Social Audit Report

On

Treatment Care & Support & Prevention Package for Other Vulnerable Populations (Male Labor Migrants India & their spouses)



Submitted by:	Submitted to:
Subharoth Nepal Pvt.Ltd	National Association of PLWHA in Nepal (NAP+N)

May, 2026

Abbreviations:

AGM- Annual General Meeting

AIDS- Acquired Immuno Deficiency Syndrome

ART- Anti-Retroviral Therapy

CABA- Children Affected by AIDS

CBO- Community-Based Organization

CSO- Civil Society Organization

GoN- Government of Nepal

GESI- Gender Equality and Social Inclusion

HIV- Human Immunodeficiency Virus

M&E- Monitoring & Evaluation

NCASC- National Center for AIDS and STDs Control

NAP+N- National Association of People Living with HIV and AIDS in Nepal

NGO- Non-Governmental Organization

NPR- Nepalese Rupee

PAN- Permanent Account Number

PMTCT- Prevention from Mother-to-Child Transmission

SDG- Sustainable Development Goal

SWC- Social Welfare Council

TDS- Tax Deduction on Source

ToR- Terms of Reference

UNDP- United Nation Development Programme

Tables of contents:

Cover page----------.1

Acronyms----------.--2

Table of contents----------3-4

Acknowledgement----------.--------- 5

Chapter-I: Introduction:

1.1 Organization background----------6-7

1.2 Objectives of organization……...…8-9

1.3 Legal status……..……..9

1.4 Compliance……...…….9

1.5 Good governance ……...…10-13

1.6 Project details……..…….--…--14

1.7 Budget details……...…….14

1.8 Key highlights-……..……...14

Chapter 2: Overview of Social Audit:

2. Introduction of Social Audit----------..-------.. .15

2.1 Rational of Social Audit----------15

2.2 Objectives of Social Audit ----------15-16

2.3 Methodology of Social Audit ----------16

2.4 Steps/process of Social Audit----------17-32

2.5 Key findings/reflection of Social Audit----------.33-34

2.6 Cross-cutting ----------….35

2.7 Financial and resource management procedure----------..---…35-37

Chapter-3: Conclusion:

3.1 Conclusion of Social audit ……..……38

3.2 Strengths of the Organization, Challenges, Learning, Recommendations, and Status of Compliance with Last Year's Social Audit Recommendations:……38-41

Annexes:

- Annex 1: Reference guiding resource materials for social audit…… …..…...42
- Annex 2: Legal documents of NAP+N……..……...…… ……43
- Annex 3: Tools used to collect information in the process……44
- Annex 4: Program related photographs……...…45-49
- Annex 5: Program schedule of sharing meeting……...….50
- Annex 6: List of participants of sharing event……...51

Acknowledgment:

We extend our sincere gratitude for the unwavering support and valuable contributions that made the successful completion of this comprehensive social audit report possible. Our heartfelt appreciation goes to National Association of PLWHA in Nepal (NAP+N) for graciously providing us with the opportunity to conduct the social audit of the projects for on going projects

Special acknowledgment goes to the resilient beneficiaries and the entire NAP+N team, especially Suresh Prasad Dhungana (Program Manager), Shiva Ram Giri (National Coordinator), Prakash Nath Yogi (Sr. Project Coordinator), Pravin Ghimire (Admin/Finance Manager), Nabin Neupane (Admin/Finance Coordinator), Achyut Adhikari (Logistic Officer), and Raji Singh (District Focal Person), for their cooperation and support during the social audit process. We also extend sincere appreciation to everyone who actively participated in the process & offered invaluable insights.

We further express our heartfelt thanks to Mr. Khagendra Khadka (Chairperson of the organization), Kamala Devi Malla (Vice Chairperson), Ishwor Shakya (General Secretary), Manoj Kumar Gurung (Secretary), Hira Mani Sitaula (Treasurer), and all executive board members for their continued support and leadership. Additionally, we express our heartfelt appreciation to Mr. Dinesh Maharjan, Ward Chair of KMC Ward No. 4, as well as Ritu Karna (Women Supervisor), Shree Prasad Subedi of the KMC Social Development Division, and Dr. Man Bahadur GC (Medical Superintendent of NCASC), Dr. Gajananda Bhandari (Program and M&E Specialist of UNDP), Global Fund Program along with other related individuals and organizations, for their time and valuable input regarding the NAP+N program particularly it's coordination with the ward and overall effectiveness.

Similarly, we extend our gratitude to partner organizations and other team members for providing valuable insights throughout the process. Similarly, we would like to acknowledge all beneficiaries engaged in various awareness-raising, behavior change, capacity-building, and care and support activities under the program. We sincerely appreciate their invaluable support throughout the social audit process, both directly and indirectly. Finally, we express our sincere thanks to the donor agencies UNDP, FHI 360, AHF & GoN authorities for their support & cooperation.

Thaneswor Koirala, Social Auditor, Executive Director- Subharoth Nepal Pvt.Ltd

(9851143093 , Email: thaneswor.koirala@gmail.com)

CHAPTER-1: INTRODUCTION

1. Background of the project and introduction of the organization

1.1 Background of the project:

Nepal faces significant challenges in its effort to end HIV as a public health threat by 2030, despite notable progress in recent years. While 94% of People Living with HIV (PLHIV) are aware of their status, only 87% are on antiretroviral therapy (ART), and just 74% have achieved viral load suppression (NCASC Fact sheet, 2024), indicating gaps in treatment adherence and retention. Key populations, including people who inject drugs (PWID), their partners, migrants and their spouses, and other vulnerable groups, continue to experience barriers to accessing prevention, care, and support services due to stigma, discrimination, and limited healthcare outreach. Additionally, weaknesses in community and health system resilience further hinder the effective delivery of HIV-related services, exacerbating disparities and slowing progress toward the national 95-95-95 targets. To bridge these gaps and accelerate efforts, targeted interventions are essential to improve service access, optimize treatment adherence, and address social and structural barriers, ensuring an inclusive and sustainable HIV response in Nepal. To achieve these program goals, the program has set the following objectives to perform all the given timeline throughout the nation:

1. Improve HIV prevention and care services focusing on KPs and ensuring community- driven interventions.
2. Strengthen adherence strategies to improve treatment outcomes and ensure viral load suppression among PLHIV, with a focus on retention.
3. Enhance the capacity of CBOs to reduce barriers to service access, combat stigma and discrimination.

1.1 Introduction of organization:

The National Association of PLWHA in Nepal (NAP+N) was established after the first national consultation of PLHIVs in 2003. This historic event, succeeded in bringing 30 PLHIV participants from across the country to agree to one common goal: to unite all those living with the virus in Nepal and fight back. NAP+N has focused on building the capacity of local PLHIV groups to respond appropriately to the needs of PLHIVs and its related Key Populations in area of advocacy, prevention, care and support, counseling, raising community awareness, providing information and education, and improving access to the healthcare and legal services. NAP+N is the largest network of grassroots organizations working on the frontlines of this concentrated epidemic to achieve the national goal.

NAP+N is partner of APN+ (Asia Pacific Network). NAP+N is conducting a community-based research study, supported by ITPC through APN+, to assess the impact of the U.S. Government's "stop-work order" on PLHIV networks in countries reliant on USAID funding. This will include analyzing funding disruptions, identifying service gaps, and evaluating the availability and pricing of ARVs, HCV, and TB medications across public and private sectors. NAP+N has been selected to conduct this research in Nepal.

The network actively engages at the national level, representing various forums, and committees, and collaborating with entities such as NCASC, NPHL, UN theme groups, and international organizations including the Global Fund and UNDP. NAP+N is committed to empowering PLHAs and ensuring their active participation in decision-making processes. The network fosters multi-sectoral collaboration, aiming to develop strong working partnerships with Non-Governmental Organizations (NGOs), the government, and the private sector, including corporate and business houses.

NAP+N actively maintains formal relationships with numerous national and international agencies such as the Global Fund, UNDP, AHF, APN+, and Nepal CRS Company. Leveraging its strong connections, NAP+N aims to expand collaborations with other civil societies, corporate entities, and individual philanthropists to contribute more effectively to the national goal, ensuring sustainability in its efforts. In essence, NAP+N is dedicated to promoting autonomy and empowerment among PLHAs, ensuring their meaningful involvement in policy-making debates, and fostering collaboration across sectors for a collective and impact response to HIV/AIDS in Nepal.

