

Pakistan Alliance for Early Childhood

Draft Performance Evaluation Report (2021-2023)

Local NPO

Renewal 1

Field Evaluation

PCP Certification Details:

Decision:

Date of Decision:

Certificate No:

Date of Issue:

Date of Expiry:



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Disclaimer

Disclaimer

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

Profile at a Glance

Profile at a Glance

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

Key Staff Responsible for Performance Evaluation Report

Team Lead	Mr. Naveed Yousaf
Reviewer	Mr. Raheel Awan
Lead Evaluator	Mr. Afroz Butt-LE
Support Evaluator	Mr. Raheel Awan-SE

Name of Organisation	Pakistan Alliance for Early Childhood		Application for certification completed on	19/09/2023	
Type of Application (New/Renewal)	Renewal - 1 ¹		Size of the Organisation (Small/Medium/Large)	Medium ²	
Nature of Application Local NPO/ University/INGO/ Micro Finance (MFI)	Local NPO		Governing Body	Total: 9 Male(s): 4 Female(s): 5 Annexure: 5.1	
Management Head	Ms. Khadija Khan		Head of Governing Body	Dr. Naeem Zafar	
Registration Details	Law: Section 42 of The Companies Act, 2017 Number: 0127164 Licence No: 1245 Date: 8/10/2018 City: Islamabad Annexure: 6.1		Geographic Area of Major Programs	All Over Pakistan	
Thematic Area of Work	Education		Number of Bank Accounts	Number: 1 Annexure: 4.1	
Name of Auditor	Years	Auditors	QCR Status of Auditor	Year	

¹ This is the 1st renewal of the NPO

² If the annual average receipts of a CSO during the last three years are between 10 million to 50 million, it is classified as Medium 2 sized organization.

Profile at a Glance

	2023, 2022	Riaz Ahmed & Company		2023,2022	Yes
	2021	HLB Ijaz Tabussum & Co.		2021	
Foreign Ownership	N/A		Receipt of Major Foreign Contribution	Yes	
Details of Foreign Nationals in the NPO	Not Applicable		Staff Strength:	Total: 5 Male: 3 Female: 2	
Contact Details	Address: Office 3-6, Time Square Plaza, 1st Floor, G-8 Markaz, Islamabad Phone: +923465332111		Website:	www.pafec.org	

Vision, Mission & Objectives

Vision, Mission & Objectives³

Vision

To live in a happy, healthy, prosperous, socially inclusive, and pluralistic society in Pakistan through Early Childhood Development. This vision is based on the overwhelming and growing evidence that investment in the early years of a human life guarantees the highest returns to society and leads to the most desirable outcomes for personal, societal, and national development.

Mission

To universalize access to holistic Early Childhood Development services for every child in Pakistan from pre-conception to age 8.

Objective

1. To promote sharing of best practices, resources and collaboration amongst various ECD organization and individuals.
2. To strive for collaboration amongst all ECD stakeholders including departments of provincial and federal governments.
3. To develop a common understanding amongst all stakeholders working to promote holistic and inclusive Early Childhood Development in Pakistan.

³ The information was provided by the organization in the application form submitted to PCP

Evaluation Details & Score

Evaluation Details

Date of application received:	07/09/2023
Date of application completed:	19/09/2023
Date of evaluation:	04/10/2023, 05/10/2023,
Mode of evaluation (Field Based/Head Office Based/Record Based)	Field Based

Summary of Compliance with Mandatory Requirements and Certification Score

Mandatory Requirements	Qualified ⁴
Certification Score	Qualified

Certification Score for the Evaluation Period 2021-2023

Evaluation Standards	Total Scores	Minimum Score Required	Score Obtained	Score (%)	Qualified/ Not Qualified
	(A)	(B)	(C)	(C/A%)	
Categories					
1 - Program Delivery	300	150	294	98%	Qualified
2 - General Public Utility Compliance	75	37.5	75	100%	Qualified
3 - Compliance with Tax Laws	75	37.5	63	84%	Qualified
4 - Financial Management	200	100	185	92%	Qualified
5 - Institutional Mechanism of Oversight	200	100	161	81%	Qualified
6 - Legal & Regulatory Compliance	50	25	50	100%	Qualified
7 – Policies	100	50	93	93%	Qualified
Total	1000	600	921⁵⁶	92%	Qualified

⁴ For details see page no. 6

⁵ A total of 132 score has been pro-rated.

