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**NOOR EDUCATIONAL AND CAPACITY
DEVELOPMENT ORGANIZATION (NECD)**

EVALUATION REPORT



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NECDO - AFGHANISTAN EVALUATION REPORT

To: Board of Trustees

Noor Educational and Capacity Development Organization (NECDO)
KABUL, AFGHANISTAN

From: Qualified Professional Expert

PRIME GLOBAL ZAHID JAMIL & Co.,
CHARTERED ACCOUNTANTS
KABUL, AFGHANISTAN

DATE: 19.11.2022

SUBJECT: NECDO - AFGHANISTAN EVALUATION REPORT

Dear Management,

1. INTRODUCTION AND BACKGROUND:

The idea of NECDO began by a group of volunteers who wanted to support needy Afghan women and girls living in Peshawar Afghan Refugee Camps in Pakistan. NECDO started with both, its humanitarian and development activities with greatness of purpose and smallness of means. Its successful work combines with encouragement of individuals and organizations lead to the establishment of NECDO in 2001, which moved, a year later, to Afghanistan.

NECDO is a well-recognized women organization in Afghanistan and abroad being laureate of 4 international awards (Clinton Global Initiative, Tallberg Foundation, Tanenbaum and Aurora). For the past 20 years, it has been working on women empowerment as well as conducting advocacy initiatives to support the "Elimination of Violence against Women-Law" (EVAW). NECDO is currently active in 22 provinces of Afghanistan and is working with religious leaders (Imams), women activists, youth, government institutions, CSOs, media groups on issues relating to gender, EVAW, and women's empowerment. NECDO is a member of "Girls not Bride" International Network and has conducted assessment, studies and awareness rising sessions, focus group discussions on child marriages related issues. Since 2008, NECDO has initiated four Family Welfare Clinics for Elimination of VAW in four provinces (Kabul, Jalalabad, Ghazni and Mazar), which are addressing the needs of

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vulnerable women and girls who are victims/survivors of family violence. In order to reduce suffering and provide some protection to the survivors, the clinics are providing medical, legal as well psychosocial consoling. The target group was (47,735) victims or potential victims of family violence married women, unmarried old ages women, widows (divorced/separated women) adolescent girls and children in rural and urban areas. Special attention is paid to victims living with specific health and social status i.e. disabled female, orphans; multiple wives, working women.

- IMPACTS INCLUDE:

- o Initiating Psychosocial and Peace Education for Elimination of VAWG.
- o Initiating Imams Committees for the Elimination of VAWG.
- o Conducting research on sexual harassment in higher education institutions in 20 universities.
- o Publicizing 200 minutes of nation-wide radio messages against sexual harassment and its prohibition from Islamic perspective.
- o Publication of a report on 5 core rights of women in Islam (Education; Inheritance; Ownership and property; Marriage and Divorce; and Social Participation)
- o Providing long term courses in women leadership and advocates for ERAW
- o Development of Women Shuras (Councils of Women) leadership potentials in North Eastern provinces
- o Family Welfare Centers established in Kabul in 4 provinces for ERAW
- o Mobilizing 1600 Imams and women activists to advocate for women's political participation in the 2014 presidential elections.
- o Relief and humanitarian assistance for more than (60,000) needy families in Kabul and provinces
- o Establishment of NAZO ANA library with more than (7000) books and articles in Kabul and in the provinces with special priority and focus on women capacity building and enhancing reading skills
- o Provision of scholarships for both boys and girls as newly graduates in universities in different countries

- MISSION:

To have a peaceful & prosperous Afghanistan through the empowerment and the development of leadership potential of women and girls in order to have skilled, professional human resource advocating for the enhancement of a just society.

- VISION:

NECDO leads for educated, skilled, and professional women & girls in order to create lasting solution to social injustice.

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- OBJECTIVES:

- To empower women and girls, through capacity building as professional leaders for key positions (Example: Literacy & catch-up programs; Peace education, psychosocial, conflict resolutions; computer skills; higher education in Management)
- To mobilize community influential leaders (women and men) and building their capacity as advocates of human rights and women's rights. (Example, Master trainers and training of trainers; Women's human rights; Islam and Women's Rights)
- To empower Afghan women and girls towards sustainable life and economic empowerment (Example: Income generation and vocational training such as handicraft and tailoring training, production and marketing.)
- To conduct advocacy for a just society through research, networking, and advocacy (Example: Elimination of VAWG through awareness raising campaigns and media; Establishment of youth committees for Elimination of violence against women in Universities and High schools; Publication of Newsletters; Conducting surveys and assessments on VAWG.
- To assist the needy families and orphans through its relief program and provide urgent needs during the emergencies.

