00	(235,785.00)	-4.19%
5	Sports materials support	180,000.00	191,285.00	(11,285.00)	-6.27%
6	Classroom equipment support	180,000.00	187,779.00	(7,779.00)	-4.32%
7	Early Child Development (ECD) teachers training	200,000.00	183,083.00	16,917.00	8.46%
8	Early Child Development (ECD) Support	180,000.00	384,903.00	(204,903.00)	-113.84%
9	Child Club	111,272.00	65,255.00	46,017.00	41.36%
10	Parents meeting	360,000.00	114,430.00	245,570.00	68.21%
11	Library support	120,000.00	127,627.00	(7,627.00)	-6.36%
12	Education staff	2,799,535.00	3,601,194.61	(801,659.61)	-28.64%
A	Total	18,809,687.00	20,095,369.61	(1,285,682.61)	-6.84%
A1	Literacy Home Support				
1	Living support	2,613,660.00	2,780,240.00	(166,580.00)	-6.37%
2	Tuition and stationeries – LH	378,300.00	436,632.00	(58,332.00)	-15.42%
3	Parents meeting – LH	36,000.00	28,400.00	7,600.00	21.11%
4	Extracurricular activities	180,000.00	114,485.00	65,515.00	36.40%
5	Excursion visit for Hostel Girls	400,000.00	425,452.00	(25,452.00)	-6.36%
6	Medical and Insurance	810,000.00	355,141.00	454,859.00	56.16%
7	Life skill training	200,000.00	146,775.00	53,225.00	26.61%

8	Repair and Maintenance of Literacy Home/utilities	288,000.00	480,152.00	(192,152.00)	-66.72%
9	Books and reading materials for Literacy Home library	-	-	-	
10	Internet in Literacy Home and Computer Literacy Class for hostel girls	300,000.00	263,561.80	36,438.20	12.15%
11	Hostel Warden	1,106,569.00	-	1,106,569.00	100.00%
12	Helper	877,668.00	871,337.00	6,331.00	0.72%
A1	Total	7,190,197.00	5,902,175.80	1,288,021.20	17.91%
A2	Jumla Special Children Project				
1	meals	576,000.00	520,122.00	55,878.00	9.70%
2	Dress – Jumla	920,790.00	925,740.00	(4,950.00)	-0.54%
3	Tuition and stationeries	180,000.00	108,086.00	71,914.00	39.95%
4	Excursion visit for JSCP Students	200,000.00	200,930.00	(930.00)	-0.47%
5	Games and sports	45,000.00	43,620.00	1,380.00	3.07%
6	Sanitation and medical	119,016.00	185,528.00	(66,512.00)	-55.88%
7	Support for Aya	637,964.76	614,819.38	23,145.38	3.63%
8	Coordination with head office/head office visit	240,000.00	150,304.00	89,696.00	37.37%
9	Evaluation by SDA/SA/GA	300,000.00	360,000.00	(60,000.00)	-20.00%
10	JSCP Coordinator	1,535,757.73	1,556,481.97	(20,724.24)	-1.35%
11	Support to school by making provision of teacher for deaf children	6,237,548.98	6,092,732.16	144,816.82	2.32%
12	International Day of Persons with Disabilities Celebration	45,000.00	45,000.00	-	0.00%
A2	Total	11,037,077.47	10,803,363.51	233,713.96	2.12%
A3	Health Education and Awareness Campaign				
	Smokeless Cooking Stove Support	267,962.50	-	267,962.50	100.00%
1	Orientation and training on health issues to FCHVs and Mothers' Group	509,040.00	449,965.00	59,075.00	11.61%
2	Monthly meeting with FCHVs and Health Posts staff	654,480.00	559,913.00	94,567.00	14.45%
3	Malnutrition camp	-	-	-	
4	School screening program	225,000.00	218,200.00	6,800.00	3.02%
5	Nutrition education to community people/ wash training	72,000.00	22,625.00	49,375.00	68.58%
6	Excursion visit for FCHVs	250,000.00	246,756.00	3,244.00	1.30%
7	Sanitary pad making training/other training	260,000.00	201,846.00	58,154.00	22.37%
8	Special Day Celebration	360,000.00	181,423.00	178,577.00	49.60%
9	Referral/Emergency Support	-	517,057.00	(517,057.00)	
10	Newborn Support	480,000.00	660,231.00	(180,231.00)	-37.55%
11	Health Staff	1,607,450.00	2,363,647.76	(756,197.76)	-47.04%
12	Social Mobilizer-Health	992,118.14	-	992,118.14	100.00%
A3	Total	5,678,050.64	5,421,663.76	256,386.88	4.52%
A4	Organic Farming				
1	Organic farming demonstration	1,800,000.00	1,967,682.00	(167,682.00)	-9.32%
2	Malkhaldo/Manure/Compost Making	216,000.00	222,571.00	(6,571.00)	-3.04%
3	Off-season vegetable cultivation	298,800.00	302,499.00	(3,699.00)	-1.24%
4	Animal farm management	1,080,000.00	1,090,566.00	(10,566.00)	-0.98%

5	Support for institutionalization of Farmers' Group/ Farmers group meeting	180,000.00	116,825.00	63,175.00	35.10%
6	Training on organic farming practices, climate smart agriculture, IPM training including seeds distribution and materials support	400,000.00	721,219.00	(321,219.00)	-80.30%
7	Exposure visits for Farmer's Group	250,000.00	271,635.00	(21,635.00)	-8.65%
8	Agriculture Staff	1,546,366.90	1,530,424.25	15,942.65	1.03%
9	Gardener and Social Mobilizer-Agriculture	1,927,011.06	1,915,616.19	11,394.87	0.59%
A4	Organic Farming	7,698,177.96	8,139,037.44	(440,859.48)	-5.73%
A4.1	Tree Nursery				
1	Plant purchase	400,800.00	332,653.00	68,147.00	17.00%
2	Tree nursery/forestry training to CFUGs (community forest user groups)	180,000.00	148,468.00	31,532.00	17.52%
3	Machine for butter production	200,000.00	-	200,000.00	100.00%
4	Training for butter production cooperation	60,000.00	-	60,000.00	100.00%
5	Water system installation	120,000.00	75,121.00	44,879.00	37.40%
6	Expert for Tree Nursery/Agroforestry and Land Improvement	1,353,000.00	361,986.50	991,013.50	73.25%
	Sub Total (Tree Nursery)	2,313,800.00	918,228.50	1,395,571.50	60.32%
A4	Total Agriculture Project	10,011,977.96	9,057,265.94	954,712.02	9.54%
A5	Sub Projects				
	Waste Management Improvement Project	600,000.00	400,000.00	200,000.00	33.33%
	Capacity building training to project staffs	600,000.00	891,114.00	(291,114.00)	-48.52%
	Capacity building training to Executive Committee Members and Senior Management Team	500,000.00	-	500,000.00	100.00%
A5	Total	1,700,000.00	1,291,114.00	408,886.00	24.05%
A6	Program Monitoring/Field Office/Public Relation				
	Develop public relation materials	200,000.00	152,910.00	47,090.00	23.55%
	Project monitoring by SA/GA/SDA/Expert	540,000.00	992,014.28	(452,014.28)	-83.71%
	Stakeholders' linkage and coordination (Municipality, District Coordination office, District Administration Office Makwanpur and Jumla)	288,000.00	375,136.00	(87,136.00)	-30.26%
	PR Officer	1,636,062.61	1,084,177.90	551,884.71	33.73%
	Capacity building training of PR officer on adobe softwares, blog and case story writing	80,000.00	-	80,000.00	100.00%
	Field Coordinator	1,760,157.75	1,204,449.52	555,708.23	31.57%
A6	Total	4,504,220.36	3,808,687.70	695,532.66	15.44%
A7	Other Direct Cost				
	Inception workshop at municipality	40,000.00	45,602.00	(5,602.00)	-14.01%
	Conduct final survey and program evaluation	800,000.00	1,355,579.00	(555,579.00)	-69.45%

	Field Gears for Staffs (Bag, Jacket, Raincoat)	432,000.00	454,570.00	(22,570.00)	-5.22%
	Vehicle Operation Cost	1,800,000.00	1,529,408.58	270,591.42	15.03%
	Technology	315,250.00	297,126.00	18,124.00	5.75%
	Social Welfare Council (SWC) Monitoring and Evaluation	270,000.00	889,049.00	(619,049.00)	-229.28%
	Project Area field visit to Jumla and Makwanpur District including air ticket, transportation and accommodation.	480,000.00	-	480,000.00	100.00%
	Driver	1,395,266.00	1,394,396.35	869.65	0.06%
	Leave Encashment	-	860,076.00	(860,076.00)	
A7	Total Direct Cost	5,532,516.00	6,935,806.93	(1,293,290.93)	-23.38%
	Grand Total Program Cost	64,463,726.43	63,205,447.25	1,258,279.18	1.95%
	Total Cost	77,212,503.43	76,056,351.08	1,156,152.35	1.50%

Source: Information and data as provided by senior management of SDA

Year wise details are provided in Annexure 1.

On the basis of above we observed the following:

The overall financial performance of the project, SSLI -5 appears satisfactory as the total actual expenditure of NPR 76.06 million remained within the approved budget of NPR 77.21 million, resulting in an overall savings of NPR 1.16 million (1.50%). This indicates that the project, SSLI -5 maintained overall budgetary discipline. However, detailed analysis of individual budget heads reveals significant variances in several areas, indicating weaknesses in budget estimation, implementation planning, expenditure control, and monitoring mechanisms.

Under administrative expenses, the project, SSLI -5 experienced overspending in several key areas. Communication expenses of the SDA office exceeded the budget by 49.34%, while office expenses exceeded the approved limit by 45.76%. Similarly, computer maintenance and software expenses exceeded the budget by 26.15%, and Annual General Meeting expenses exceeded the budget by 18.74%. These variances suggest the need for stronger budget monitoring and approval controls. On the other hand, transportation costs, vacancy advertisement expenses, and office rent remained significantly below budget, indicating possible over-budgeting or incomplete implementation of planned activities.

The Scholarship Support program showed considerable budget overruns, particularly in Early Child Development (ECD) Support, where actual expenditure exceeded the budget by 113.84%. Education staff costs also exceeded the budget by NPR 0.80 million, indicating insufficient planning of human resource costs. Mid-day meal, dress, and stationery expenses also slightly exceeded the approved budget. However, parents' meetings and child club activities remained substantially below budget, which may indicate that some planned awareness and community participation activities were not fully implemented.

Repair and maintenance expenses exceeded the budget by 66.72%, indicating lack of preventive maintenance planning or emergency repair requirements. In contrast, medical and insurance expenses remained substantially below budget, which may suggest lower service utilization or incomplete implementation of planned support activities.

The Health Education and Awareness Campaign also reflected inconsistent budget utilization. Referral and emergency support expenses were incurred without any approved budget allocation. At the same time, the entire budget allocated for the Social Mobilizer-Health position remained unused. These major variances indicate weaknesses in staffing plans, budget forecasting, and contingency planning.

In the Agriculture Project, training expenses related to organic farming practices exceeded the approved budget by 80.30%, indicating either underestimation during budgeting or expansion of activities without corresponding budget revision. However, significant underutilization was observed in the Tree Nursery component, especially for expert services and butter production-related activities, where large portions of the approved budget remained unused. This suggests delays or non-implementation of planned activities.

Significant variances were also observed under Monitoring, Public Relations, and Other Direct Costs. Monitoring expenses by SA/GA/SDA/Experts exceeded the budget by 83.71%. Furthermore, leave encashment expenses amounting to NPR 860,076 were incurred without any budget allocation. Such substantial unbudgeted and over-budget expenditures indicate lack of proper financial forecasting, inadequate budget revision procedures, and weak expenditure authorization controls.

Overall, although the project, SSLI -5 managed to remain within the total approved budget, the detailed analysis highlights several weaknesses in financial planning and budgetary control systems. Significant overspending in some budget heads alongside complete non-utilization in others indicates the need for more realistic budgeting practices, periodic budget review mechanisms, stronger variance analysis procedures, and better coordination between program implementation and financial management. The project, SSLI -5 should strengthen internal control systems by introducing regular budget monitoring, formal approval procedures for budget revisions, improved expenditure classification, realistic human resource planning, and advance provision for predictable liabilities such as leave encashment. These measures would improve financial governance, operational efficiency, and compliance with donor and regulatory requirements.

3.3.5 Budget Vs Actual Expenditure for OTSP

Amount in NRs.

