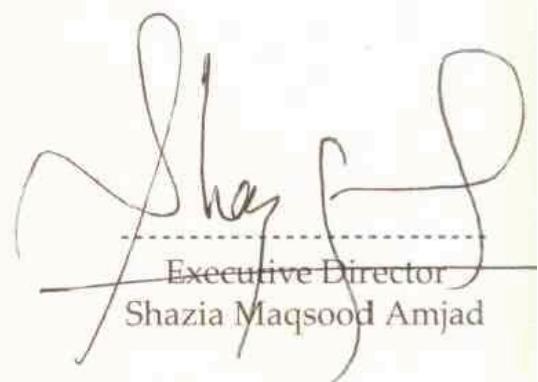




Certifies

NETWORK FOR HUMAN AND SOCIAL DEVELOPMENT

For demonstrating excellence and leadership as per NPO evaluation
standards notified by FBR



Shazia Maqsood Amjad
Executive Director

This certificate was issued in Islamabad and applies to the evaluation period from 2020 to 2022 with the validity up to 21-9-2027

Disclaimer

PCP Certification is based on the examination of the NGO/INGO's functioning and performance during the last one/ two/ three years in the light of its objectives as stated in its governing document and certifies that the organisation meets the requirements as per the set standards notified by FBR. All opinions expressed in this report are based on the information provided by the organisation. PCP does not take any responsibility for; nor makes any express or implied guarantee as to the accuracy or the comprehensiveness of this information as only the information provided voluntarily by the organisation forms the basis of this report. Certification by PCP is voluntary and optional. It does not guarantee non-profit status, as this is a matter for determination by FBR and the relevant commissioner of Inland Revenue. Furthermore, PCP certification is not a security clearance and PCP does not give any security clearance from the ministry of interior and other concerned Ministries and Law Enforcement Agencies of the Government of Pakistan and other Provincial Governments.

PCP - NPO Certification Agency, authorised by The Government of Pakistan vide notification No. 1116 (1)(2003)

*We recommend contacting PCP office for verification / validation of the certification award.
Contact us: +92 51 2286531-32 Email: mail@pcp.org.pk or visit: www.pcp.org.pk*



1st October, 2024

Mr. Shehroze Ameen
Focal Person/ Director Administration
NETWORK FOR HUMAN & SOCIAL DEVELOPMENT
Shop 19-20 First Floor Zaman Plaza Westridge Bazaar, Rawalpindi
Contact: 0321-5288900 / +92 (51) 518166

Subject: Issuance of NPO Certification Award- NETWORK FOR HUMAN & SOCIAL DEVELOPMENT

Dear Mr. Shehroze Ameen,

Congratulations,

I am pleased to inform you that the certification panel has accepted the request of your organization for certification. Please find enclosed the certificate and detailed evaluation report for your record.

The certification awarded to your organization is valid for 3 years from the time of issue. At the culmination of this period, the organization is requested to approach the center again for renewal of certification.

We look forward to a continued relationship in the efforts towards strengthening the role of civil society in the sustainable social development of Pakistan.

Regards,

Naveed Yousaf
Manager Certification
Email: naveedyousaf@pcp.org.pk

NETWORK FOR HUMAN & SOCIAL DEVELOPMENT

Performance Evaluation Report (2020-2022)

Local NPO

Renewal (2)

Head Office Based Evaluation



PCP Certification Details
Evaluation Period: 2020-2022
Certificate No.: PCP-R2/2024/500
Date of Issue: 21-09-2024
Date of Expiry: 21-09-2027
Date of Deferment: N/A
Date of Rejection: N/A



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Disclaimer

Disclaimer

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Profile at a Glance

Profile at a Glance

The instrument and methodology for this evaluation are based on standards notified by FBR. The draft performance evaluation report was prepared and reviewed internally at PCP and submitted to the certification panel for its review and decision.

Key Staff Responsible for Performance Evaluation Report

Team Lead	Mr. Naveed Yousaf
Reviewer	Ms. Azeefa Khalil
Lead Evaluator	Mr. Saqib Mahmood
Support Evaluator	Mr. Abdul Kareem

Name of Organisation	NETWORK FOR HUMAN & SOCIAL DEVELOPMENT	Application for certification completed on	15 th January, 2024
Type of Application (New/Renewal)	Renewal ¹	Size of the Organisation (Small/Medium/Large)	Small ²
Nature of Application Local NPO/ University/INGO/ Micro Finance (MFI)	Local NPO	Governing Body	Total: 05 Male(s): 04 Female(s): 01 Annexure: 5.1
Management Head	Dr. Fauzia Moghees ³	Head of Governing Body	Mr. Muhammad Ali Bhatti
Registration Details	Law: The Voluntary Social Welfare Agencies (Registration and Control) Ordinance 1961. Number: VSWA/ICT/615 Date: 6 th April, 2012 City: Islamabad Annexure: 6.1	Geographic Area of Major Programs	Provinces: Punjab, Sindh & ICT City: Islamabad, Rawalpindi, Bahawalnagar, Islamkot.
Thematic Area of Work	Category: Poverty Alleviation, Health, Education, Disaster Risk Management	Number of Bank Accounts	Number: 03 Annexure: 4.1

¹ This is the 2nd Renewal of organization.

² If the annual average receipts of a CSO during the last three years is Rs. 1.5 million, it is classified as Small 2 sized organization.

³ Dr. Fauzia Moghees is providing paid services to the organization.



Profile at a Glance

	Sub Category: COVID-19, Relief and Financial Aid to Needy		
Name of Auditor	RAHMAN SARFARAZ RAHIM IQBAL RAFIQ (Chartered Accountants)	QCR Status of Auditor	Yes
Foreign Ownership	Nil	Receipt of Major Foreign Contribution	No
Details of Foreign Nationals in the NPO	Nil	Staff Strength:	Total: 08 Male: 05 Female: 03
Contact Details	Address: Shop 19-20 First Floor Zaman Plaza Westridge Bazaar, Rawalpindi Phone: 0321-5288900 +92 (51) 518166	Website:	https://nhsd.com.pk/



Vision, Mission & Objectives

Vision⁴

To empower communities in Pakistan who have sustainable source of livelihood as well as technical proficiency in disaster management, health, education.

Mission

Human and Social Development of Communities in Pakistan so that they are self-sustainable, have a consistent source of livelihood and are able to provide guidance for national policy development.

