

Critical Evaluation



Awaz Foundation
Pakistan Centre for
Development Services
(AwazCDS)

October 2008

Nonprofit Organisation Certification



Pakistan Centre *for* Philanthropy



Table of Contents

Profile at a Glance	2
1. Objectives	4
2. Organisational Overview	4
3. Certification Parameters	7
4. Internal Governance	8
4.1 Strengths	8
4.2 Recommendations	10
5. Financial Management	12
5.1 Strengths	13
5.2 Recommendations	13
6. Programme Delivery	15
6.1 Strengths	16
6.2 Recommendations	18
Board of Directors	20
Certification Score Sheet	21
Financial Highlights	22

Profile at a Glance

Name:	Awaz Foundation Pakistan Centre for Development Services (AwazCDS)
Registration Date:	The organisation was registered under The Voluntary Social Welfare Agencies (Registration and Control) Ordinance at Multan in 1997. The organisation was re-registered with the same name under The Societies Registration Act, 1860 at Multan on 26 th December, 2002 (Registration No. RM/123/S/2002).
Major Programmes:	<ul style="list-style-type: none">▪ Integrated Community Development and Empowerment Programme▪ Youth Awareness Campaign for Peace, Democracy and Human Rights▪ Life Skill Based Education (LSBE)
Operational Area:	<p>The organisation is working in the following districts of Punjab;</p> <ul style="list-style-type: none">➤ Vehari➤ Multan➤ Muzaffar Garh➤ Dera Ghazi Khan and➤ Rajan Pur <p>However, it has also established 27 Public Awareness and Right Committees (PARCs) in the Tehsils of Multan, Bahawalpur, and DG Khan Divisions.</p>
Head Office:	H.No. 2440 N/8A, D-Block Shams Abad Colony, Multan Tel: 92-61-4784606, 4577409 Fax; 92-61-4584909 Email: info@awazcds.org.pk Website: www.awazcds.org.pk
Board of Directors:	08 members (5 males; 3 females)
Chairperson:	Dr. Nasira Jabeen
Chief Executive Officer:	Mr. Zia-ur-Rehman
Staff Strength:	37 (27 males; 10 females)
Bank:	MCB Bank Limited, Multan
Auditors:	M. Yousaf Saleem and Co. Chartered Accountants 61- B, Imran Centre, Abdali Road, Multan Tel: 92-61-4785211-13, 4511979, Fax: 92-61-4785214 Email: myasco@mul.paknet.com.pk Website: www.deloitte.com/pk

Awaz Foundation Pakistan Centre for Development Services (AwazCDS):

Application for certification received on:	11 th April, 2008
Evaluation conducted in ¹ :	August 2008
Size of the organisation:	Large ²
History of Tax exemptions:	The organisation has never applied for tax benefits.
Reasons for Applying:	<p>a) Inclusion in PCP directory</p> <p>b) Performance report required for approval of tax benefits under Section 2(36) read with Section 61 of the Income Tax Ordinance, 2001 and under Clause 58 of IInd schedule of the Income Tax Ordinance, 2001.</p>
Draft Report shared with AwazCDS:	Yes

Certification Score Sheet

Evaluation Parameters	Total Score	Minimum Score Required	Score Obtained	Strength (% age)	Remarks
	(A)	(B)	(C)	(C/A %)	
Internal Governance	300	150	256	85.33	Qualified
Financial Management	300	150	242	80.66	Qualified
Programme Delivery	400	200	253	63.25	Qualified
Total	1000	600	751	75.10	Qualified

PCP Recommendation:**Recommended for Certification**

¹ Evaluation Team: Mr. Azhar Mahmood and Mr. Muhammad Faisal (Certification Officers)

² If the average of total annual financial receipts of an NPO during the last three years is more than Rs. 5 million it is classified as a Large sized organisation. The applicability of standards also varies in accordance with the size of the NPO. For a large sized NPO all parameters are applicable.

EVALUATION REPORT

Awaz Foundation Pakistan Centre for Development Services (Awaz CDS)

1. Objectives

Certification is based on an objective, professional and critical evaluation. It is aimed at enhancing an organisation's credibility as a nonprofit organisation, increasing its capacity to access philanthropic assistance, helping in diversifying its resource base and facilitating in obtaining tax benefits from the Government of Pakistan (under section 2 (36) read with section 61 and clause 58 of the 2nd schedule of the Income Tax Ordinance, 2001). The profiles of certified organisations are included in the Directory of Certified NPOs, the first of its kind in Pakistan. The profiles (also placed at PCP web site) include a brief history of the organisation, major programme activities, achievements and all such information that projects the organisation as a credible and effective partner.

The certification process identifies the strengths and weaknesses of the organisation within the parameters it is being assessed, emphasises institutionalisation of systems and processes, and allows policy inputs/recommendations for further improvement in its internal governance, financial management and programme delivery structures.

The Pakistan Centre for Philanthropy (PCP) evaluated Awaz Foundation Pakistan Centre for Development Services (AwazCDS) for certification against standardised parameters in Internal Governance, Financial Management and Programme Delivery as contained in the Certification Model³. The evaluation (comprising a detailed desk review of organisational documents, a visit to the organisation's head office, to its field offices at Ali Pur and Vehari and Vaseeb Development Committee (VDC) *Almadina* in Basti Ghulam Muhammad) was conducted in August 2008.

Brief overview of the organisation⁴ and summary of observations are given below.

2. Brief Overview

2.1 The Genesis:

In the 1990s several International Aid Agencies came forward to address the issues of poverty, disease, illiteracy and human rights prevalent in the districts of Southern Punjab. One such effort was made by the World Bank when it extended funding to a local public benefit organisation in Multan for addressing the key issues. However, ineffective internal organisational systems led to a point where the partnership could no longer continue. The absence of a capable and reliable organisation in the area resulted in the wrapping up of the project.

Greatly perturbed by the situation, the Monitoring and Evaluation Officer of the said organisation, Mr. Zia-ur-Rehman decided to work towards the establishment of a trustworthy organisation. Behind this plan of action was a firm commitment to improve the living conditions of the local population.

Consequently, in 1995 with support from a group of like minded fellow graduates of Baha-ud-din Zakriya University, Multan the foundation of Awaz Foundation Pakistan Centre for Development Studies (Awaz CDS) was laid. Formal registration of the organisation was



³ Available at www.pcp.org.pk

⁴ The facts and figures given in this report have been taken from the documents provided by the organisation.

finalised after 2 years in 1997 under the Voluntary Social Welfare Agencies (Registration and Control) Ordinance 1961 at Multan.

In the year 2000 the Foundation received its first funding from Hope International Canada for the implementation of a Sanitation Project in Multan. With the passage of time and with additional funding from other donors Awaz CDS gradually expanded the scale of its operations to other adjacent districts. In the year 2002 for purposes of operational ease the Foundation also finalised its registration under the Societies Registration Act of 1860.

2.2 Programme Areas:

Over the years while the organisation has undertaken different projects from time to time⁵ its main areas of focus have remained the same. These are;

2.2.1 Integrated Community Development and Empowerment Programme (ICDEP):

This programme aims at building the capacity of grassroots organisations so as to enable them to undertake developmental work. For the purpose a 4-step process is adopted which is;

- a) Selecting poor communities and mobilizing community members
- b) Organising communities into 20-25 member groups known as 'Vaseeb Development Committees (VDCs)'
- c) Training the VDC members
- d) Facilitating development activities and linkage development with other mainstream public sector organisations

Both male as well as female VDCs are formed in the operational area. Once a VDC has been formed it elects a 7-8 members Executive Body (EB). Awaz CDS provides free of charge training to two of EB's office bearers i.e. the President and Secretary. The given training comprises of two packages.