2. EVALUATION TEAM:

The evaluation team was comprised of the following staff of Prime Global Zahid Jamil & Co.:

- Philip Ochma FCCA (UK) - Engagement Partner
- Atiq ULLAH Azizi CPA (PAK), MBA - Managing Director Quality Control Assurance
- Abdur Rehman ACCA (UK) - Audit Manager
- Fida Muhammad - Audit Senior
- Faisal Zeb - Audit Assistant

3. SCOPE OF EVALUATION:

In accordance with the scope of work set out in TOR document, the evaluation was comprised of policies & procedures, control environment, work plans, budget, cash forecasting, program planning, financial management and accounting systems, procurement systems and personnel and payroll systems of NECDO - Afghanistan and evaluate it against the following:

- National & International Norms and Accepted Business Practices
- Internationally accepted Procurement Laws and regulations
- NECDO's HRM Policy, National & International Laws and Regulations
- International Accepted Norms for Departments formation

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- Partnership MOUs
- International Accounting and Financial Reporting Standards (IAS, IFRS)
- External Auditor Reports and International Standards on Auditing (ISAs)
- Practitioner Reports and NECDO Business Plans

4. SUMMARY OF REVIEW PROCESS:

TOR's of the NECDO has been reviewed by our qualified Professionals during the reporting period from the Date: October 15, 2022 to the Date: November 15, 2022. Review included source documents, Financial Statements, NECDO Policies (ANNEX-A), NECDO Certifications, Licenses, internal management reports, Standing operation Procedures, NECDO official Documents, external information and others.

5. RESULTS OF REVIEW AND CONCLUSION:

NECDO is progressing day by day to meet its targets and accomplishing its mission and vision. We being a Professional Qualified Chartered Accountants from United Kingdom applied expert Technical and professional knowledge to review the NECDO Terms of References and official documents as specified in Annexure-A.

The results are that nothing has come into our intention which causes us to believe that the TOR's as specified in Annex-A do not comply with quality issues against the national and international standards, norms and business best practices. We have suggested and incorporated further quality improvements according to the international business best practices in the TORs as specified in Annex-A which shall further boost the quality and efficiency of the NECDO Non-Profit business and Operations effectively for its growth. This quality control review report is issued on the request of the NECDO Management for their Donors purposed.

Yours truly,



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(ANNEX-A DETAILS):

Sr. No	TORs	Assessment Criteria	Conclusion/Results	Suggestions
1	Organization organogram	NECDO Official Documents	Satisfactory	Improvements Incorporated
2	Code of conduct		Satisfactory	Improvements Incorporated
3	Policy on accountability to affected population(AAP)	International Norms and Business Practices	Satisfactory	Improvements Incorporated
4	Anti-Fraud and conflict of interest policy	National and International Norms and Business Practices	Satisfactory	Improvements Incorporated
5	Procurement, logistics and asset management with disposal.	Internationally accepted Procurement Laws and regulations	Satisfactory	Improvements Incorporated
6	Human Resources	NECDO's HRM Policy , National and International Laws and Regulations	Satisfactory	Improvements Incorporated
7	Program planning	Accepted Business Management Practices	Satisfactory	Improvements Incorporated
8	Finance and administration	Business Management Practices, International Accepted Norms for Departments formation	Satisfactory	Improvements Incorporated
9	Stock management system and disposal policy	International Accounting Standard-2	Satisfactory	Improvements Incorporated

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		(IAS -2) Inventory and International financial reporting standard-5 (IFRS-5)		
10	Monitoring & evaluation	International Business Management Practices, norms	Satisfactory	Improvements Incorporated
11	Sample project Monitoring Report	NECDO official Documents and Laws	Satisfactory	Improvements Incorporated
12	Security, safety access	National and International Security Precedents and SOPs	Satisfactory	Improvements Incorporated
13	Gender Policy	National and International Precedents, Norms and SOPs	Satisfactory	Improvements Incorporated
14	child protection policy	National and International Precedents, Norms and SOPs	Satisfactory	Improvements Incorporated
15	partnership policy	Partnership MOUs	Satisfactory	Improvements Incorporated
16	policy on prevention of sexual exploitation and abuse	National and International Precedents, Norms and SOPs	Satisfactory	Improvements Incorporated
17	Annual country reports for the last 1-2 years	International Accounting and Financial Reporting Standards (IAS, IFRS)	Satisfactory	Improvements Incorporated
18	Annual financial statement for the	International Accounting and Financial	Satisfactory	Improvements Incorporated