Objectives⁵

1. Promoting cooperation and networking by building a network which allows coordination with other organization(s) nationally and internationally.
2. To address gender issues.
3. To help fight for women's rights and empowerment as well as fight for equal status in the workplace.
4. To work for preserving the systems.
5. To work for poverty alleviation and address major issues in rural areas.
6. Promotion of Education and Health.
7. To provide consultancy and capacity building services at multi-sectoral multilevel, multi-phase and multi-dimensional to multi-stakeholders to reduce and minimize emerging and underlying socioeconomic, ecological, political and environmental risk.
8. To work for women rights and women empowerment.
9. To actively participate in the formulation of Disaster Management and consumer protection legislation and policy and to support or oppose any other legislation which has a varying on NHSD.



⁴Vision and Mission of the organization has been shared by Mr. Shehroze Ameen, Focal person/ Director Administration of Network for Human and Social Development.

⁵ Objectives of the organization were extracted from governing document of Network for Human and Social Development.

Evaluation Details & Score

Evaluation Details

Date of application received:	9 th January, 2024
Date of application completed:	15 th January, 2024
Date of evaluation:	25 th January, 2024
Mode of evaluation (Field Based/Head Office Based/Record Based)	Head Office Based

Summary of Compliance with Mandatory Requirements and Certification Score

Mandatory Requirements	Qualified ⁶
Certification Score	Qualified

Certification Score for the Evaluation Period 2020-2022

Evaluation Standards	Total Scores	Minimum Score Required	Score Obtained	Score (%)	Qualified/ Not Qualified
	(A)	(B)	(C)	(C/A%)	
Categories					
1 - Program Delivery	300	150	195	65%	Qualified
2 - General Public Utility Compliance	75	37.5	75	100%	Qualified
3 - Compliance with Tax Laws	75	37.5	71	95%	Qualified
4 - Financial Management	200	100	111	56%	Qualified
5 - Institutional Mechanism of Oversight	200	100	165	83%	Qualified
6 - Legal & Regulatory Compliance	50	25	50	100%	Qualified
7 - Policies	100	50	75	75%	Qualified
Total	1000	600	742⁷⁸	74%	Qualified

⁶ For reference see page # 7 & 8.

⁷ A total of 266 score has been Pro-rated.

⁸ During previous evaluation, the organization has obtained 676 Score. For details, see Renewal Matrix on Page 55.



Evaluation Details & Score

Grounds for Rejection and Details of Actions Taken

The case of NETWORK FOR HUMAN & SOCIAL DEVELOPMENT was presented before the Certification Panel in 175th panel meeting held on June 25, 2024. The case was deliberated at length by the Panel. The Certification Panel decided to reject the case until the completion of mandatory requirements.

In response to the Panel decision the organization field for appeal via CMIS dated 19th August 2024. The organization has taken corrective actions and provided the respective evidences.



PCP Mandatory Requirements

A- Mandatory Requirements of PCP Certification

A-1 Summary of Major Findings

The organisation is complying with the mandatory requirements of PCP Certification.

A-2 Overall Assessment and Recommendations

Initially, the organisation was not complying with Mandatory requirements of PCP Certification, now the organisation has taken corrective actions to comply with the following mandatory requirements of PCP Certification.

1. Payment of Benefit to Members:

It was observed that remuneration/benefit was being paid to the following member (s)/relatives of the member(s)/related parties of the organization

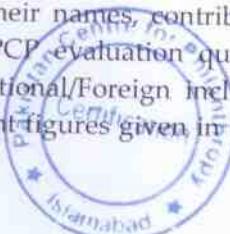
S. No	Related Party	Designation	Nature of Relationship
1.	Dr. Moghees Ikram	President	Husband of Dr. Fauzia Moghees and Father of Mr. Shehroze Ameen & Mr. Sheharyar Ameen
2.	Dr. Fauzia Moghees	Management Head / CEO	Wife of Dr. Moghees Ikram
3.	Mr. Shehroze Ameen	Director Administration	Son of Dr. Moghees Ikram
4.	Mr. Sheharyar Ameen	Director Finance	Son of Dr. Moghees Ikram

Corrective Action: In response to above, Dr. Moghees Ikram has resigned as President of the Network for Human and Social Development's governing body. The relevant evidence has been duly submitted by the organization in this respect. (For reference see Annexure 7.1)

2. Record of Donor and Donations

a. Maintenance of Record of Donors:

The organization has not shared details of donors including their names, contributions and contact details, as per the standard format shared through PCP evaluation questionnaire. Organization is requested to provide details of donors i.e. National/Foreign including their names, contributions and contact details aligned with the relevant figures given in the audited



PCP Mandatory Requirements

accounts of the organization. The details may be provided in alignment with standard format shared through evaluation questionnaire.

b. Maintenance of Record of Donations:

The organization was requested to provide relevant breakups of national/foreign donations/grants appearing in the audited accounts to which the organization could not provide any response apparently due to non-maintenance of proper books of accounts. In this regard, the organization is advised to maintain proper books of accounts and provide relevant breakups of the following selected donations:

These sum are reflected in the audited accounts, yet the breakdown is not provided by the NPO.

S. No	Particulars	Amount in Rs.		
		2022	2021	2020
1.	Donations from Individuals	459,752	3,862,835	270,399

The details may be provided in alignment with standard format shared through evaluation questioner.

Corrective Action: The organization has provided a breakup of donations received during the years 2022, 2021 & 2020, which is aligned with the audited accounts. Further the organization has also provided donor details for verification of donations. (For reference see Page # 32 Donor Details)



Category – 1: Program Delivery
1.1 Summary of Major Findings

The objective of this category is to assess whether the NPOs have ensured effective achievement of their objectives. Organisation is complying with the major certification standards of program delivery. The programs and activities contribute to organisational mission and objectives. Staff involvement in program/project planning and design is ensured, and the organisation maintains adequate human resources to carry out its program activities. Furthermore, there is integration within organisation's program and the Members of the governing body and senior managerial staff regularly visits program areas of the organisation.