- i. *First package* comprises of three training modules and aims at equipping the trainees with skills in community mobilisation, organisational development and organisational management.
- ii. *Second package* aims at enhancing participants' entrepreneurial skill thereby enabling them to undertake self help activities in areas such as education, health, sanitation, income generation, advocacy on basic human rights and local/regional disparity issues.

VDCs conduct meetings twice in a month in the presence of a representative from Awaz CDS. In these meeting VDC members identify local needs that are to be addressed. Once the need has been identified the Foundation extends its assistance to the VDC by establishing its linkages with related Government Departments and other Development Agencies working in the area.

Current Status	
Total Active VDCs	112
Total Active Male VDCs	59
Total Active Female VDCs	53
Total VDCs that became CCBs	30

Another facilitative role of Awaz CDS is to assist these VDCs in registering themselves as *Citizens Community Board (CCBs)* thereby enabling them to undertake activities through matching grants system of Local Government. Once a VDC has been registered as a CCB, Awaz CDS provides training to its representatives in preparation of project proposals for development schemes. The organisation claims that till date 15 of its registered CCBs have been successful in receiving grants/funds amounting to Rs 3.6 million from local Government for different development projects.



Awaz CDS also extends interest free loans to VDCs for the establishment of Skill Centres. Financial assistance for the purpose is extended by Oxfam NOVIB.

⁵ For instance, Establishment and Operation of Awaz Mother Child Health Centre in District Multan; Community Based Health and Disaster Response Management Programme in Earthquake Affected Areas funded by CARE International; Integrated Primary Health Care Programme in District Vehari funded by Plan International Pakistan; Helping Girls into Schools in District Vehari funded by Oxfam GB Pakistan and Imparting Life Skills Based Education in Districts Multan and Vehari through funding provided by WPF.

The Foundation was also found to play an active role in the establishment of non-formal home based schools in areas where need for the same has been identified by its VDC. In such cases the local community working along with the VDC ensures availability of a place for school, enrolment of more than 35 students and establishment of parent committees for running of the schools. Awaz CDS on the other hand, is responsible for provision of initial Rs 2000/- for provision of learning material and other necessities required in a non-formal school as well as subsequent monitoring of the school's activities. In these schools a tuition fee of Rs. 20 is charged from each student. The amount so generated is used to pay the salary of the teacher appointed by the organisation. Till date, the organisation has established 22 such schools having a total enrolment of around 500 students.

2.2.2 Awareness Programme:

Through this programme, a first initiative of its kind in the rural and remote areas of Southern Punjab, the organisation has been aiming at creating awareness about basic human rights and increasing tolerance level in the local people.

a) Youth Awareness Campaign for Peace, Democracy and Human Rights (YAC- PDHR):

Awaz CDS launched this programme in 2002 in Multan with financial assistance provided by the Heinrich Boll Foundation. The objective behind this was to create awareness in youth about the socio-political issues. This programme was later extended to other districts of Southern Punjab like, Muzaffargarh, Rajanpur, Dera Ghazi Khan and its surrounding tribal area.

Under this programme Awaz CDS encourages students to establish *Student Development Clubs (SDCs)* as a platform for dealing with student related matters in their colleges. Till date the Foundation has helped establish 2 SDCs with a total of 45 volunteers in the colleges of District Muzaffargarh.

Besides this the Foundation also orchestrates issue based forums called REFLECT Circles, mobilises youth to form clubs, societies, student unions and councils and even attempts to provide information to progressive intellectuals on youth issues existing within their area.

b) Public Awareness and Rights Committees (PARCs):

At Tehsil level *Public Awareness and Rights Committees (PARCs)* are established. These comprise of members of VDCs based in that area as well as members from different segments of society.

At present there are 53 PARCs comprising of 1,825 members with 32% female representation. These PARCs have been established in 15 districts of Southern Punjab including all districts in the three divisions of Multan, Bahawalpur and DG Khan. Whereas, Districts Bhakar and Mianwali from Sargodha division are also included.

Training of 3 representatives (Coordinator, Joint Coordinator and Secretary) from each PARC is undertaken by Awaz CDS. These members are trained in (a) identification of local issues like household violence against women, acid burning and conduct issue based advocacy; (b) collecting and maintaining newspaper cuttings about local issues and filing them for record; (c) getting instances of human rights violation published in print media; (d) conducting seminar and celebrating international human rights days etc. Awaz CDS facilitates such activities through a small funding of Rs 5000/- and also helps establish linkages with related government departments for the purpose.



Rural Community in District Muzaffargarh

Through the assistance of these PARCs Theatre Plays are also organised to raise awareness about local issues like inflicting acid burns on women, Kala Kalay (honour killing), Panchayat System. Till date the organisation has conducted 24 theatre plays on Panchayat System in 24 union councils of the area.

c) Awareness Campaigns:

During the last 3 years (2005-07) Awaz CDS has launched a number of campaigns to create awareness on issues such as WTO and its impacts on Pakistani Community, Community Education, Interfaith Religious Harmony, Acid Attacks on Women, Violence against Women and Kiln Labour,

Feudalistic Myth, Panchayat System in Southern Punjab, Mismanagement of Funds in District Government Multan, etc.

d) Publications:

To highlight the abysmal situation of human rights and poverty in Southern Punjab, Awaz CDS has conducted a number of studies and published the findings in the form of booklets. Most of these studies have been funded by Heinrich Boll Foundation and conducted by a team of Awaz CDS staff members. It is believed that these books will provide the necessary information for designing programmes to improve the socio economic indicators in the area. Some important publications of the organisation include;

- ✓ Socio Economic and Political situation of Provincially Administered Tribal Areas (PATA), DG Khan and Rajan Pur Districts (2005)
- ✓ Punjab Ka Allaqa Ghair (Urdu) (2006)
- ✓ Comparative analysis of tall claims of political leadership of Pakistan in response to public demands (2008)
- ✓ Peoples' perception about discriminatory laws and customary practices promoting violence against women (2006)
- ✓ Voice from the debris (2007)
- ✓ Bread for Survival – An overview of livelihood patterns and related gender issues in PATA Community in Southern Punjab (2008)

2.3 Organisational Structure and Functioning:

Awaz CDS's Head Office is based in Multan. At this office there are different departments, each headed by a Manager who works under the direct supervision of the CEO. The organisation also has a Management Committee comprising of the CEO and Managers. This Committee has been vested with the responsibility of providing oversight and guidance in day to day organisational matters.

To ensure delivery of services to the local communities within its operation area, the organisation has established 4 Field Offices in District Rajanpur, Alipur, Taunsa and Vehari. Each field Office is staffed with 2-3 programme related member, a general caretaker and a driver. One of the senior staff members is designated as Manager Field Office.

2.4 Sources of Funding:

AwazCDS claims to be an Advocacy based organisation. To emphasize its non-governmental/non-political role the organisation does not take any kind of financial support from the government. Rather over the years the Foundation has been carrying out its interventions through financial assistance provided by its major and continual donors Oxfam (NOVIB). Besides this organisation has also implemented many short term projects through funding provided by Trust for Voluntary Organisations (TVO), Plan International, Heinrich Boll Foundation, Care International, European Union and National Domestic Institute.