S. No	Budget Headings	Total (Year 1 to Year 2)		Variance	
		Budget	Actual	Amount	%
A	Vocational Education	2,740,000.00	2,604,553.00	135,447.00	4.94%
1	College Fee	720,000.00			
	Hostel Charge	1,440,000.00			
	Stationary	360,000.00			
	Educational Tour	40,000.00			
	College Uniform	80,000.00			
	Bed and Material cost	40,000.00			
	Follow up and visit to college	60,000.00			
A1	Child Friendly School Tap (CFST)	866,200.00	239,709.00	626,491.00	72.33%
	Survey, Design, water quality test and estimation				
	i. Sub-Engineer	35,700.00			
	ii. Engineer	12,000.00			
	Construction Supervisor	13,500.00			
	Water Quality Test Kit	25,000.00			
	Tap Construction	480,000.00			
	Water Purifier/Water filter	90,000.00			
	Operation and Maintenance Training	60,000.00			
	Operation and Maintenance Fund	150,000.00			
A3	Laptops/Computer Peripherals	708,000.00	1,067,600.00	(359,600.00)	-50.79%
	Laptops	400,000.00			
	Desktops Computer	100,000.00			

	Hard Disk	48,000.00			
	Laser Printer	80,000.00			
	Accessories (Covers, pen drive, mouse, hard disk)	80,000.00			
A4	Vehicle (Jeep)	5,390,000.00	5,021,351.31	368,648.69	6.84%
	Cost of Vehicle	5,000,000.00			
	Decoration/Customization of roof	390,000.00			
A5	Smokeless Cooking Stove	2,700,000.00	2,260,532.00	439,468.00	16.28%
	Metallic smokeless stove cost	2,500,000.00			
	Transportation cost	50,000.00			
	Cost during assessment for beneficiaries' selection	20,000.00			
	Installation of stove	25,000.00			
	Technical cost	60,000.00			
	Training cost local technicians	25,000.00			
	Monitoring Evaluation cost	20,000.00			
A6	SWC Monitoring and Evaluation	110,000.00	110,000.00	-	0.00%
	Total	12,514,200.00	11,303,745.31	1,210,454.69	9.67%

Source: Information and data as provided by senior management of SDA

Year wise details are provided in Annexure 2.

On the basis of above we observed the following:

The budget analysis indicates that the project OTSP maintained overall expenditure within the approved budget ceiling. The total budget allocation was NPR 12.51 million, while the actual expenditure amounted to NPR 11.30 million, resulting in a favorable variance of NPR 1.21 million (9.67%). Although the overall financial position appears satisfactory, detailed analysis of individual budget headings reveals significant variations in utilization patterns, indicating areas requiring improvement in planning, budgeting, procurement, and implementation monitoring.

The “Vocational Education” component shows a favorable variance of NPR 135,447 (4.94%), where the actual expenditure remained close to the approved budget. This suggests relatively accurate budget estimation and effective expenditure management under this heading. However, the report does not provide actual expenditure details against individual sub-headings such as college fee, hostel charge, stationery, educational tour, and uniform costs, which limits transparency and prevents detailed performance analysis.

The “Child Friendly School Tap (CFST)” component reflects a substantial favorable variance of NPR 626,491 (72.33%). This indicates that a significant portion of the allocated budget remained unutilized during the reporting period. Such high underutilization may suggest implementation delays, incomplete project execution, procurement bottlenecks, or overestimation during budget preparation. Since this component involves infrastructure and technical activities, the low utilization raises concerns regarding whether the planned outputs and objectives were fully achieved.

The “Laptops/Computer Peripherals” heading shows an adverse variance, where actual expenditure exceeded the approved budget by NPR 359,600, resulting in a negative variance of 50.79%. This indicates overspending beyond the approved allocation and reflects weaknesses in procurement planning, cost estimation, or budgetary control mechanisms. Overspending under this heading may also indicate changes in specifications, increased market prices, or procurement without adequate prior approval.

The “Vehicle (Jeep)” component demonstrates a favorable variance of NPR 368,648 (6.84%). The variance is relatively low in proportion to the total allocation, suggesting that the budgeting and

procurement process for this capital expenditure item was reasonably effective. The savings may have resulted from competitive procurement practices or lower-than-estimated customization and operational costs.

The “Smokeless Cooking Stove” component reflects a favorable variance of NPR 439,468 (16.28%). While the expenditure remained within budget, the variance indicates that certain planned activities or operational costs may not have been fully utilized. Since the component includes beneficiary-related activities such as installation, technical support, training, and monitoring, the financial utilization should ideally be assessed alongside physical progress and beneficiary coverage.

The project OTSP should strengthen its budgeting and financial monitoring mechanisms to ensure more realistic budget estimation and efficient utilization of resources. Detailed expenditure tracking should be maintained at sub-component level to improve transparency and facilitate meaningful variance analysis. Significant underutilization, particularly in infrastructure-related components, should be investigated to identify implementation bottlenecks and ensure that planned activities are completed within the project timeline. For procurement-related expenditures, especially technology and equipment purchases, stronger budgetary controls, cost estimation procedures, and prior approval mechanisms should be implemented to prevent overspending. Periodic budget reviews and variance analysis should be conducted throughout the implementation period so that corrective measures can be taken in a timely manner. Additionally, financial reporting should be integrated with physical progress reporting to assess whether expenditure levels are aligned with actual program outputs and intended objectives.

3.3.6 Hardware Vs Software

As per approved budget of SSLI -5 Hardware budget vs software budget was as follows:

Budget name	Percentage (%) ratio	Amount in NRs.	Remarks
Hardware budget	79.8	61,228,687.00	Only of Program Budget
Software budget	4.2	3,235,040.00	Only of Program Budget
Total	84	64,463,727.00	

As per approved budget of OTSP Hardware budget vs software budget was as follows:

Budget name	Percentage (%) ratio	Amount in NRs.
Hardware budget	100	12,514,200.00
Software budget	0	-
Total	100	12,514,200.00

The projects data were arranged in such a way that hardware and software expenses could not be segregated.

3.4 Financial Administrative Procedure

3.4.1 Bank Operating Procedure:

As per the Administrative and Financial Policy 2022 AD, the organization shall open in a commercial bank an interest-bearing account for the deposit and disbursement of funds provided for the project activities. If an interest-bearing bank account cannot be opened, SDA should ensure that it maintains a separate account, restricted only to the grant.

There will be separate bank account operated for project fund. In case of more than one project running within the same period of time the fund will be deposited under separate account and operated as mentioned in Chapter 6 and shall be operated as per the provisions of constitution of SDA.

The bank account of the organization will be operated with the mandatory signature of two out of the three office bearers of the organization's executive committee, the chairman, secretary and treasurer, including the mandatory signature of the treasurer.

Arrangements will be made to spend and keep a record of expenses in accordance with prevailing laws and regulations.

Bank reconciliation statements were prepared by Admin and Finance Officer on quarterly basis which were reviewed by Treasurer.

Good Practices

- More than one signatory in the operation of bank accounts which represents the good internal control system.
- We noted that the organizational practice for bank management is in line with its administrative regulations while reviewing the vouchers on a sampling basis.

Areas for improvement

- We observed that bank reconciliation statement has been prepared on a quarterly basis instead of monthly basis. Delay in preparing bank reconciliation statements might not find the misrepresentations in the books of account on time which might be a cause of management to make wrong decisions.

3.4.2 Cash and Petty Cash:

The person responsible for handling the petty cash as decided by EC was Admin and Finance Officer.

Good Practices

- Advances were not disbursed from the petty fund.
- Maintaining imprest system for petty cash fund with limit of Rs. 25,000 for office expenses and recording of such in a petty cash register to be maintained by the Admin and Finance officer.
- The petty cash journal was updated daily based on the petty cash vouchers raised for payment of petty cash expenses.

Areas for improvement

- Documentation of surprise counts of the balance of petty cash fund made by the Treasurer were not found so we could not ensure whether such surprise counts were conducted. It is recommended to maintain proper document.
- Review of petty cash register by the Treasurer shall be done at the end of every quarter and assign initials and date thereon.
- The cashier shall stamp all invoices with "PAID" stamp immediately upon payment to avoid the possibility of making double payment.

3.4.3 Accounting system:

SDA has a rigid control system for the maintenance of books of accounts and passing of vouchers. This is to ensure integrity and appropriate financial management over the use of funds. The accounting policies adopted are reviewed regularly to ensure that they remain appropriate. and are changed when a new policy becomes more appropriate to the entity's particular circumstances. Sufficient information is disclosed in the financial statements to enable users to understand the accounting policies adopted and how they have been implemented.

The records are maintained under double entry and accrual system of accounting. Revenues and costs are accrued, i. e. recognized as and when they are earned or incurred (and not as money is received or paid and recorded in the financial statements of the periods to which they relate.

As per Clause 6.5 of Administrative and Financial Policy 2022 AD, depending on the needs of the organization following list of books and records are to be maintained:

S. No.	Books and Registers	Responsibility	Status
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1	Vouchers	Accounts/ Finance	Maintained properly
2	Monthly/ Quarterly financial statements including budget variance statements	Accounts/ Finance	Maintained properly
3	Year-end financial statements including budget variance statements	Accounts/ Finance	Maintained properly
4	Financial reports to donors	Accounts/ Finance	Maintained properly
5	Fund request and forecast to donors	Accounts/ Finance	Maintained properly
6	Property, Plant and Equipment (PPE) or Fixed Assets Register	Accounts/ Finance	Maintained properly
7	Stock/ Consumable Goods Register	Accounts/ Finance/ Manager	Maintained properly
8	Payroll/ Salary Records	Accounts/ Finance	Maintained properly
9	Bank Reconciliation statement	Accounts/ Finance	Maintained properly
10	Attendance Card	Admin	Maintained properly and also a Biometric system of attendance is installed in Office.
11	Leave Card	Admin	Maintained properly
12	Vehicle Log Book	Vehicle User	Maintained properly
13	All Correspondences with Donors	EC/ Manager	Maintained properly
14	All Correspondences with government Agencies	EC/ Manager	Maintained properly
15	Correspondences Register (Darta/ Challani)	Admin	Maintained properly

To record the transaction of this project, SDA has been using **MiDas Accounts developed by MiDas Technology Private Limited** as the accounting software. Data once entered in the accounting system are not editable without prior approval after month end.

Good Practices

- On examination conducted on sampling basis, it was observed that the accounting records, invoices and vouchers are maintained satisfactorily in physical record files. We observed that internal control system is good in this regard.
- Double Entry Book keeping system has been followed by SDA.
- Audited Financial Statement showed the sound financial recording system.

3.4.4 Audit:

As per Clause 5 of Administrative and Financial Policy 2022 AD, the Treasurer after approval of Executive committee may hire external professionals for the purpose of Internal Audit and streamline its accounting system and procedures. An independent auditor appointed by the annual general meeting shall audit Books of Accounts annually within 3 months from the end of respective fiscal year. The audit report shall be addressed to the members of the organization. Specific donor/provider of funds if required may audit books of account limited to their respective part in activities/program.

SDA has been conducting annual statutory audit as per the requirement by chartered accountant firm. Separate project audits have not been conducted for each project. Although SDA has no internal audit function, there is continuous review of entries and expenses in Accounting Software used and voucher by the appointed statutory auditors.

The finance officer shall on a quarterly basis prepare a financial report summarizing income (specifying sources of income), expenditure, receivables and payables, statement of financial position, statement of cash flows, statement of Income & Expenditure and statement of changes in reserve. Budget versus Actual expenditure statement to be made quarterly. The finance officer should prepare quarterly financial reports wherein the status of budget, expenditure, assets and

liabilities should be reflected. The reasons for variance must be explained and discussed in the quarterly meetings. The Treasurer should present the financial report in the quarterly EC meetings. Statutory Compliances and changes to be incorporated if any. We observed that there is compliance in this regard.

Social audit adds value for voices of rights of holders and other stakeholders in understanding, measuring and reporting performance of community development. It gives opportunity to the rights holders to receive information, express concerns and provide feedbacks for performance improvement. Social audits conducted by SDA are as follows:

S. No.	Year	Date
1	2079-80	2080/05/02
2	2080-81	2081/05/08
3	2081-82	2082/05/07

Source: Information and data as provided by senior management of SDA.

Good Practices

- Annual Statutory Audit was completed each year.
- Audited Financial Statement showed the sound financial recording system.

Areas for improvement

- There is a need to establish dedicated internal audit department/function in order to monitor and supervise financial activities of the organization as a whole considering the size of the organization.
- Although the SDA management stated that social audits had been done along with general meeting of the organization itself separate minute for such social audits were not found. It is recommended to maintain separate minute for social audits conducted.

3.4.5 Internal Control System: (Policy Vs. Practice)

To strengthen the effective internal control system, SDA has developed the Administrative and Financial Policy 2018 AD which was revised on 2022 AD.

Good Practices

- On examination conducted on sampling basis, it was observed that there is compliance of this policy by the organization in most of the cases regarding disbursements and settlement of various advances.

Areas for improvement

- As per the policy, accommodation and food expenses for official travel is on actual basis without any upper limit. It is suggested to have proper per diem and accommodation system for official visit of the staffs.
- On sampling verification, we came across some cases where further advances were provided to some staffs even if old advances were pending to be settled by the concerned staff. We recommended to discontinue such practices as far as possible for prevention of embezzlement of organizations funds.

Property, Plant and Equipment

Rule 21 of the Social Welfare Rules, 2049, has mandated organizations to record immovable in a fixed assets register and report the physical verification status in its reports.

Also, clause 4.12 and 4.13 of the Administrative and Financial Policy 2022 AD, provided rules for safeguard over the property, plant and equipment, insurance, fixed assets register, coding of assets, physical verification of assets and consumable commodities.

Good Practices

- On examination conducted on sampling basis, it was observed that there is compliance of this policy by the organization in most of the cases.
- Also, log book of vehicles was maintained properly.

Areas for improvement

- It is recommended to include purchase value of goods, depreciation and all the details prescribed in the Administrative and Financial Policy 2022 AD.
- Though there is capitalization threshold of more than Rs. 5,000 mentioned in the policy, there was practice of charging off to revenue expenses to all capital assets except properties.
- Policy does not mention the insurance of Fixed Assets/Inventories which is not going to safeguard the Fixed Assets/ Inventory when there is fire/flood, natural calamity etc.
- Although SDA management informed that physical verification was conducted, we could not obtain physical verification report. Fixed Assets/inventory shall be physically verified with the books of account at least once a year in order to have better control and safeguarding the fixed assets/inventory.

