



021-99211558

No.SO(B)/SWD/Monitoring Mechanism/2023/11/21
GOVERNMENT OF SINDH
SOCIAL WELFARE DEPARTMENT
Karachi, dated the 21st September, 2023

To,

The Non-Government Entities (all),
and
The Government Entities (Autonomous Bodies) (all),
Under the administrative jurisdiction of Social Welfare Department,
Government of Sindh.

SUBJECT: MONITORING AND EVALUATION MECHANISM FOR GRANT IN AID PROVIDED TO THE NON-GOVERNMENT ENTITIES AND GOVERNMENT ENTITIES (AUTONOMOUS BODIES) BY THE GOVERNMENT OF SINDH, THROUGH SOCIAL WELFARE DEPARTMENT

(Under para-2 (e) of Government of Sindh, Finance Department's letter No. FD B&E-I / 2 (407) 2018-19, dated 28th September, 2020)

No.SO(B)/SWD/Monitoring Mechanism/2023:- Grant-in-aid is required to be utilized for the purpose for which sanction is given. An Utilization Report of earlier released funds as well as Certified Audited Statement of accounts of the immediate financial year before last financial year, by the reputable / certified Audit Firms in the case of Non-Government Entities, which should be registered from the competent forum is to be furnished and in case Government Entities (Autonomous Bodies) a copy of Budget approved by their respective Boards, Utilization Report and Audit Report(s), is to be furnished.

2. Government of Sindh provides grant-in-aid to such entities fall under the Administrative jurisdiction of Social Welfare Department, Government of Sindh, in order to help them in their efforts for social development and amelioration of communities. Moreover, unless otherwise, expressly authorized by the Government of Sindh every grants made for a specific object is subject to fulfillment of the following conditions:

- i. The grant will be utilized upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority; and
- ii. That any portion of the amount which is not ultimately required for expenditure upon that object should be surrendered to Government in all respect, as per pre-defined deadlines in Budget Call Circular.

Work Plan

3. An Entity i.e. Non-Government Entities and Government Entities (Autonomous Bodies) desirous of grant in aid from Government will have to submit work-plan before release of such grant in aid. The work plan must include but not limited to the following requirements:

- 1) Overall goal
- 2) Annual activities
- 3) Implementation Plan including time schedule
- 4) Envisaged project outputs
- 5) Areas of interventions
- 6) Amount of finance requested from the Government of Sindh
- 7) Amount of finance from own resources of the Entities

Operational Details/KPI

- i) Provision of details that optimum utilization out of grant in aid has been made in the areas where improvement was needed.
- ii) Also, certify that the entity achieved its objectives and worked correctly to achieve its goals.
- iii) Number of beneficiaries/participants the entity has engaged or helped throughout a period of time.
- iv) Details of beneficiary/participant (through written statements or video clips) who expressed satisfaction of the services delivered to them.
- v) The details (electronically) of beneficiaries relating to grants in aid will be provided to the department in due course
- vi) Details pertaining to Project/Program Outcomes Achieved in accordance with objectives will be provided.

Financial Obligations:

- i) Separate / dedicated bank account will be opened by the Entity concerned for the grant in aid approved and released by the Government of Sindh.
- ii) The Entity concerned should make proper disbursement through an account to be opened in National Bank of Pakistan / Sindh Bank or in accordance with the instructions issued by Finance Department, Government of Sindh from time to time.
- iii) The amount of grant-in-aid released, shall be credited to the dedicated account of the entity from where the drawal will be only by crossed-cheque / draft according to the procedure prescribed in General Financial Rules and guidelines, if any issued by the Finance Department, GoS. No cash disbursement in whatever manner will be applicable.

Statutory and Performance Audit

- i) In order to determine the efficiency and effectiveness of the program and various functions of the entity to improve and make it more efficient, performance audit would be required to be got conducted.
- ii) Every Entity has to set KPIs with Social Welfare Department.
- iii) Performance audit that will lead to determine whether or not grant-in aid provided, has achieved proprietary objectives like spending amounts where needed and didn't spend excess money than required, would be required to be carried out regularly by the beneficiary organization.
- iv) An audited statement of accounts at the start of financial year required to be submitted along-with work plan. Moreover, the outcome of performance audit (in duplicate) shall be furnished to the Social Welfare Department within 3 (three) months of the expiry of the time prescribed for which grant was released.
- v) The accounts of the entity concerned shall be open to audit check by the Auditor General of Pakistan or by the representatives from this Department's Internal Audit Team, as the case may be.