3. Certification Parameters

Awaz CDS's performance in achieving its aims and objectives during the last three years was evaluated against three broad sets of parameters in internal governance, financial management and programme delivery (as contained in the Certification Model). Each category contains a certain number of parameters⁶ with each parameter assigned a score against which an NPO is assessed. Stated below are findings/ observations of the certification team (based on the desk review of the organisation's documents and a field evaluation) that identify various strengths and weaknesses of the organisation in each category of parameters.

4. Internal Governance

⁶ Internal Governance and Programme Delivery have 27 parameters each where as Financial Management has 18 parameters.

The objective of having an internal governance system is to have clearly drawn out rules on how an organisation is to be run, the procedures for daily operations, and interactions of employees with the management and Governing Body of the organisation. The idea is to institutionalise mechanisms, rules, procedures and means to operationalise organisational interventions. The governance system should ensure transparency and participation in decision making at all levels within the organisation, reflect the organisation's values and ensure policies in human resource management that would effectively increase an organisation's performance.

Awaz CDS's governance structure is divided into two tiers.

The *first tier* comprises of a 30-member⁷ *General Body (GB)*. The GB, mandated to meet at least once each year, is responsible for (a) setting broad guidelines for organisation's work, (b) recommending alterations/modification in existing interventions, (c) approving further expansions of activities undertaken, (d) bringing changes in the basic operational policies of the organisation and (d) electing members to the organisation's Board.

The *second tier* comprises of an 08-member *Board of Directors (BoD)* (list attached). To ensure representation of the local communities in the organisation's governing body, three of the eight members are from the communities that fall within the organisation's operational area. Whereas the remaining five belong to different spheres of life and come from other sectors. The BoD under the direction of the Chairperson Dr. Nasira Jabeen leads Awaz CDS and performs the governance function. This body has been vested with the responsibility of overseeing all administrative, financial and programmatic affairs of the organisation as well as ensuring that it works towards the implementation of its stated objectives.

At present Awaz CDS employs a 37-member workforce. All programmatic activities of the organisation are carried out by this staff under the direct supervision of the Chief Executive Officer, Mr. Zia-ur-Rehman.

4.1 Strengths

- Awaz CDS does not appear to be a source of either personal or material gain for the Board members as all of them provide services to the organisation on a purely voluntary basis. Only the expenses incurred in connection with organisational work (for instance, attendance of Board meetings) are claimed for reimbursement.
- At the Foundation formal Board meetings are held on an annual basis. In these meetings quorum requirement is duly observed. Minutes of these meetings are duly recorded and circulated to the members within 30 days of the meeting either through electronic mail, courier or by hand.

A review of the minutes submitted bears evidence to members' active involvement in reviewing and discussing programmatic interventions and matters related to organisation's administrative and financial functioning.

- Article 3.7 of Awaz CDS's governing document lays down that, *'members of the BoD shall hold office for a term of two years...however after completing two consecutive terms, Chairman and Treasurer shall vacate the office of BoD for at least one term before becoming eligible for re election'*.

By specifying a term of office for its Board member the organisation has established a good practice as existence of this provision provides space for inducting new members bringing with them fresh perspectives and new ideas. Whereas, requiring Board' Chairman and Treasurer to step down for a term after serving two consecutive terms ensures that (a) power is not held in the hands of a few, (b) there is an allowance for accountability of the Chairperson by the Board and (c) other members have an opportunity of playing leadership role in the organisation.

During the course of evaluation organisation's adherence with the given clauses was verified and it was noted that the Foundation has over the years benefited from different leadership styles⁸.

⁷ 15 Life Time and 15 Ordinary Members

⁸ For instance, the last Chairman Professor Fayaz Ahmed Hussain remained in office for two terms of 2-year each i.e. from 2004 – 2008. In accordance with the organisation's governing document he vacated the office of the Chair at the end of his second term. Besides this he also stepped down from the organisation's Board.

- No relationship either by blood or marriage was found to exist either among Board members or among Board members and staff. This adds further transparency to Awaz CDS's functioning and curtails occurrence of any undue influence that may be exercised by the presence of kinship.
- The governing document of an organisation lays down its fundamental structures; defines its mode of functioning and sets the direction for its future. In view of the fact that an organisation's charter is its very identity, it is imperative that this be safeguarded from all possible influences.

In line with the same Article 1(iv) of Awaz CDS's governing document ensures that any change brought therein is done so only by the organisation's Board and through a transparent and participatory mechanism. In due compliance with the same, recent amendments in the charter⁹ were brought by the Board in its formal meeting held on 31st May, 2008 in which presence of more than 3/5th voting members was ensured.

- In 1998 Awaz CDS's Board appointed one of organisation's founder members, Mr. Zia-ur-Rehman as the organisation's Executive Head. In accordance with the principles of good governance he also enjoys representation on the Board however only in the capacity of an ex-officio non voting member.

During the course of interview with Board's ex-Chairman, Professor Fayaz Ahmed Hussain the designing of formal terms of reference for this position and an informal assessment of the CEO against the same by the Board was confirmed. It was also brought forward that on the basis of his performance appraisal the Board reviewed and increased his salary in 2004-05.

- To ensure that decision made about the allocation of a certain salary to a staff member is determined solely in accordance with his/her qualifications and experience and does not fall victim to human biases the organisation has laid down a salary structure for its employees. Under the given structure all staff has been placed into eight groups (A*-E) with Office Caretaker at the bottom and Chief Executive at the top. The said structure has also been approved by the Board in 2005.

It is an indication of the governing body's level of involvement in organisation's personnel related affairs that in 2007 considering the increased rate of inflation the existing salary structure was reviewed and an annual increment of 10% for everyone and an additional 5% on the bases of performance was awarded. Besides this award of 2-month basic salary as medical allowance to all employees who have completed at least 1-year service with the organisation was also announced.

- For the regularisation of its systems Awaz CDS has formalised policies governing the issues of recruitment, personnel, conflict of interest, finance, travelling and the like. These guidelines have also been formally approved by the Board in 2005.
- Awaz CDS lays down a clear cut procedure for the recruitment of staff. The given guidelines provide for advertising vacant positions, state a criteria for short listing of applicants, specify the constitution of a selection committee and stress on hiring those with requisite qualification, skills and experience.

During evaluation an examination of the procedure adopted for hiring staff indicated that the same was being done in line with the defined policy. The staff interacted with confirmed receiving information about the concerned job either through formal advertisements in newspapers or through informal means like word of mouth. They were interviewed by a Panel comprising of one senior person each from HR and Finance Departments and on confirmation of job received an appointment letter along with job description statement.

At present the staff employed for the implementation of organisation's interventions was found to possess the requisite qualification, skills and experience required for the effective execution of their duties. Moreover, the existing workforce also appeared to be sufficient in terms of strength as no complaints of overwork or frequent late sittings came forward.

- At the organisation both male and female employees are paid comparable salaries and benefit from equal opportunities of professional growth.

The organisation has made arrangements whereby a Mr. Peter Moss O'Moera an HR graduate of University of Nairobi manages the organisation's human resource and assesses the training needs of

⁹ These were in reference to the inclusion of certain tax related provisions in the organisation's governing document

the staff¹⁰. During evaluation it was noted that all staff provided training on organisational expense is required to sign a Bond of Serving at Awaz CDS for at least 1-year. In event of an employee's inability to fulfil the said bond, he/she is required to pay back the amount spent by the organisation on training.