⁶ During previous evaluation the organization has obtained 844 score.

PCP Mandatory Requirements

A- Mandatory Requirements of PCP Certification

A-1 Summary of Major Findings

The organization is complying with Mandatory requirements of PCP Certification.

A-2 Overall Assessment and Recommendations

The organization is complying with Mandatory requirements of PCP Certification.

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Category – 1: Program Delivery**1.1 Summary of Major Findings**

The objective of this category is to assess whether the NPO's have ensured effective achievement of their objectives. The organization has complied with major Certification Standards of Program Delivery, there is integration within organization programs. Staff is involved in program planning and design and staff meetings are held regularly. The organization has expanded its services. Moreover, organization is providing services in socially difficult area. There integration within organization programs. Furthermore, organization has also website which is updated regularly.

Summary of Projects/Programmes during Evaluation Period⁷

Sr. No	Project/Programmes evaluated	Program/Project Timeline	Program/Program Expenditure during the Evaluation Period	Project Targets (Quantitative)	Outputs/Results (Quantitative)	No. of Beneficiaries
1	Increasing & Upskilling ECD Workforce in Pakistan	April 2020 – September 2022	22,095,322	12 Universities	12 Universities	529
2	Building Awareness to Fight and Stop the Spread of COVID-19	January 2021 – April 2021	15,997,000	4 Implementing Partner	4 Implementing Partner	10,080
3	Integration of Financial Literacy into the National Curriculum	February 2022 – February 2023	16,774,680	-	92,081	92,081
4	4 th International Conference on ECD	February 2023	554,800	-	308	308

⁷ Details were provided by Ms Khadija Khan Management Head - PAFEC

1.2 Overall Assessment and Recommendations

1. Before starting any new program or activity, the organization conducts need assessment. Along with the needs assessment, the organization also prepares a baseline data (measurement, calculation or location) for the interventions however, organization doesn't prepare end line data therefore, it is recommended to prepare end line data in order to assess impact of interventions for its programs.

Management Response: Training evaluation is part of the design of any training/course/workshop to know the immediate impact of the intervention. Purposely designed qualitative and quantitative evaluation tools are being used to assess the impact of the activity. Findings of the assessment, testimonies of the participants and their insights are made part of the project final report. All the reports submitted to PCP for the evaluation purpose contain this section in detail. Therefore, in the light of the evidence provided to the evaluation team, the above comment is not valid.

1.3 Details of Major Programs

An organizational overview:

Rupani Foundation, Pakistan which is a pioneer organization of Early Childhood Development is the founding organization of the Pakistan Alliance for Early Childhood. Pakistan Alliance for Early Childhood (PAFEC) is a national alliance of Early Childhood Development stakeholders in Pakistan. PAFEC is registered under the Securities and Exchange Commission of Pakistan, under section 42 of the Companies Act, 2017. The Alliance serves as an open platform to promote holistic and inclusive ECD approaches and practices in the country through research and learning, experience sharing, policy advocacy, and professional development.

The key themes, on which Pakistan Alliance for Early Childhood is working on, includes the following:

- Knowledge sharing
- Policy advocacy
- Sector Development
- Professional Development
- Training Master Trainers
- Parental Education
- Membership Drive

1.4 Details of Selected Program/Projects

1. Increasing and Upskilling Early Childhood Development Workforce in Pakistan

The main objective of this project was to contribute to universalizing holistic ECD/ECCE in Pakistan, by working with the public and private universities and Teacher Training Colleges in the province of Sindh, Punjab, Khyber Pakhtunkhwa and Islamabad to build the next generation of ECD workforce, tailored to the national curriculum of Early Childhood Care & Education. The expected impact in the medium term is to increase the quality and quantity of ECD workforce in Pakistan.

Augment existing and develop new accredited certificate, diploma and B.Ed. courses for ECD/ECCE professionals, both for pre-service and in-service training in selected Higher Education Commission recognised universities, teacher training colleges and selected private institutes in selected provinces of Pakistan, and the Capital Territory of Islamabad. The organization enhance the capacity of universities, teacher training colleges, and private training institutes to develop and upskill ECD/ECCE workforce in Pakistan, using the latest global research and best practices from around the world. They also expand the existing National Curriculum for ECCE (from age 4 to 5 children), broadening its scope to include children from age 3 to 8 years old. Train teacher educators on the revised curriculum from PAFEC member organisations from Islamabad and Khyber Pakhtunkhwa.