3.4.6 Business Continuity Planning (BCP) and Disaster Recovery Planning (DRP)

Good Practices

On examination conducted, it was observed that there is compliance of policy relating to Business Continuity Planning (BCP) and Disaster Recovery Planning (DRP) as provided in the clause 6.6 of the Administrative and Financial Policy 2022 AD, by the organization.

3.4.7 Procurement policies

Chapter 7 of the Administrative and Financial Policy 2022 AD provides for procurement policies of SDA.

Good Practices

- Procurement Policy of SDA has lowest threshold of NRS. 25,000 for direct purchase and for more than NRS. 25,000 three quotations required which shall be approved by the Committee.

Areas for improvement

- There are no provisions for threshold of sealed quotations and tender which is must for procurement policy. Absence of these will have questions on free competition of suppliers and the best value for money for goods/services procured.

3.4.8 Governance

Good Practices

Following policies and guidelines had been developed in SDA:

1. Beneficiary Protection Policy
2. Administration and Financial policy
3. SDA Anti-Corruption and Bribery Policy
4. Revised Personnel Policy of Shangri-La Development Association
5. Corporate Pay (CPAY) Guideline
6. SDA social media Policy
7. SDA Anti-Harassment and Bullying Policy
8. Shangri-La Security and Risk Management Guideline
9. Shangri-La Development Association Hostel Project Guideline

3.4.9 Human Resources and Organogram

Currently there are 20 staffs on payroll for the period including common cost staffs. Their recruitment, promotion, termination, remuneration, salary increment policy, etc. is guided by the Personnel Policy.

Areas for improvement

- Personnel Manual has shown the organizational organogram in which Advisory Committee is above the General Assembly and instead of Executive Director/Coordinator position is titled as General Manager. It is suggested to update the organogram with proper hierarchy and proper title of the position.

3.4.10 AGM and other required meetings

Details about AGM

Year	AGM held on	AGM held at	No. of persons present
1	2080/05/02	Siddharth Cottage, Dhobighat	60
2	2081/05/08	Goodwill Hotel, Lagankhel	65
3	2082/05/07	Siddharth Cottage, Dhobighat	77

Source: Information and data as provided by senior management of SDA.

Executive Committee Meetings were held biweekly in a month.

Annual meetings with Donor was held once in a year.

Good Practices

- SDA is regularly conducting DPAC/MPAC meetings and shown very good coordination with local government.
- Executive meetings of the Executive Committee was held twice in a month.

Areas for improvement

- The executive committee meetings are more directed towards operation of the organisations giving the impression of direct running the program.
- It is recommended to delegate more authorities and responsibilities to the management of SDA and limit the activities of Executive Committee towards the strategic planning, policies and governance of the organization.

3.4.11 Project Beneficiary Records

Following Project beneficiaries' records had been maintained:

1. Student portfolio
2. Female Community Health Volunteer (FCHV) List
3. Farmers Group
4. Mothers Group

3.5 Compliance

3.5.1 Compliance with Tax Laws - tax registration and submission (including total amount of tax submitted to GoN from this project)

3.5.1.1 Tax registration and return filing:

SDA is registered with Inland Revenue Department of Nepal since BS 2071/07/26.

S. No	Particulars	Detail
1	PAN Number of SDA	602711210 Inland Revenue Office, Lalitpur
2	Authorized Person as per PAN Certificate	From SDA
3	Submission of annual Income Tax Return	Till F. Y. 2081/82
4	Last IT Return Submitted Date	B. S. 2082.06.07
5	Tax Clearance Certificate obtained	Till F. Y. 2081/82

	(SDA is required to submit its annual report to Inland Revenue office every year within 3 months from the end of fiscal year as specified in the Income Tax Act, 2058. All the Income Tax Returns were filed within the timeframe.)	
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Source: Information and data as provided by senior management of SDA.

3.5.1.2 Renewal of Tax Exemption Certificate

As per Rule 5 of Income Tax Rules, 2002, every tax-exempt organization shall renew their tax exemption certificate within three months of termination of income year.

SDA has renewed tax exemption certificate for the FY 2082/83 on 2082/06/08 i.e. within time frame.

3.5.1.3 Tax Deduction at Source

We examined the compliance of tax deduction at source and its submission to Inland Revenue department on sample basis. We observed that SDA has fully complied the income tax relating with TDS deduction and its submission. As per income tax act, TDS shall be deducted and submitted to inland revenue office within 25 days from the end of each month, which is done accordingly.

Details of TDS Deposited by SDA (SSLI-5 and OTSP) during the evaluation period has been presented below:

Type	2079.80	2080.81	2081.82	2082.83	Total
Individual or Proprietorship Firm	193,061.40	204,962.17	306,074.17	84,243.00	788,340.74
Remuneration Income Tax	-	13,750.00	27,013.64	-	40,763.64
Private Limited	87,288.25	122,480.00	101,037.40	19,437.00	330,242.65
Social Security Tax based on Remuneration	1,350.00	2,350.00	13,540.79	-	17,240.79
Total	281,699.65	343,542.17	447,666.00	103,680.00	1,176,587.82

Source: Information and data as provided by senior management of SDA.

3.5.1.4 Compliance of Tax Laws in Procurement of Goods and Services

We observed that SDA has followed the tax laws on procurement of Goods and Services. All the payments to suppliers were made through account payee cheque after deduction of tax at Source as applicable. No cash payment has been made except during field visits and petty expenses.

Good Practices

- It was observed that Income Tax Returns has been submitted on time.
- It was also observed that latest tax Clearance Certificate has been received.
- On sample review of transactions representing payment to suppliers, payment of house rent, payment of salary, SDA has deducted required tax at source in general.
- It was observed that SDA had been regularly depositing Tax Deducted at Source (TDS)/ taxes and also filing the returns on time except in some cases to the IRD and followed the provisions of Income Tax Act, 2058 and rules made there under.

Areas for improvement

- There has been some delay in submitting TDS return which might attract fine and penalty. Timely submission of TDS return is highly recommended.
- TDS on Salary has been deposited on annual basis instead of on monthly basis which might attract fine and penalty as per Income Tax Act and rules made thereunder.
- On sample review of transactions representing payments made in the remote communities, the payment made through *Bharpai* should be discouraged as it will not serve as a PAN bill. However, the number of such transaction is reducing gradually.

3.5.3 Compliance with the Labour Laws

Good Practices

- Salary has been directly transferred to staff bank account.
- No staff was paid less than minimum wage rate fixed by Labour laws and rules made thereunder.
- SDA has been registered in Social Security Fund (SSF).
- Personnel Manual has been updated in line with Labour Act and rules made thereunder.

3.5.4 Term of proposal approval from SWC: Compliance Review

3.5.4.1 Approval of Projects

As per rule 15(e) of Social Welfare Regulation, 2049, a social institution must present their budget for approval and comply with rules and regulations of the council.

SDA has conducted this project with prior approval from SWC in regards to spending the received funds within Nepal.

3.5.4.2 Renew of affiliation with Social Welfare Council

As per Section 13 of Social Welfare Act, 2049, a social institution interested in keeping affiliation with SWC must apply and obtain affiliation certificate.

SDA has been affiliated with SWC from 27 Kartik, 2071 with affiliation number 40398. The terms stated in the certificate states that the affiliation certificate must be renewed in every 3 years. The affiliation of SDA with SWC is valid till Ashadh end 2083.

3.5.4.3 Submission of Annual Audit Report to SWC

As per rule 21(a) of Social Welfare Regulation, 2049, the social institution shall prepare their annual financial statements and get it audited within 4 months from the end of financial year and submit the same to Social Welfare Council.

SDA has complied with the given provision and gotten their financial statements audited and latest yearly progress report and audit report i. e. for the FY 2081/82 was submitted to SWC on 03/06/2082.

3.5.5 Compliance with Association Registration Act:

As per section 9 of the Association Registration Act, 2034, The Management Committee of every association shall have to submit each year the statements of accounts of its Association to the Local Authority, along with the report of the auditor.

SDA had complied such provision.

3.5.6 Anti-money laundering:

SDA have adopted the following procedure to ensure that funds to be received is from legitimate source and it is not obtained from money laundering & terrorism financing.

- Checking the nature of activities/ programs performed by potential donor organizations and its objectives.
- Checking the governance and background of trustees of the potential donor organization.

- Checking the news, blogs, and newsletters related to potential donor organization.
- Checking the partner organization of the potential donor over the world.
- Checking the website of Ministry of Home Affairs (<http://www.moha.gov.np>) to ascertain if the proposed donor organization and its trustees are incorporated in list of prohibited persons or groups published under National Strategy & Action Plan (2076-2081) of the Government of Nepal for preventing money laundering and terrorism financing.
- Payment is made by cheque or bank transfer. Internal control system is in place and followed for optimum use of the funds for the project beneficiaries.

Good Practices

- SDA has not received any funds which has not been approved by the governing authorities (SWC, NRB etc.)
- All money received in the designated approved bank account of SDA.

Areas for improvement

- There is no formal AML policy and the procedure which has to be immediately developed.

3.5.7 Financial Reporting Framework

3.5.7.1 Periodic and annual reports preparations and submission

Quarterly-month update report and annual report activities were submitted to social welfare council. SDA prepared an Audited financial statement and submitted it to Inland Revenue Department within the timeframe provided.

S. No.	Reports	Status
1	Inception Report	Submitted to SWC
2	Annual Narrative Reports and Financial Progress Reports	Submitted Annually to SWC
3	Audit reports	Submitted Annually after completion of the Audit to SWC

Periodic reports are submitted to SWC (Annual Audited financial statements) and Final programmatic report.

3.5.7.2 Disclosures in the Reports of SDA

SDA discloses all types of information as per prescribed forms along with the requirement of the concerned donor agencies.

Good Practices

- Financial statements are expressed in Nepalese Rupees (NPR) and are prepared in accordance with the historical cost convention.
- Financial year: Organization follows the financial year commencing from 1st April to March 31st as financial year.
- All grants received in bank are recognized as liability and out of such liability matching amount of expenses is booked in income.
- The equipment supported by Donors as well as purchased by it has been expensed off in the year of receipt or purchase. Organization maintains memorandum record of fixed assets for control purpose.

3.5.7.3 Uniformity in Reports of SDA

SDA applied the principle of uniformity while preparing the reports. Financial statements were prepared under the consistency principle and this principle was followed every year.

All the financial transactions were reported in Nepalese currency to SWC and IRD and well as to the Donor.

S. No	Reports	Policies	Compliance
1	Basis of opinion	As per Nepal Standard on Auditing	Complied
2	Financial Report	As per Nepal Accounting Standard	Complied
3	Accounting Policies for Income, Expenses, Assets, Liabilities and Equity		Complied

3.5.8 Compliance with other provisions

S. No	Provision	Detail
1	Bank Statement Submission: As per Rule 20(4) of the Social Welfare Regulation, 2049, the INGO shall submit the banking transaction detail on every 4 months at SWC.	Complied Banking transaction as well as Audited financial statement are submitted to SWC.
2	Audit Report Submission to the SWC As per Rule 21(1) of the Social Welfare Regulation, 2049, the social organization shall submit the annual audit report within 4 months after the end of the fiscal year.	Complied Signed copy of Audit report has been submitted to SWC only upon completion of the statutory Audit.
3	Fixed Assets Detail Submission to SWC As per Rule 21(2) of the Social Welfare Regulations, 2049, the social organization affiliated with SWC had to submit the Fixed Assets Verification Report shall also be submitted.	Complied Such details are present in Annual Audit Report submitted to SWC.

3.6 Overall Impression

Based on our overall financial system evaluation, we got the impression that SDA need to strengthen the following areas:

- The Project Management Cycle in order to avoid significant over and under spent of Budget Headings.
- Strengthening Accounting system by upgrading or replacing the existing accounting software.
- Strengthening policies and procedures through revision and updating of existing manuals and procedures

CHAPTER V DATA ANALYSIS AND INTERPRETATION

Relevance

The SSLI Phase 5 program effectively bridges the gap between global mandates and grassroots needs by aligning its education, health, and agricultural initiatives with the UN Sustainable Development Goals and Nepal's national inclusion policies. By embedding its operations within municipal "Red Book" planning and formalizing government partnerships, the program ensures its interventions—specifically those supporting the Chepang community and students with disabilities—are both legally recognized and locally relevant. However, while the program is highly synchronized with official priorities, critical gaps remain in market logistics and irrigation infrastructure, which prevent farmers from fully capitalizing on their new technical skills. The absence of existing state-led programs specifically for the Chepang people highlights a major opportunity for the next phase to transition from a service provider to a strategic advocate, helping the government institutionalize specialized support for marginalized groups.

Effectiveness

The program's impact varies significantly based on how well interventions align with local habits. Education stands as the clear leader in effectiveness, driven by high enrolment rates and the universal success of the mid-day meal program, which serves as a powerful incentive for attendance. WASH and Health initiatives have also seen measurable gains, particularly in sanitation infrastructure and immunization; however, low participation in health awareness sessions and a lack of progress in malnutrition knowledge highlight a persistent gap in behavioural education. IN the Livelihoods sector, success is a tale of two approaches: low-effort transitions like composting have seen high adoption, whereas complex, capital-intensive technologies like plastic tunnels have largely failed to gain traction. While the program has successfully boosted agricultural production, these gains are often undermined by a lack of market access, leaving farmers with surplus goods they cannot sell. Ultimately, the most successful interventions were those that required the least behavioural change or provided immediate, tangible benefits.