- Awaz CDS offers its employees benefits of leaves and medical allowance; awards them regular and performance based increments; issues their salary through crossed cheques; provides opportunities of professional growth; settles the account of an outgoing employee within 60 days and handles disciplinary issues (like late coming, financial mismanagement, etc) through issuing warning memos. The organisation has also documented the same in a formal personnel policy.
- In interest of setting up at the organisation an ethical environment with unquestionable integrity, Awaz CDS has laid down a detailed conflict of interest policy for members of its Board as well as Senior Management. The policy stresses on due disclosure as a means of handling all conflict of interest situations.

Compliance with the stated guidelines was observed when the CEO's brother applied for the position of Programme Manager at the organisation. Besides disclosure of relationship the CEO ensured complete non-involvement in the undertaken recruitment process.

The adopted practice is duly acknowledged and the organisation is strongly encouraged to ensure continuation of the same in future.

4.2 Recommendations

- Article 1(ii) of Awaz CDS's governing document provides for a 17-member General Body whereas the present strength of this body stands at 30 members. Besides this disparity in the strength of the General Body it was also noted that this body is not functioning in line with its mandate. For instance, in event of a vacancy occurring in the Board due to retirement or resignation of a member, a Management Committee comprising of the CEO and Programme Managers nominates the candidates and selection is finalised from among them by the Board¹¹.

As a rule, in an organisation the General Body is responsible for maintaining an overall check on the functioning of the governing body, the Board of Directors in the case of Awaz CDS. In view of the importance of the role designated to this body Awaz CDS is advised to take the following measures for ensuring GB's active role in organisation's functioning in the future;

- Formal meetings of the GB should be held on an annual basis. In these meetings the members should;
 - ✓ Appoint auditors for conducting Awaz CDS's annual organisational audit
 - ✓ Review and approve organisation's annual audited accounts
 - ✓ Review and approval organisation's annual budget
 - ✓ Review and approve organisation's annual progress
 - ✓ Review and approve plans for the next year
 - ✓ Give policy level input and decisions (if required)
 - ✓ Approve any amendments in the charter (if required)
- As GB also acts as the electoral body for the organisation's governing body i.e. the Board, it is suggested that a nominating committee from amongst itself should be set up which should undertake the task of nominating new members to the Board. A list of all nominees along with their C.V should be circulated among the GB members for their further perusal. Appointment of new members to the Board or renewal of the term of office of the old members must take place solely at the discretion of the GB.
- The practice of assigning the task of nominating Board members to a Committee comprising of the organisation's senior management staff should come to an end. Since in the existing situation it is not clear as to how can the Board maintain any kind of check on the administrative and programmatic functioning, when that very administrative and programmatic staff has moulded its structure in accordance with its best judgement.

¹⁰ In actuality he is an employee of Oxfam NOVIB and provides his services to the organisation on a purely voluntary basis.

¹¹ Ref. Board Meeting held on 31st May, 2008.

- According to the documents submitted the Board holds its formal meetings on an annual basis. To ensure better supervision of organisation's operations and its overall progress and to keep the members regularly updated about its activities, holding of bi-annual Board meetings needs to be ensured.

The documents submitted by the organisation brought forward that a decision to this effect was taken in the BoD meeting held in 2006 however, it was soon reverted. During evaluation it was also highlighted that the Board holds informal meeting frequently during the year. This state of affairs indicates that the Board is fully cognisant of the importance of holding frequent meeting during the year however, it needs to take some proactive measures to ensure adherence to the same.

- At Awaz CDS all Board members were found to attend the meetings regularly and no instance of continual absenteeism on the part of any member from these meetings could be observed during the last 3 years (2005-07). While two members, Mr. Aftab Alexander Mughal and Dr. Nasira Jabeen were found to be more absent than present in the meetings, the fact that each time a formal leave of absence was granted to them was duly noted. However, at the same time it was also felt that an organisation can only get benefit from the wisdom of its members if and when they attend meetings regularly. In the absence of some members, the very notion of using the medium of Board meeting for generating an interactive working environment for the benefit of the organisation and using it as a platform for organisational decision making is undermined.

To address the highlighted situation and also to facilitate the organisation for the adequate handling of any instance of continual absenteeism of a member from the Board meetings (if and when it occurs) the following line of action is proposed;

- The organisation should adopt the practice of preparing an attendance sheet in a matrix format. This sheet should have attendance record of all meetings attended by each member during the year. This sheet should be sent to all members along with the minutes. It is believed that this will serve not only as an automatic check but also as a reminder on the frequency of meetings attended.
 - A formal leave of absence obtained by a member from the Board meetings should be recorded for future reference. The organisation may even consider specifying a limit for the Leaves of Absence that may be granted to a member.
 - A clearly outlined formal procedure for the appropriate handling of any instance of absenteeism on the part of an Board member from the meetings should form part of the charter and be strictly adhered to. For instance, the organisation may consider vacating the office of a member who remains absent from three consecutive meetings without obtaining a formal leave of absence.
- The Foundation's governing document specifies a term of 2-years for its Board members whereas; in practice members are being elected to the Board for a 4-year term of office¹². In the existing situation the organisation is advised to either adhere to the provisions given in its governing document or otherwise amend the same so as to bring them in line with the practices in force.
 - Awaz CDS claims to be an equal opportunity employer. During evaluation the staff hired also appeared to be gender balanced in terms of the nature of work. However, at the same time it was noted that not only was the existing female representation in organisation's workforce below the minimum acceptable limit of 33% but also there was a decrease in their representation from 32% as in July 2007 to 27% as in July 2008.

Adequate female representation in an organisation helps to ensure that, (a) due account is taken of and proper consideration is given to instilling a gender balanced approach in programme designing and implementation and (b) the organisation's functioning on the whole remains sensitive to the needs and desires of those belonging to the female gender.

In view of the same the Foundation is advised to take proactive measures to increase and maintain the level of female representation in its Board as well as staff to the minimum acceptable limit of 33%.

¹² Ref. Minutes of BoD meeting held in May 2008 when the Board approved nominees as members from July 2008-June 2012

- While the Foundation has not laid down a formal procedure for handling employee grievances, the staff members interviewed reported at having an amiable environment which enabled them to access their concerned heads for the amicable resolution of internal conflicts.

In interest of institutionalising good practices the Foundation is encouraged to lay down detailed guidelines for the quick and effective resolution of employee grievances, if and when they arise in the future.

- At Awaz CDS guidelines have been set in place for regulating national travel. However, the policy for abroad travelling provides only for the types of admissible expenses. Given the likelihood of international travel in the future, the organisation is advised to consider adopting the following measures;
 - A comprehensive international policy whose scope extends to both Board as well as Staff members should be devised.
 - A criteria for selection of a Board member or employee for an event involving international travel, whether on organisation's expense or through funding provided by an external organisation, should be specified.
 - Formal approval of all international travel whether undertaken by a Board or staff member must be obtained either in the Board meeting or in the meeting of a subcommittee delegated with the task and recorded as such.
 - Finally, at the culmination of the trip a brief report by the concerned member must form an agenda item of the Board or concerned subcommittee meeting.
 - A mechanism should be developed whereby detailed records (for instance; a copy of the ticket, boarding card stubs, travel approval form, minutes of the meeting in which the approval was given and the report submitted by the concerned person) of all such travel undertaken are appropriately maintained.