Summary of Projects/Programmes during Evaluation Period ⁹						
Sr. No	Project/Programmes evaluated	Program/Project Timeline	Program/Program Expenditure during the Evaluation Period	Project Targets (Quantitative)	Outputs/Results (Quantitative)	No. of Beneficiaries
1.	Give-2 Asia: Ration Distribution and COVID-19 Training	March 2020 to October 2022	739,839	Not Provided	3,030	3,030
2.	Global Giving Funded Training in Search and Rescue Murree	February 2022	399,400	Not Provided	68	68
3.	National Bank of Pakistan, Display Center	January 2020 to April 2021	1,478,608	Not Provided	713	713
4.	Humanitarian Service Awards	October 2021	281,000	Not Provided	23	23

1.2 Overall Assessment and Recommendations

1. Before starting any new program or activity, the organisation conducts a need assessment. The purpose of the need assessment is to make the program/project defensible, fundable and measurable. Along with the needs assessment, the organisation is recommended to prepare a baseline data (measurement, calculation or location) for the interventions and end line data in order to assess impact of interventions for its programs.
2. During evaluation, it was observed that staff meetings are not held on regular basis. Therefore, the organisation is advised to inculcate the practice of holding regular staff meetings once in each month. Meeting minutes of the same may also be recorded.

⁹ The data has been provided by Mr. Shehroze Ameen, Focal Person/ Director Administration of Network for Human and Social Development.



3. The organisation is suggested to develop formal and achievable targets during each of the last three years against which it can measure its yearly progress and analyse the over/under achievement of its programs. Moreover, the organisation is recommended to document as well as share the targets with the program staff so that they may understand the targets and strive to achieve those within set time period.
4. The organisation is recommended to take corrective actions in order to achieve its targets each year.
5. It was observed during the evaluation that the organisation has not increased its outreach during last three years and it rather remained static. The organisation needs to strategize the way forward and decide upon the milestones that it intends to achieve. Further, the organisation also needs to make its activities visible so that more deserving/needy people can reap benefits.
6. The organisation is recommended to start the practice of having a complaint management system where beneficiaries can submit their complaints. Complaints received through this system may also be considered for appropriate action in case there is a need. This shall help to increase beneficiaries' confidence on organisation's programs and activities.

1.3 Details of Major Programs

1. Organizational Overview:

The Network for Human and Social Development is a nonprofit organization that is formally registered under the Voluntary Social Welfare Agencies Ordinance (Registration and Control) of 1961 in Islamabad on April 6, 2012. The organization's head office is located in Rawalpindi. In the wake of the 2005 earthquake, NHSD was founded and was first run as a camp known as CDA Tinted Village. It gave the earthquake victims vital educational and rehabilitation services during this time.

The organization plays an essential part in building the resilience of institutions and communities. Serving as a hub for social and humanitarian development, organization is a think tank that supports national disaster risk management initiatives and encourages the use of both conventional and scientific teaching methods in disaster risk reduction research and education. In order to support Pakistan's progress, the organization places a high priority on social mobilization, organization and community empowerment, and capacity building.

Additionally, organization functions as a training center, supplemented by a career counseling service, with the goal of enhancing the efficacy of development and humanitarian aid initiatives by providing staff with the necessary professionalism and commitment. In order to support partners efficiently, organizations offer training expertise in a number of areas, including Disaster Risk Management, Environmental Protection & Climate Change, Women's Protection/Empowerment, Maternal & Neonatal Care, Health &



Hygiene, and Water & Sanitation. These programs are delivered through both in-house and community-based arrangements.

1.4 Details of Selected Program/Project

i. Give-2 Asia: Ration Distribution and COVID-19 Training:

The selected program aims to provide food provisions to vulnerable communities in Rawalpindi, Dadu, and Tharparkar, particularly focusing on those affected by the COVID-19 pandemic, especially women and children. Give2Asia generously provided a \$25,000 unsolicited grant to support this initiative. The timeline of implementation for this program was from March 2020 to October 2022.

The organization personnel facilitated the distribution of food provisions, which included items like Atta, Ghee, Daal, Sugar, Tea, and Rice, to carefully selected families in the targeted regions. Notably, there were no charges imposed for participation in the program, ensuring that all communities benefited from complimentary access to the provided services and items.

Moreover, between March 2020 and October 2022, Give2Asia, in partnership with the Pakistan Center of Philanthropy, spearheaded a vital initiative to address the challenges posed by the COVID-19 pandemic in regions with poor socioeconomic indicators, such as Tharparkar, Rawalpindi, and Dadu. The initiative included food ration distribution, Personal Protective Equipment (PPE) training, and workshops aimed at raising awareness and building capacity in pandemic response and mitigation.

Give2Asia provided grants to support the local communities during times of crisis, ensuring that essential resources reached those most in need without imposing financial burdens. In addition, the National Institute of Human and Social Development (NIHSD), which was in charge of implementation, did not charge anything, so everyone could benefit from the help that was provided.

Through these collaborative efforts, Give2Asia and NIHSD demonstrated their commitment to supporting communities during challenging times, leveraging resources and expertise to address urgent needs and build resilience in vulnerable populations. These initiatives exemplify the power of partnerships in driving meaningful impact and providing essential support to communities facing crises.

S. No	Project Title ¹⁰	Project Timeline	Number of Beneficiaries
-------	-----------------------------	------------------	-------------------------

¹⁰ The data has been provided by Mr. Shehroze Ameen, Focal Person/ Director Administration of Network for Human and Social Development.

1.	Give-2 Asia: Ration Distribution and COVID-19 Training	March 2020 to October 2022	3,030
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ii. Global Giving Funded Training in Search and Rescue Murree:

The selected program, funded by Global Giving, aimed to enhance disaster management and snow rescue skills in Murree during February 2022. Participants, drawn from Government, NGOs, 1122, PRCS, and the Police, underwent training in search and rescue operations, first aid, trauma management, and casualty handling. Practical drills reinforced theoretical knowledge and honed skills, ensuring better responses in future disasters or heavy snowfall, thus reducing loss of life and property.

Global Giving, a US-based tax-exempt under 501(c)(3), non-governmental organization, facilitated the comprehensive training program in Disaster Risk Reduction (DRR) and Search & Rescue. It provided a \$35,000 grant, reflecting its commitment to supporting critical initiatives during disasters. Notably, no fees were charged from participants, ensuring inclusivity and accessibility.