Mission:

Strengthen the voice of PLHA through formation and strengthening of networks and associations of PLHA to respond to the challenge of HIV and AIDS

Vision:

Create a favorable environment for to access treatment, care and support for PLHA and ensure their quality of life in Nepal.

Goal:

To improve the quality of life of PLHA to respond to the challenges faced by PLHAs through Greater and more meaningful involvement of PLHA (GIPA) in program and policy development. To improve the quality of life of PLHAs to respond to the challenges faced by PLHAs through Greater and more meaningful involvement of PLHA (GIPA) in program and policy development.

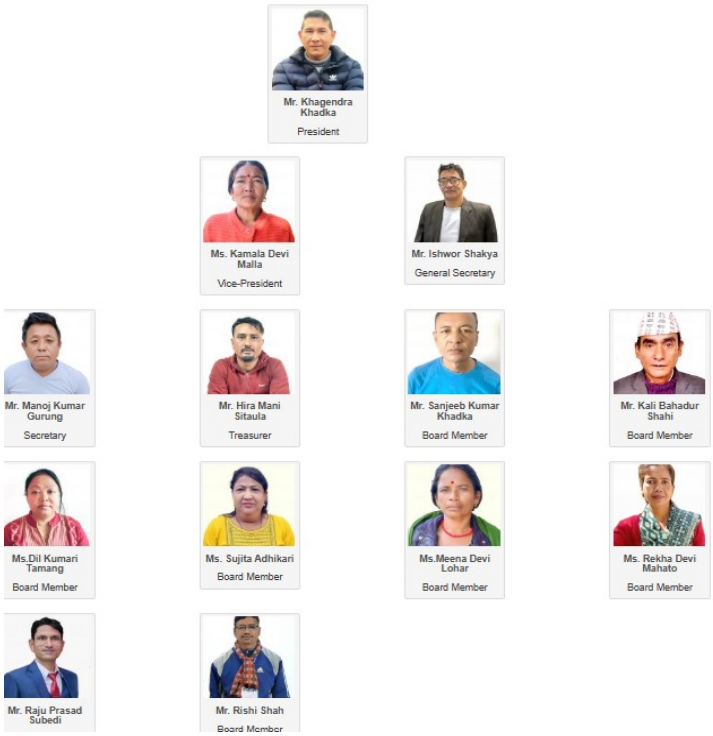
1.2 Objectives of organization:

- To act as an umbrella organization for PLHA-led organizations in Nepal and ensure universal access to treatment and care of PLHA in Nepal.
- To organize capacity-building programs to strengthen the network & its member organizations.
- To build a network & alliance with international PLHA organizations to foster HIV response.
- To advocate, lobby & facilitate mainstreaming of PLHA issues in the national agenda.
- To increase meaningful involvement of PLHA including key populations to achieve national goals in response to the HIV epidemic in Nepal.
- To facilitate and improve access to treatment, care and support for PLHAs in Nepal.
- To represent Nepalese PLHA in international policy decision-making bodies, associations, conferences, and various platforms.
- To strengthen the active involvement of media, politicians, private sectors and civil society to act against stigma and discrimination related to HIV.

Executive Board:

NAP+N is led by an executive board composed of 13 members, with Male (62%) and Female 38%. NAP+N places strong emphasis on GESI and maintains a robust system of good governance.

1. Mr Khagendra Khadka. Chairperson
2. Ms. Kamala Devi Malla - Vice Chairperson
3. Ishwar Shakya- General Secretary
4. Manoj Kumar Gurung- Secretary
5. Hira Mani Sitaula-Treasurer
6. Sanjeev Kumar Khadka- Member
7. Kali Bahadur Shai- Member
8. Dil Kumari Tamang-Member
9. Sujita Adhikari- Member
10. Meena Devi Lohar- Member
11. Rekha Devi Mahato- Member
12. Raju Prasad Subedi- Member
13. Rishi Shah- Member



1.3 Legal status:

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

1.4 Compliance:

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

1.5 Good Governance:

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

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

1. 6 Project details:

A. **Name of projects:**
Treatment Care & Support & Prevention Package for Other Vulnerable Populations (Male labor migrants India and their spouses)
(Treatment, Care and Support ,Migrant Project, Community Lead Monitoring -CLM, Human Rights)

B. Objectives of project:

- Improve HIV prevention and care services focusing on KPs and ensuring community-driven interventions.
- Strengthen adherence strategies to improve treatment outcomes and ensure viral load suppression among PLHIV, with a focus on retention.
- Enhance the capacity of CBOs to reduce barriers to service access, combat stigma and discrimination.

C. **Project Duration:** 1st Feb 2025- 15 July,2027

D. Project location (All projects, including UNDP funded project)

S.N.	Program	Coverage Area							Total District
		Koshi	Madesh	Bagmati	Gandaki	Lumbini	Karnali	Sudurpaschim	
1	Care & Support	0	0	0	9	11	5	9	34
2	EpiC	2	3	0	1	2	0	0	8
3	Migrant	2	0	0	0	5	0	0	7
4	CLM	2	2	2	1	2	0	1	10
6	CRs	0	0	1	0	0	0	0	1
		6	5	3	11	20	5	10	60

Project Implementation Process:

- **Right based and Community Centered Approach:**

Empowering People Living with HIV (PLHIV) to take a leading role in advocacy and service delivery is crucial to ensuring that their voices are central to the design and implementation of HIV programs. Strengthening partnerships with PLHIV-led organizations and communities will play a key role in reducing stigma, enhancing prevention efforts, and improving treatment adherence. By fostering meaningful engagement and collaboration in HIV program, these initiatives can create a more inclusive and effective HIV response that directly addresses the needs and challenges faced by PLHIV, ultimately contributing to better health outcomes and social inclusion.

- **Evidence Driven Interventions:**

Using baseline assessments and operational research to identify gaps and adapt interventions is essential for an evidence-based HIV response. By conducting thorough initial evaluations, programs can pinpoint critical areas requiring attention and tailor interventions to address specific needs effectively. Additionally, continuous evaluation through routine data collection ensures that program effectiveness is regularly assessed and interventions are informed by real-time evidence. This approach enables timely adjustments, enhances accountability, and ensures that HIV prevention and treatment efforts remain responsive to evolving challenges and targeted population needs.

- **Integrated Service Delivery:**

Linking prevention, treatment, care, and support services is crucial to creating a seamless continuum of care that ensures individuals receive comprehensive and uninterrupted HIV-related services. By integrating HIV services with broader health systems, such as maternal and child health, tuberculosis (TB) programs, STI case management, accessibility and efficiency can be significantly enhanced. This integrated approach not only improves health outcomes by addressing co-existing health conditions but also optimizes resource utilization and reduces fragmentation in service delivery, ultimately fostering a more holistic and patient-centered healthcare system.

- **Sustainability Through Local Ownership:**

Building local capacity for resource mobilization is essential to ensure the sustainability of HIV programs. This includes providing training on grant writing and fostering public-private partnerships to diversify funding sources and enhance financial resilience. Additionally, advocating for the institutionalization of HIV services within national and local budgets is crucial for securing long-term funding and integrating HIV response efforts into broader health and development agendas. By strengthening local capacity and ensuring sustained financial commitment from local government,

- **Multi-Sectoral Collaboration:**

Engaging various stakeholders, including government agencies, healthcare providers, development partners, civil society organizations, and the private sector, is crucial to addressing systemic barriers and promoting sustainable HIV programs. A multi-stakeholder approach fosters collaboration, ensures the alignment of efforts, and leverages diverse expertise and resources to tackle challenges such as stigma, discrimination, and service accessibility. By fostering strong partnerships, HIV programs can become more inclusive, responsive, and resilient, ultimately leading to improved health outcomes and long-term sustainability within the national healthcare framework.

- **Focus on Key Populations and Vulnerable Groups:**

Tailoring interventions to address the specific needs of key populations, including migrants, MSM, TG, youth, and women, is essential to ensure equitable access to HIV prevention, treatment, care, and support services. Targeted outreach efforts that consider the unique social, cultural, and economic challenges faced by these groups can enhance engagement and improve health outcomes. By designing interventions that are responsive to their specific vulnerabilities and needs, HIV programs can promote exclusivity, reduce disparities, and contribute to the overall goal of ending HIV as a public health threat by 2030.