5. Financial Management

What an organisation can do depends to a certain extent on the resources available and how they are managed and utilised. A viable NPO would have systems and procedures in place to regularly plan or budget to meet financial needs. It would ensure that it has the necessary funds to purchase the goods and services it requires for the smooth functioning of its programmes and subsequently have proper mechanisms in place to record and account all financial transactions.

A review of organisation's financial highlights during the last 3 years (2005-07) reveals that at Awaz CDS the annual financial cycle depends almost entirely on donations and grants given by different International Aid Agencies (for details see financial highlights).

The Foundation follows a centralised system in terms of financial management and control. All financial matters are handled at the Head Office by a Finance and Accounts Unit comprising of an Accountant and a Finance Manager. For the running of Field Offices the Finance Department extends Rs. 10,000 as petty cash on imprest basis. This amount is duly reimbursed on the receipt of bills and other supporting documents from the offices. The procurement of all capital items is handled by the Head Office. Similarly, salary of all staff members whether stationed at the Head Office or at the Field Offices is paid through crossed cheques by the Head Office.

5.1 Strengths

- Each year a qualified Chartered Accountant duly appointed by the BoD audits Awaz CDS's accounts. The audit report once prepared is presented before the BoD for their review and approval generally within 4-6 months of closure of financial year¹³.

¹³ At Awaz CDS the financial year is from 01st July to 30th June

While the organisation has shared its audit report, balance sheet, income and expenditure statement and cash flow statement with the Centre, it is advised that in interest of financial transparency the same should also be placed on the organisation's website.

- In accordance with international accounting standards and also to benefit from the opinion and observations of a new person the organisation has changed its auditors during the last 3 years. This practice is greatly appreciated and the organisation is encouraged to ensure change of auditors after every 3-5 years.
- At the Foundation documents pertaining to financial transactions are maintained in an appropriate, easily retrievable manner. Record of salaries and fixed assets is maintained at the Head Office. Whereas, record of petty cash¹⁴ is maintained at both Head and Field Offices.
- For handling organisational accounts and for recording financial transactions Awaz CDS adopts accrual-based system and in accordance with the Income Tax laws in force, deducts at source withholding tax on goods and services procured.
- During evaluation the procedure adopted by Awaz CDS for the procurement of items was examined. The cases selected¹⁵ for the purpose indicated that the organisation appeared to be carrying out procurements in line with the accepted best practices. All major purchases were handled by a Purchase Committee comprising of a representative each from organisation's Monitoring, Finance and Administration Sections. Quotations were called in, a comparative evaluation of bids was conducted and finally contract was awarded to the one offering the lowest price. It was noted that while purchases till the amount of Rs. 100,000 were approved by the CEO upon recommendations given by the Committee; those above this amount required approval by the Board's Chairman.

The organisation has also tried to institutionalise these best practices by framing them in the form of a formal procurement policy which, has also been approved by the Board in 2005.

- Awaz CDS Financial Management Manual lays down the procedure to be adopted when disposing off organisational assets. To assess organisation's compliance with the same the procedure adopted for the disposal of a plot of land was examined.

In 2007 the Foundation disposed off a plot of land measuring 5 Marlas located at the outskirts of Multan City. The organisation had purchased this land earlier for Rs. 50,000 through funding provided by SAP PK with plans of constructing a disposal station for sewerage waste. However, this plan could not materialise as the Government decided to construct the same at a much larger scale at another locality. In view of this the Board in its meeting held on 20th January, 2007 decided to dispose off the said plot of land. Consequently, it was sold off at market price at Rs. 85,000.

5.2 Recommendation

- Awaz CDS has set in place the following system for operating its bank accounts;

Head Office:

Group A:

Prime Signatories: Chairperson and Treasurer

Alternate Signatory: CEO

Group B:

Prime Signatory: CEO

Alternate Signatory: Finance Manager

Cheques of all amounts are to be signed by one signatory from each group.

Field Offices:

Accounts are operated by Manager Field Office and Finance Manager or CEO.

¹⁴ Rs. 20,000 for Head Office and Rs. 10,000 for Field Offices

¹⁵ Laptop computer and vehicles

The attempt on the part of the organisation to ensure transparency in its functioning by putting in place a joint signatory system with brackets of signing authority for operating organisational accounts is acknowledged. Having said that, for purposes of financial transparency and in interest of appropriate financial control, the following improvements are suggested;

- The organisation is advised to incorporate brackets of signing authority within its signatory system. For the purpose it is proposed that Group A should comprise only of Board members while Group B should include members from among the organisation's senior management. While cheques for less amount (for instance Rs. 20,000 and below) may be jointly signed by any two members from the above two groups, for cheques above this amount signature of one member from Group A should be made mandatory.

This system once devised must be placed before the Board for their review and consideration. Board's formal approval of the same must then be placed on record for future reference. *(If the proposed system is not found viable; Awaz CDS may develop signing brackets in accordance with its own feasibility. However the devised signatory system should be in line with the proposed guidelines).*
- No member whether from among the Board or Management should be designated as signatory in both groups.
- It must be ensured that members in a signatory pool are not related to each other either by blood or marriage.
- Since April 2008 Awaz CDS has been conducting internal audit of its accounts. Earlier this was being carried out by the same firm which had been conducting the organisation's external audit however, now the Foundation has appointed a qualified person for the job. To make this exercise fruitful adoption of the following measures is suggested;
 - The internal auditor should visit each field office on a periodic basis, conduct audit and prepare a report. This report should give recommendations pertaining to different financial aspects in an attempt to ensure that international accounting standards are properly followed. These recommendations may be prioritised as high, medium and low.
 - An integral part of the internal audit system is that, for purposes of financial transparency an internal auditor works directly under the governing body and does not report to the organisation's management. In due compliance with this Awaz CDS may consider appointing the Board's Treasurer as head of the Internal Audit Department on voluntary basis. All internal audit reports should be submitted directly to him and through him to the BoD.
 - Once reviewed by the Board members a copy of this report should be submitted to the head office. Internal audit is primarily a management tool and the organisation is not required by law to share its internal audit reports with external auditors; however it is advised that the Foundation should consider sharing such reports with its external auditors.
- For obtaining a picture of the organisation's sources of income; the appropriate allocation of funds for its undertaken activities and getting an idea about its financial growth, Awaz CDS follows the practice of preparing annual organisational budget. The same is also presented before the BoD for their review and approval. While the organisation's adherence to best practices for the judicious management of its funds is appreciated, following measures are advised for the improvement of the existing system.
 - As a standard practice the organisation should carry out a mid term evaluation of the budget. At that time a thorough review should be conducted to see the possibility of any re-allocations under different heads. All major re-allocations along with reasons for the same should be presented before the BoD for approval.
 - At the end of financial year a detailed variance report should be prepared containing therein the differences between actual and budgeted expenses as well as justifications for the same. To facilitate BoD members at the time of finalising budget for a financial year, variance report and annual audited accounts of the previous financial year should also be circulated among members.

- At present Awaz CDS does not have any investments however, the BoD is cognisant of the fact that for the judicious, effective and most importantly transparent management of organisational funds, if and when the need so arises, some guidelines need to be laid down. For the purpose instructions to the management pertaining to the hiring of an experienced firm for devising an investment policy have also been given. With reference to the same the Foundation is advised to keep the following things in consideration;
 - The organisation's defined strategy should aim at protecting and optimising the value of large cash balances that accumulate during the year. The proposed line of action while staying within the regulations set by the Federal of Revenue (FBR)¹⁶ should ascertain the maximum possible yield while protecting the actual portfolio from loss.
 - The Foundation should ensure that, investment of organisational funds and encashment of invested funds, both should take place with the complete knowledge and approval of the Board members. Moreover, formal record of this approval should be maintained for future reference as well as record.
- Over the years, Awaz CDS has maintained its status as a donor-funded organisation. While Foundation's complete reliance on external funding cannot be looked upon favourably. However, at the same time it should be noted that the organisation's major donors (Oxfam NOVIB, Plan International, and Heinrich Boll Foundation) have been providing funding to the organisation for the last many years. This relationship does not indicate any sign of coming to a close any time in the foreseeable future rather, the amount of financial assistance provided by its principal donors shows an increase from one year to the next.