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	last 1-2 financial years	Reporting Standards (IAS, IFRS)		
19	Annual financial report automatically generated from the accounting system	International Accounting and Financial Reporting Standards (IAS, IFRS)	Satisfactory	Improvements Incorporated
20	Annual work plans and budgets for the last 1-2 years	NECDO Management Reports, NECDO Business Plans, Budgeting and Forecasting Board Decisions	Satisfactory	Improvements Incorporated
21	Reports from external audits of financial statement for the last 1-2 financial years	External Auditor Reports and International Standards n Auditing (ISAs)	Satisfactory	Improvements Incorporated
22	Reports from external and its of projects completed in the last 12 month	External Auditor Reports and International Standards n Auditing (ISAs)	Satisfactory	Improvements Incorporated
23	Reports from external and internal evaluation, reviews and studies undertaken in the last 1-2 years by the organization in the country.	Practitioner Reports and NECDO Business Plans	Satisfactory	Improvements Incorporated
24	Review completed internal monitoring or review report within the last 1-2 years	Practitioner Reports and NECDO Business Plans	Satisfactory	Improvements Incorporated

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25	List finished and ongoing projects with funding amount	NECDO Business Plans, Minutes of the Meetings of Board of Trustees and approvals, Books of the Accounts, Bank Statements	Satisfactory	Improvements Incorporated
26	List of donors in the last 1-2 years with corresponding record of supported projects, budget, implementation period and geographic location	NECDO's List of Donors, Bank Statements, Partnership deeds, Funds Statements	Satisfactory	Improvements Incorporated
27	List and contact details of implementing partners if the NGO works through them (last 1-2 years)	Partnership deeds	Satisfactory	Improvements Incorporated
28	Copy of capacity assessment tool if one is used for implementing partners	International Norms and Business Practices	Satisfactory	Improvements Incorporated
29	Sample financial report during the last six months, comparing budget against expenditure.	International Accounting and Financial Reporting Standards (IAS, IFRS)	Satisfactory	Improvements Incorporated
30	Sample of payroll application	Payroll and NECDO's HRM Policies and National Laws	Satisfactory	Improvements Incorporated
31	Demonstration on the use of accountability to affected populations (AAP)	National and International Norms and Business Practices	Satisfactory	Improvements Incorporated

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	policy i.e. informing beneficiaries about programs, posting information etc.			
32	Check Samples emails or documents demonstrating the use of the organization's feedback and complaint system		Satisfactory	Improvements Incorporated

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1. ORGANIZATION ORGANOGRAM:

- An organogram is a graphical representation of an organization's structure. It's used to show hierarchical relationships between managers and the people who report to them, as well as departments. NECDO is a non-profitable organization having board of trustees and management with operational staff.
- During our review we found that the organogram is well established for the NECDO showing organizational structure well.
- Organization Organogram also shown proper and structure wise chain of command & Line of authority and responsibility.

2. CODE OF CONDUCT:

- The Organization and its employees must, at all times, comply with all applicable laws and regulations. The Organization will not condone the activities of employees who achieve results through violation of the law or unethical business dealings. Child protection, Equal rights, Women rights and other kind of laws are applicable on the NECDO being NGO.
- NECDO has established well its code of conduct based on the prevailing laws and regulations in the Afghanistan which shows the legal responsibility of the NECDO.
- During our review we also found that every staff of NECDO know about them of code of conduct including integrity, objectivity, professional competence and due care, professionalism and confidentiality and it's properly implemented throughout organization.

3. POLICY ON ACCOUNTABILITY TO AFFECTED POPULATION (AAP):

- Accountability, in terms of ethics and governance, is equated with answerability, blameworthiness, liability, and the expectation of account-giving. As in an aspect of governance, it has been central to discussions related to problems in the public sector, nonprofit and private (corporate) and individual contexts.
- Accountability to the effected population is well defined towards the stakeholders based on their expectations from the NECDO.

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- During our review we found that accountability measures in terms of insurability towards compliance and responsibility is also properly defined in the policy of the NECDO towards affected population along with criteria.