A one-day training, spearheaded by Global Giving, targeted rescue workers and volunteers, including members of Rescue 1122, focusing on enhancing their disaster response capabilities. An internationally certified disaster risk management trainer¹¹ delivered the lecture. The essential competencies covered in the program were Search and Rescue, Basic Life Support, Fire and Safety, and Snow Rescue techniques. No fees were charged for participation, Global Giving grant, covered all costs, thus ensuring equitable access to training opportunities and bolstering community resilience. Through collaborative efforts, Global Giving continues to play a crucial role in mitigating the impact of disasters and strengthening community resilience worldwide.

S. No	Project Title ¹²	Project Timeline	Number of Beneficiaries
1.	Global Giving Funded Training in Search and Rescue Murree	February 2022	68

iii. National Bank of Pakistan, Display Center

The selected program's aims and objectives were to empower impoverished communities nationwide through vocational training and community engagement initiatives. NBP, from January 2020 to April 2021, established Vocational Training Centers in Baluchistan,

¹¹ Mr. Tahir Shirazi, Certified Disaster Risk Management Trainer. (From Thailand)

¹² The data has been provided by Mr. Shehroze Ameen, Focal Person/ Director Administration of Network for Human and Social Development.



Sindh, and Punjab, in addition to launching a Display Center to showcase products made by participants.

Driven by its Corporate Social Responsibility (CSR) division, NBP partnered with Civil Society Organizations (CSOs) to prioritize community empowerment and sustainability. The target regions, including Rawalpindi, Tharparkar, Khuchlak, Khanozai, Ziarat, and Pishin, faced prevalent poverty and neglect.

The Vocational Training Centers provided technical training in Fashion and Textile Designing, Pico, and Tailoring, exclusively for women from socioeconomically deprived backgrounds. These initiatives aimed to equip participants with valuable skills, enabling them to pursue sustainable livelihoods and break the cycle of poverty.

The Display Center acted as a platform for showcasing products crafted by participants, raising community awareness and facilitating direct sales. NBP provided full funding for all projects, ensuring communities received the end results free of charge. This inclusive approach fostered a sense of ownership and empowerment among beneficiaries, contributing to sustainable development and prosperity.

S. No	Project Title ¹³	Project Timeline	Number of Beneficiaries
1.	National Bank of Pakistan, Display Center	January 2020 to April 2021	713

iv. Humanitarian Service Awards

The Humanitarian Services Awards 2021, organized by the Network for Human and Social Development (NHSD), aimed at fostering networking and community empowerment. Held in October 2021 in Islamabad, this event served as a platform for recognizing and celebrating the contributions of Non-Governmental Organizations (NGOs), Civil Society Organizations (CSOs), and members of the general public in the humanitarian sector.

NHSD secured funds from various organizations to facilitate the implementation of the project, providing them with an opportunity for community awareness and engagement. The event comprised a Conference Track, Awards ceremony, and Exhibition, allowing participants to exchange ideas, showcase their initiatives, and learn from one another.

Organizations interested in setting up stalls at the Exhibition were charged a nominal fee.

¹³ The data has been provided by Mr. Shehroze Ameen, Focal Person/ Director Administration of Network for Human and Social Development.

which was utilized to cover the cost of shields distributed during the Awards ceremony. NHSD management also distributed shields to organizations as tokens of appreciation for their humanitarian endeavors.

The National Institute of Human and Social Development only charged entrance fees to CSOs and NGOs because it saw the event as a chance for them to showcase their significant work in the field. This approach ensured inclusivity and encouraged wider participation, fostering collaboration and collective efforts towards humanitarian causes.

S. No	Project Title ¹⁴	Project Timeline	Number of Beneficiaries
1.	Humanitarian Service Awards	October 2021	23

1.5 Evaluation Experience

For the purpose of evaluation, the PCP team visited the head office of Network for Human and Social Development located at Rawalpindi. During their visit, the team interacted with the organization's board members and senior management. After engaging in extensive discussion with the program team and contacting recipients of the organization's various programs over the previous three years, the team heard positive feedback from each of them regarding the quality of the services received.

Field Experience Table				
S. No	Name of Projects	Name of Area Visited by PCP Team	Number of Beneficiaries Interacted with by PCP Team	Annexure
1.	Give-2 Asia: Ration Distribution and COVID-19 Training	Network for Human and Social Development	5 (Telephonic Contact)	N/A
2.	National Bank of Pakistan, Display Center		5 (Telephonic Contact)	N/A

¹⁴ The data has been provided by Mr. Shehroze Ameen, Focal Person/ Director Administration of Network for Human and Social Development.



Category – 2: General Public Utility Compliance**2.1 Summary of Major Findings**

The objective of this category is to assess whether the NPO provides free/partially free benefit to the general public or a sufficient section of the general public. The organization is providing free and charged services to its beneficiaries.

2.2 Overall Assessment & Recommendations

1. The organization is providing free and charged services to its beneficiaries.

Details of General Public Utility Compliance Table

The following table provides the percentage of beneficiaries provided partial or full free services and expenditure incurred by the organization during the duration of project:

GENERAL PUBLIC UTILITY TABLE¹⁵

S. No	Description of Activity	Total Program Cost (Rs.)	Total Program Beneficiaries	Price Range (Rs.)	Completely Free Benefit		Partially Free Benefit		Fully Charged	
					No. of Beneficiaries	% of Beneficiaries	No. of Beneficiaries	% of Beneficiaries	No. of Beneficiaries	% of Beneficiaries
1.	Give-2 Asia: Ration Distribution and COVID-19 Training	739,839	3,030	Free	3,030	100%	-	-	-	-
2.	Global Giving Funded Training in Search and Rescue Murree	399,400	68	Free	68	100%	-	-	-	-
3.	National Bank of Pakistan, Display Center	1,478,608	713	Free	713	100%	-	-	-	-
4.	Humanitarian Service Awards	281,000	23	5,000 ¹⁶	-	-	-	-	23	100%
	Total	2,898,847	3,834		3,811	99%	-	-	23	1%

¹⁵ The data has been provided by Mr. Shehroze Ameen, Focal Person/ Director Administration of Network for Human and Social Development.

¹⁶ Stall booking fee charged to NPO participating in event.



Category - 3: Compliance with Tax Laws

3.1 Summary of Major Findings

The objective of this category is to assess whether the NPO has ensured compliance with tax laws in force so as to avail tax benefits, as specified in the Income Tax Ordinance, 2001. The organisation deducts at source income and withholding taxes in accordance with the tax laws in force. The organisation regularly files withholding statements and tax return to the competent tax authorities. All payments exceeding Rs. 25000 are made through cross cheques.