Following are the list of universities⁸:

Punjab	Khyber Pakhtunkhwa	Sindh	Islamabad
Fatima Jinnah Women University	University of Haripur	Sukkur IBA	Allama Iqbal Open University
Islamia University of Bahawalpur	Abdul Wali Khan University	Institute of Early Childhood Education and Development, Karachi	Federal College of Education, University of Punjab
Khawaja Farid of Engineering and Technology University	Shaheed Benazir Bhutto Women's University Peshawar		
Lahore College for Women University			

⁸ Details were provided by Ms Khadija Khan Management Head - PAFEC

Women Multan	University			
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2. Building Awareness to Fight and Stop the Spread of COVID-19

The overall goal of the campaign is to create awareness about COVID-19 to stop the community spread of the virus. Under this programme the organization has provided necessary health and hygiene guidelines information and build capacity of communities through sensitizing them and create preparedness among communities to deal with virus in case of being infected. Duration of this program was 4 months started in January 2021 and ends in April 2021. The donor of this project is UNISEF.

Training was provided to Head teachers, principals and students. These training was conducted in four cities of Punjab including Gujranwala, Faisalabad, Lahore and Multan. The organization trained the staff members of implementing partners about the use of covid19 campaign materials and campaign tools and techniques. Then these master trainers conduct sessions for the head teachers, principals and students. 72 sessions were conducted during 4 months.

Following are the number of beneficiaries:

Sr. No	Description ⁹	2021
1	Total number of male beneficiaries	5,480
2	Total number of Female beneficiaries	4,600
3	Total Number of beneficiaries	10,080

3. Integration of Financial Literacy into the National Curriculum

The main objective of this program is to integrate the financial literacy curriculum into the national curriculum at Pakistan primary education level. The project began with the idea of giving the students the knowledge and skills to help them improve their financial understanding early on. The organization conducts training sessions to primary and secondary school teachers and students. These sessions were conducted in Islamabad, Muzaffarabad, Skardu, Peshawar, Lahore, Quetta and Karachi.

The organization also provide the text books to the teachers and students. The donor of this project was state bank of Pakistan through the national institute of bank and financing.

Following are the details of beneficiaries during last three years

Sr. no	Description ¹⁰	2022
1	Number of trainings	16
2	Total number of male teachers	240
3	Total number of female teachers	360
4	Total Number of Students	91,481

⁹ Details were provided by Ms Khadija Khan Management Head - PAFEC

¹⁰ Details were provided by Ms Khadija Khan Management Head - PAFEC

4. 4th International Conference on Early Childhood Development

The 4th International conference on early childhood development with the theme “Nurturing for transforming lives – The power of Early Childhood Development” took place on 22nd and 23rd February, 2023 at the Allama Iqbal Open University in Islamabad. The conference was organised by a consortium of national stakeholders, including the Ministry of Planning, Development and Special Initiatives, Allama Iqbal Open University, UNICEF, Pakistan Alliance for Early Childhood, and Rupani Foundation. Collaborating partners included Save the Children, Pakistan, World Health Organisation, Scaling Up Nutrition, the Aga Khan University, Sightsavers, and Shifa Foundation. The conference brought together over 300 participants from various sectors, including policymakers, legislators, ECD professionals, researchers, practitioners, civil society actors, UN agencies, donors, academicians, students, and parent representatives.

Conference Objectives and expected outcomes:

Conference objectives and expected outcomes are to:

- Disseminate the National ECD Policy Framework, ECD Index and standards prepared by the MoPD&SI and UNICEF, in collaboration with key ECD stakeholders
- Provide opportunities to participants to understand how inaction for ECD affects, family wellbeing, young children and the overall society and what role each stakeholder could play to give due attention to ECD
- Share research-based knowledge on how COVID-19, climate change and the economic down-turn has affected ECD sector in Pakistan, and solutions and plans to address the issues.
- Share research-based knowledge on brain development, its contributors to mother & child health, early stimulation, adequate nutrition, safety, play-based learning and the role of positive and responsive parenting/caregiving
- Share the status of Nurturing Care Framework implementation in the country and the bottle necks that hamper progress
- Advocate for holistic, inclusive and multi-sector ECD from pre-conception to 8 years in the country.