E. **Major activities:**

The major activities are as below,

Components	Major Activities
Care and Support Services	Crisis Management Center (CMC) • Selection of implementing partners among local PLHIV led organizations • Orientation to select implementing partners • Upgrade the CCC to CMC • Inception meeting with concerned local stakeholders • Mobilize PLHIVs to uplift the service utilization • Provide short-term residential care, mental health screening, OIs case management, complication associated with NCDs (Dialysis, DM, accident, Stroke, Disability etc.), palliative care and other specialized services. • Provide comprehensive treatment services related to care and support for PLHIVs including referral services • Monthly medical checkup at CMC by doctor

	• Support to PLHIVs for complicated medical treatment • Track the hidden HIV cases through mobilization of Positive speakers with established bureau • Link the identified cases to service centers, and CHBC • Mobilize PLHIV at ART center to maintain harmony between CMC and ART center/hospital for maximum utilization of services available at ART center and CMC • Early enrollment of PLHIVs in ART through CMC • Monitor ART adherence and follow up for VL status through mobilization of CHBC and Positive speakers/PLHIV health volunteers • Conduct VL sample collection on a routine basis • Provide nutritional support to PLHIV accessing residential care • Provide psychosocial counseling to PLHIV • Provision of social care support to PLHIV • Provide transportation support to needy clients including children for immunization and vaccination against cervical cancer. • Nutrition support for children under 5 years and pregnant PLHIV • Counseling for positive living, distribution of condom and IEC • Provide support for PMTCT and EID services • Provide livelihood support for needy clients • Provide cash transfer to all CLHIVs and educational support to needy CLHIVs and refer then to CHBC for its monitoring • Report issues related to stigma and discrimination received from CHBC to NAP+N and concerned OCMC • Airing of HIV related messages to reduce stigma and discrimination through local FM radios • Publication and distribution of HIV Bulletin • Education sessions for PLHIV, in-house client and their families • Conduct regular BCC activities. • Conduct monthly staff meetings to ensure quality service delivery • Conduction of regular meeting with concerned service providers and service users for the better coordination Community Home Based Care (CHBC) • Renovation of CHBC sites • Identify risk groups for HIV through mobilization of PLHIV health volunteers • Conduct screening of index cases, sexual partner of KPs and associated risk groups, counseling for testing and community led testing to identify new HIV cases • Accompany all identified reactive cases for confirmatory tests to ART centers • Provide home based care and minor illnesses management to PLHIV through case management approach • Provide education, counseling, ART adherence counseling, follow up for regular viral load test, TB screening & family planning services for couples, positive prevention, condom distribution • Treatment literacy (online and offline) for PLHIV and partners/families, including Viral load suppression, U=U, PrEP, PEP, co-infections and co-morbities. • Referral and linkages services (treatment, PMTCT, EID, ART, viral load, CD4, TB diagnosis) for PLHIV to different health care settings including CMC • Monitor the health status of pregnant PLHIV and under 5 years children • Transfer skills to home care givers in areas such as basic nursing care, hygiene, positive living, nutrition, emotional support, infection prevention • Collect issues of PLHIV related to stigma and discrimination and report to CMC • Monitor the CLHIV cash transfer services • Assess needy CLHIV for educational support
Cash Transfer Program for Children Living with HIV (CLHIVs)	• Support the Children infected with HIV (CLHIV) through essential package of services • Nutritional and referral Support for children aged 5 and under • Joint Monitoring by district CABA management committee • Program Supportive Monitoring by CHBC Team • Conduct CABA Committee Meeting

Community Led Testing (CLT) and index testing	• Provide the counseling to risk individual/groups for HIV testing • Assess the number to be tested for HIV from identified risk groups and index clients • Prepare monthly plan to perform HIV testing through CLT model • Arrange HIV test kits for CLT • Reach with the prevention program through BCC activities.

1.7 Budget details:

1. Approved amount: NPR 44,02,69,862.72 (15 July 2027)

2. Received amount: NPR 19,97,33,416.39

3.Total expenditure (Utilized up to 31 March 2026): NPR 16,23,52,395.91

4. Tax paid to the Government of Nepal: NPR 7,07,287.97 (settled)

5. Expenditure ratio: (Program: 80.77%, Administrative: 19.23%)

Impression:

- Upon review, the program and administrative cost ratio was found to be appropriately focused on program expenses, which fully complies with the SWC norms & meets the desired standards.
- Furthermore, the tax calculation and payment status to the Government of Nepal (GoN) were found to be accurate and up to date, reflecting excellent financial compliance.

1.8 Key highlights:

- Organized a meeting with NAP+N office to discuss the project in detail, plan field visits, initiate stakeholder interactions whereas the response found very positive.
- Reviewed legal documents, reports, and various policies, verifying their renewal statuses, all of which were found to be technically sound.
- During social auditing process the reviewed the documents, met with related individuals and captured their perspectives on the program which are very nice and especially relevance, effectiveness, coordination, sustainability, and local government ownership is perfect.
- According to the budget plan and achievements, the budget expense trend appears favorable.
- All transactions have corresponding bills and documents, indicating they are technically sound.
- The legal process is intact, and compliance is in line with GoN laws and policies.
- Project team including board members found very serious and dedicated on their roles
- Financial documents and transition process found technically perfect also he executive board and the entire staff work closely together, fostering a familiar and supportive working environment.

CHAPTER-2: SOCIAL AUDIT

2. Introduction of Social Audit:

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

2.1 Rational of Social Audit:

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

2.2 Objectives of the Social Audit:

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

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

Specific objectives of social audit are set as,

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

2.3 Methodology of Social Audit:

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

Steps for SWC approval:

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

2.4 Steps/process of Social Audit:



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

Social audit process:

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

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

2.4.1 Preparation and desk review

- **Meeting with NAP+N board/ project team**



At the beginning of the social audit process, a brief meeting was organized to discuss the overall process and the Terms of Reference (ToR). During the meeting, the Board members and senior management team shared the history of the organization and the initiation of the project. The project focuses on people living with HIV (PLHIV) who are in critical situations, particularly in relation to treatment, care and support, awareness, capacity building, moral support, and other forms of assistance tailored to individual needs.

The team also provided updates on the current status of the project and outlined upcoming plans. The discussion primarily covered programmatic approaches, implementation modalities, coordination mechanisms, reporting and documentation systems, as well as financial, administrative, and governance-related aspects. They highlighted that the donor organization has been highly supportive and that the project is receiving strong backing from the Government of Nepal (GoN) and other relevant stakeholders.

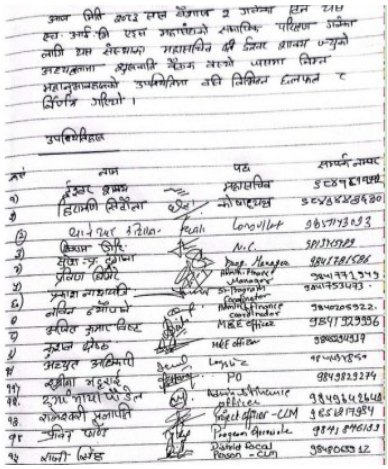
- **Review of Financial and legal documents**



Similarly, an interaction was held with Nabin Neupane (Admin/Finance Coordinator) and Achyut Adhikari (Logistics Focal Person), during which financial and legal documents were reviewed. It was observed that the financial system is well maintained and properly managed. The legal documents were found to be complete, valid, and renewed on time, with approval letters obtained from the local Government of Nepal (GoN) and other relevant authorities.

- **Meeting with NAP+N team**





NAP+N organized a short introductory and sharing meeting on 13 April 2026 at its office located in Kathmandu Metropolitan City–4, near Tudal Devi Temple. The meeting was attended by Hira Mani Sitaula (Treasurer), Ishwar Shakya (General Secretary), Suresh Prasad Dhungana (Program Manager), Shiva Raj Giri (National Coordinator), Prakash Nath Yogi (Senior Program Coordinator), Pravin Ghimire (Finance and Admin Manager), Nabin Neupane (Finance and Admin Coordinator), Achyut Adhikari (Logistics Focal Person), Ramji Sing (District Focal Person), and other project team members, including Thaneswor Koirala, an independent social audit consultant.

During the meeting, the Program Manager, National Coordinator, Senior Program Coordinator, and other team members shared the objectives of the gathering and provided an overview of the project background and its current activities. Project updates were also presented, and relevant documents were shared with the consultant by Achyut Adhikari and Nabin Neupane. As per the Terms of Reference (ToR), all required documents including project fact sheets, legal documents, and progress reports were provided to the consultant and thoroughly reviewed. It was observed that the financial system is well maintained and in good order.