3.2 Overall Assessment and Recommendations

1. The organization has restricted its salary expense during the year 2020 & 2021 within the requirements specified in relevant Income Tax rule. However, in keeping with the requirements specified in relevant Income Tax rule, the organization is recommended that the expenditures on salaries may not exceed 50% of the total receipts (excluding restricted funds) in a year. The said matter is highlighted for the Income Tax Commissioner for necessary action.

Status of Compliance with Tax Laws				
1. History of Tax from FBR Under Relevant Sections of Income Tax Ordinance, 2001	Section 2 (36) - No Section 159 – No			
2. National Tax Number	3833920			
3. Relevant Tax House	Tax House Islamabad			
4. Filing of Income Tax Return	Yes			
5. Filing of Withholding Tax Statements	Yes			
6. Admin & Management Expenses within 15% ¹⁷	2022	2021	2020	
7. Restriction of Surplus up to 25%	Not Applicable	Not Applicable	Not Applicable	
8. Total Salaries within 50% limit	(10)%	3%	16%	
	81% ¹⁸	43%	40%	

¹⁷This provision is not applicable if all of the following conditions arise in any given case:
I. Charitable and welfare activities of NPOs have commenced for the first time during last three years, OR

II. Total receipts of the NPO during the tax year are less than one hundred million rupees.

¹⁸The organization has provided a detailed response about the significant portion of Salaries that is paid out over the course of the year. Please refer to query #6 for more details.

Category 4: Financial Management

4.1 Summary of Major Findings

The objective of this category is to assess whether the NPO has systems and procedures in place for ensuring effective internal control. The organization keep its cash funds on imprest basis. The organisation settles the accounts with an employee leaving the organisation within two months of end of his/ her services. The organisation appoints a different external auditor after at most five years. The organisation regularly maintains cashbooks, salary and petty cash records.

4.2 Overall Assessment and Recommendations

1. The organisation currently follows a joint signatory system for all payments. However, the organization is recommended, a pool of authorized signatories consisting of at least three members for its accounts may be developed. Under the proposed system, for all transactions involving large amounts of money, financial brackets may be approved specifying sanctioning authority for signing cheques.
2. The organisation has not devised a policy which may provide for a provision regarding cheques made payable to a nominated signatory not signed by him/ her, however it is duly practiced by the organisation. The organisation is therefore recommended to have a formal policy in place. The policy once framed, may also be approved from the organisation's governing body.
3. Governing body members of the organization reviewed the annual audit report of the organization during the year 2020 & 2021 within six months of closure of its financial year. However, the Organisation is advised that governing body members may review the annual audit report within six months of closure of its financial year. This practice leads to effective accountability of management. Secondly annual audit report provides the governing body an overview of financial position of the organisation and an idea of auditor's findings.
4. The organisation is currently maintaining and periodically updating its fixed assets records. Furthermore, assets are also kept in organisation's name. However, for convenient tracking, the organisation is recommended to allocate item code to all assets in order to tag and trace the detail of a particular asset. The details of the asset may include description, date of acquisition, cost, book value, accumulated depreciation and location.
5. The organisation is recommended to disclose to the public its expenditures on various heads including administrative expenses, foreign & local travel, capital expenditure, transport, remuneration and reimbursement to staff and consultants etc. These may be disclosed in its annual reports, periodic reports, website or any document which is meant for public circulation.



6. The organisation is suggested to prepare consolidated budget annually, which may be reviewed and duly approved by its Board. The organisation is also recommended to prepare variance reports analysing deviation of actual from budget. Variance reports may also be reviewed and duly approved by board. Such reports can also serve as a tool for organisation's board in assessing management's performance when large deviations are identified.
7. Currently the organization has only two source of funding's, the organisation is advised to strive for receiving funds from more than two sources. Broadening of its sources for funds shall help the organisation in becoming more sustainable.
8. From examination of audited accounts and evaluation, it appears that organization does not have sufficient resources to continue its operations for foreseeable future. It also does not have any plan for raising/generating funds to run its operations. As the general fund balance as at 30th June 2022 is Rs. 782,522/- and total average annual expense for last three years is Rs. 4,746,873/- Organization is, therefore, recommended to consider other avenues for generating resources to carry out its programs so that the risk to going concern is mitigated.



NETWORK FOR HUMAN AND SOCIAL DEVELOPMENT			
Income and Expenditure Account			
For the year 2022, 2021 & 2020			
	2022	2021	2020
GRANTS AND INCOME			
Receipts			
National Bank of Pakistan	-	-	2,247,950
Receipt as per Joint Operations Agreement	1,252,153	-	1,092,700
Donations from Executive Coordinator	890,000	610,000	205,000
COVID-19 Food Packet Distributions	-	-	262,212
Global Giving Grant	-	583,381	-
Donations from Individuals	459,752	3,862,835	270,399
Give-2 Asia Food Distribution - COVID Grant	-	1,633,624	379,152
	2,601,905	6,689,841	4,457,413
Training workshops and Consultancy			
Humanitarian Service Awards Stall Booking – Net	433,432	-	817,250
Total Receipts	3,035,337	6,689,841	5,274,663
EXPENDITURE			
Program Expenses			
National Bank of Pakistan	-	-	1,478,608
Give-2 Asia Food Distribution - Covid Grant	-	681,283	58,556
Global Giving Expense	-	399,400	-
Training and workshop Expenses	28,000	-	253,000
Joint Operation Expenses	-	1,515,000	-
Total Program Expenses	28,000	2,595,683	1,790,164
Administration Expenses			
Salaries and Benefits	2,463,000	2,881,500	2,105,500
Utilities	18,429	23,425	4,094
Office Supplies	11,300	192,420	16,240
Repair and Maintenance	2,500	9,560	18,650
Audit Fee	68,460	65,200	34,800
Printing and Stationary	38,230	89,879	29,252
Travelling and Conveyance	-	69,500	16,841
Communication	28,340	19,420	14,060
Income Tax Paid	29,400	39,200	20,000
Office Rent	335,800	314,750	270,750
Bank Charges	2,581	3,400	13,440
Depreciation	310,414	165,416	101,022
Total Administration Expenses	3,308,454	3,873,670	2,644,649
Total Expenditure	3,336,454	6,469,353	4,434,813
Surplus for the year transferred to Accumulated Fund	(301,117)	220,488	839,850