4. ANTI-FRAUD AND CONFLICT OF INTEREST POLICY:

- Employees must disclose any business or personal relationships held as well as financial or property interests held that could potentially result in conflict of interest. This disclosure must be submitted and authorized by a Director or HR Manager. Failure to do so may result in disciplinary action.
- NECDO has well established anti-fraud and conflict of interest policy to combat fraud. Disciplinary procedures are also well defined as per national and international best practices in the dilemma of how to solve conflict of interest.

5. PROCUREMENT, LOGISTICS AND ASSET MANAGEMENT WITH DISPOSAL:

- Procurement involves every activity involved in obtaining the goods and services a non - governmental organization (NGO) needs to support its daily operations, including sourcing, negotiating terms, purchasing items, receiving and inspecting goods as necessary and keeping records of all the steps in the process.
- NECDO has very basic Procurement, logistics and asset management with disposal policy to purchase inventory, assets and items necessary for the organization.
- We also found that NECDO has properly defined Procurement policy and systematically implemented throughout organization which as a result that serious risks, fraud and anomalies are tackled on time.
- Authorization for purchase has been defined accurately and Procurement procedure has been established as per international best practices that show the transparency of buying assets and inventory.

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6. HUMAN RESOURCES:

- Human resources (HR) is the department within a business that is responsible for all things worker-related. That includes recruiting, vetting, selecting, hiring, onboarding, training, promoting, paying, and firing employees and independent contractors.
- Well established HR Policies are designed to hire best talent for the NECDO. Employee retention is an important factor, lucrative policies for the Continuous professional development is also been well explained in HR Policies.
- We found that NECDO different Continued Professional Development (CPD) activities implemented for their staff to boost their latest skills in relevant areas of working.

7. PROGRAM PLANNING:

- Program planning is a multi-step process that generally begins with the definition of the problem and development of an evaluation plan.
- Although specific steps may vary, they usually include a feedback loop, with findings from program evaluation being used for program improvement.
- Programming planning policy is properly drawn to evaluate and execute plans based on the forecasting. Evaluation criteria for the program planning and multidimensional PESTLE (Macro & Micro Indicators) and competitor factors has been covered in more details which can helped for their best planning.

8. FINANCE AND ADMINISTRATION:

- A finance department is the unit of a business responsible for obtaining and handling any monies on behalf of the organization. The department controls the income and expenditure in addition to ensuring effective business running with minimum disruptions.
- While, the Administration Department provides administrative and technical support in the areas of human resources (HR), budgetary, strategic planning, legal affairs, calls for tenders, facilities and security.

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- Finance department of NECDO looks strong by establishing financing, investing and Accounting strategies that is a big success for the Finance and donations collection and its effective allocation.
- During our review, Accounting policies & its accounting best practices are well established and implemented as per international Accounting Standards (IASs) and International Financial Reporting Standards (IFRS).

9. STOCK MANAGEMENT SYSTEM AND DISPOSAL POLICY:

- This document sets out policies and objectives for the selection, maintenance, presentation, and performance of stock. It provides a framework which encompasses how stock is purchased, edited, and managed and disposal.
- NECDO has established stock management policies that gives it strength to manage inventory and stocks and make disposal of stock.
- Stock management against stock levels and disposal under accounting policies, procedures and its practices are well established and implemented as per international Accounting Standards (IASs) and International Financial Reporting Standards (IFRS) like IFRS-5 Disposal are followed to make fair disposals at best prices.

10. MONITORING & EVALUATION:

- Tool for outlining a country's approach to monitoring, evaluating, and assessing progress towards Compact objectives. Management Information System (MIS) "A system designed to collect, process, store, and disseminate data to assist in the management of programs".
- NECDO's monitoring and evaluation policy is defined satisfactory to view any associated risks and take immediate measures for the operations of the organization.
- No such weakness is identified in the NECDO's Monitoring and evaluation policy, while also improved by NECDO Management by following international best practices. There is always areas of improvement and up gradation exists.

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11. SAMPLE PROJECT MONITORING REPORT:

- The purpose of an evaluation is to determine if there was a significant impact or change generated by the project.
- NECDO's project evaluation report shows the significant impact of the NGO on the social concerns like women rights, children rights and education. This policy is well defined.
- During our review we found that NECDO Management properly measures projects operational activities on the basis of time for money concept for the investment appraisals to take inflation impact in the projects with monitoring and feedback.