Efficiency

SDA has proven remarkably capable of expanding its financial reach, executing NPR 11 crore in projects despite an initial NPR 7.77 crore budget. While the current funding heavily favours education (50–55%), there is a strategic need to pivot more resources toward long-term livelihoods and sustainability in future phases. Local officials highly value the team's work ethic and formal integration into municipal planning; however, this operational success is marred by coordination gaps. Instances of redundant infrastructure, such as duplicating water taps already installed by other NGOs, highlight a lack of cross-organizational collaboration. Furthermore, the organization lacks a dedicated Monitoring, Evaluation, Accountability, and Learning (MEAL) function. Without a MEAL officer to track cost-effectiveness, SDA struggles to make data-driven decisions or prove the precise value of its diverse investments. To optimize future efficiency, the program must move toward a shared coordination framework with other local NGOs to prevent overlap and ensure that every rupee spent reaches underserved areas rather than repeating existing services.

Impact

The program has fundamentally reshaped the Chepang community's relationship with education, yielding "gold standard" results like the transition of graduates into professional careers in nursing, hospitality, and technology. Beyond the classroom, health indicators have improved through better maternal care and the successful community-led spread of hygiene knowledge, such as sanitary pad production. A significant "unintended win" is the newfound

financial independence of farmer groups, who now successfully lobby for hundreds of thousands in municipal funding on their own.

However, these achievements are shadowed by significant structural and systemic risks. Livelihood gains are capped by a lack of irrigation and market outlets, and the closure of the Literacy Home following a safeguarding breach highlights a major setback in impact. Furthermore, there are signs of resource dependency, where progress seems tied to SDA's direct presence rather than self-sustaining systems. Without integrated career counselling to prevent post-graduation unemployment and a clear plan for local handovers, the long-term durability of these transformative gains remains uncertain.

Sustainability

The program faces a looming "dependency paradox," where its high level of success has fostered a deep reliance on the NGO rather than community self-sufficiency. Despite previous warnings, there is still no structured exit strategy, and the most effective initiatives are currently the most vulnerable to collapse if funding stops. While local governments are willing to take over, their limited internal revenue makes it financially impossible to maintain the current scale and depth of services.

The path forward requires a strategic shift from direct service delivery to system building. Currently, the most "handover-ready" sectors are Early Childhood Development training, waste management, and farmer groups-the latter of which have already begun securing their own government funding. Without a fundamental redesign in the next phase to prioritize state absorption and local ownership, the project risks becoming a perpetual support model that cannot survive an eventual withdrawal.

Conclusions

The evaluation concludes that SSLI-5 is a highly relevant and effective programme that has achieved substantial progress in improving education and health outcomes among marginalized communities. At the same time, the programme faces significant challenges related to sustainability, coordination, and economic resilience. Addressing these challenges will be critical to ensuring that the gains achieved under SSLI-5 are preserved and built upon in future phases.

Challenges

1. Reopen Girls Hostel with comprehensive safeguarding protocol:
2. Geographical Diversity:
3. Shift progressively from hardware to software investments:
4. Expand geographic coverage with a differentiated delivery model
5. Institutionalize government cofinancing across sectors.

Lesson Learn

1. Project activities included in the SSLI should be clearly articulate cost-sharing and co-financing mechanism to strengthen ownership and sustainability.
2. Institutionalized government financing across sectors should be institutionalized through effective planning and implementation to ensure long-term impact.
3. Organization should identify its additional donors for its long run and reduce dependency on a single donor.

Establishing a dedicated MEAL Officer is critical to strengthening data quality, monitoring systems, and overall program effectiveness

Fulfilled Legal Procedure

Government-Related Tasks

- Timely organized the Annual General Meeting (AGM)
- Conducted a pre-consensus meeting with Kailash Rural Municipality
- Renewed the Tax Exemption Certificate

- Completed financial review and audit
- Obtained Tax Clearance Letter
- Renewed the Organizational Registration Certificate
- Conducted labor audit
- Secured a recommendation letter for organizational renewal from the District Administration Office, Hetauda

Monitoring, Evaluation, and Learning

- Quarterly reports are prepared regularly, incorporating both quantitative data and participant numbers for each program.
- Quarterly review meetings are held to compare project targets with achievements, along with budget utilization. Based on these findings, plans are adjusted and prepared for the following quarter.
- Monthly field visits are conducted by the head office to support staff in implementing project activities. A detailed visit report is prepared and submitted to ECS after each visit.
- Various administrative tools and formats are used for verification and documentation, including advance request and settlement forms, and material request forms.

Human Resources and Governance

Project Implementation Structure

The project implementation is organized into three key structural levels:

1. Executive Board:

The Executive Board is responsible for high-level decision-making, particularly on financial matters. The Board plays a vital role during critical periods that require prompt and strategic decisions.

2. Senior Management:

Senior Management ensures the effective implementation of decisions made by the Executive Board. This team provides timely support to field staff, facilitates the flow of information, and oversees the overall operations of the organization.

3. Field Team:

The Field Team is responsible for executing project activities after the finalization of the Detailed Implementation Plan (DIP) and Detailed Implementation Guideline (DIG). They actively coordinate with stakeholders, beneficiaries, and local partners to ensure smooth and effective project delivery.

Capacity Building Initiatives

To strengthen project implementation, four capacity-building training sessions were conducted:

- Safeguarding Induction Training
- Excel Training
- Google Drive (G-Drive) Training
- Leadership Training

These trainings aimed to enhance staff skills and ensure alignment with project implementation standards and best practices.

Partnership and Coordination

- SDA works closely with the local government, beneficiaries, and other stakeholders to strengthen ownership through their active participation. Regular visits are made to local government offices to provide updates and coordinate program implementation.
- Over the past three years, SDA has collaborated with the local government on the celebration of FCHVs' Day and other project activities.

- Similarly, SDA works with FCHVs, health posts, school management teams, stakeholders, and teachers from various schools. Coordination with the local government is carried out on a regular basis.

Sector-Specific Recommendations

To enhance the impact and sustainability of the program in its next phase (SSLI-6), the following strategic improvements are recommended across key sectors:

Education: Structural Reform & Safeguarding

- **Programmatic Streamlining:** Organize scattered activities (e.g., supplies, training, nutrition) into distinct sub-projects with clear metrics to enable better impact measurement.
- **Meal Sustainability:** Create a tiered co-financing strategy with local stakeholders to reduce long-term donor reliance.
- **Safe Reopening:** Redesign the Literacy Home with a rigorous safeguarding framework to prevent future incidents.
- **Career Integration:** Add job-linkage and employment support to scholarships to ensure graduates transition into the workforce.
- **Growth Areas:** Prioritize Early Childhood Development (ECD) and child club expansion to reach underserved students.

Health & WASH: Bridging the Awareness Gap

- **Knowledge & Access:** Address the massive malnutrition knowledge gap (63%) and expand health sessions to reach the majority of the population.
- **Innovation:** Introduce telemedicine to maintain healthcare access in wards that become isolated during the monsoon season.
- **Cultural Engagement:** Work sensitively with traditional healers (the primary contact for 11% of people) to integrate them into formal health systems.
- **Water Safety:** Tackle the high 33% waterborne disease rate by shifting focus toward source-level water treatment and waste management.

Livelihoods: Infrastructure over Training

- **Market & Water:** Shift priority from "how to grow" to "how to sell and water," focusing on market access and irrigation infrastructure.
- **Technology Retention:** Investigate why specialized tools like plastic tunnels are being abandoned and adapt the approach to local needs.
- **Climate & Cooperatives:** Scale up climate adaptation training and strengthen agricultural cooperatives to improve collective bargaining and sales.

Empowerment: Social Inclusion

- **Gender Equality:** Dramatically scale up women's empowerment training, which currently reaches less than 5% of the target group.
- **Financial Literacy:** Increase participation in savings groups and provide training for non-agricultural vocations.
- **Legal Identity:** Launch a targeted campaign to close the 19% gap in birth registrations for children under five.

Recommendations Based on Observations

- **Per diem/allowance system:** It has been observed that the organization currently does not have a formal per diem or allowance system in place. Introducing and properly managing such a system is recommended to support staff during official duties and field engagements.
- **Decision-making process:** It is recommended that greater operational authority be delegated to the management team, while the Executive Committee (EC) focuses more on strategic guidance, monitoring, and oversight.

- **EC meetings and holiday policy:** The frequency of EC meetings appears to be relatively high and could be reduced for greater efficiency, with alternative leave/related benefits. In addition, there is limited clarity regarding the organization's holiday and leave-related policies. Establishing clear policies and ensuring appropriate leave and staff welfare measures would help strengthen employee well-being.
- **Staff capacity building:** Opportunities for staff capacity-building and professional development training appear to be limited. Increasing the frequency and accessibility of such training opportunities is recommended to enhance staff skills and organizational effectiveness

ANNEXURE

Annexure 1: TOR

अनुसूची :-४(ख)

समाज कल्याण परिषद्

संग आवद्ध

साँग्रिला डेभलपमेन्ट यसोसियसन द्वारा सन्चालित परियोजनाको

मूल्यांकन सम्बन्धी कार्यदेश (TOR for NGO)

१. संस्थाको संक्षिप्त पृष्ठभूमी :-

Shangri-La Development Association (SDA) is a team of young energetic professional coming from varied academic and vocational discipline – Humanities, Management, Health, Agriculture, Engineering, Science, and Law. It is non-profit non-government organization founded by the youths raised in Shangri-La Orphanage Home (SOH) – the first project of GDAA. Therefore, the organization has wide range of representation of Nepal from across the country. Therefore, the organizational human capital is in itself strength and opportunity of the organization. Moreover, SDA members have internalized that it is their duty to contribute to the communities that they belong to – not to forget the roots – keeping in the mind the philosophy of SOH, "If we do not help each other who would help us then"

२. परियोजनाको उद्देश्यहरु :-

General Objectives

General Objective of the project is to work towards creating equity-based society by contributing for human development of excluded peoples through right-based society approach and sustainable development practices.

Specific objectives

1. To Improve educational standard of public school
2. To empower the local people so that they become critical and capacitated
3. To reduce maternal and infant mortality
4. To improve access to health and sanitation of the people in household and community level.
5. To provide access to health treatment services to poor people
6. To empower and strength local youths by providing vocational trainings
7. To introduce new technology and methodology in agriculture and health.
8. Support deaf children in Jumla for education
9. Purchase of office vehicle for transportation of school supplies and conduct follow activities to girls pursuing vocational education in different colleges.

३. परियोजना विवरण :-

क्र.स	परियोजनाको नाम	अवधि	कूल लागत	दातृ निकाय	सन्चालित प्रदेश/ जिल्ला /पालिका	अन्य सहयोगी संस्था भएमा सो को नाम	परियोजनाका क्रियाकलापहरु
१	Shangri-La Sustainable Local Initiative Project 5 (SSLI 5)	०१ जुलाई, २०२३ देखि ३१ मार्च, २०२६ सम्म	७७,२९२,५०४	Entwicklungs hilfe Zurich Switzerland Alen Germany	बागमति प्रदेश, मकवानपुर जिल्ला, कैलाश गा.पा र कर्णाली प्रदेश, जुम्ला जिल्ला, चन्द्रनाथ नगरपालिका		1.Education and Empowerment 2.Health 3.Agriculture and Livelihood
२	One-Time Support	१० मे, २०२४ देखि	१२,५९४,२००	Entwicklungs hilfe Zurich Switzerland	बागमति प्रदेश, मकवानपुर जिल्ला, कैलाश		1.Education and Empowerment 2.Health

project (OTSP)	३१ मार्च, २०२६ सम्म		Alen Germany	गाउँपालिका, वडा नं. ३, ४ र ७		3.Technologies
जम्मा		८९,७२६,७०४				

४. मूल्यांकनका उद्देश्यहरू :

- परियोजनाको प्रगति समीक्षा गर्ने ।
- परियोजनाले ल्याएको परिवर्तन, यसको प्रभावकारीता र उपलब्धीको अध्ययन विश्लेषण गर्ने ।
- परियोजनाको उपलब्धीले परियोजनाको उद्देश्य र लक्ष्य प्राप्तिमा पुऱ्याएको योगदानको अध्ययन विश्लेषण गर्ने ।
- परियोजनाको स्थलगत निरीक्षण गरी कार्यान्वयन स्थितिको विश्लेषण गर्ने र कार्यान्वयन सम्बन्धि प्रकृया र रणनीति वारे अध्ययन विश्लेषण गर्ने ।
- परियोजनाको राष्ट्रिय नीतिसँगको तादम्यता र सरकारको निती कार्यान्वयनमा परियोजनाको भूमिकाको विश्लेषण गर्ने ।
- परियोजनाको निरन्तरता, मितव्ययीता र दिगोपनाको विप्लेषण गर्ने ।
- परियोजना सन्चालनमा आएका बाधा अवरोध र समाधान गरिएका महत्वपूर्ण विषयहरूमा विप्लेषण गर्ने ।
- परियोजना तथा संस्थाको स्थानिय स्थानीय तहसँगको समन्वय एवं साभेदारिको विप्लेषण गर्ने ।
- आर्थिक पक्षको विप्लेषण गर्ने (स्वीकृत बजेटको तुलनामा यथार्थ आय र स्वीकृतको तुलनामा यथार्थ कार्यक्रम / प्रशासनिक खर्च को तुलनात्मक विप्लेषण, आर्थिक नियमितता, वित्तिय अनुशासन तथा पारदर्शिताको अध्ययन गर्ने)
- परियोजनाको सामाजिक लेखापरिक्षण/सार्वजनिक सुनवाई गरे/नगरेको विश्लेषण गर्ने ।
- संस्था/परियोजनाको खप्ने तथा नखप्ने मालसामानहरूको अभिलेख तथा प्रयोग स्थितिको अवलोकन गर्ने ।
- आर्थिक अनुशासन कायम गर्न नीति/नियमको व्यवस्था र तिनको कार्यान्वयनको अवस्था वारे अध्ययन गर्ने ।
- संस्थाको नियमित रुपमा नवीकरण, लेखापरीक्षण, विधान वमोजिम निर्वाचन र समाज कल्याण ऐन २०४९ वमोजिम समाज कल्याण परिषद्मा आवधिक प्रतिवेदन पेश गर्ने गरे, नगरेको विषयमा छलफल गरी यथार्थ प्रस्तुत गर्ने ।