Following are details of beneficiaries attended the Conference:

Sr. no	Description ¹¹	2023
1	Total number of Beneficiaries	308

1.5 Evaluation Experience

¹¹ Details were provided by Ms Khadija Khan Management Head - PAFEC

During the evaluation PCP Team reviewed the record of beneficiaries, project details and documentation. The team contacted with beneficiaries telephonically. Beneficiaries were selected on random basis and it was found that the beneficiaries received free benefit and they were found satisfied with the trainings provided by the organization. **(For details of beneficiaries see Annexure 7)**

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Category – 2: General Public Utility Compliance

2.1 Summary of Major Findings

The objective of this category is to assess whether the NPO provides free/partially free benefit to the general public, with regards to the General Public Utility Compliance, the organization is providing free and partially charged services to the general public.

2.2 Overall Assessment & Recommendations

1. The organization is providing free and partially charged services to the general public.

Details of General Public Utility Compliance Table¹²

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

S. No	Description of Activity	Total Program Cost (Rs.)	Total Program Beneficiaries	Price Range (Rs.)	Completely Free Benefit		Partially Free Benefit		Fully Charged	
					No. of Beneficiaries	% of Beneficiaries	No. of Beneficiaries	% of Beneficiaries	No. of Beneficiaries	% of Beneficiaries
1	Increasing and Upskilling ECD Workforce in Pakistan	22,095,322	12 Institutes	-	12 Institutes	100%	-	-	-	-
2	Building Awareness to Fight and Stop the Spread of COVID-19	15,997,000	10,080	-	10,080	100%	-	-	-	-

¹² Details were provided by Ms Khadija Khan Management Head - PAFEC

3	Integration of Financial Literacy into the National Curriculum	16,774,680	92,081	-	92,081	100%	-	-	-	-
4	4 th International Conference on ECD	554,800	308	1,000 – 1,500	-	-	308	100%	-	-
	Total	55,421,802	102,481	0-1,500	102,173	99.70%	308	0.30%	-	-

Category - 3: Compliance with Tax Laws**3.1 Summary of Major Findings**

The objective of this category is to assess whether the NPO has ensured compliance with tax laws in force so as to avail tax benefits, as specified in the Income Tax Ordinance, 2001. The organization deducts at source income and withholding taxes in accordance with the tax laws in force. The Organization restricts its salaries with requirement specified in Income Tax Rules, 2002.

3.2 Overall Assessment and Recommendations

1. In line with the relevant Income Tax rule, the organization is recommended to restrict its surplus funds or monies validly set apart up to 25% of its total receipts during the year (excluding restricted funds). Furthermore, the surplus funds may only be invested in Government securities, NIT units, Investment Scheme under registered NBFC, Mutual Funds, Approved and registered REITS, or Schedule Banks as referred in above stated income tax rule.

Status of Compliance with Tax Laws				
1.	History of Tax from FBR Under Relevant Sections of Income Tax Ordinance, 2001	Section 2 (36) - Yes (For details, see Annexure 3.2) Section 159 - No		
2.	National Tax Number	5221287		
3.	Relevant Tax House	Tax House Islamabad		
4.	Filing of Income Tax Return	Yes		
5.	Filing of Withholding Tax Statements	Yes		
		2023	2022	2021
	Admin & Management Expenses within 15% ¹³	Not Applicable	Not Applicable	Not Applicable
	Restriction of Surplus up to 25%	33%	38%	-12%
	Total Salaries within 50% limit	19%	25%	35%

¹³This provision is not applicable if all of the following conditions arise in any given case:

- I. Charitable and welfare activities of NPOs have commenced for the first time during last three years, OR
- II. Total receipts of the NPO during the tax year are less than one hundred million rupees.

Category 4: Financial Management

4.1 Summary of Major Findings

The objective of this category is to assess whether the NPO has systems and procedures in place for ensuring effective internal control. The organization reconciles its accounts with banks at regular intervals. The organization has adequate and safe arrangements in place for custody of accounting records and the balance sheets, income & expenditure statements are prepared. Moreover, the organization regularly maintains cashbooks, salary and petty cash records. Furthermore, the organization also maintains fixed assets records.