In the existing situation Awaz CDS does not appear to be facing any imminent threats to its operational sustainability. However, at the same time organisation is advised that in interest of ensuring long term sustainability a strategy aimed at diversifying organisation's resource base and reducing its exclusive reliance on external donors, be chalked out at the earliest. During evaluation the Board members interacted with also appeared to be cognisant of the same and shared some plans aimed at creating organisation's own resources for generating income for instance, establishing a training institute for provision of training to staff of other nonprofit organisations at a certain fee.

The organisation is strongly encouraged to work towards the materialisation of the planned ventures. Besides this it is also advised to consider the following options for increasing its source of income generation;

- Establishment of an Endowment Fund.
- Diversification of donor base by contacting the Country's Corporate Sector and National Donor Organisations like Trust for Voluntary Organisations, Infaq Foundation, etc.
- Placing a price tag on its publications and information material.

6. Programme Delivery

The success of an organisation in meeting its aims and objectives will be assessed from its programme delivery. Field evaluation (involving interaction with the programme staff and the beneficiaries) has been relied upon to form an opinion. The monitoring system (instruments and tools) was also examined. The main purpose of these instruments is to continuously monitor and evaluate effectiveness of ongoing activities and plan accordingly for future programmes.

A brief description of Awaz CDS's activities has been presented in the earlier section.

6.1 Strengths

¹⁶ Ref. Rule 213 (1(i)) and Rule 220 A (3(e (vii))) of Income Tax Rules 2002.

- Awaz CDS is fortunate in enjoying the leadership and guidance of a dedicated group of people. During evaluation the BoD members¹⁷ interviewed displayed a clear perception and good understanding of organisational objectives. In particular the organisation's ex-Chairman and present CEO demonstrated a noticeable devotion to the realisation of these objectives. The staff members interacted with were also found to be committed to the successful operation of organisation's interventions.
- Nothing either exists or functions in a vacuum. In line with this Awaz CDS works in close collaboration with other development organisations of a similar nature.

While at the local level it has established Multan Theatre Groups comprising of activists from local Community Based Organisations (CBOs), at the same time it has also represented Pakistan on an international level at the World Social Forum in Mumbai.

Besides this it also presently enjoys membership of Human Resource Development Network (HRDN), Pakistan Social Forum, Pakistan NGO Forum, Punjab NGO Coordination Council, Steering Committee on Pak India Peace Coalition and Global Partnership Consortia aimed at the capacity building of community leaders from developing countries. It is also a member of consultative groups such as the one formed by Pakistan Resident Mission of Asian Development Bank and is the Provincial Coordinator of Network for Community Empowerment.

- At Awaz CDS monitoring of the activities takes place in the following manner;
 - At the time of BoD's annual meetings Foundation's CEO and Finance Manager report to the members about the organisation's programmatic performance and financial situation. Review of the same by the Directors ensures that a check on organisation's overall functioning is maintained.
 - Formal staff meetings are held at the Head Office on a monthly basis and are attended by programme related staff of the Field Offices. In these meetings progress on the activities undertaken is communicated; matters arising during the course of work are discussed and activities for the coming month are planned.
 - In addition to this close and regular check on programmatic interventions is maintained by a 2-member Monitoring Department working under the supervision of a Monitoring and Evaluation Advisor¹⁸.

For purposes of monitoring this department has devised a system whereby all field offices in consultation with the Head Office plan their activities on an annual basis. These activities are then spread out over 12 months. At the beginning of each month each field office is required to send its month's plans to the department, as following the department's verification of the same finances for the planned activities are released. At the end of the month a report in matrix format listing the activities planned and completed during the month is prepared and submitted to the Head Office. The reports received from all field offices are compiled and a consolidated report is submitted to the Senior Management.

- To determine the future course of action Awaz CDS undergoes Strategic Planning Exercise on a periodic basis. The first activity of this nature was undertaken by the organisation on its own in 1998 while, the second strategic planning for the next 5-year period was carried out in 2003 with the support of NGORC and South Asia Partnership Pakistan (SAP-PK). Third strategic planning was carried out in 2008 for a period of ten years. The practice of the organisation is appreciated and encouraged to continue with the same in the future.
- Over the years the organisation has undergone external evaluation not only of its programmes but also of the organisation on the whole.

In 2007 Awaz CDS's main and long term programme, 'Integrated Community Development and Empowerment Programme (ICDEP)' was evaluated by a 2-member team assigned by the concerned donor agency. The evaluation conducted highlighted the need for, separating mentoring and monitoring

¹⁷ The evaluation team held meetings with the organisation's ex-Chairperson, Professor Fayaz Ahmed Hussain and two other serving Board members Mr. Sajid Mahmood Awan and Dr. Muhammad Mumtaz Khan

¹⁸ A Ms. Amelia is providing her services to the organisation in this capacity on a purely voluntary basis.

of programme, developing a mechanism for strengthening the relationship of Public Awareness and Right Committees (PARCs) with Village Development Committees, training of PARC members to investigate the cases of violence such as rape or acid burning, which were addressed by the Management. Whereas, action on others matters such as ensuring financial sustainability of the programme, increasing staff salaries, etc. is still pending.

Earlier in 2005 Awaz CDS was on the whole evaluated and certified by NGORC under USAID funded, 'Institutional Management and Certification Programme (IMCP)'. The report stressed on bringing improvement in areas such as development of indicators, periodical evaluation of programmes, annual planning and review meetings, use of accounting software and opening of separate bank accounts for projects which have been addressed by the organisation. While recommendations pertaining to conducting BoD meeting at least thrice a year, bringing improvements in sexual harassment policy, segregating the functions of purchasing and acquisition, are still under consideration.

Awaz CDS's openness to having its structure, systems and programmes evaluated by an external agency is duly appreciated and it is hoped that the organisation will continue with this tradition in times to come.

In this respect the Foundation may like to consider highlighting the positive results of these and other evaluations on its website. It is believed that this step once taken will help in increasing the organisation's credibility and building its overall image in the eyes of the general public.

- Awaz CDS began its operations from carrying out a small scale sanitation related project in District Multan in the year 2000. Today after less than a decade the organisation has spread the scale of its operations to 15 Districts of Southern Punjab and has expanded its programmatic focus to areas such as advocacy, education, health, rural support and capacity building. The existing state of affairs not only speaks volumes for the dedicated, unrelenting, unwavering and focused efforts of its Board and staff members but is also indicative of similar continued expansion in the future.
- To assess the quality of Awaz CDS service delivery a brief beneficiary feed back survey was conducted by the evaluation team. For the purpose the team members visited a VDC in Basti Ghulam Muhammad, District Muzaffargarh.

VDC members proudly informed the team that as a result of Awaz CDS's efforts in building the capacity of its members, the VDC had been successful in bringing improvements in the local educational institutions in terms of better attendance of teachers, increase in the pass percentage of students etc. The concerned VDC was also found to maintain updated record on different human rights issues occurring in their area in the form of news paper cuttings.