५. परियोजना मूल्यांकन कार्यविधि :

- Literature / Project related documents review गर्ने ।
- मूल्यांकन कार्यक्षेत्र नमुना छनौट गर्ने ।
- मूल्यांकनका प्रश्नहरू तयार गर्ने ।
- Data collection Tools चयन गर्ने ।
- प्राथमिक तथ्यांक संकलन गर्ने ।
- तथ्यांक विश्लेषण गर्ने ।
- मस्यौदा प्रतिवेदन तयार गर्ने ।
- प्रतिवेदन प्रस्तुतिकरण, सुझाव संकलन गर्ने ।
- सुझाव सहितको अन्तिम प्रतिवेदन पेश गर्ने ।

६. मूल्यांकन टोलीले अध्ययनका कममा तपशिल वमोजिमका कार्यहरू गर्नेछ :

- मूल्यांकनको लागि उपयुक्त रणनीति विकास गर्ने ।
- कार्यक्रम क्षेत्रका समुदाय, लाइन एजेन्सी, संस्थाका पदाधिकारीहरूको कार्यक्रमका अनुभवको वारेमा धारणा वुझ्ने ।

- परियोजना सम्बन्धित स्थानिय तहको वार्षिक बजेट तथा कार्यक्रममा समावेश भए/नभएको तथा स्थानिय तहको आवश्यकता र प्राथमिकतासँग तालमेल भए नभएको सन्दर्भमा समीक्षा गर्ने ।
- लक्ष्य अनुरूप प्राप्त उपलब्धीको तुलनात्मक विश्लेषण गर्ने ।
- परियोजनाका सवल/दुर्बल पक्ष एवं चुनौति र अवसरको विश्लेषण गर्ने ।
- कार्यक्रम संग सम्बन्धित अभिलेखहरु (Need assessment report, Base line study report, Project Proposal , Progress Report,/ End line Report , Audit report etc) बारे अध्ययन गर्ने ।
- आर्थिक विवरणको समीक्षा (आय व्यय विवरण, खर्च गर्ने तरिका,सानो नगदी कोष सञ्चालन, कर) र जिन्सी वस्तुहरुको स्थिति, प्रयोग एवं अभिलेख आकलन गर्ने ।
- परियोजनाको लागि प्राप्त हुने वैदेशिक सहायताको स्रोतको विषयमा सम्पत्ती शुद्धिकरण (मनि लाउण्डरिङ्ग) निवारण ऐन २०६४ र नियमावली २०७३ मा भएको व्यवस्था समेतको पालना भए नभएको अध्ययन गरि प्रतिवेदनमा उल्लेख गर्नुपर्ने ।
- परिषद्को स्वीकृति नलिइ वैदेशिक सहयोग स्वीकार गरेका र संस्था नवीकरणको लागि सिफारिस माग गरी अनुमोदन प्रकृत्यामा आएका संघसंस्थाहरुको मूल्यांकन गर्दा प्रतिवेदनमा सो सहयोगको उपयोग, प्रभाव समेत हेरी नवीकरण सिफारिस गर्ने वा नगर्ने भन्ने स्पष्ट सुझाव दिनु पर्नेछ । साथै अनुमोदन गर्नु पर्ने रकम समेत प्रतिवेदनमा उल्लेख गर्नु पर्नेछ ।

७. टोली गठन :

सामाजिक संघसंस्थाको अनुगमन, सुपरीवेक्षण एवं मूल्यांकन निर्देशिका २०७१ को पाँचौ संशोधनको अनुसूची १० मा व्यवस्था भए बमोजिम रु साठी लाख सम्मको बजेट भएको परियोजनाको मूल्यांकनका लागि निम्न अनुसारको टेबल मूल्यांकन टोली गठन गरिनेछ ।

परिषद्को १ जना अधिकृत र १ जना सहायक स्तरको कर्मचारी भएको २ सदस्यीय टोली

क) सामाजिक संघसंस्थाको अनुगमन, सुपरीवेक्षण एवं मूल्यांकन निर्देशिका २०७१ को पाँचौ संशोधनको अनुसूची १० मा व्यवस्था भए बमोजिम रु साठी लाख भन्दा माथी पाँच करोड सम्मको बजेट भएको परियोजनाको मूल्यांकनका लागि निम्नानुसारको टोली गठन गरिनेछ ।

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| १ विषय विज्ञ | - टोली नेता |
| २ परिषद्को कर्मचारी/सम्बन्धित मन्त्रालयको प्रतिनिधी | - टोली सदस्य |

ख) उपरोक्त निर्देशिकामा व्यवस्था भए बमोजिम रु पाँच करोड भन्दा माथी पचास करोड सम्मको बजेट भएको परियोजनाको मूल्यांकनका लागि निम्नानुसारको टोली गठन गरिनेछ ।

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| १ विषय विज्ञ | - टोली नेता |
| २ आर्थिक विज्ञ | - टोली सदस्य |
| ३ परिषद्को कर्मचारी/सम्बन्धित मन्त्रालय वा विभागको प्रतिनिधी | - टोली सदस्य |

ग) उपरोक्त निर्देशिकामा व्यवस्था भए बमोजिम रु पचास करोड भन्दा माथी बजेट भएको परियोजनाको मूल्यांकनका लागि निम्नानुसारको टोली गठन गरिनेछ ।

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| १ विषय विज्ञ | - टोली नेता |
| २ आर्थिक विज्ञ | - टोली सदस्य |
| ३ परिषद्को कर्मचारी | - टोली सदस्य |
| ४ सम्बन्धित मन्त्रालय वा विभागको प्रतिनिधी | - टोली सदस्य |

उल्लेखित ग) बमोजिमको टोलीमा विशेष प्रकृतिका परियोजनामा आवश्यकता परेको खण्डमा परिषद्ले विश्वविद्यालयका १ जना विज्ञ थप गरि ५ सदस्यीय टोली बनाउन सक्नेछ ।

८. टोलीको पारिश्रमिक तथा भुक्तानी :

टोलीको पारिश्रमिक सामाजिक संघ संस्थाको अनुगमन, सुपरीवेक्षण एवं मूल्यांकन निर्देशिका २०७१ को पाँचौं शंसोधन बमोजिम निर्धारण हुनेछ ।

टोलीलाई मूल्यांकनको कार्यबाटको पारिश्रमिक अन्तिम प्रतिवेदन परिषद्मा पेश भएपश्चात नियमानुसारको कर कट्टी गरि एकमुष्ट भुक्तानी गरिने छ । यसरी कर कट्टी भएको रकम सम्बन्धित कर कार्यालयमा जम्मा गरीने छ ।

९. प्रतिवेदनको भाषा

अनुगमन टोलीले साधारणतया नेपाली भाषामा प्रतिवेदन उपलब्ध गराउनु पर्नेछ । तर सम्बन्धित संस्थाले अंग्रेजी भाषामा प्रतिवेदन उपलब्ध गराई दिन अनुरोध गरेमा सो बमोजिम टोलीले उपलब्ध गराउनु पर्नेछ ।

१०. टोली नेता/सदस्यको भूमिका :

मूल्यांकन सम्बन्धी सम्पूर्ण सूचना तथा तथ्यांक संकलन, छलफल, सम्पर्क, विश्लेषण र प्रतिवेदन लेखन तथा प्रस्तुतीकरणको सम्पूर्ण दायित्व टोली नेतामा हुनेछ । टोली सदस्यले टोली नेताको निर्देशन बमोजिम कार्य सम्पादन गर्नु पर्नेछ । टोली सदस्यले फिल्डमा जाँदा संस्थाका पदाधिकारी सदस्य स्थानीय तहका प्रतिनिधि तथा समुदाय एवं समूहसंग हुने छलफल/अर्न्तकृत्यामा सहभागी भई लिखित सुझाव टोली नेतालाई उपलब्ध गराउनु पर्नेछ । सो सुझाव प्रतिवेदन प्रस्तुतीकरणका वखत प्रस्तुत गर्नु पर्नेछ । साथै टोली सदस्यले कार्यक्रमको लेखा सम्बन्धी पक्षको विवरण संकलन तथा विश्लेषणमा पनि टोली नेतालाई सहयोग गर्नु पर्नेछ ।

११. सम्बन्धित संस्थाले गर्नु पर्ने कार्य :

मूल्यांकन कार्य सम्पन्न गर्न Field Visit मा आवश्यक पर्ने लजिस्टिक सपोर्ट (यातायात, बास) समेतको व्यवस्था सम्बन्धित संस्थाबाट गर्नु पर्नेछ । यसरी परिषद्को मूल्यांकन टोलीको लागि भएको लजिस्टिक खर्च रकमको विवरण सम्बन्धित संस्थाले प्रतिवेदन प्रस्तुतीकरण बैठकमा पेश गर्नुपर्नेछ ।

१२. भौगोलिक क्षेत्र/कार्यक्रमको Component/Activities छनौट:

मूल्याङ्कन टोलीले १ भन्दा बढी जिल्लाहरुमा संचालित परियोजनाको मूल्याङ्कन गर्दा सबै पक्षबाट प्रतिनिधित्व हुनेगरी नमुना (परियोजनाको Component/Activities तथा भौगोलिक क्षेत्र) छनौटका आधारमा कार्य सम्पादन गर्नु पर्नेछ । टोलीले प्रारम्भिक बैठकको दिनमा नै भ्रमण गर्ने परियोजना स्थलको नमुना छनौट गरि अनुगमन तथा मूल्यांकन विभागमा पेश गर्नुपर्नेछ ।

१३. प्रतिवेदनको लागि समयावधि :

मूल्यांकन टोलीलाई प्रतिवेदन पेश गर्न प्रारम्भिक बैठक बसेको मितिले ४५ दिनको समयावधि उपलब्ध गराइने छ । यो समयावधि भित्र प्रतिवेदन पेश गर्न नसक्ने कारणसहित टोलीले समय थप गर्नका लागि परिषद्मा निवेदन पेश गरेमा विभागले १५ दिनको समय थप गर्न सक्नेछ । उल्लेखित समय सिमा भित्र पनि प्रतिवेदन पेश नगर्ने टोली नेता/सदस्यको पारिश्रमिक रकमबाट निर्देशिकाको बुदा नं ८.३ अनुसार जरिवाना कट्टा गरिनेछ ।

१४. विविध:

मूल्याङ्कन टोलीलाई उपरोक्त बुँदा नं. ८ र ११ मा उल्लेख भएको बाहेक अन्य कुनै पनि सहयोग सुविधा उपलब्ध गर्न गराउनु पर्ने छैन । निर्देशिकामा उल्लेख गरिएको सर्त र आचार संहिताको पूर्ण पालना सम्बन्धित संस्था र मूल्यांकन टोली दुवै पक्षले गर्नु पर्नेछ ।

१५. मूल्याङ्कन टोलीले पेश गरेको प्रतिवेदन चितवुभदो नभएमा वा प्रतिवेदन संशोधन गर्नु पर्ने भएमा वा पुनर्लेखन गर्नु पर्ने आवश्यक देखिएमा अनुगमन/मूल्याङ्कन विभागले टोलीलाई सो गर्न लगाउन सक्ने छ । विभागले यसरी दिइएको निर्देशन टोलीले पुरा नगरेसम्म पारिश्रमिक भुक्तानी हुने छैन ।

१६. परिषद् कार्यालयबाट स्वीकृत भ्रमण आदेश बमोजिमका जिल्लाहरुमा मात्र टोली अध्ययनका लागि जानु पर्नेछ । जिल्ला थपघट वा परिवर्तन गर्नु पर्ने भएमा टोलीले कार्यालयको स्वीकृति लिनु पर्ने छ ।

१७. मूल्यांकनको क्रममा कुनै विषयमा अष्पष्टता देखिएमा मूल्यांकन टोलीबाट थप अध्ययन गरी प्रष्ट रूपमा राय सुझाव पेश गर्नु पर्ने छ ।

१८. परिषदसंग सम्बन्धित नीतिगत विषयहरु उठान गरी सुझाव दिनुपर्ने भएमा त्यस्तो विषय प्रतिवेदनमा नराखी छुट्टै पेश गर्नु पर्ने छ ।

उपरोक्त उल्लेख भए बमोजिम मूल्याङ्कन गर्न गराउन मन्जुर भई सही छाप गरेका छौ ।

समाज कल्याण परिषदको तर्फबाट

नाम : मनोज भट्ट
पद : सदस्य-सचिव

हस्ताक्षर :

मिति :

संस्थाको छाप :

संस्थाको तर्फबाट :

नाम : सागर थापा
पद : सयोजक
सम्पर्क नम्बर : ९८४०३५६५३३

हस्ताक्षर :

मिति : ०२।०२।२०२६

संस्थाको छाप :