Statement of Changes in General Fund	
	Rupees
Balance as at June 30, 2019	23,301
Surplus for the Year	839,850
Balance as at June 30, 2020	863,151
Surplus for the Year	220,488
Balance as at June 30, 2021	1,083,639
Deficit for the Year	(301,117)
Balance as at June 30, 2022	782,522

Name of the Auditor
RAHMAN SARFARAZ RAHIM IQBAL RAFIQ
 Chartered Accountants: Lahore
 ICAP Registered : QCR Rated Firm



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Financial Critique

After review of the audited financial statements for the three years and considering the level of operations, following is the major finding:

- 1) Network for Human and Social Development and Kaus-e-Kazah Organizations are related party by virtue of Common Directorship, for better application of International Accounting Standards, it is suggested that to disclose the related parties of the organization in the audited accounts.
- 2) The organization is suggested to disclose that there are no commitments or contingencies during the course of the year to enhance the understanding of the audited accounts, this practice also enhances the credibility of the audited accounts.

Financial Critique Questions

PCP Evaluation Team raised various questions on the audited financial statements of the NPO. Based on review of the responses, the following significant points are presented herewith for review of the Certification Panel:

S. No	PCP Query	NPO Response ¹⁹
1.	The receipts regarding joint operation agreement appearing under the Grants and Income head for the years 2020 and 2022. Could you please disclose more about the type of operations carried out by the organization and name the other partner engaged in this venture?	As per MoU signed between Kaus e Kazah Welfare Organization and Network for human and social development, the MoU served as a Joint Operation Agreement, both parties agreed as Follow. i. Both NHSD and KKO have been working with National Bank of Pakistan and other organization, with shared resources and costs. It is agreed that any Inter-Bank transfer or financial transfer from NHSD to KKO or KKO to NHSD shall be booked as Revenue, in form of joint



¹⁹ The data has been provided by Mr. Shehroz Ameen, Focal Person/ Director Administration of Network for Human and Social Development.

		operations revenue, and not as liability owed to either party, in their financial statements.																																				
2.	Global Giving Grants amounting Rs. 583,381/-are recognized under the Grants and Income head during the year 2021. Could you kindly elaborate the grant's purpose and clarify whether it is restricted or not?	ii. The payables owed to Kaus-e-Kazah will be considered as project revenue not current liabilities in all future joint intercompany projects and transactions.																																				
3.	The expenses for workshops and training are recorded in the income statement for the year 2020 and 2022. Could you kindly give more information about the types of training that the organization conducts or participates in?	Global Giving Grant of Amount PKR 583,381 was given for trainings on Disaster Management for Heavy Snowfall in Murree, Food Rations Distribution after floods and Cooked Meals. This grant was for emergency response. No! it was not a restricted grant.																																				
4.	As per Note 3 of the audited accounts What kinds of equipment were purchased for projects in 2021, and which particular projects were they assigned to? Could you also provide more details about the organization's policy for disposing of this equipment after the projects are completed?	<table border="1"> <thead> <tr> <th>Date</th> <th>Instrument Descriptions of Equipment</th> <th>Total</th> <th>777,775</th> </tr> </thead> <tbody> <tr> <td>2/22/2021</td> <td>By Cheque Photocopy machine</td> <td>Bank Nam Project Na</td> <td>Debit</td> </tr> <tr> <td>12/28/2020</td> <td>By Cheque Office Furniture</td> <td>Someri NH</td> <td>NHSO</td> </tr> <tr> <td>12/11/2020</td> <td>By Cheque Made shelves for TCA library</td> <td>Someri NH</td> <td>NHSO</td> </tr> <tr> <td>12/29/2020</td> <td>By Cheque Office Furniture</td> <td>Someri NH</td> <td>NHSO</td> </tr> <tr> <td>1/13/2021</td> <td>By Cheque Made Computer Tables</td> <td>Someri NH</td> <td>NHSO</td> </tr> <tr> <td>2/23/2021</td> <td>By Cheque Racks for Display Center</td> <td>Someri NH</td> <td>NHSO</td> </tr> <tr> <td>3/1/2021</td> <td>By Cheque Separators for Cabins</td> <td>Someri NH</td> <td>NHSO</td> </tr> <tr> <td>3/2/2021</td> <td>By Cheque Color Printer Epson 460</td> <td>Someri NH</td> <td>NHSO</td> </tr> </tbody> </table>	Date	Instrument Descriptions of Equipment	Total	777,775	2/22/2021	By Cheque Photocopy machine	Bank Nam Project Na	Debit	12/28/2020	By Cheque Office Furniture	Someri NH	NHSO	12/11/2020	By Cheque Made shelves for TCA library	Someri NH	NHSO	12/29/2020	By Cheque Office Furniture	Someri NH	NHSO	1/13/2021	By Cheque Made Computer Tables	Someri NH	NHSO	2/23/2021	By Cheque Racks for Display Center	Someri NH	NHSO	3/1/2021	By Cheque Separators for Cabins	Someri NH	NHSO	3/2/2021	By Cheque Color Printer Epson 460	Someri NH	NHSO
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5.	Has the organization ever requested a tax exemption from the FBR? If yes, could you please provide the exemption certificate? If not, the reason why did not a tax exemption requested by the organization?	The reason for our hesitation applies for tax exemption was because our Board of Directors did not want to be subjected to intense scrutiny on the part of the FBR. However, we are currently considering the option and we will apply for tax exemption after our Section 42 Registration with the SECP is successful.
6.	In 2022, 81% of the organization's total receipts go toward paying salaries. Could you kindly shed light on the elements that went into this large salary expense allocation in relation to receipts?	The largest allocation of salary was paid to Mr. Sheharyar Ameen of PKR 1,188,000 (PKR 100,000 per month before tax), (39% of Total Topline FYE22) who was responsible for the handling of Audit, Tax and, at that time, communications with the donors and overall stewardship of activities conducted by NHSD. However, from 2023 Mr. Sheharyar Ameen is only responsible for Audit and Tax and the responsibility of Donor Communication and Reports is being handled by Mr. Shehroze Ameen.

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Obtained: 111

In 2022, 81% of the organization's total receipts go toward paying salaries. Could you kindly shed light on the elements that went into this large salary expense allocation in relation to receipts?

6.