Interactions with the program team were highly productive, as they shared detailed insights into the program's approaches and various aspects of its implementation. Discussions with the team and other stakeholders in the project areas indicated strong coordination with government authorities and community groups. Overall, the team spirit and management practices were found to be strong and satisfactory.

In person interaction with project team:

- **Meeting/Interaction with NAPN board:**





As part of the social audit process, a short virtual interactive meeting was held with the Chairperson. Similarly, in-person meetings were conducted with the General Secretary and the Treasurer. The interaction with the board team was very productive and fruitful. During the discussion, they stated that the project activities are progressing smoothly. They also shared that the board team closely oversees the project and consistently provides support to the team as needed.

Based on standard social audit tools, the independent consultant raised a series of queries, which were adequately addressed by the Chairperson. The discussion primarily focused on programmatic approaches, implementation modalities, coordination mechanisms, reporting and documentation systems, as well as financial, administrative, and governance-related issues.

During the meeting, it was also highlighted that NAP+N is striving to comply with Government of Nepal (GoN) financial regulations by paying necessary taxes on time and maintaining financial records in a professional and systematic manner. They confirmed that there are no financial issues. Overall, the interactions were positive and informative.

- **Interaction with Management and project team**

In the process of the social audit, the independent consultant conducted individual interactions with key project personnel to understand the real scenario of project implementation, quality, and other aspects.Initially, an interaction was held with Mr. Suresh Dhungana, Program Manager of the organization. During the discussion, Mr. Dhungana stated that there is a very positive and supportive working environment, and the team is committed to delivering the best possible results.



Similarly, a brief interaction was conducted with Mr. Prakash Nath Yogi, Senior Program Coordinator, who has been engaged with the organization since its inception. He mentioned that the project's budget structure is somewhat limited, while expectations from beneficiaries are increasing, making it challenging to manage. However, he added that NAP+N is performing very well despite these constraints.The next interaction was conducted with Mr. Shivaram Giri, the National Coordinator. He provided detailed information about the organization's projects, including project objectives, implementation modalities, working areas, expected outcomes, key activities, results, and other relevant aspects of the programs.

Furthermore, the consultant reviewed financial, programmatic, and legal documents. These were found to be in good order. A few suggestions were also provided on the spot to the concerned team members for further improvement.

2.4.2 Social audit including field visit:

1.Interaction with Ward Chair- Kathmandu Metropolitan City-4



During the social auditing process, the independent consultant visited the KMC Ward No. 4 office and met with Dinesh Maharjan, Ward Chair of KMC–4. During the discussion, Mr. Maharjan spoke in detail about NAP+N and its activities, emphasizing their high priority. He recommended the continuation of the program and expressed his commitment to providing the necessary support from the municipality as required.

He also mentioned that he is familiar with NAP+N and appreciated its support to PLWHA through various programs focused on awareness, treatment, care and support, and capacity building, describing it as a commendable initiative. Furthermore, he suggested conducting social audits annually to enhance transparency, attract broader support, and identify gaps for future improvement. He reaffirmed his commitment to supporting NAP+N at the ward level as needed.

2.Interaction with SWD team Kathmandu Metropolitan City



During the social auditing process, the independent consultant consulted with the Social Development Division of KMC and interacted with Ritu Karna (Women Supervisor) and Shree Prasad Subedi. During the discussion, both respondents expressed positive views about the organization, appreciating NAP+N's activities in the field of the HIV/AIDS sector. They mentioned that KMC is well aware of NAP+N and its coordination with the municipality. They further suggested maintaining closer coordination with KMC–4 and other stakeholders, and emphasized the importance of submitting progress reports in a timely manner. They also highlighted that NAP+N has been receiving approval from KMC and has been implementing programs on a cost-sharing basis. Overall, they expressed a very positive view of NAP+N and its activities.

3.Interaction with NCASC , Teku, Kathmandu

As part of the social auditing process, the independent Social Audit Consultant visited the NCASC office in Teku and met with Dr. Man Bahadur GC to discuss NAP+N. During the in-person interaction, Dr. GC stated that NAP+N has maintained close coordination with NCASC and has been working in accordance with the Government of Nepal's policies and guidelines. The discussion focused on the types of programs implemented, as well as their quality and technical aspects. He noted that NAP+N has been performing very well and highlighted its overall effectiveness. He also mentioned that NAP+N frequently invites NCASC representatives to facilitate training sessions, and he expressed confidence in their strong understanding of NAP+N programs. Dr. GC expressed his appreciation to the NAP+N team for providing HIV care, support, and treatment services, including awareness-raising programs, behavior change communication, and counseling, which contribute significantly to the Government of Nepal's efforts. He extended his best wishes for NAP+N's future and reaffirmed NCASC's commitment to provide support as needed.





Interaction with District Partner Organizations:

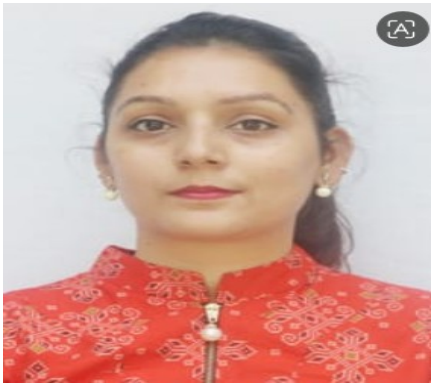
- **Suresh Kunwar- Program/Finance Office, Dhangadi-Kailali**

During the social audit process, the independent consultant conducted a virtual interaction with Mr. Suresh Kunwar, who is working as a Program/Field Officer (P/FO) at Godawari Plus, Dhangadi-5, Kailali. During the discussion, Mr. Kunwar shared that there are occasional challenges in service delivery due to the CD4 machine not functioning properly and a shortage of reagents. He also noted that fear of stigma and discrimination makes it difficult for affected individuals to disclose their status, which in turn affects the timely provision of services. Despite these challenges, he stated that NAP+N is providing strong support, and overall, the program is running smoothly in Kailali.



- **Kritika Joshi- Asha Jyoti Sahayog Samuha- Rupandehi P/FO**

Ms. Kritika Joshi is a Program/Field Officer (P/FO) at Asha Jyoti Sahayog Samuha, Rupandehi. During the social audit process, the independent consultant conducted a virtual consultation with her. During the discussion, Ms. Joshi provided an overview of her roles and responsibilities. She shared that the organization is operating smoothly and that NAP+N is providing effective guidance and support. However, she raised a concern regarding the limited transportation budget for field staff, which makes regular follow-up activities challenging.



According to Ms. Joshi, the organization is delivering services such as Care and Support, CABA, and CMC. She also expressed overall satisfaction with her work and stated that the office is functioning well, with no major complaints.

- **Susila Belbase- Samarpan Sahayog Samuha, Kapilvastu- P/FO**

During the social audit process, the independent consultant conducted a virtual interaction with Ms. Susila Belbase, who is working as a Program/Field Officer (P/FO) in Kapilvastu under Samarpan Sahayog Samaj. During the discussion, she shared that NAP+N is providing strong support and guidance, acting as a reliable umbrella organization. She mentioned that programs such as Care and Support (C&C), CABA, and CMC are being implemented in Kapilvastu.



She also noted that the local Government of Nepal allocates a budget for HIV/AIDS-related activities; however, effective implementation requires more intensive follow-up, and current efforts are largely dependent on individual initiative. Additionally, due to the significant increase in transportation costs in the market, it has become difficult to manage field mobility expenses for staff. She therefore suggested increasing the transportation budget and incorporating more awareness-raising activities

Ms. Belbase further highlighted that many people are affected by HIV/AIDS but hesitate to disclose their status due to stigma and discrimination from family and the community. Finally, she expressed her satisfaction with the support provided by NAP+N and extended her sincere gratitude to the organization and its team.