4.2 Overall Assessment and Recommendations

1. The organization has developed a joint signatory system for all payments. It is recommended that a pool of authorized signatories consisting of at least three members for its accounts may be developed. Under the proposed system, for all transactions involving large amounts of money, financial brackets may be approved specifying sanctioning authority for signing cheques.

The Board has already decided to add a third signatory to the pool. As far as financial brackets are concerned they are part of the approved Financial Policy & Procedures.

2. The organization is recommended to devise a policy which may provide for a provision regarding cheques made payable to a nominated signatory not signed by him/ her. The organization is recommended to implement the said policy in true letter and spirit.

Noted

Pakistan Alliance for Early Childhood Income and Expenditure For the year 2023, 2022 and 2021			
Description	2023	2022	2021
Income	(Rs)	(Rs)	(Rs)
Consultation fee	41,528,745	11,039,287	-
Amortization of:			
Deferred credit-grants	5,268,678	11,287,505	24,242,061
Deferred capital-grants	21,843	136,165	70,880
Donation	-	4,632,869	2,073,943
Other Income	1,663,945	150,932	45,500
Total income	48,483,211	27,246,758	26,432,384
Expenditure			
Consultation expenses			
Salaries and wages	366,000	-	-
Printing and stationery	141,410	-	-
Travelling and lodging	4,213,304	-	-
Entertainment	776,039	-	-
Marketing and advertisement	20,000	-	-
Consultancies and translations	7,428,000	-	-
Rates and taxes	2,136,735	456,844	-
Sub Total	15,081,489	456,844	-
Programme Expenses			
Salaries and wages	1,845,000	4,562,194	6,607,450
Printing and stationery	1,129,745	546,248	22,720
Travelling and lodging	1,038,108	1,457,742	2,051,189
Entertainment	32,035	653,680	373,560
Venue	266,000	187,800	7,605
Training	-	82,294	11,136,426
Consultancies and translations	850,000	3,296,667	-
Workshop	-	-	17,070
Awareness	-	-	3,298,415
Anthropological and social research	-	-	348,000
Photography and videography	-	-	234,089
Publishing and printing	-	-	93,537

Fuel and Maintenance	-	-	52,000
Website cost	107,790	407,160	-
Audit fee	-	93,720	-
Sub Total	5,268,678	11,287,505	24,242,061
Administrative expenses			
Salaries and allowances	6,794,884	2,216,726	2,644,180
Utilities	319,580	167,241	96,482
Rent, Rates and taxes	-	990,131	1,107,502
Printing and stationery	185,770	21,876	42,475
Entertainment	241,006	142,219	86,950
Travelling and lodging	286,948	44,835	39,909
Communication	146,534	318,162	128,341
Conference expenses	554,800	-	-
Repair and maintenance	320,624	259,762	234,560
Auditor's remuneration	150,000	125,000	98,600
Bank Charges	-	-	10,649
Depreciation	205,940	53,684	1,188
Legal and professional charges	183,000	486,300	344,129
Advertisement and publicity	-	6,770	69,169
Insurance	166,250	-	-
Miscellaneous	2,000	26,250	1,691
Sub Total	9,557,336	4,858,956	4,905,825
Depreciation expenses	21,843	136,165	70,880
Total Expenditure	29,929,346	16,739,470	29,218,766
Taxation	(2,633,008)	(189,286)	(415,618)
Surplus/ Deficit of the year	15,920,857	10,318,002	(3,192,000)
Name of Auditors			
2023, 2022	2021		
Riaz Ahmad & Company Chartered Accountants Islamabad QCR Rated Firm – ICAP Registered	HLB Ijaz Tabussum & Co. Chartered Accountants Islamabad QCR Rated Firm – ICAP Registered		

Statement of changes in funds	
Description	Total
Balance as at 30th June, 2021	(522,868)
Surplus for the year	10,318,002
Balance as at 30th June, 2022	9,795,134
Surplus for the year	15,920,857
Balance as at 30th June, 2023	25,715,991