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Please note that the total salary paid in cash to its employees in the year 2022 was PKR 1,573,000, but reported figure was PKR 2,463,000. The difference in reported figure is due to PKR 890,000, which was owed to the Executive Coordinator, and donated to the organization by her. This raised the revenue figure and total salary figures accordingly.

Salary FY 2022

Employee Name	Total paid	Tax	Accrued Liabilities	
Dr. Fauzia Moghees	310000		890,000	donated by executive coordi
Sheharyar Ameen	1,188,000	29,400		
Umar	75,000			
Total	1,573,000	29,400		2,463,000



Your response is required regarding the variations among the different head of accounts with regard to increase and decrease.

S. No	Account Head	2022	2021	2020	% Increase (Decrease)
1.	Donations from individuals	(740)%	93%	(100%)	
2.	Training & Workshop Expenses	100%	0%	100%	
3.	Salaries	(17%)	27%	(31%)	
4.	Utilities	(27%)	83%	(1466%)	
5.	Office Supplies	(1603%)	92%	(76%)	
6.	Repair & Maintenance	(282%)	(95%)	(46%)	
7.	Printing and Stationary	(135%)	67%	43%	
8.	Travelling & Conveyance	0%	76%	100%	
9.	Total Program Expense	(9170%)	31%	(23%)	

S. No	Account Head	NPO Response
1.	Donations from individuals	The Donations received during 2021 were for COVID food rations and PPE Distributions, but in 2022, mainly due to heightened social distancing restrictions and donor fatigue, NHSD was unable to raise lot of funding or do fundraising campaigns and there was a reliance on its existing donor base for survival.
2.	Training & Workshop Expenses	There were no trainings during 2021 as NHSD was focused on sending PPE Equipment and Food rations to the most deserving communities at that time.
3.	Salaries	The decrease in salary was due to the resignation of Ahd Ahsan in 2022 from NHSD and his share of the work was given to Mr. Sheharyar, Furthermore, Mr. M Arif and Mr Waleed also resigned thereby lowering the salary total.
4.	Utilities	This was because during COVID times in 2020, the office was not used as much. In the first half of 2021, NHSD's Head Office was in Bahria Town which charged a very high utility bill, but from the second half of 2021 to 2022 NHSD moved its HO to Westridge, which is Solarized and Charges a low utility Bill.
5.	Office Supplies	NHSD had already acquired a major bulk of its office supplies in 2021, which it rationalized over the next year.
6.	Repair & Maintenance	Due to a lack of Major breakdowns in the new office (FY22) and Support by the owners this admin cost declined substantially in 2022.
7.	Printing and	Due to COVID times, Work From Home and less printing, but more work via email, this expense



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		Stationary	declined in 2022.
8.	Travelling & Conveyance	Due to COVID times, the only travel that was done was in 2021 for meeting with Project beneficiaries in Dadhu, Sindh and Tharparker, Sindh, as well as carrying out need assessment	
9.	Total Program Expense	NHSD program expenses declined in 2022 due to lack of any funding received during that time for ongoing activities. The major funds received during that time were via Joint Ops Agreement (PKR 1,252,153) and only PKR 452,000 was raised via individual donors mainly to help the organization stay afloat.	
8.	The Humanitarian Service Awards timeline in summary of project table provided by organization is October 2021. However, revenue associated with this project is documented for the fiscal years 2020–2022. Your response is required regarding the discrepancy between the project implementation timeline and revenue recognition.	It is to emphasize that from March 2020 till September 2021, there was a complete ban on public gatherings in halls. This ban was put in place because of COVID19 outbreak prevention, and was mandated by the government. It was till September 2021 in Islamabad. This is why the revenue associated with Humanitarian Services Awards was reflected in fiscal years 2020-2022.	
9.	After reviewing the audited accounts for 2020, 2021, and 2022, it is observed that the organization's average annual expenses over the last three years, including program and administrative expenses, come to Rs. 4,746,873/- . The general fund balance is Rs. 782,522/- as of June 30, 2022. What plans does the organization have in place to lessen the risk of continuity and ensure sustainability in the future?	<ol style="list-style-type: none"> 1. NHSD had successfully received funding from King Baudouin Foundation (Give2Asia recommended NHSD to the organization) amounting to EUR120,000. Furthermore, NHSD received funding of USD45000 from Global Giving for projects based in Tharparkar. And lastly, NHSD received a donor grant of USD38350 from Give2Asia in 2024, all of which fall within the purview of fiscal year 2023-2024. FY23 and FY24 both do not fall within the purview of this evaluation period and thus could not be included in the report. 2. NHSD continues to engage its very loyal donor base and constantly inform them about progress made in various fields of work 	

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Obtained: 111

	<p>done by NHSD.</p> <p>3. NHSD has a joint operations agreement with KKO to ensure continuity.</p> <p>4. With reference to our point 1, NHSD has established a presence in Keti Bandar Sindh, Bahawalnagar Sindh and Tharparkar Sindh.</p> <p>5. NHSD also registered with Omprakash US, which is an international crowdfunding platform through which we plan to increase our programme outreach.</p>	<p>Note 11 pertains to Kaus-e-Kazah Welfare Organization school and is mentioned as per joint operations agreement to facilitate KKO. KKO is not directly owned by NHSD. NHSD is only providing services and support.</p>	<p>The organization acknowledges that the event occurred in October 2021. However, this does not fall within the fiscal year 2020-2021. This is because of restrictions placed on public gatherings in halls that were booked by NHSD. These were lifted in September 2021.</p>	<p>The organization indicates an October 2021 timeline for the Humanitarian Service Awards. However, in response to Query #3, the organization claims that the activity was not organized during 2021. Your feedback is needed regarding this inconsistency in statements.</p>	<p>Due to the common directorship, Kaus e Kazah is a related party of the organization, but IAS 24 (Related Party Disclosure) requires that this information be disclosed in the audited accounts, your response is required in this regard.</p>	<p>Regarding the lack of disclosure in the audited accounts in accordance with IAS 37's provisions, contingent assets, and contingent liabilities, and contingent requirements, Your response is required.</p>	<p>Between 2020 and 2022 (the evaluation period for PCP), there were no contingent assets and liabilities for NHSD. However, there were contingent assets and liabilities in 2023 and these were declared and reflected in the audit.</p> <p>NHSD ensures that all contingent liabilities and assets are declared and NHSD has a declaration of assets policy in place, as well as</p>
10.	<p>The organization's school is mentioned in note number 11 of the audited accounts for the year 2022. Could you kindly give us some information about this school?</p>						
11.							
12.							