- **Yogendra Oli- P/FO, Achham**

During the social audit process, the independent consultant conducted a virtual interaction with Mr. Yogendra Oli, Program/Field Officer (P/FO) from a partner organization of NAP+N in Achham. He shared that programs such as CHBC, CABA, and CMC are currently being implemented in the district. He reported that there is no significant stigma or discrimination at health service centers or within the community. However, people living with HIV tend to experience self-stigma, which makes it difficult for them to openly discuss their condition. As a result, tracing them for treatment and other services remains challenging. He also mentioned that the local GoN of Nepal allocates a budget for HIV/AIDS-related issues, but more intensive follow-up is needed. ART services are ongoing in the district. He emphasized that HIV/AIDS remains a major issue in Achham,



- **Durga Thapa- Community Support Group- Kaski, Pkhara:**

The independent social audit consultant conducted a virtual discussion with Durga Thapa, Program/Finance Officer of the Community Support Center, Kaski, Pokhara. During the discussion, he shared that the organization is implementing CHBC, CABA, and CMC programs, which are progressing smoothly. He reported that the project is being carried out at a low cost, as the organization emphasizes the use of local resources. However, support from the local Government of Nepal is insufficient & there are technical difficulties during the planning process.



He also mentioned that the project's target groups are often reluctant to disclose information and hesitate to participate in the tole-level planning process (Step 3). Additionally, there are no fixed budget allocation guidelines, making it difficult to determine budget headings. He requested an increase in the local transportation budget to facilitate closer monitoring and follow-up. Overall, he expressed that the project is running well and there are no significant issues or problem

- **Bhisma Dev Bhatta-Nawa Asha Kanchanpur,**



Bhisma Dev Bhatta has been working as a P/FO at Nawa Asha Kanchanpur, Mahendranagar. During the social audit process, an independent consultant conducted a virtual interaction with Mr. Bhatta. He shared that there are occasional challenges in service delivery due to the CD4 machine not functioning properly and a shortage of reagents. He also noted that fear of stigma and discrimination makes it difficult for affected individuals to disclose their status, which in turn affects the timely provision of services.

Despite these challenges, he stated that NAP+N is providing strong support, and overall, the program is running smoothly in Kanchanpur. He suggested increasing the local transportation cost for field staff and adding a monitoring component to the program. Finally, he expressed appreciation to NAP+N for its continued support to partner organizations.

2.4.3 Key findings of the Social Audit:

- All projects implemented by NAP+N was found to be very effective. The overall program approach, strategies, and activities were scientific and driven by the needs of the target group.
- The program strongly focused on relevance, efficiency, coordination, transparency, and other key program pillars.
- The efforts made have been positively received by the target groups, local governments, and other relevant stakeholders.
- A harmonious relationship exists between the organization, the local Government of Nepal (GoN), and the communities.
- During monitoring visits conducted by government bodies and other agencies, positive feedback has been recorded in the monitoring logbook.
- It was observed that the Annual General Assembly (AGM) and other meetings are held regularly, and decisions are properly documented in written form.
- It was observed that the rooms and seating arrangements were well facilitated and managed, The staff members appear positive and committed to the organization and their responsibilities.
- A close & cooperative relationship was observed between the organization's Executive Committee & the project team, ensuring strong oversight & effective management

2.4.4 Sharing and reporting:

The Social Audit Sharing Event was organized on 16 Baisakh 2083 (29 April 2026) at Hotel Digambara Regency, Jamal, Kathmandu. The event was chaired by Mr. Khagendra Khadka, Chairperson

The Chief Guest was Mr. Nabin Mainali Ward Member of Kathmandu Metropolitan City Ward No. 4. The Special Guests included Dr. Man Bahadur GC, Medical Superintendent of NCASC, and Dr Gajanand Bhandari - UNDP, Prakash Chandra Bhatta-SWC and other guest were presented.



Similarly, other attendees included school principals; chiefs and representatives from various organizations; parents; students; and other stakeholders. The program was facilitated by Ms. Puspa Thapa, Finance Associate of NAP+N, who served as MC

The welcome speech was delivered by Ishwar Shakya, General Secretary of NAP+N. In his speech, he highlighted the history of the initiation of NAP+N and its progress over time. He emphasized the importance of social audits and their role in ensuring transparency and accountability. He warmly welcomed all participants for accepting NAP+N's invitation, attending the event, and giving it due priority. Finally, he expressed his commitment to comply with the recommendations of the social audit and to make the organization even better in the days ahead.



The program was divided into two parts. The first session was formal opening and the second session was a presentation which was facilitated by Mr. Thaneswor Koirala, Executive Director of Subhroth Nepal. In this session, Mr. Koirala had presented slides that were prepared in line with SWC requirements, the designated 7 pillars, and the Nepal Government's approval guidelines (2077). After the presentation, the floor was opened for further discussion to gather participants' responses and perceptions of the program to validate



In the program there were a total 36 participants (20 Male and 16 Female) representing different GoN authorities, Board Members, project team, beneficiary & related others.

Open floor discussion:



After the presentation, an open-floor discussion was held, during which participants shared their feedback on the organization's performance and the effectiveness of the project. Everyone was given an opportunity to express their opinions. The session was facilitated by Mr. Thaneswor Koirala, who also responded to participants' queries. Several questions related to NAP+N and its project activities and processes were addressed by Khagendra Khadka, the Chairperson, and other board team and Project Manager of the project, respectively. Many participants shared their views, reflections, and feedback on both the organization and its project activities.

- **Manju Adhikari- Sukraraj Hospital, Teku, Nursing Officer**



Manju Adhikari, Nursing Officer at Sukraraj Hospital and head of the hospital's ART Center, shared her views during the open floor discussion. She stated that NAP+N has been working effectively in coordination with the hospital team, making it easier to provide services quickly and efficiently. During the discussion, Kabita also suggested incorporating advocacy and awareness-related components to help encourage targeted individuals to take their medication regularly and adhere to necessary follow-up procedures. Overall, Manju Adhikari expressed satisfaction with the work of NAP+N. She conveyed her gratitude for the organization's efforts and wished it a bright future ahead.

- **Boby Singh-AHF**



During the open floor discussion, Mr. Boby Singh shared that NAP+N has been working for a long time in the field of HIV/AIDS, focusing on prevention, treatment, care, and support, which has been a great benefit to the targeted population. He highlighted that NAP+N practices aligning its budget with the Government of Nepal system through the Red Book and places high priority on utilizing local resources. This approach helps promote sustainability and fosters a system-oriented mindset for long-term impact. He also noted that AHF, as one of the donor organizations, is well aware of NAP+N's programs and that both organizations maintain close coordination. Overall, he expressed satisfaction with the work of NAP+N, conveyed his gratitude for its efforts, and wished the organization a bright future ahead.

- **Sarita Shrestha-NFWLHA-Advocacy Officer**



Sarita Shrestha, who has been working with the Female Umbrella Organization of PLHA, shared her views during the open floor discussion. She mentioned that she had previously been engaged with NAP+N and appreciated its positive working environment. She also expressed her happiness at having the opportunity to participate in the social audit and to learn in detail about the organization and its projects. She suggested including the organization's organogram in the presentation for better clarity. Overall, she found the social audit process and its quality highly appreciable and extended her best wishes to NAP+N for the days ahead.

- **Tulsi Gandhari-JMS- President**



Tulsi Gandhari, President of Jagriti Mahila Samuha (JMS), an organization working with female sex workers (FSWs), shared her views during the discussion. She described NAP+N as a very dynamic organization and mentioned that she is well informed about its activities. She noted that JMS has been receiving services, particularly in the area of treatment, through coordination with NAP+N. She appreciated the social audit methodology and the clarity of the presentation, adding that the session provided her with an opportunity to learn more about both the social audit process and the work of NAP+N. She also expressed her willingness to conduct a similar social audit within her own organization.

Closing Ceremony:

After the open floor discussion, a brief closing session was conducted, facilitated by Puspa Thapa Several key guests and stakeholders shared their views on the social audit process, its findings, and the overall work of NAP+N including its project activities and effectiveness.

- **Prakash Chandra Bhatta- SWC**



Prakash Chandra Bhatta from the Social Welfare Council appreciated the work of NAP+N in the field of HIV/AIDS. He noted that the organization has been working in this field for a long time, and the Social Welfare Council is well aware of both the quality and impact of its work, which he found highly commendable. He also acknowledged that NAP+N has begun conducting social audits with professional auditors and requested that these audits be carried out annually. He further appreciated the competence and experience of the social auditor, Mr. Thaneswor Koirala, describing him as highly experienced and well-versed in the scope of the field. He expressed a strong commitment to supporting the organization by providing necessary assistance through the Social Welfare Council (SWC).