It was also noted that the said VDC had with the passage of time transformed itself into a CCB. Following its formal registration Awaz CDS had provided its representatives with training in writing and seeking project proposals. It was due to the said training that the VDC/CCB had been successful in obtaining funding for conducting studies on the socio economic conditions prevailing in the Provincially Administered Tribal Areas.

PCP's evaluation team also met with members of a *Public Awareness and Rights Committee (PARC)* at Awaz CDS's Field Office at Alipur. The different human rights issues identified and advocated for were brought to light. The members also highlighted that in spite of advocating for generally sensitive issues, no significant conflict¹⁹ with the local government had ever taken place

- It is an evidence of Awaz CDS's commitment to the fulfilment of its objectives that around 30% of its operations are in areas that have been designated as hard geographical areas by the Government of Pakistan.
- Till date no adverse decree has been passed against the organisation.

6.2 Recommendations

¹⁹ In one of the event two of the members were charged for violating the ban on use of loud speaker

- Awaz CDS has devised a system for monitoring its programmatic interventions. However, in interest of further improving the Foundation's quality of service delivery adoption of the following measures is advised;
 - At the organisation high level of reliance of the Monitoring Department on the information provided by the Field Offices was noted. Monitoring can only be most effective if it is conducted objectively and is independent of all influences. In view of this the staff at Awaz CDS's monitoring department is encouraged to (a) undertake visits to field offices on a regular basis and (b) to develop a checklist for assessing the functioning, output level and adherence to organisation's operational policies of each field office. The observation recorded against the defined criterion should form an integral part of the consolidated monitoring report prepared by the Head Office on a monthly basis.
 - The Foundation should consider devising SMART²⁰ and comprehensive progress indicators for each of its programmes²¹ These indicators besides providing a criterion against which the success of each intervention can be judged, also give baseline information on areas where more funds may need to be allocated or more efforts to be concentrated and can even serve as input for launching of future initiatives.

A brief report based on the data obtained against all the progress indicators devised for all its interventions should be placed before the BoD on a bi-annual basis. This data will help to provide members with a year wise portfolio of the nature and scope of Awaz CDS's activities thereby, facilitating them in conducting comparative evaluation of the performance of an intervention from one year to the next or comparing the performance of one intervention with the other. The Foundation may also consider placing the data obtained against these indicators in its Annual Reports.
 - The Board and/or Senior Management may also consider specifying certain targets for the programmes on a yearly basis. Progress against these targets may be examined on a quarterly or bi-annual basis.
 - Foundation's Board members should develop the practice of visiting its field offices on a regular basis. This is particularly encouraged as this will provide them an opportunity to get first hand knowledge of the activities undertaken; assess the quality of service and weigh its contribution towards the achievement of organisation's mission and vision; enable them to closely monitor and personally check the quality of services delivered; create an occasion where they can interact with the staff and receive feedback from the beneficiaries and will indirectly provide the concerned hospital's workforce with an impetus for working more effectively
- At the Foundation evidence of presenting the findings reported in organisation's external evaluation reports to its Board members could not be found. As knowledge of the same can facilitate the members in chartering a future strategic path for the organisation and identifying options for its long-term growth and expansion, sharing of the same with the governing body members is imperative and must be ensured in the future.

²⁰ Specific, Measurable, Achievable, Relevant and Time Bound

²¹ For instance, the following indicators can be used as a sample;

- ✓ No. of male/female VDCs established in a year
- ✓ %age of male/female VDCs that became inactive in a year
- ✓ No. of trainings of VDC members held in a year
- ✓ %age of male/female VDCs undertaking seminars events/activities in a year
- ✓ %age of male/female VDCs that were transformed into CCBs in a year
- ✓ Amount of funding secured by these CCBs in a year
- ✓ Number of events/campaigns arranged by each Public Awareness and Right Committee (PARC) in a year
- ✓ Number of participants attending each event in a year
- ✓ Number of publications prepared by the organisation in a year
- ✓ Number of Student Development Clubs established in a year
- ✓ No. of students enrolled in home based schools in a year
- ✓ Attendance level of students in home based schools
- ✓ %age of students achieving A and A+ grade in Math, English and Science
- ✓ %age of students promoted to next class
- ✓ Drop out rate in schools.

- To provide the local community members an opportunity of providing feedback about the quality of service delivery, the organisation has placed feed back boxes at its field offices. The keys of these boxes were reported to be in the custody of the senior management however, evidence of opening these boxes and analysing the feedback therein (if any) could not be found.

While this action on the part of the organisation is greatly appreciated, for bringing further improvement in the same the following measures are proposed;

- The keys of feedback boxes should remain in the custody of the staff at Monitoring Department and should be opened during their visit to the concerned office.
- Once or twice during a year a member of the Monitoring Department from the Head Office should be assigned for carrying out a surprise beneficiary feed back survey for assessing the quality of services being offered. For the purpose detailed survey forms may be developed and these should concentrate on exploring the level of community satisfaction with the type of services offered.

All feedback received must be properly documented and thoroughly analysed. As feedback can serve as one of the best measures for, judging the effectiveness of organisation's interventions; bringing improvement in the quality of service delivery and streamlining an organisation's future course of action, the findings obtained must as a rule be shared with the Board members so that appropriate action can be taken.

- In 2005 Awaz CDS published a report titled, *Saga of Endeavours* which documented the organisation's progress over the last 4 years. Following this another annual report was published in 2006 and then in 2007. These reports were found to contain organisational achievements in the specified period, feed back from the community, plans for the future and scanned copies of audit report. For dissemination to a wider audience the organisation has made both these reports accessible through its website.

For the purpose the Foundation need not concentrate on the overall presentation of the report and allocate a large amount of funds for its publishing and printing. Rather the emphasis should be on the quality of content contained therein. In this respect care must be taken to ensure that the annual report prepared should contain an overview of the organisation's structure and functions; provide details of the activities undertaken during the year; bring to light any noteworthy achievements; clearly outline plans for the future; ensure financial transparency by providing details of organisation's annual finances; report the positive findings of any evaluation (internal or external) that might have been carried out and highlight any significant success stories and/or the feed back received from its beneficiaries.

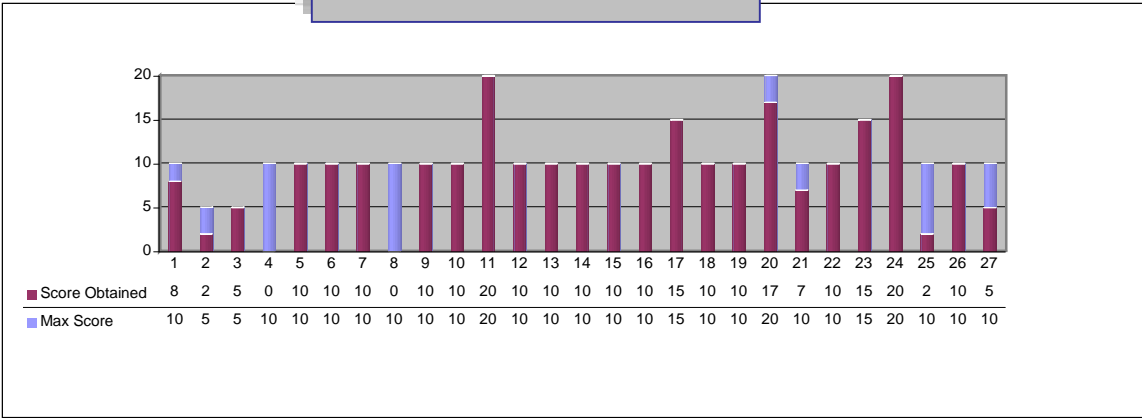
The organisation should also consider using these reports as well as other publication material for providing update to its major organisational donors from within the country as well as abroad.