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4 – Financial Management

Total Score: 200

Obtained: 111

	contingent liabilities and contingent assets declaration put in place in the NHSD Procurement Policy and NHSD Financial Policy. For MoU between NHSD and KKO please see Annexure 7.2.
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Details of Status of Compliance with Tax Laws

TOTAL SALARIES DURING EVALUATION PERIOD						
To be within 50% of annual receipts in accordance with Rule 213 (2) (e) of Income Tax Rules 2002[1]						
Heads	2022		2021		2020	
	Amount (Rs.)	%	Amount (Rs.)	%	Amount (Rs.)	%
Total Receipts	3,035,337		6,689,840		5,274,663	
Total Salaries	2,463,000 ²⁰	81%	2,881,500	43%	2,105,500	40%
ADMINISTRATIVE & MANAGEMENT EXPENSES DURING EVALUATION PERIOD						
To be within 15% of annual receipts Under Section 100 C (1) (d) of Income Tax Ordinance 2001[1]						
Heads	2022		2021		2020	
	Amount (Rs.)	%	Amount (Rs.)	%	Amount (Rs.)	%
Total Receipts	3,035,337		6,689,840		5,274,663	
Total Administrative & Management Expense	3,308,454	Not Applicable	3,873,670	Not Applicable	2,644,649	Not Applicable
Total Expenses	3,336,454		6,469,353		4,434,813	
SURPLUS/DEFICT DURING EVALUATION PERIOD						
To be up to 25% of annual receipts in accordance with Rule 213 (1) (i) of Income Tax Rules 2002[1]						
Heads	2022		2021		2020	
	Amount (Rs.)	%	Amount (Rs.)	%	Amount (Rs.)	%
Total Receipts	3,035,337		6,689,840		5,274,663	
Total surplus/deficit	-301,117	(10)%	220,487	3%	839,850	16%
Total Expenses	3,336,454		6,469,353		4,434,813	

²⁰The organization has provided a detailed response about the significant portion of Salaries that is paid out over the course of the year. Please refer to query #6 for more details.



Foreign Sources of Major Funding

S. No	Description	Institutional	2022	2021	2020
		Not Applicable			

S. No	Description	Individual	2022	2021	2020
		Not Applicable			

Donor Details²¹

S. No	Name of Donors	Institutional	2022	2021	2020
1.	National Bank of Pakistan	Institutional	-	-	2,247,950
2.	Global Giving Grant	Institutional	-	583,381	-
3.	Give-2 Asia	Institutional	-	1,633,624	379,152

S. No	Name of Donors ²²	Individual	2022	2021	2020
1.	Mr. Muhammad Abbas	Individual	110,000	1,000,000	200,000
2.	Mr. Sami Ur Rehman	Individual	-	1,020,000	-
3.	Ms. Farhana Yaseen	Individual	-	900,000	-
4.	Mrs. Tahira Sajid	Individual	252,100	942,835	70,399
5.	Mr. Zahid	Individual	97,652	-	-
6.	Dr. Fauzia Moghees	Individual	890,000	610,000	205,000



²¹ The data has been provided by Mr. Shehroze Ameen, Focal Person/ Director Administration of Network for Human and Social Development.

²² The data has been provided by Mr. Shehroze Ameen, Focal Person/ Director Administration of Network for Human and Social Development.

Category - 5: Institutional Mechanism of Oversight**5.1 Summary of Major Findings**

The objective of this category is to assess whether the NPO has a clearly drawn-out framework for effective NPO governance. The organization is governed by 05 members Board, headed by President. Board of governors are elected democratically. The governing body members attend meetings regularly. The process to be adopted by the Governing Body for amending the charter is participatory. The board takes major decision of the organization and approve its policies. The organizations mission and objectives are clearly defined and displayed.

5.2 Overall Assessment & Recommendations

1. From the desk review of submitted documents, it was revealed that the number of governing body members is less than seven. As a best practice, the organisation is recommended to increase its governing body members to at least seven.
2. The basic purpose of any of governing body/Board is to meet on regular basis and participate in the decision making process. Record of the minutes of the meetings shared with PCP team shows that the governing body did not meet at least once in each quarter during the year 2022. Organisation is, therefore, advised that the meetings of its governing body are held at least once in each quarter.
3. It was observed during the evaluation that the female representation on the governing body of the organisation is 20%. Therefore, the organisation is advised to incorporate female representation in its governing body to the minimum acceptable limit of 33%. Adequate female representation in an organisation helps to ensure that due account is taken of and proper consideration is given to instilling a gender balanced approach in program designing and implementation.
4. Governing body members only approve the annual audited accounts, However, it was found that the governing body does not approve annual budgets. Moreover, the expenditures and variance reports are also not reviewed. Organisation is, therefore, strongly recommended to get its annual budgets, expenditures and variance reports reviewed and approved by its governing body. Once reviewed, such proceedings may also be recorded in relevant minutes of the meetings.
5. It was observed during the evaluation that the governing body does not review progress of organisation's programs. Organisation is therefore recommended that its governing body may review the progress of its programs twice in each year.



Category – 6: Legal and Regulatory Compliance**6.1 Summary of Major Findings**

The objective of this category is to assess whether the NPO has established a comprehensive legal compliance system to ensure that the organization's operations are conducted in accordance with relevant legal registration regime, and to ensure compliance with annual reporting requirements of its relevant registration authority. The organization has provided undertaking on Non-Involvement in Terrorism Financing and Proliferation Financing Activities & undertaking of Legal and Regulatory Compliance.

6.2 Overall Assessment & Recommendations

1. The organization ensures compliance with annual reporting and compliance requirements of its relevant registration law.



Category – 7: Policies**7.1 Summary of Major Findings**

The objective of this category is to assess whether the NPO has ensured availability of a comprehensive policy framework and its effective implementation. The organization has purchase and procurement policy and also shared all applicable policies with staff.

7.2 Overall Assessment & Recommendations

1. The organisation is recommended to lay down a detailed policy to deal with situations involving harassment of women at workplace. Once developed, the policy may also be approved by organisation's governing body. Furthermore, all staff members may be sensitized and made aware about different aspects of policy and a 'code of conduct' in this respect may also be displayed clearly in organisation's premises.