अनुसूची ४ (घ)

मूल्यांकन टोली र सम्बन्धित संस्थाले पालना गर्नु पर्ने सर्त र आचार संहिता :

१) मूल्यांकन टोलीले पालना गर्नुपर्ने सर्त र आचार संहिता :

- क) मूल्यांकन टोलीले कार्यादेशमा तोकिएको पारिश्रमिक तथा सुविधा बाहेक अन्य सुविधा लिन नहुने ।
- ख) मूल्यांकन टोलीले तोकिएको समय सिमा भित्र प्रतिवेदन पेस गर्नु पर्नेछ ।
- ग) मूल्यांकन टोलीको टोली नेता र सदस्यले कार्यादेशमा उल्लेखित भूमिका निर्वाह गर्नुपर्नेछ ।
- घ) मूल्यांकन टोलीले फिल्ड नगइ वा संस्थाबाटै प्रतिवेदन लेखन जस्ता कार्य गर्न नहुने ।
- ङ) परिषद् कार्यालयले दिएको निर्देशनको पालना गर्ने ।

२) मूल्यांकन गर्ने कार्यमा संस्थाले पालना गर्नुपर्ने सर्त र आचार संहिता :

- क) मूल्यांकन टोलीले माग गरेको कागजात विवरण समयमानै उपलब्ध गराउने कर्तव्य सम्बन्धित संस्थाको हुनेछ ।
- ख) परिषद् कार्यालय र संस्था बीच अनुगमन र मूल्यांकन टोलीलाई निर्धारण गरिएको पारिश्रमिक तथा सुविधा बाहेक अन्य थप सुविधा दिन नहुने ।
- ग) मूल्यांकन टोलीलाई समयमानै नमूना छनोट गरेको स्थान जिल्लामा भ्रमणमा लैजाने काम सम्बन्धित संस्थाको हुनेछ ।
- घ) मूल्यांकन टोलीलाई फिल्डमा लैजादा लजिष्टिक वापत भएका खर्चहरूको विवरण समाज कल्याण परिषद् कार्यालयमा पठाउने ।
- ङ) परिषद् कार्यालयले दिएको निर्देशनको पालना गर्नुपर्नेछ ।

Annexure 2: Year wise details of Budgeted expenditure and actual expenditures of the Project SSLI-5

Amount in NRs.

Admin Expenses		Year 1		Year 2		Year 3		Total	
S. N	Budget Headings	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1	Bank Charge	18,000.00	14,022.68	18,000.00	10,235.16	18,000.00	8,273.97	54,000.00	32,531.81
2	Office Rent	540,000.00	603,206.00	594,000.00	491,322.52	653,400.00	400,726.00	1,787,400.00	1,495,254.52
3	Office Stationery	48,000.00	57,503.00	48,000.00	35,698.00	48,000.00	48,822.00	144,000.00	142,023.00
4	Communication SDA office	54,000.00	123,670.00	54,000.00	76,430.00	54,000.00	41,830.00	162,000.00	241,930.00
5	Transportation	36,000.00	15,715.00	36,000.00	12,327.00	36,000.00	8,626.00	108,000.00	36,668.00
6	Auditing	124,300.00	124,300.00	124,300.00	124,300.00	124,300.00	124,300.00	372,900.00	372,900.00
7	Computer and parts/Maintenance and software	50,000.00	149,022.00	50,000.00	22,715.00	50,000.00	17,490.00	150,000.00	189,227.00
8	Meeting Expenses	217,500.00	319,275.00	217,500.00	214,529.00	217,500.00	107,072.00	652,500.00	640,876.00
9	Communication Allowance to EC	299,880.00	354,564.00	299,880.00	234,383.00	299,880.00	193,168.00	899,640.00	782,115.00
10	Excursion and refreshment visit for EC and Staffs	400,000.00	412,589.00	-	-	-	-	400,000.00	412,589.00
11	Office Expenses	180,000.00	353,867.00	180,000.00	281,033.00	180,000.00	152,198.00	540,000.00	787,098.00
12	Utilities (Water, Electricity & Cleaning)	48,000.00	46,475.00	50,400.00	44,491.00	52,920.00	36,305.00	151,320.00	127,271.00
13	Annual General Meeting	350,000.00	390,567.00	350,000.00	420,603.00	350,000.00	435,576.00	1,050,000.00	1,246,746.00
14	Insurance	168,000.00	253,861.50	168,000.00	151,196.36	168,000.00	3,291.20	504,000.00	408,349.00
15	Vacancy announcement/advertisement cost	75,000.00	50,963.00	75,000.00	33,052.00	75,000.00	42,375.00	225,000.00	126,390.00
16	Administration Staff Salaries	1,725,720.00	2,173,010.23	1,846,520.00	2,050,877.30	1,975,777.00	1,585,047.91	5,548,017.00	5,808,935.44
	Total	4,334,400.00	5,442,610.41	4,111,600.00	4,203,192.34	4,302,777.00	3,205,101.08	12,748,777.00	12,850,903.83
Program Expenses									
S. N	Budget Headings	Budget	Actual	Budget	Actual	Budget	Actual	Total Budget	Actual
A	Scholarship Support								
1	Dress	2,491,000.00	3,005,635.00	2,491,000.00	3,256,004.00	2,565,730.00	1,497,250.00	7,547,730.00	7,758,889.00
2	Stationeries	503,500.00	512,795.00	503,500.00	555,960.00	503,500.00	555,734.00	1,510,500.00	1,624,489.00
3	School Support		-		-		-	-	-
4	Mid-Day Meal	1,855,000.00	2,241,091.00	1,855,000.00	1,974,780.00	1,910,650.00	1,640,564.00	5,620,650.00	5,856,435.00
5	Sports materials support	60,000.00	62,880.00	60,000.00	62,605.00	60,000.00	65,800.00	180,000.00	191,285.00
6	Classroom equipment support	60,000.00	59,729.00	60,000.00	65,550.00	60,000.00	62,500.00	180,000.00	187,779.00
7	Early Child Development (ECD) teachers training	-	123,120.00	200,000.00	59,963.00	-	-	200,000.00	183,083.00
8	Early Child Development (ECD) Support	60,000.00	319,250.00	60,000.00	-	60,000.00	65,653.00	180,000.00	384,903.00
9	Child Club	36,000.00	12,680.00	37,080.00	29,785.00	38,192.00	22,790.00	111,272.00	65,255.00
10	Parents meeting	120,000.00	28,750.00	120,000.00	62,760.00	120,000.00	22,920.00	360,000.00	114,430.00

11	Library support	-	-	60,000.00	65,070.00	60,000.00	62,557.00	120,000.00	127,627.00
12	Education staff	870,800.00	1,490,574.48	931,756.00	1,288,116.37	996,979.00	822,503.76	2,799,535.00	3,601,194.61
A	Total	6,056,300.00	7,856,504.48	6,378,336.00	7,420,593.37	6,375,051.00	4,818,271.76	18,809,687.00	20,095,369.61
A1	Literacy Home Support								
1	Living support	840,000.00	1,286,880.00	865,200.00	931,542.00	908,460.00	561,818.00	2,613,660.00	2,780,240.00
2	Tuition and stationeries - LH	120,000.00	160,450.00	126,000.00	149,112.00	132,300.00	127,070.00	378,300.00	436,632.00
3	Parents meeting - LH	12,000.00	10,650.00	12,000.00	14,750.00	12,000.00	3,000.00	36,000.00	28,400.00
4	Extracurricular activities	60,000.00	80,070.00	60,000.00	29,195.00	60,000.00	5,220.00	180,000.00	114,485.00
5	Excursion visit for Hostel Girls	-	-	400,000.00	425,452.00	-	-	400,000.00	425,452.00
6	Medical and Insurance	270,000.00	163,805.00	270,000.00	169,139.00	270,000.00	22,197.00	810,000.00	355,141.00
7	Life skill training	-	118,258.00	200,000.00	28,517.00	-	-	200,000.00	146,775.00
8	Repair and Maintenance of Literacy Home/utilities	96,000.00	219,291.00	96,000.00	171,381.00	96,000.00	89,480.00	288,000.00	480,152.00
9	Books and reading materials for Literacy Home library	-	-	-	-	-	-	-	-
10	Internet in Literacy Home and Computer Literacy Class for hostel girls	100,000.00	179,286.40	100,000.00	84,275.40	100,000.00	-	300,000.00	263,561.80
11	Hostel Warden	344,200.00	-	368,294.00	-	394,075.00	-	1,106,569.00	-
12	Helper	273,000.00	342,063.16	292,110.00	289,280.36	312,558.00	239,993.48	877,668.00	871,337.00
A1	Total	2,115,200.00	2,560,753.56	2,789,604.00	2,292,643.76	2,285,393.00	1,048,778.48	7,190,197.00	5,902,175.80
A2	Jumla Special Children Project								
1	meals	192,000.00	212,507.00	192,000.00	153,669.00	192,000.00	153,946.00	576,000.00	520,122.00
2	Dress - Jumla	306,930.00	616,390.00	306,930.00	309,350.00	306,930.00	-	920,790.00	925,740.00
3	Tuition and stationeries	60,000.00	48,842.00	60,000.00	31,159.00	60,000.00	28,085.00	180,000.00	108,086.00
4	Excursion visit for JSCP Students	-	200,930.00	200,000.00	-	-	-	200,000.00	200,930.00
5	Games and sports	15,000.00	14,570.00	15,000.00	13,950.00	15,000.00	15,100.00	45,000.00	43,620.00
6	Sanitation and medical	39,672.00	78,190.00	39,672.00	60,887.00	39,672.00	46,451.00	119,016.00	185,528.00
7	Support for Aya	198,440.00	234,807.12	212,330.80	211,633.53	227,193.96	168,378.73	637,964.76	614,819.38
8	Coordination with head office/head office visit	80,000.00	30,820.00	80,000.00	47,740.00	80,000.00	71,744.00	240,000.00	150,304.00
9	Evaluation by SDA/SA/GA	100,000.00	260,000.00	100,000.00	-	100,000.00	100,000.00	300,000.00	360,000.00
10	JSCP Coordinator	477,700.00	617,451.16	511,139.00	516,125.28	546,918.73	422,905.53	1,535,757.73	1,556,481.97
11	Support to school by making provision of teacher for deaf children	1,940,200.00	2,354,611.21	2,076,014.00	2,081,915.49	2,221,334.98	1,656,205.46	6,237,548.98	6,092,732.16
12	International Day of Persons with Disabilities Celebration	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	45,000.00	45,000.00
A2	Total	3,424,942.00	4,684,118.49	3,808,085.80	3,441,429.30	3,804,049.67	2,677,815.72	11,037,077.47	10,803,363.51

A3	Health Education and Awareness Campaign								
	Smokeless Cooking Stove Support	85,000.00	-	89,250.00	-	93,712.50	-	267,962.50	-
1	Orientation and training on health issues to FCHVs and Mothers' Group	168,000.00	174,990.00	168,000.00	139,200.00	173,040.00	135,775.00	509,040.00	449,965.00
2	Monthly meeting with FCHVs and Health Posts staff	216,000.00	141,884.00	216,000.00	241,239.00	222,480.00	176,790.00	654,480.00	559,913.00
3	Malnutrition camp		-		-		-		-
4	School screening program	75,000.00	141,700.00	75,000.00	4,150.00	75,000.00	72,350.00	225,000.00	218,200.00
5	Nutrition education to community people/ wash training	24,000.00	3,600.00	24,000.00	16,425.00	24,000.00	2,600.00	72,000.00	22,625.00
6	Excursion visit for FCHVs	-	-	250,000.00	246,756.00	-	-	250,000.00	246,756.00
7	Sanitary pad making training/other training	120,000.00	63,850.00	70,000.00	68,350.00	70,000.00	69,646.00	260,000.00	201,846.00
8	Special Day Celebration	120,000.00	83,784.00	120,000.00	75,999.00	120,000.00	21,640.00	360,000.00	181,423.00
9	Referral/Emergency Support	-	287,578.00	-	162,325.00	-	67,154.00	-	517,057.00
10	Newborn Support	160,000.00	283,264.00	160,000.00	186,885.00	160,000.00	190,082.00	480,000.00	660,231.00
11	Health Staff	500,000.00	791,034.71	535,000.00	853,450.51	572,450.00	719,162.54	1,607,450.00	2,363,647.76
12	Social Mobilizer-Health	308,600.00	-	330,202.00	-	353,316.14	-	992,118.14	-
A3	Total	1,776,600.00	1,971,684.71	2,037,452.00	1,994,779.51	1,863,998.64	1,455,199.54	5,678,050.64	5,421,663.76
A4	Organic Farming								
1	Organic farming demonstration	600,000.00	673,096.00	600,000.00	609,687.00	600,000.00	684,899.00	1,800,000.00	1,967,682.00
2	Malkhaldo/Manure/Compost Making	72,000.00	72,586.00	72,000.00	83,628.00	72,000.00	66,357.00	216,000.00	222,571.00
3	Off-season vegetable cultivation	99,600.00	117,059.00	99,600.00	113,988.00	99,600.00	71,452.00	298,800.00	302,499.00
4	Animal farm management	360,000.00	464,139.00	360,000.00	316,495.00	360,000.00	309,932.00	1,080,000.00	1,090,566.00
5	Support for institutionalization of Farmers' Group/ Farmers group meeting	60,000.00	39,935.00	60,000.00	50,190.00	60,000.00	26,700.00	180,000.00	116,825.00
6	Training on organic farming practices, climate smart agriculture, IPM training including seeds distribution and materials support	200,000.00	352,401.00	100,000.00	318,953.00	100,000.00	49,865.00	400,000.00	721,219.00
7	Exposure visit for Farmer's Group	-	-	250,000.00	271,635.00	-	-	250,000.00	271,635.00
8	Agriculture Staff	481,000.00	612,261.64	514,670.00	506,143.47	550,696.90	412,019.14	1,546,366.90	1,530,424.25
9	Gardener and Social Mobilizer-Agriculture	599,400.00	746,728.22	641,358.00	640,527.86	686,253.06	528,360.11	1,927,011.06	1,915,616.19
A4	Organic Farming	2,472,000.00	3,078,205.86	2,697,628.00	2,911,247.33	2,528,549.96	2,149,584.25	7,698,177.96	8,139,037.44
A4.1	Tree Nursery								
1	Plant purchase	200,400.00	177,799.00	100,200.00	88,295.00	100,200.00	66,559.00	400,800.00	332,653.00