12. SECURITY, SAFETY ACCESS:

- It is basically the process to protect an employee from work related illness and injury and to make the workplace (building etc) secure from intruders. Every company should have an Environmental, Safety and Health Policy statement, in other words, a workplace safety plan (example of a workplace security policy).
- Security and Safety policy well defined the security of assets and access to the properties to safeguard the assets of the NECDO from theft and fraud.
- We found that NECDO has been properly include policy and implemented systematically the measures regarding IT and to identify symptoms of fraud in advance to combat the chances of theft.
- Furthermore, that NECDO Management implemented security measures regarding the prevailing laws and order situation in the country and cautions are properly delivered in advance and take feedback at the end of the public visits to the NECDO offices.

13. GENDER POLICY:

- The Gender policy aims to "ensure equality of all opportunities between women, men, girls and boys so that development efforts have an equal impact on all gender".

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- Facilitation of the proper integration of gender issues in development to ensure full participation of women and men in their productive lives.
- This policy is well defined to provide equal opportunities to the public meeting the international requirements. Gender policy is defined well to meet the mission and vision of the NECDO.
- During our review we found that NECDO Management precisely implemented this policy and the impact assessment is also well defined in the gender policy about how to measure the gender policy criteria.

14. CHILD PROTECTION POLICY:

- All citizens are equal before law and entitled to equal protection of law. No child shall be subjected to torture or other cruel, inhuman or degrading treatment or punishment.
- This policy designed by the NECDO has strong impact on the child protection measures in Afghanistan from child labor, child abuse and other indicators related to child Rights.
- We don't identify any weakness regarding this policy implementation, this policy is well defined and implemented by the NECDO.

15. PARTNERSHIP POLICY:

- A collaborative relationship between two or more parties that have agreed to work together, that is based on trust, equality and mutual understanding, and focuses on the pursuit of common goals that cannot be accomplished by the partners on their own.
- This policy covers the partnership by the NECDO to get funds by networking. This policy is well defined to cope up its mission and vision.
- This policy should be implemented by NECDO Management for the transparency of funds utilization and collaborations nationally and internationally.

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- NECDO Management used online medium like internet usage for the video conferences to widen the scope of reach out to more donors and launching campaign more widely.

16. POLICY ON PREVENTION OF SEXUAL EXPLOITATION AND ABUSE:

- Sexual exploitation and abuse by humanitarian workers constitute acts of gross misconduct and are therefore grounds for termination of employment.
- This policy on prevention of sexual and exploitation and abuse by the NECDO is the strength to boost the mission and vision of the NECDO.
- We found that this policy covered all aspects for the measurement and consequences of the violation of the policy like disciplinary procedures for the culprits But this his policy has no flaws.

17. ANNUAL COUNTRY REPORTS FOR THE LAST 1-2 YEARS:

- Annual country reports are prepared by the NECDO based on the true and factual figures as per the requirements of the management.
- Annual country reports covered operations, financial and donations of the NECDO shows the transparency of the transactions for the previous 2 years.
- During our review we found that no weakness is identified from the annual country reports and it's conducted as per the best practices to widen the scope of the geographical areas.

18. ANNUAL FINANCIAL STATEMENT FOR THE LAST 1-2 FINANCIAL YEARS:

- Financial Statements are the five main types as the balance sheet, the income statement, and the cash flow statement, statement of changes in equity and the notes to the accounts. These three statements together show the assets and liabilities of a business, its revenues and costs, as well as its cash flows from operating, investing, and financing activities.

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- Accounting standards as covered by the NECDO to draw their Financial Statement are satisfactory to cover the financial position and operations of the NGO.

19. ANNUAL FINANCIAL REPORT AUTOMATICALLY GENERATED FROM THE ACCOUNTING SYSTEM:

- Annual Financial Reporting produced from the customized accounting software.
- Follow the International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS) to prepare Financial Statements of the NECDO to boost the consistency, accuracy and transparency in the financial matters of the NECDO.

20. ANNUAL WORK PLANS AND BUDGETS FOR THE LAST 1-2 YEARS:

- Annual work plans and budgets shows the forecasts and planning for the coming year activities of the organization.
- Annual work plans and budgets are prepared for the management to make financial decisions and allocation of funds by the NECDO well.
- We found that NECDO properly implemented Budgeting techniques as well as Forecasting methodology to boost value in the work plans.

21. REPORTS FROM EXTERNAL AUDITS OF FINANCIAL STATEMENT FOR THE LAST 1-2 FINANCIAL YEARS:

- To look the credibility of the Financial Statements these are audited by the independent external auditor.
- NECDO improves the credibility of the Financial Statements by auditing from the independent external auditors that boost the donations and trusts of the NGO.
- During our review we found that NECDO hire Qualified chartered accountants to conduct audit as per International Standards on Auditing (ISAs), International Financial Reporting Standards (IFRS) and International

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Accounting Standards (IAS) to prepare Financial Statements of the NECDO to boost trustworthiness and transparency, while no weakness is found in the audit of the Financial Statements and auditor's report.