- **Dr Gajananda Bhandari- Program and M&E Specialist- UNDP**

Dr. Gajananda Bhandari, Program and M&E Specialist at UNDP (donor agency), expressed his satisfaction with the successful organization of the social audit event by NAP+N. He appreciated the opportunity to work with NAP+N, noting that the organization is highly committed to the field of HIV/AIDS and describing it as an honest and admirable organization managed by a team of qualified professionals. He mentioned that NAP+N has been actively consulting with Government of Nepal authorities, local partner organizations, and other relevant stakeholders. He also noted that the organization has been regularly providing progress reports to UNDP, keeping it well informed about its activities.



In his closing remarks, Dr. Bhandari emphasized the importance of implementing the recommendations provided by the social auditor and committed to extending necessary support to NAP+N whenever needed. He concluded by thanking the entire NAP+N team for their excellent work and wishing them continued success in the days ahead.

- **Nabin Mainali- Chief Guest, Ward Member, KMC-4**

Mr. Nabin Mainali, Ward Member of Kathmandu Metropolitan City Ward No. 4, stated in his closing remarks that NAP+N is doing commendable work in the field of HIV/AIDS, which he has been closely observing and finds highly satisfactory. He noted that the organization's efforts are contributing significantly to communities affected and infected by HIV/AIDS. He highlighted that NAP+N is carrying out responsibilities that are typically expected of the Government of Nepal, and that allocating budget through the Red Book from the NGO sector is truly appreciable. This support helps ensure better planning and sustainability.



He also recommended placing greater emphasis on engaging the local community and collaborating with other organizations to enhance sustainability and promote ownership by both local government and community members. He expressed his commitment to providing support from the local government as needed and concluded by wishing NAP+N a bright future.

- **Khagendra Khadka - Chairperson of NAP+N**



At the end of the program, Mr Khagendra Khadka, Chairperson of NAP+N delivered her remarks, expressing appreciation for the support provided by local government authorities in the implementation of the project. He also acknowledged the valuable guidance and cooperation received from the Government of Nepal (GoN), the project team, donors, target groups, community members, and other relevant stakeholders.Mr Khadka provided a brief background on the inception of the organization and highlighted its key achievements to date.

He expressed sincere gratitude to the entire NAP+N team and all participants who contributed to the social audit process. He emphasized that NAP+N remains highly vigilant in avoiding duplication with other organizations while staying open to collaboration. Mr. Khadka also reaffirmed NAP+N's strong commitment to ensuring transparency in both project activities and budget management. He further confirmed that the next social audit will be organized more comprehensively and will comply with the recommendations provided by the professional social auditor. At last he thanked to all for participating the event and closed the program.

2.5 Refection observed based on good governance principles /SWC seven pillars:

2.5.1. Relevancy:

The NAP+N project underscores its significance by aligning its indicators with the strategic goals of central and local institutions in Nepal, thereby contributing to national priorities. This alignment supports various Sustainable Development Goals (SDGs), especially Goals 3 and 5, as outlined in the 15th Five-Year Plan by the National Planning Commission. Additionally, the project adheres to the sector policies, programs, and priorities of the National HIV Strategic Plan (2021-2026), proving highly beneficial for the target population through various planned activities.

2.5.2 Efficiency:

- Result Achievement: - Result achieved as per the targeted plan.
- Project is completed within a given stipulated time.
- Experienced and qualified project team
- All board members from affected category so independent and clear concept on issue

2.5.3 Effectiveness:

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

2.5.4. Sustainability

- NAP+N complies with all rules, regulations, and legal requirements of the GoN of Nepal .
- Approval of activities by local government officials, along with regular site visits, indicates strong institutional support and contributes to the sustainability of the project.
- There is good coordination with KMC, SDD, and Ward No. 4 of KMC.
- NAP+N focuses on enhancing the capacity of targeted groups and staff by providing various skills- and knowledge-based training, including income-generating (IG) activities,
- NAP+N has been working with a high priority on utilizing local resources, advocating with the Government of Nepal (GoN) to allocate budget through the planning system, which can be strengthened for long-term improvement of the system and its mechanisms.

- NAP+N has its own strategy to continue dialogue, explore funding opportunities, and coordinate with local government to allocate funds, ensuring the sustainability of community-based organizations that support PLHIVs.

2.5.5 Coordination:

- Good coordination was found with the province, local government, Social Welfare Council, various organizations working on health, education and senior citizen
- During in-person meetings/interactions and a few virtual or telephone conversations with GoN board members, and project team received very positive feedback from all relevant stakeholders.
- Regular progress report s, financial reports are submitted to the donor agencies

2.5.6 Transparency:

The organization conducts financial audits and monitoring visits in coordination with the local government (GoN) and NCASC, followed by sharing meetings and the timely submission of reports. To further ensure transparency, it maintains an official, regularly updated website where required information can be accessed. It has also started the practice of conducting social audits through a professional consulting firm as an independent third-party entity. These audits serve as important tools for ensuring accountability, promoting best practices, and validating the effectiveness of its projects. In addition, the organization regularly shares progress reports with the respective local GoN authorities.

2.6 Cross-cutting:

- **Measurement of advocacy/ engagement:**

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

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

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

NAP+N is closely aligned with the United Nations Sustainable Development Goals (SDGs), with a direct focus on 8 Decent Work and Economic Growth, SDG 3: Good Health and Well-Being. Indirectly it also addressing SDG 5: Gender Inequalities.

2.7 Financial and Resource Management/procedure:

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

Financial Administrative Procedure:

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

Funds received from donor sources to run the project are deposited into NAP+N official bank account and make transition almost through checks

- **Audit**:

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

- **Internal control system:**

NAP+ board and management team, especially the Chairperson, Secretary, Treasurer and Program Manager review the financial documents regularly as part of an internal control system.

- **Compliance with tax laws:**

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

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

NAP+N has its own financial policy but does not have a separate procurement policy, but have incorporated there at financial policy regarding procurement matter, it follows a practice of enlisting vendors for the procurement of goods and services based on evaluations of cost-effectiveness and delivery timelines. Goods and services are procured exclusively from these enlisted vendors. If enlisted vendors are unavailable, procurement from other vendors may be carried out with prior approval from the Management Committee. Necessary precautions are taken to prevent any conflict of interest involving staff and board members during the procurement process.

- **Dual role of committee members:**

During the document review process and interaction with the team, It was find that NAP+N has any dual roles of board members. This means no members are working as paid staff

- **Anti-money laundering:**

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

The Board, management team and financial persons were well-versed in the provisions of the AML/CFT Act and related rules. Funds were received following proper declarations from the donor and through legitimate banking channels. The majority of payments were made via cheque, with only minor (petty) expenses settled in cash. Expenditures were largely in alignment with the agreements made with the donor and were duly reported in the Fund Accountability Statement and the Statutory Audit Reports for the relevant financial year.

CHAPTER-3 : CONCLUSION

3.1 Conclusion of Social Audit:

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

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

This initiative by NAP+N has effectively transformed the institution into a more inclusive, safe, and resourceful environment by integrating technological advancements, enhancing security measures for awareness, Health care and treatment related services , capacity building especially through counseling, Care and Support etc.

3.2 Strengths of the Organization, Challenges, Learning, Recommendations, and Status of Compliance with Last Year's Social Audit Recommendations:

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

A. **Strength of organization:**

- A skilled and experienced project team with a strong sense of teamwork is evident.
- ·There is effective coordination with local governments, partner organizations, target groups, and other relevant stakeholders within the project area.
- Project staff appear satisfied with the organization and demonstrate strong dedication and commitment.
- The organization's executive committee has taken on a close supervisory and supportive role for the project team.
- Financial & program-related matters are handled transparently, earning trust of the community.
- The team fosters openness and embraces a culture of continuous learning.
- The working environment is IT-friendly and technology-driven.
- The work environment is open, friendly, and collaborative.
- The board members come from similar backgrounds, which helps ensure clarity in the organization's vision and enables precise, targeted strategies to address issues.
- The organization follows a participatory approach, promoting meaningful engagement in the program ("by the people, for the people").
- As a community-led organization, NAP+N has a strong grassroots network, fostering ownership and encouraging members to contribute to the fullest extent possible.
- NAP+N practices aligning its budget with the Government of Nepal (GoN) system (Red Book).
- The program approach and implementation modalities are evidence-based and proven effective.
- The organization has a strong governance system, with board members selected through an election process
- ·The practice of conducting social audits has been initiated, promoting transparency and accountable

B. Challenges:

- As the project relies on funding from external organizations, there are concerns about sustainability and how activities will continue after the project period ends.
- ·At times, lengthy administrative processes within the Government of Nepal (GoN) system create delays in implementation.
- ·Changing circumstances, amendments to government rules and regulations, and other external factors occasionally pose challenges to implementing certain activities.
- ·Some participants do not provide accurate information or hesitate to disclose their HIV status due to privacy concerns, stigma, discrimination, or other personal reasons, making it difficult to ensure appropriate treatment, care, support, and counselling.
- Due to supply shortages and other logistical challenges, condom stock-outs are sometimes observed at the community level.
- ·Through community awareness initiatives and interpersonal counselling (IPC), vulnerable individuals are encouraged to undergo timely HIV testing and can access appropriate treatment and support as needed.
- Discrimination, including within some health institutions, can delay treatment; in some cases, individuals are compelled to seek care from private providers, incurring additional costs.