2	Tree nursery/forestry training to CFUGs (community forest user groups)	60,000.00	53,597.00	60,000.00	37,840.00	60,000.00	57,031.00	180,000.00	148,468.00
3	Machine for butter production	200,000.00	-	-	-	-	-	200,000.00	-
4	Training for butter production cooperation	30,000.00	-	30,000.00	-	-	-	60,000.00	-
5	Water system installation	80,000.00	21,917.00	40,000.00	53,204.00	-	-	120,000.00	75,121.00
6	Expert for Tree Nursery/Agroforestry and Land Improvement	427,000.00	227,085.00	463,000.00	81,800.00	463,000.00	53,101.50	1,353,000.00	361,986.50
	Sub Total (Tree Nursery)	997,400.00	480,398.00	693,200.00	261,139.00	623,200.00	176,691.50	2,313,800.00	918,228.50
A4	Total Agriculture Project	3,469,400.00	3,558,603.86	3,390,828.00	3,172,386.33	3,151,749.96	2,326,275.75	10,011,977.96	9,057,265.94
A5	Sub Projects								
	Waste Management Improvement Project	400,000.00	-	200,000.00	-	-	400,000.00	600,000.00	400,000.00
	Capacity building training to project staffs	-	210,433.00	300,000.00	323,750.00	300,000.00	356,931.00	600,000.00	891,114.00
	Capacity building training to Executive Committee Members and Senior Management Team	250,000.00	-	250,000.00	-	-	-	500,000.00	-
A5	Total	650,000.00	210,433.00	750,000.00	323,750.00	300,000.00	756,931.00	1,700,000.00	1,291,114.00
A6	Program Monitoring/Field Office/Public Relation								
	Develop public relation materials	100,000.00	107,840.00	50,000.00	27,300.00	50,000.00	17,770.00	200,000.00	152,910.00
	Project monitoring by SA/GA/SDA/Expert	180,000.00	627,737.00	180,000.00	211,444.28	180,000.00	152,833.00	540,000.00	992,014.28
	Stakeholders' linkage and coordination (Municipality District Coordination office, District Administration Office Makwanpur and Jumla)	96,000.00	221,327.00	96,000.00	84,005.00	96,000.00	69,804.00	288,000.00	375,136.00
	PR Officer	508,900.00	218,881.13	544,523.00	536,979.55	582,639.61	328,317.22	1,636,062.61	1,084,177.90
	Capacity building training of PR officer on adobe software, blog and case story writing	40,000.00	-	40,000.00	-	-	-	80,000.00	-
	Field Coordinator	547,500.00	583,203.17	585,825.00	418,978.83	626,832.75	202,267.52	1,760,157.75	1,204,449.52
A6	Total	1,472,400.00	1,758,988.30	1,496,348.00	1,278,707.66	1,535,472.36	770,991.74	4,504,220.36	3,808,687.70
A7	Other Direct Cost								
	Inception workshop at municipality	40,000.00	45,602.00	-	-	-	-	40,000.00	45,602.00
	Conduct final survey and program evaluation	-	209,759.00	-	-	800,000.00	1,145,820.00	800,000.00	1,355,579.00
	Field Gears for Staffs (Bag, Jacket, Raincoat)	144,000.00	145,770.00	144,000.00	248,800.00	144,000.00	60,000.00	432,000.00	454,570.00

	Vehicle Operation Cost	600,000.0 0	532,607.7 5	600,000.0 0	450,383.1 0	600,000.0 0	546,417.7 3	1,800,000 .00	1,529,408 .58
	Technology	100,000.0 0	151,823.0 0	105,000.0 0	97,210.00	110,250.0 0	48,093.00	315,250.0 0	297,126.0 0
	Social Welfare Council (SWC) Monitoring and Evaluation	270,000.0 0	789,049.0 0		100,000.0 0		-	270,000.0 0	889,049.0 0
	Project Area field visit to Jumla and Makwanpur District including air ticket, transportation and accommodation.		-		-	480,000.0 0	-	480,000.0 0	-
	Driver	434,000.0 0	541,337.4 3	464,380.0 0	469,440.9 9	496,886.0 0	383,617.9 3	1,395,266 .00	1,394,396 .35
	Leave Encashment	-	-	-	860,076.0 0	-	-	-	860,076.0 0
A7	Total Direct Cost	1,588,000 .00	2,415,948 .18	1,313,380 .00	2,225,910 .09	2,631,136 .00	2,183,948 .66	5,532,516 .00	6,825,806 .93
	Grand Total Program Cost	20,552,84 2.00	25,017,03 4.58	21,964,03 3.80	22,150,20 0.02	21,946,85 0.63	16,038,21 2.65	64,463,72 6.43	63,205,44 7.25
	Total Cost	24,887,24 2.00	30,459,64 4.99	26,075,63 3.80	26,353,39 2.36	26,249,62 7.63	19,243,31 3.73	77,212,50 3.43	76,056,35 1.08

Annexure 3: Year wise details of Budgeted expenditure and actual expenditures of the Project OTSP

Amount in NRs.

S. N	Budget Headings	Year 1		Year 2		Total	
		Budget	Actual	Budget	Actual	Budget	Actual
A	Vocational Education	1,390,000.00	1,170,818.00	1,350,000.00	1,433,735.00	2,740,000.00	2,604,553.00
1	College Fee	360,000.00		360,000.00		720,000.00	
	Hostel Charge	720,000.00		720,000.00		1,440,000.00	
	Stationary	180,000.00		180,000.00		360,000.00	
	Educational Tour	20,000.00		20,000.00		40,000.00	
	College Uniform	40,000.00		40,000.00		80,000.00	
	Bed and Material cost	40,000.00				40,000.00	
	Follow up and visit to college	30,000.00		30,000.00		60,000.00	
A1	Child Friendly School Tap (CFST)	791,200.00	-	75,000.00	239,709.00	866,200.00	239,709.00
	Survey, Design, water quality test and estimation						
	i. Sub-Engineer	35,700.00				35,700.00	
	ii. Enginer	12,000.00				12,000.00	
	Construction Supervisor	13,500.00				13,500.00	
	Water Quality Test Kit	25,000.00				25,000.00	
	Tap Construction	480,000.00				480,000.00	
	Water Purifier/Water filter	90,000.00				90,000.00	
	Operation and Maintenance Training	60,000.00				60,000.00	
	Operation and Maintenance Fund	75,000.00		75,000.00		150,000.00	
A3	Laptops/Computer Peripherals	708,000.00	1,067,600.00	-	-	708,000.00	1,067,600.00
	Laptops	400,000.00				400,000.00	
	Desktops Computer	100,000.00				100,000.00	
	Hard Disk	48,000.00				48,000.00	
	Laser Printer	80,000.00				80,000.00	
	Accessories (Covers, pen drive, mouse, hard disk)	80,000.00				80,000.00	
A4	Vehicle (Jeep)	5,390,000.00	5,021,351.31	-	-	5,390,000.00	5,021,351.31
	Cost of Vehicle	5,000,000.00				5,000,000.00	
	Decoration/Customization of roof	390,000.00				390,000.00	
A5	Smokeless Cooking Stove	2,700,000.00	2,120,152.00	-	140,380.00	2,700,000.00	2,260,532.00

	Metallic smokeless stove cost	2,500,000.00				2,500,000.00	
	Transportation cost	50,000.00				50,000.00	
	Cost during assessment for beneficiaries' selection	20,000.00				20,000.00	
	Installation of stove	25,000.00				25,000.00	
	Technical cost	60,000.00				60,000.00	
	Training cost local technicians	25,000.00				25,000.00	
	Monitoring Evaluation cost	20,000.00				20,000.00	
A6	SWC Monitoring and Evaluation	110,000.00	110,000.00		-	110,000.00	110,000.00
	Total	11,089,200.00	9,489,921.31	1,425,000.00	1,813,824.00	12,514,200.00	11,303,745.31

Annexure 4: Evaluation Question Response Matrix

The evaluation is structured around the five **OECD-DAC criteria**, ensuring total transparency and alignment with the original **Terms of Reference**. By utilizing a comprehensive matrix, the report maps every research question to its corresponding analysis section and primary data source. This layout serves as an evidence-based roadmap, allowing readers to easily verify summary findings against the raw qualitative and quantitative data collected during the field assessment. Essentially, it transforms the evaluation from a simple narrative into a rigorous, searchable tool for accountability.

Evaluation Question	
RELEVANCE	
R1	To what extent did SSLI-5 objectives and design align with the needs and priorities of Chepang communities?
R2	How well did the programme align with local government plans, national policies, and SDG commitments?
R3	Did the programme adapt appropriately to changing circumstances during implementation?
R4	What are the current priority needs that should inform SSLI-6 design?
EFFECTIVENESS	
E1	To what extent were planned outputs and outcomes achieved across education, health, WASH, livelihoods, and empowerment components?
E2	Which intervention modalities were most and least effective, and why?
E3	Were there differential effects across beneficiary groups (gender, age, ward, disability status)?
E4	What factors enabled or constrained achievement of results?
EFFICIENCY	
EF1	Were resources used optimally to achieve results?
EF2	What is the relative value for money of hardware versus software interventions?
EF3	How efficient were coordination mechanisms with local government and stakeholders?
EF4	Could similar results have been achieved with different approaches?
IMPACT	
I1	What changes in beneficiary welfare (education, health, livelihoods, empowerment) can be attributed to SSLI-5?
I2	What changes occurred at household, community, institutional, and local government levels?
I3	Were there unintended positive or negative effects?
I4	How do current outcomes compare with SSLI-4 endline status?
SUSTAINABILITY	
S1	To what extent are programme benefits likely to continue after SSLI-5 ends?
S2	What is the level of community ownership across different interventions?
S3	Which activities are ready for handover to local government?
S4	What institutional capacity exists to sustain achievements?
S5	What exit strategies are in place or needed?

S6	What proportion of program activities were co-financed by the local government?
S7	To what extent are local government contributions to SSLI-5 beneficiaries?

Annexure 5: Meeting minutes

आज दिने २०२३ साल वैशाख १९ गते बुधवारको दिन
 विद्यालय समन्वय समितिमा प्रमुख गोरीगंगा आचार्यको अध्यक्षतामा
 भएको बैठकको तपसिलको उपलब्धता विरोध गरियो।

उपस्थित सदस्यहरू (समन्वय समिति)
 १. श्री गोरीगंगा आचार्य (समन्वय प्रमुख)
 २. श्री रामदेवी खड्का (समन्वय समितिमा उपप्रमुख)
 ३. श्री रजनी देवकोटा (समन्वय समितिमा सदस्य)
 ४. श्री प्रकाश देवकोटा (SWC & रोमी सेवा)
 ५. श्री शशी देवकोटा (SWC टोली सदस्य)
 ६. श्री महेन्द्र खड्का (SWC टोली सदस्य)
 ७. श्री रजनी देवकोटा (स.स. न.पा. का. नं. २ अध्यक्ष)
 ८. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 ९. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 १०. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 ११. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 १२. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 १३. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 १४. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)

प्रस्ताव
 १. सुदधान बसिरा खालवालको कार्यक्रम थप राख्नुपर्ने।

प्रस्ताव नं. १ मा सुदधान गरी साठीमा डेप्युटी प्रिन्सिपल
 तनिकापुरको श्री सुदधान आ. वि. बसिरा खालवालको कार्यक्रम थप राख्नुपर्ने
 बसिरा खालवालको कार्यक्रम थप राख्नुपर्ने।

आज दिने २०२३ साल वैशाख १९ गते बुधवारको दिन
 विद्यालय समन्वय समितिमा प्रमुख गोरीगंगा आचार्यको अध्यक्षतामा
 भएको बैठकको तपसिलको उपलब्धता विरोध गरियो।

उपस्थित सदस्यहरू (समन्वय समिति)
 १. श्री गोरीगंगा आचार्य (समन्वय प्रमुख)
 २. श्री रामदेवी खड्का (समन्वय समितिमा उपप्रमुख)
 ३. श्री रजनी देवकोटा (समन्वय समितिमा सदस्य)
 ४. श्री प्रकाश देवकोटा (SWC & रोमी सेवा)
 ५. श्री शशी देवकोटा (SWC टोली सदस्य)
 ६. श्री महेन्द्र खड्का (SWC टोली सदस्य)
 ७. श्री रजनी देवकोटा (स.स. न.पा. का. नं. २ अध्यक्ष)
 ८. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 ९. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 १०. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 ११. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 १२. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 १३. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)
 १४. श्री सुदधान (स.स. न.पा. का. नं. २ अध्यक्ष)