22. REPORTS FROM EXTERNAL AND IT'S OF PROJECTS COMPLETED IN THE LAST 12 MONTH:

23. REPORTS FROM EXTERNAL AND INTERNAL EVALUATION, REVIEWS AND STUDIES UNDERTAKEN IN THE LAST 1-2 YEARS BY THE ORGANIZATION IN THE COUNTRY:

24. REVIEW COMPLETED INTERNAL MONITORING OR REVIEW REPORT WITHIN THE LAST 1-2 YEARS:

- It is the strength that reports on projects evaluations whether internal or external monitoring between the last two years are satisfactory that provide confidence to the stakeholders about the projects and its donations utilization accurately and transparently.
 - a) This shall encourage further donations
 - b) Accuracy and transparency boosted
 - c) Credibility and trustworthiness of NECDO projects shall improve
- No weaknesses found in the reports described in point no 22, 23 and 24.
- We found that NECDO improved Reports evaluation techniques as per the best practices like Risk Assessment and Risk management strategies for the internal monitoring.

25. LIST FINISHED AND ONGOING PROJECTS WITH FUNDING AMOUNT:

26. LIST OF DONORS IN THE LAST 1-2 YEARS WITH CORRESPONDING RECORD OF SUPPORTED PROJECTS, BUDGET, IMPLEMENTATION PERIOD AND GEOGRAPHIC LOCATION:

27. LIST AND CONTACT DETAILS OF IMPLEMENTING PARTNERS IF THE NGO WORKS THROUGH THEM (LAST 1-2 YEARS):

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- Lists of ongoing projects and findings by the NECDO looks satisfactory.
 - a) Ongoing projects are increased on year by year basis to meet the NECDO vision statement. It's the achievement by strength to help the women community for society.
 - b) Finished projects provided valuable feedback and NECDO's expansion of its operation in many geographical areas of the Afghanistan.
 - c) Successfully completion of projects are the strengths of the NECDO
- While no weakness is found in the list provided for finished and ongoing projects.
- We found that NECDO used Feedback from the finished projects for the improvement of the ongoing projects.

28. COPY OF CAPACITY ASSESSMENT TOOL IF ONE IS USED FOR IMPLEMENTING PARTNERS:

- This policy is well defined to upgrade the employee's knowledge and skills to boost the quality in the operations of the NECDO.
- Best intellectual capital are the assets of any organization that contributes for the mission and vision of the NECDO.
- No weakness is found in the Capacity Assessment tools of the NECDO
- During our review we found that NECDO used Continuous professional development (CPD), Video Conferences, Online medium introduce for IT Skills for the betterment of improvements in the workplace.

29. SAMPLE FINANCIAL REPORT DURING THE LAST SIX MONTHS, COMPARING BUDGET AGAINST EXPENDITURE:

- Financial reports are preparing in accordance with the International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS) that

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are best practices globally to boost the consistency, accuracy and transparency in the financial matters of the NECDO

- Budgets are compared with expenditures to find the variance to control the expenses add value to the controlling areas of the NECDO.
- Budget Variance analysis report is also prepared by NECDO for feedback and corrective actions.

30. SAMPLE OF PAYROLL APPLICATION:

- Payroll is the process of paying a company's employees, which includes tracking hours worked, calculating employees' pay, and distributing payments via direct deposit to employee bank accounts or by check.
- NECDO's Payroll system is well defined as per HR Policies to boost to attract and retain employees.
- We found that no weakness is found in the payroll system of the NECDO with properly authorized by the relevant personnel.

31. DEMONSTRATION ON THE USE OF ACCOUNTABILITY TO AFFECTED POPULATIONS (AAP) POLICY I.E. INFORMING BENEFICIARIES ABOUT PROGRAMS, POSTING INFORMATION ETC.:

- Accountability of affected population policy is well organized by the NECDO towards the stakeholders and beneficiaries.
- Information disclosure boost the stakeholder's confidence in the NGOs
- Timely information disbursement increases the credibility of the information that is strength of the NECDO.
- No weakness is found in the AAP Policy although best practices could be found to disclose information on the company websites, monthly newsletters on the social media.