C. Learning:

- There is a strong desire to further strengthen cooperation and networking.
- ·The gaps and weaknesses identified through the third-party–led social audit provide clear direction for improvement and future progress.
- The close relationship between local government and the communities in the project areas has facilitated smoother program implementation.
- There is growing confidence that even complex tasks can be accomplished through effective teamwork.
- The project team noted that even small forms of support can bring significant positive change to individuals' lives, contributing to improved health, well-being, and longevity.
- There is a shortage of Information, Education, and Communication (IEC) materials; wider distribution of these resources would help raise awareness about HIV/AIDS, including prevention, treatment, care, and support.

- Expanding support for income-generating activities would benefit target populations, enabling them to invest in proper nutrition, children's education, and overall household needs.
- Due to fear of stigma and discrimination, some individuals are reluctant to participate in community-level discussions, including budget planning. This limits their ability to advocate for their needs and makes it more challenging to secure allocations from the local GoN of Nepal

D. **Recommendations:**

- It is recommended that social audits be conducted annually by a trained, experienced, and qualified third-party auditor who is well-versed in the relevant guidelines of the SWC and the Government of Nepal's approved standards and updated policies.
- It is recommended to develop and disseminate Information, Education, and Communication (IEC) materials on HIV/AIDS so that the targeted population can easily access information. This would also help reduce stigma, encourage disclosure, and improve timely access to services.
- It was observed at the district level that the allocated budget for local travel costs for monitoring and follow-up is limited. Due to the current inflation rate, the provision is insufficient for effective field activities. Therefore, it is recommended to review and adjust the transportation budget accordingly.
- It is recommended that NAP+N enroll in the Social Welfare Council (SWC) iPact Portal and adopt digital systems as outlined in the relevant directives.

E. Last Year's Social Audit and Recommendations Compliance and commitment

- **Status:**

1. Since the social audit was conducted by a third party for the first time this year, there were no recommendations from the previous year.

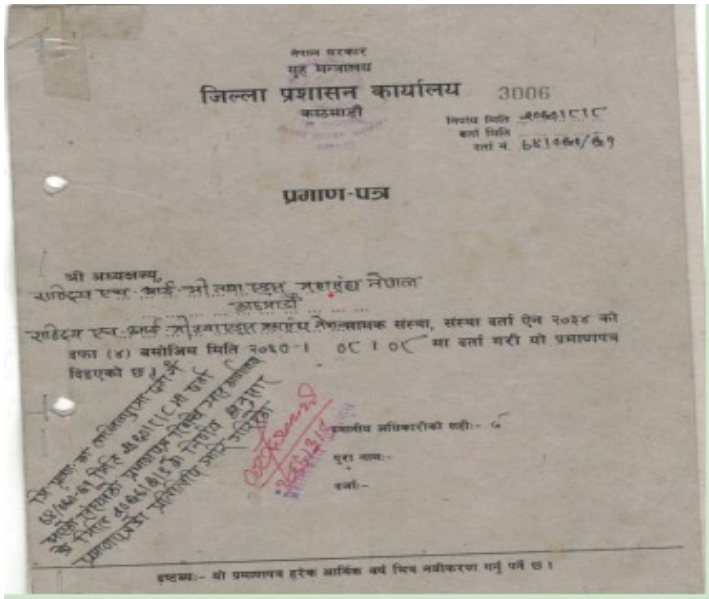
2. The project evaluation team was also given a recommendation to conduct a social audit, which was carried out in July 2024. This event demonstrates strong compliance with the team's evaluation recommendations.

- **Commitment:** Social audits will be conducted annually by efficient, experienced, and qualified third-party social auditors to ensure transparency in both program activities and financial aspects. Recommendations arising from the social audits will be given high priority and implemented as far as possible, subject to the availability of resources, organizational policies, and other relevant factors.

I. Annex-1: Reference guiding documents for social audit:



Annex 2 : Legal documents of NAP+N



नेपाल सरकार
गृह मन्त्रालय
जिल्ला प्रशासन कार्यालय 3006
काठमाडौं

प्रमाण-पत्र

श्री अध्यक्षज्यू,
राष्ट्रिय एच. आई. भी. तथा एड्स महासंघ नेपाल
काठमाडौं

राष्ट्रिय एच. आई. भी. तथा एड्स महासंघ नेपालसामक संस्था, संस्था दर्ता ऐन २०३४ को दफा (४) बमोजिम मिति २०६० । ०८ । ०८ मा दर्ता भरी यो प्रमाणपत्र दिइएको छ ।

इष्टमः- यो प्रमाणपत्र हरेक आर्थिक वर्ष भित्र नवीकरण गर्नु पर्ने छ ।



समाज कल्याण परिषद
लैनचौर, काठमाडौं, नेपाल
२०४९

आबद्धताको प्रमाण-पत्र

राष्ट्रिय एच. आई. भि.तथा एड्स महासंघ नेपाल, काठमाण्डौं मार्फ

समाज कल्याण ऐन, २०४९ को दफा १३ बमोजिम २०७१ साल भदौ महिना १२ गते

आबद्धताको प्रमाण-पत्र प्रदान गरिएको छ ।

Social Welfare Council
Lainchaur, Kathmandu, Nepal
1992
Affiliation No: 16642

CERTIFICATE OF AFFILIATION

This certificate of Affiliation has been issued to
National Association PLWHA in Nepal (NAP+N)
on 2014/08/27 pursuant to section 13 of the Social Welfare Act, 1992.

सचिव



काठमाडौं महानगरपालिका
वा मन्हानगरपालिका
नगर कार्यपालिकाको कार्यालय
प्रदेश नं. ३, काठमाडौं, नेपाल

व्यवसाय दर्ता-प्रमाण-पत्र

दर्ता मिति : २०६८।६।१७
प्रमाण-पत्र नं. : 9822
बडा नं. : ०४-२९-०८२९

व्यवसायी संस्थाको तत्सम्बन्धी विवरण :
१. (क) पूरा नाम (परिवार नाम सहित) संस्थाको नाम भए : राष्ट्रिय एच आई बि तथा एड्स महासंघ नेपाल
(ख) नागरिकता नं., जारी जिल्ला, मिति :
(ग) नेपाल सरकारबाट (अन्य निकायबाट) दर्ता मिति :
(घ) दर्ता नम्बर :
(ङ) निवास :
२. उमेर : ☐ व्यक्ति ☐ निकाय
३. व्यवसायी ठेगाना : बालुवाटार