Board of Directors (BoD):

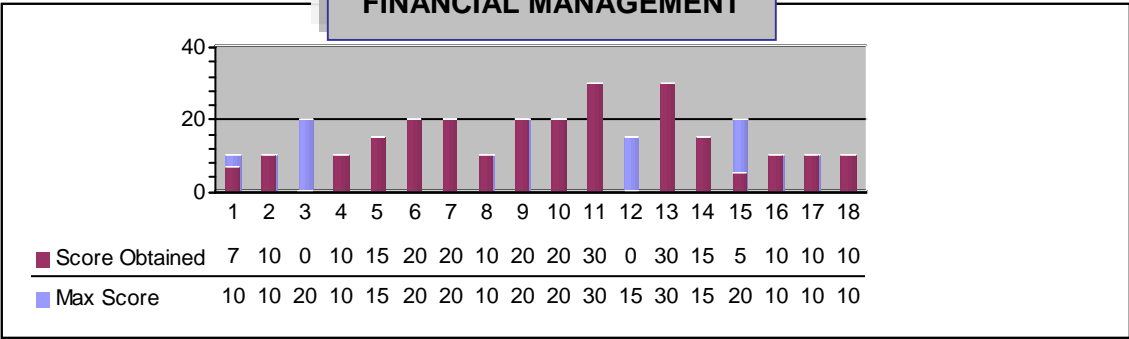
1. Dr. Nasira Jabeen
Chairperson
2. Ms. Sofia Noreen
Vice Chairperson
3. Mr. Sajid Mahmood Awan
Director
4. Dr. Alvin Murad
Director
5. Dr. Muhammad Mumtaz Khan
Director
6. Mrs. Robina Feroz Bhatti
Director
7. Mr. Javed Ahsan
Director
8. Mr. Muhammad Zi-ur-Rehman
Secretary/Chief Executive (Ex Officio/Non-Voting basis)

Awaz Foundation Pakistan Centre for Development Services (Awaz CDS) Scoring Graph

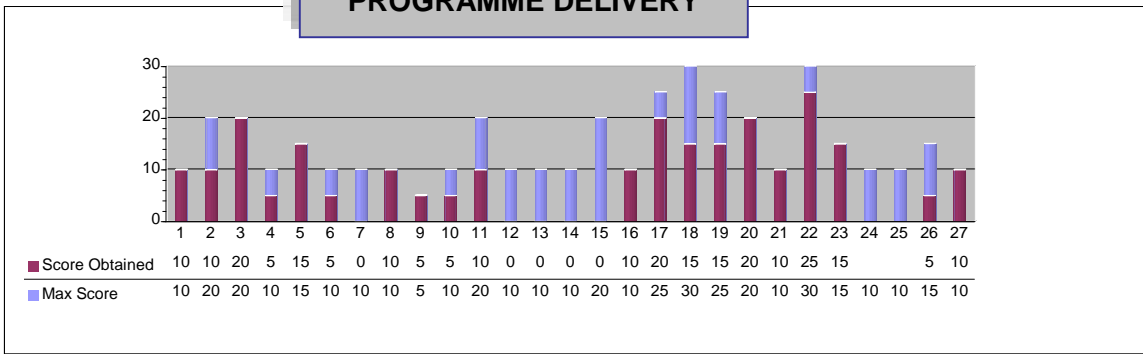
INTERNAL GOVERNANCE



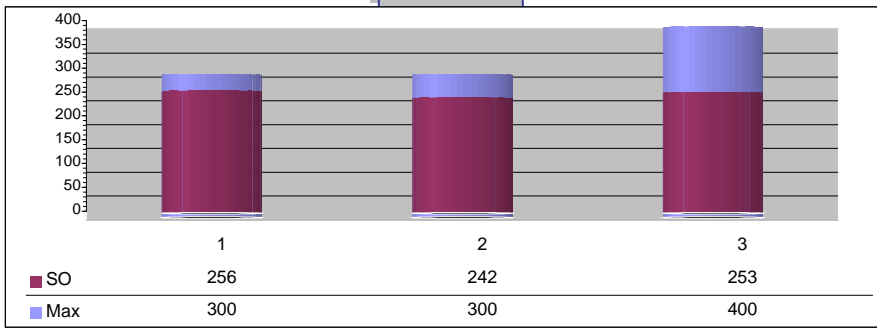
FINANCIAL MANAGEMENT



PROGRAMME DELIVERY



TOTAL



Awaz Foundation Pakistan Centre for Development Services (Awaz CDS)			
Financial Highlights			
for the period of			
2007, 2006 & 2005			
Description	2007	2006	2005
Income			
Self Generated			
AMCHC Income	0	65,441	69,547
Bank Profit	147,739	91,768	33,039
Gain on Disposal of Non Current Asset	35,000	0	0
Deferred Income Amortized	7,000	0	0
Miscellaneous	14,400	142,469	400
Donations/ Grants			
International			
Oxfam NOVIB	7,472,000	6,950,525	6,618,002
Care International (Pakistan)	2,064,710	4,358,670	0
Plan International (Pakistan)	1,991,041	2,468,866	1,271,591
European Union	0	204,491	2,378,274
National Domestic Institute	83,670	142,557	216,000
Heinrich Boll Foundation	1,313,657	1,466,083	1,093,696
Oxfam GB	699,500	0	0
World Population Foundation	185,125	0	0
Total	14,013,842	15,890,870	11,680,549
Expenditure			
Capital			
Furniture & Fixture	27,650	397,669	112,341
Office Equipments	127,712	230,709	286,250
Computers and Printers	120,500	150,000	0
Electric Installations	17,120	44,301	119,275
Generator	0	180,000	0
Vehicles	0	1,186,000	1,249,842
TV,VCR Video Camera	0	0	80,000
Total	292,982	2,188,679	1,847,708
Revenue			
Salaries Expenses	5,301,481	4,846,641	2,917,985
Office Rent	458,000	635,424	309,106
Office Support Expenses	702,656	1,010,189	841,173
Travelling and Conveyance	880,725	1,333,314	296,251
Printing And Publishing	181,657	497,013	253,899
Programme Activities	5,333,807	3,687,629	3,431,303
Miscellaneous	391,881	244,136	282,787
Auditor's Remuneration	6,464	75,000	36,500
Bank Charges	32,893	26,018	15,860
Depreciation	643,264	770,800	254,932
Total	7,524,519	12,329,346	8,369,004
Surplus or(Deficit) for the Year	6,489,323	3,561,524	3,311,545
Surplus or (Deficit) Brought Forward	7,616,466	4,197,411	885,866
Transferred to Vehicle Fund, Staff Benefit, etc.	-868,976	-142,469	0

Accumulated Surplus Carried Forward	13,236,813	7,616,466	4,197,411
M. Yousuf Adil & Co. Chartered Accountants 61-B, Ali Imran Centre Abdali Road, Multan Ph: +92(61) 4785211-13, 4511979 Fax:+92(61) 4785214 Email: myasco@mul.paknet.com.pk Website: www.deloitte.com.pk			