प्रस्ताव
 १. सुदधान बसिरा खालवालको कार्यक्रम थप राख्नुपर्ने।

प्रस्ताव नं. १ मा सुदधान गरी साठीमा डेप्युटी प्रिन्सिपल
 तनिकापुरको श्री सुदधान आ. वि. बसिरा खालवालको कार्यक्रम थप राख्नुपर्ने
 बसिरा खालवालको कार्यक्रम थप राख्नुपर्ने।

व्यक्तिगतिकः	
१. श्री श्री प्रकाश देवकोटा	(SWC, MHE, CAS) प्रमुख
२. श्री श्री रजनी देवकोटा	SWC, CAS
३. श्री श्री सुदधान खड्का	SWC, CAS
४. श्री श्री सुदधान खड्का	SWC, CAS
५. श्री श्री सुदधान खड्का	SWC, CAS
६. श्री श्री सुदधान खड्का	SWC, CAS
७. श्री श्री सुदधान खड्का	SWC, CAS
८. श्री श्री सुदधान खड्का	SWC, CAS
९. श्री श्री सुदधान खड्का	SWC, CAS
१०. श्री श्री सुदधान खड्का	SWC, CAS

व्यक्तिगतिकः	
१. श्री श्री प्रकाश देवकोटा	(SWC, MHE, CAS) प्रमुख
२. श्री श्री रजनी देवकोटा	SWC, CAS
३. श्री श्री सुदधान खड्का	SWC, CAS
४. श्री श्री सुदधान खड्का	SWC, CAS
५. श्री श्री सुदधान खड्का	SWC, CAS
६. श्री श्री सुदधान खड्का	SWC, CAS
७. श्री श्री सुदधान खड्का	SWC, CAS
८. श्री श्री सुदधान खड्का	SWC, CAS
९. श्री श्री सुदधान खड्का	SWC, CAS
१०. श्री श्री सुदधान खड्का	SWC, CAS

(Logo)

आज तिथि ०८-०८/०९/१९ गते गणेशपुराद April 2019
 - १६, ग्राम कौन्सिल डेवलपमेन्ट प्रोजेक्टको
 कार्यालय सुदूरपश्चिम तथा परिशोधना प्रकल्पको
 को लागी कलाश्री परिषद युवा डीमा, बाराक
 दाङ तथा कलाश्री परिशोधना र लाभकारी
 क्षेत्र तथा जिल्ला कौन्सिलको उपनिवेशको क्षेत्र -
 विभिन्न चलचल गरियो।

उपनिवेशको

नाम र भद	डेगारा	पद	हस्ताक्षर
१. श्री प्रकाश शर्मा	५	SWC	प्रकाश
२. श्री महेन्द्र शर्मा	गणेशपुरा	SWC	महेन्द्र
३. श्री प्रकाश शर्मा	गणेशपुरा	SWC	प्रकाश
४. श्री प्रकाश शर्मा	११-६	..	प्रकाश
५. श्री प्रकाश शर्मा	११-८	..	प्रकाश
६. श्री प्रकाश शर्मा	५ भा	..	प्रकाश
७. श्री प्रकाश शर्मा	प्रकाश
८. श्री प्रकाश शर्मा	प्रकाश
९. श्री प्रकाश शर्मा	प्रकाश
१०. श्री प्रकाश शर्मा	डेगारा-३	..	प्रकाश

Annexure 6: Field visit pictures







Annexure 7: OTSP: Vehicle purchased: Bill book and Image

नामसारी भएको मिति: २०८१/३/२०

Shangri-La Development Association
Estid. २०७१

(सवारी धनीको फोटो)

सांग्रिला डेभलपमेन्ट एसोसिएशन
बतन: खोशीयलन
विवरण: सालकोको-१२, तोलाको-१२

पेश गर्नेको नामसारी गर्ने अधिकृतको हस्ताक्षर

मिति: २०८०/१०/०४

सवारीको विस्तृत विवरण		९
१. कम्पनीको नाम:-	Mahindra & Mahindra Ltd.	
२. बनेको साल:-	२०२२	५१०
३. सिलिण्डर संख्या:-	४	
४. हर्ष पावर/सि.सि.:-	२१६९	
५. चालक सहित सिट क्षमता:-	५	
६. इन्जिन नम्बर:-	JFN4B17732	
७. सवारीको रङ:-	ग्रीन	
८. चालक सहित सिट क्षमता:-	५	
९. पेट्रोल/डिजेल:-	ग्रीन	
१०. रेडियो छ/छैन:-	छ	
११. खरीद भै आएको मानिस वा महिमा एण्ड महिन्द्रा		
१२. प्रयोग:-	निजी	
१३. चलाउने इलाका:-	नियमानुसार	
१४. भन्सारको निस्सा :	रहवा	

सवारी जाँचेको			१७
जाँचेको मिति	म्याद पुग्ने मिति	जाँचे अधिकृतको सही	
२०८१/४/३			
२०८२/४/२			
२०८२/४/१९			
२०८३/३/२०			



Annexure 8: Details of assets purchased in the project

S. No.	Name of Item	Unit	Qty	Condition
1	Vehicle Washing Machine	Set	1	Good
2	Asus Laptop	No	1	Good
3	Asus Laptop	No	1	Good
4	Asus Laptop	No	1	Good
5	Asus Laptop	No	1	Good
6	Printer	No	1	Good
7	Brother Printer	No	1	Good
8	Hard Drive	No	1	Good
9	Hard Drive	No	1	Good
10	Hard Drive	No	1	Good
11	Mahindra Scorpio Jeep	No	1	Good
12	Revolving Chair	No	1	Good
13	Computer Table	No	1	Good
14	Macbook	No	1	Good
15	Lenovo Laptop	No	1	Good
16	Ehajir	No	1	Good
17	Mobile	No	1	Good
18	UPS 1200VA	No	1	Good
19	Dell Desktop Sets	No	1	Good
20	Revolving Chair	No	1	Good
21	Boss Revolving Chair	No	1	Good
22	Lithium-Ion Battery	No	1	Good
23	Window Grills	No	1	Good
24	Window Grills	No	1	Good
25	Window Grills	No	1	Good
26	Solar Panel	No	1	Good
27	Mobile	No	1	Good
28	Wall Fan	No	1	Good
29	Wall Fan	No	1	Good
30	Wall Fan	No	1	Good
31	Wall Fan	No	1	Good
32	Wall Fan	No	1	Good
33	Apple Mouse	No	1	Good
34	Wireless Headphone	No	1	Good
35	Camera	No	1	Good
36	Wireless Camera Camera with Stand	No	1	Good
37	Meeting Table	No	1	Good
38	Office Table	No	1	Good
39	Office Table	No	1	Good
40	Office Chair	No	1	Good
41	Office Chair	No	1	Good
42	Office Chair	No	1	Good
43	Office Chair	No	1	Good
44	Office Chair	No	1	Good
45	Office Chair	No	1	Good
46	Office Chair	No	1	Good
47	Office Chair	No	1	Good

48	Office Chair	No	1	Good
49	Office Chair	No	1	Good
50	Office Chair	No	1	Good
51	Office Chair	No	1	Good
52	Office Chair	No	1	Good
53	Office Chair	No	1	Good
54	Office Chair	No	1	Good
55	Office Chair	No	1	Good
56	Office Chair	No	1	Good
57	Office Chair	No	1	Good
58	Office Chair	No	1	Good
59	Office Chair	No	1	Good
60	Steel Cupboard	No	1	Good

Annexure 9: Case study



Case Story of Bir Bahadur Chepang

Bir Bahadur Chepang, a 58-year-old man, is a permanent resident of Sarsi, a remote village in Kailash Rural Municipality. He was born in 1967 into a poor family from a marginalized community. Growing up in a household of six in a small village, his family struggled to meet even their basic needs and remained far from essential facilities, with very limited resources. Despite these hardships, Bir Bahadur completed Grade 5 in 1980 at Praja Bikash Primary School in Dumre, which was located two hours from his home. However, he had to drop out of school due to financial constraints and the long distance he had to walk, which was even greater than to his previous school.

The day he left school, he was determined to make a difference for future generations. In 1981, he began volunteering as a teacher at the same school, where he taught for nine months without any pay.

Later, after several years, he took a bold step. He decided to start a school in his own village. He convinced the villagers to support him in constructing a school. After a few months of hard work and collective effort, the first school was built using wood and thatch. There, he began teaching a small group of students for three years without receiving any support from the government or other organizations. Unfortunately, financial struggles eventually forced him to pause his teaching due to the lack of proper infrastructure and teaching materials.

His commitment, however, never wavered. In 2004, he approached the Village Development Committee, highlighting the difficulties children faced due to the long distances they had to travel for education. He successfully secured NPR 96,000 to build a permanent school building with limited facilities.

With 15 students, classes resumed, and once again Bir Bahadur worked voluntarily for three years. In 2007, the Village Development Committee allocated funds for teachers, and by 2008, the school received official recognition, including a permanent teaching position. Due to his qualifications and academic background, Bir Bahadur took up the role of office assistant, but his passion for teaching remained strong, and he continued to step in as a teacher whenever needed. He motivates students to pursue education and encourages them to continue their studies.

In 2015, the earthquake destroyed the school building, and once again, classes had to be held outdoors with nothing more than chalk and a duster. Fortunately, the Shangri-La Development Association stepped in during this time. The organization initiated relief programs and began reconstructing the school building. Additionally, other project activities were introduced, with Bir Bahadur serving as the first point of contact and a key resource person for the association during its initial phase. Over the past 10 years, his journey with SDA has been phenomenal, adding great value to its activities, particularly in the education sector.

With a heavy heart and tears in his eyes, he says, “I am very thankful to SDA for stepping in to support the children.” He reflects on his own struggles, studying on an empty stomach, and appreciates initiatives like the mid-day meal program, which ensure that no child has to remain hungry at school.

Today, hundreds of children in Sarsi have access to education because of Bir Bahadur's lifelong dedication. His journey reflects resilience, sacrifice, and the power of one individual's commitment to transforming an entire community through education.

Finding Her Voice: Birsana's Journey of Learning and Growth



Fourteen years ago, in the hills of Jumla, Tila Rural Municipality-8, a young girl named Birsana Rawat was born into a family of seven. Her father worked as a low-level government employee, her mother toiled in the fields, and her grandmother, brother, and sister shared the small home with her. Life was simple, but not easy, especially for Birsana, who was born with a hearing disability. Every day she struggled to communicate with the world around her, and she longed for the opportunities that other children could enjoy and she was shielded from just because of her disability.

As a little girl, Birsana struggled to express herself. She could not speak or understand others, and the simplest things, like maintaining personal hygiene, felt overwhelming. Her family loved her dearly, but their limited financial means meant that access to education or specialized support was far from guaranteed. Yet even in these early years, Birsana was a curious child, always willing to learn and waiting for the right guidance.

In March of 2018, she enrolled in Karnali Secondary School. For the first time, Birsana had access to education and was backed by plenty of support and encouragement. Slowly, she began to learn sign language, and with each new word and gesture, her confidence grew. She started to understand the joy of learning and the satisfaction of communicating with her teachers and classmates. Birsana also joined a sewing training program organized by No One Left Behind, where her creativity and diligence shone. She discovered that she could create with her own hands and that every small skill she mastered was a step toward independence.

Today, Birsana is a bright, confident 14-year-old student in grade 7, proudly holding second place in her class. Her love for learning has blossomed, and her personal growth is remarkable. She is now motivated, disciplined, and attentive to her health. Socially, she is cooperative and helpful, and her peers admire her for her determination and warmth.

"Before joining school, I could not communicate with anyone," Birsana recalls. "Now, I can talk with my friends and teachers using sign language, and I feel proud and confident every day." More importantly, her dreams have expanded. She aspires to continue learning, master new skills, and become self-reliant, turning the challenges of her early life into stepping stones for the future.

JSCP Case Story



Name: Sagar Gopal Kathayat

Address: Khapar Village Municipality-4, Bajura

Class: 8

Birthdate: November 19, 2009

Family Members: 6

Sagar Gopal Kathayat was born in a family of 6 in a small, remote village called Bajura. His family is composed of his two parents, one brother, and two sisters. He was the youngest child of his family. Born as a deaf child in a family of farmers, his parents didn't have the financial resources to properly take care of him nor provide him with the necessary sign language training. He went without the ability to properly communicate for 12 years of his life. In this time, he was also admitted to a local government school which didn't have the resources to provide accessible education — how he got any schooling there is a mystery, since he didn't know proper sign language until later.

He became a part of JSCP at the age of 12, after his parents found out about the inclusive classes for deaf children at Karnali Secondary School. At the time that he arrived, he didn't know how to sign properly, and had missed out on many essential things that are a part of growing up, such as taking care of his hygiene. Upon his arrival, he was admitted to Class 4 at Karnali Secondary School, and the JSCP sign language teachers took the charge of teaching him sign language and social norms.

Sagar Gopal's growth over the past four years with JSCP has been rapid and extraordinary. His studies began to improve very quickly and he even scored second rank in examinations last year, when he was in class 7. So, his education is going good right now. In addition to this, he has shown himself to be a very forward and active young man in his extracurricular activities. He loves sports and is one of the well-known athletes in the school. At the same time, he is also very keen to learn at the life skills training classes, in which he is studying carpentry and painting.

Despite his soft and polite demeanor, Sagar Gopal is nevertheless a very determined and active individual. In sports, football is his favorite activity. Coming from an impoverished background, the living and scholarship support provided by SDA has been instrumental in helping him thrive as a student and grow in a healthy manner.