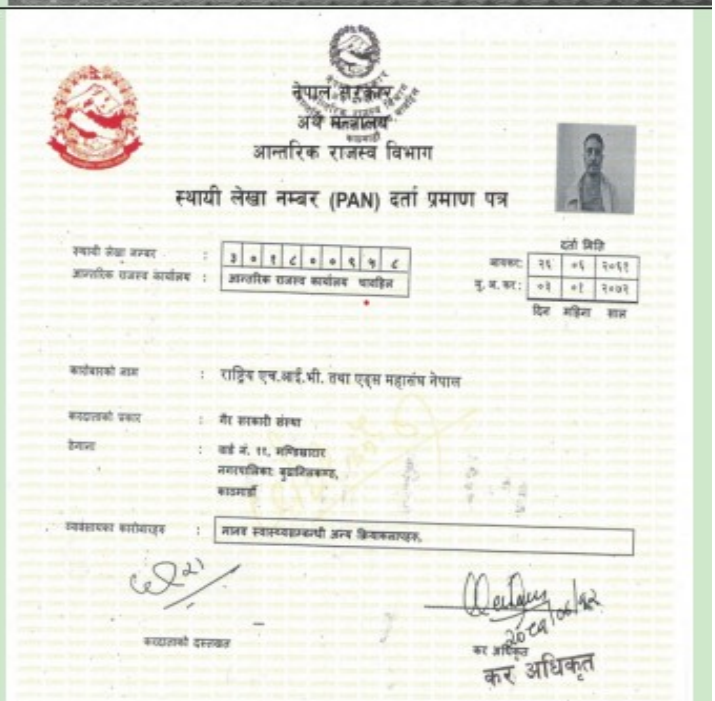
व्यवसायको विवरण :
१. व्यवसायको नाम : राष्ट्रिय एच आई बि तथा एड्स महासंघ नेपाल
२. व्यवसाय रहने स्थान : का.म.पा. वडा नं. ४ टोल बालुवाटार घर नं.
साझेदारी नाम :
घर नं. :
परिवारको नाम :
कारोबार गर्ने वस्तु सेवाको विवरण : सामाजिक सेवा

परिवार पार्टी :
पुँजीगत लगानी (रु. मा) :

राजस्वतर्फ व्यवसायको सफल सञ्चालनको विवरण

व्यवसायी तथा निरीक्षकको दस्तखत

गोविन्द [illegible]
वडा सचिव
०६३।६।१७



नेपाल सरकार
अर्थ मन्त्रालय
आन्तरिक राजस्व विभाग

स्थायी लेखा नम्बर (PAN) दर्ता प्रमाण पत्र

स्थायी लेखा नम्बर : ३०१८०९५५८
आन्तरिक राजस्व कार्यालय : आन्तरिक राजस्व कार्यालय पाटीझेत्र

दर्ता मिति
आयकर: २६ | ०६ | २०६१
मू. अ. कर: ०३ | ०१ | २०७२
दिन महिना साल

कार्यालयको नाम : राष्ट्रिय एच.आई.भी. तथा एड्स महासंघ नेपाल
कम्पनीको प्रकार : गैर सरकारी संस्था
ठेगाना : वडा नं. १९, मनिग्रामार
नगरपालिका: बुढानिलकण्ठ,
काठमाडौं
व्यवसायका कारोबारहरु : मानव स्वास्थ्यसम्बन्धी अन्य क्रियाकलापहरु.

कम्पनीको दस्तखत

कर अधिकृत

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

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

Annex-4 : Different program related photographs:




NIWAS BANQUET




Happy 23rd
Anniversary
NAP+N


International Human Rights Day 2024
"Our Rights, Our Future, Right Now"
Acessibility
Independence
Justice
Dignity
Cooperation
Equality
राष्ट्रिय एच.आई.भी. तथा एड्स महासंघ नेपाल
National Association of PLWHA in Nepal (NAP+N)




NAP+N


काठमाडौं महानगरपालिकाको आर्थिक सहयोगमा
राष्ट्रिय एचआइभी तथा एड्स महासंघ नेपालको संयोजकत्वमा
संचालित काभा बालबालिकाहरुलाई
पोषकयुक्त आहार वित
NAP+N
14 August 2021

Annex-5: Program schedule of sharing event

Social Audit Program Schedule
Date: 16 Baishak 2083 (29 April , 2026)
Venue: Hotel Digambara Rejgency, Jamal, Kathmandu
Time: 1: 00-3 : 00 PM

S.N	Activities	Time	Facilitation
1.	Registration	1:00-1:10	NAP+N team
2.	Formal program- ● Chair Person - Khagendra Khadka ● Asangrahan - Chief Guest- Nabin Mainali, Ward Member KMC-4, - Guest- Dr Man Bahadur KC - Guest- Prakash Chandra Bhatta- SWC - Guest- Dr Gajananda Bhandari- Program and M&E Specialist, UNDP - Guest: Chief/ Rep of other organizations - Guest: NAP+N board members - Other guests, beneficiaries , all participants ● Honor to guests by khada/mala ● National Anthem ● Program opening by Chair person and Chief Guest	1:10- 1:20	Puspa Thapa
3	Welcome and background/ objectives sharing	1.20-1:30	Ishwar Shakya (GS)
4	Social audit findings presentation	1:30 -2: 15	Thaneswor Koirala-
5	Open floor discussion	2:15- 2: 30	Thaneswor & team
6	Closing with remarks -Prakash Chandra Bhatta- Guest from SWC -Dr Gajananda Bhandari- Guest from donor UNDP -Nabin Mainali- Local GoN ,LMC-4, Chief Guest -Chairperson: Khagendra Khadka (Closing with thanking vote)	2:30 3:00	Puspa Thapa
7	Group photo Refreshment	3:00 onwards	

Annex-6: List of participants of sharing program

आज मिति २०८३ साल बैशाख १६ गते तदानुसार २९ अप्रिल २०२६ का दिन

[illegible] द्वारा सञ्चालित परियोजना/कार्यक्रमको आ.व २०८१/२०८२

को सामाजिक परीक्षण (Social Audit) आम भेला कार्यक्रम सम्पन्न भएको छ । कार्यक्रमको सभापतित्व श्री [illegible] ले गर्नु भएको थियो र सहजीकरण सुभरोध नेपालको कार्यकारी निर्देशक श्री थानेश्वर कोइरालाले गर्नु भएको थियो । कार्यक्रममा तपसील बमोजिमको उपस्थिति रहेको थियो ।

- कार्यक्रममा लिईएको मेरो विवरण र तस्वीरहरु कार्यालय प्रयोजनका लागि प्रयोग गर्न मेरो मन्जुरी छ ।

क्र.सं	नाम,थर	संस्था/ठेगना	पद	फोन नं०	दस्तखत
१	[illegible]	[illegible]	[illegible]	9804334513.	
२	नविन मैनाली	का.न.पा.४	वडा सदस्य	9841325635	
३	[illegible]	NEAS		9CYC30X69X	
४	[illegible]	S.W.C	[illegible]	9851014905	
५	[illegible]	S.W.C	[illegible]	9841247996	
६	डा.गजानन्द गाडसे	UNDP, Pulchowk	Program and M&E Sp.	9849077000	
७	[illegible]		Consaltant	9851057396	
८	थानेश्वर कोइराला	सुभरोध नेपाल	निर्देशक	3CE91K3053	
९	[illegible]	[illegible]	[illegible]	9841888498	
१०	[illegible]	AHS	T.G.C.	9851119596	
११	तुलसी गान्धारी	JMMS	President	9849779792	
१२	मिना विष्ट	साथी समूह	PFO	9863022356	
१३	कृष्ण तामाङ	स्पर्श नेपाल	PFO	9841888940	
१४	सीता [illegible]	NEWLHA	A.O	9841861012	

क्र.सं	नाम,थर	संस्था/ठेगना	पद	फोन नं०	दस्तखत
१५	[illegible]	[illegible]	Mobilizer	9801917821	
१६	[illegible]	[illegible]	[illegible]	9841468426	
१७	कमला [illegible]	सिर अस्पताल	ART Counselor	9805773360	
१८	[illegible]	[illegible]	[illegible]	9843734895	
१९	[illegible]	[illegible]	[illegible]	9841741608	
२०	[illegible]	TUTH	ART incharge	9841208107	
२१	[illegible]	FSUMN	Board Members	9803715950	
२२	[illegible]	NAMS, Birtha	NCG officer	9843050642	
२३	Aslish Lama	NCASC Dhu			
२४	[illegible]	NAP+N	PM	9841781586	
२५	[illegible]	[illegible]	महासचिव	9841811515	
२६	[illegible]	[illegible]	कोषाध्यक्ष	9CKGKK3620	
२७	[illegible]	NAPN	S.G.C.		
२८	[illegible]	NAPN	CA &		
२९	[illegible]	NAPN	Admin/Finance Manager	9841771949	
३०	[illegible]	NAPN	Admin Finance coordinator	9840205922	
३१	[illegible]	NAPN	N.C.	9813455489	
३२	[illegible]	NAP+N	P.O.	9849829274	
३३	[illegible]				
३४	[illegible]	NAPN	P.O	9851017984	
३५	[illegible]	NAPN	F/A	9841952300	
३६	[illegible]	NAPN	F1.	9849833986	



Thank you