Miscellaneous

- i) The Entity approved for grant in aid by the Government of Sindh shall have to register itself with Sindh Charity Commission, if the Entity is not registered previously with Sindh Charity Commission.
- ii) It would be open to the Social Welfare Department to stop further grants-in aid, if Government feels that the desired objectives are not being achieved or if the conditions or terms of the Government of Sindh are not adhered to in letter and spirit;
- iii) In addition, the accounts shall be open to verification by officers of this Department or of Provincial Government at any point of time.
- iv) A Utilization Certificate as per prescribed Form of General Financial Rule in respect of the total grant-in-aid paid duly countersigned by a Chartered Accountant shall be furnished to the Social Welfare Department within three months of the expiry of the time period for which grant-in-aid was released.
- v) Before a grant is released, the grantee shall execute an Agreement Bond on Stamp Paper of requisite value with two sureties in favour of the Government of Sindh that:
 - a) it shall abide by the conditions of the Grant- in-aid by the target dates, if any, specified therein; and
 - b) it will not divert the grants and entrust execution of the scheme or work concerned to another institution(s) or organization(s) and
 - c) it shall abide by any other conditions specified in the agreement and in the event of failing to comply with the conditions or committing breach of the

bond, the grantee and the sureties individually and jointly will be liable to refund to the Government of Sindh, the entire amount or the sum specified under the bond.

GENERAL:

- a. Director General (Admn), Social Welfare Department has the obligation to regularly assess programs / initiatives aid operations financed by the Government of Sindh through grant in aid in order to establish whether they have achieved their objectives and to produce guidelines for improving the effectiveness of subsequent operations.
- b. Besides, a Monitoring and Evaluation Committee consisted on the following members has already been notified by the Secretary, Social Welfare Department, Government of Sindh, vide letter bearing No. SO (G)/ Misc-01/ 2023, dated 25th July, 2023:-
 - i. Director General, (Institutions) Social Welfare Convener.
 - ii. Director (Voluntary Agency), Social Welfare Member / Secretary
 - iii. Additional Director, (Social Welfare) of concerned district Member
 - iv. Representative of the Beneficiary Organization Member
 - v. Section Officer (Budget), Social Welfare Department Member


Terms of Reference of the Committee:

- i. Committee will review in detail the working of Organization concerned.
 - ii. Committee will submit its Evaluation report of the grantee every three (03) months to Director General (Admn), Social Welfare with recommendations for approval of each quarter release based on the over-all working of the Organization in given field(s). Director General (Admn) Social Welfare will subsequently communicate the same to the Administrative Department.
 - iii. Committee will ensure the utilization of funds by the grantee in accordance with its objective and the purposes for which the funds have been approved by the Government.
 - c. If needed, Director General (Admn), Social Welfare may be assisted by independent outside experts. Recipients of grant in aid must provide any information relevant to evaluate the impact of the action, including information in electronic format.
 - d. Any other guidelines / conditions issued from time to time by the Government of Sindh or Social Welfare Department should also be adhered to in letter and spirit.
4. This issues with the approval of Honourable Chief Minister, Sindh.


(SAJID JAMAL ABRO)
Secretary to Government of Sindh

A copy is forwarded to the:-

1. Principal Secretary to Chief Minister, Sindh, Chief Minister's Secretariat, Karachi.
2. Secretary (General Administration), Services General Administration & Coordination Department, Government of Sindh, Karachi.
3. Secretary, Finance Department, Government of Sindh, with reference to his department's Policy guidelines issued bearing No. FD / B&E-I/ 2 (407)/ 2018-19, dated 20th September, 2020.
4. Deputy Secretary (Staff), to Chief Secretary, Sindh.
5. PS to Minister for Health, Social Welfare and Public Health Engineering, Government of Sindh.
6. Director General (Admn), Social Welfare, Sindh, Karachi.
7. Director General (Institution), Social Welfare, Sindh, Karachi.
8. Director (Voluntary Agency), Social Welfare, Sindh, Karachi.
9. Additional Directors (All), Social Welfare, Sindh.
10. Section Officers (All), Social Welfare Department, Government of Sindh, Karachi.
11. PS to Secretary, Social Welfare Department, Government of Sindh.
12. PA to Additional Secretary, Social Welfare Department, Government of Sindh.
13. PA to Deputy Secretary, Social Welfare Department, Government of Sindh.


(NOOR AHMED KHUHRO)
Section Officer (Budget)

For Secretary to Government of Sindh