Financial Critique Questions		
PCP Evaluation Team raised various questions on the audited financial statements of the NPO. Based on review of the responses, the following significant points are presented herewith for review of the Certification Panel;		
Sr. no	PCP's Query	NPO's Response
1.	In FS 2023 there is no rent expenses as compared to 2022 & 2021. Explain	PAFEC and Rupani Foundation share the cost of office rent and utility costs. Until December 2021 the Office was in G-11 Markaz where PAFEC used to pay the rent whereas Rupani Foundation used to pay the utility costs. In January 2022, the Office was shifted to G-8 Markaz where the rent is much higher than the previous office that's why Rupani Foundation decided to pay the rent and PAFEC takes care of the utility bills and office maintenance cost.
2.	In FS 2023, 2022 and 2021 why is there fluctuations in salaries under administrative expenses?	In 2021 and the first two quarters of 2022 salaries were fully charged to the donor funded projects whereas in the last two quarters of 2022 and 2023 salaries were charged to the core fund because there was no donor funded project. Moreover, the number of consultants and subject experts were more in 2022 and 2023 compared to 2021 because of the NIBAF project.
3.	In Audited Financial Statement of 2023 in current liabilities	As per the contracts of the consultants the payments were due after the completion of the

	provide the details of payable to consultant and why the amount is not paid?	deliverables under the NIBAF project. One of key deliverable was the Integration of Financial Literacy content into the National Curriculum which was prolonged due to the government procedures. The due payments were made after receiving endorsement of the deliverable from the National Curriculum Council.															
4.	In FS 2023 Printing and stationery expenses are increased as compared to 2021 and 2022 under administrative expenses, Explain	The stationery cost in 2023 increased significantly because Teacher Training Modules and other training materials were designed and printed for around 1000 teachers under the NIBAF project on Financial Literacy.															
5.	In FS 2021 and 2022 there is no consultation expenses as compared to 2023. Explain	Consultants were engaged under the NIBAF project from February 2022 onwards and the payments were made to them from July 2022 to June 2023 that's why it shows more expenses in the FS 2023.															
6.	Why surplus funds are not restricted up to 25% in FS of 2023 & 2022?	It was not possible to restrict the surplus funds restricted up to 25% in FS 2023 & 2022 because NIBAF made the payments after receiving deliverables and PAFEC had made the expenses against the deliverables from the available funds prior to receiving payments from NIBAF.															
7.	As per the audited accounts of 2023, under Note 5 (Taxation), the net closing balance for the year 2022 is 760,179, whereas, in 2023, the closing balance is 779,982. Kindly provide details regarding the tax paid.	<p>As per the audited accounts for July 2022 to June 2023, NIBAF released funds upon completion of deliverable after tax deduction at source.</p> <p>Details is as follows:</p> <table border="1"> <thead> <tr> <th>DATE</th><th>AMOUNT</th><th>TAX</th></tr> </thead> <tbody> <tr> <td>28-09-2022</td><td>7014648</td><td>501105</td></tr> <tr> <td>18-11-2022</td><td>9352864</td><td>708228</td></tr> <tr> <td>27-01-2023</td><td>13444740</td><td>1005080</td></tr> <tr> <td>14-02-2023</td><td>5845540</td><td>417213</td></tr> </tbody> </table>	DATE	AMOUNT	TAX	28-09-2022	7014648	501105	18-11-2022	9352864	708228	27-01-2023	13444740	1005080	14-02-2023	5845540	417213
DATE	AMOUNT	TAX															
28-09-2022	7014648	501105															
18-11-2022	9352864	708228															
27-01-2023	13444740	1005080															
14-02-2023	5845540	417213															

Details of Status of Compliance with Tax Laws

TOTAL SALARIES DURING EVALUATION PERIOD						
To be within 50% of annual receipts in accordance with Rule 213 (2) (e) of Income Tax Rules 2002[1]						
Heads	2023		2022		2021	
	Amount (Rs.)	%	Amount (Rs.)	%	Amount (Rs.)	%
Total Receipts	48,483,211	19%	27,246,758	25%	26,432,384	35%
Total Salaries	9,005,884		6,778,920		9,251,630	
ADMINISTRATIVE & MANAGEMENT EXPENSES DURING EVALUATION PERIOD						
To be within 15% of annual receipts Under Section 100 C (1) (d) of Income Tax Ordinance 2001[1]						
Heads	2023		2022		2021	
	Amount (Rs.)	%	Amount (Rs.)	%	Amount (Rs.)	%
Total Receipts	48,483,211		27,246,758		26,432,384	
Total Administrative & Management Expense	9,557,336	Not Applicable	4,858,956	Not Applicable	4,905,825	Not Applicable
Total Expenses	29,929,346		16,739,470		29,218,766	
SURPLUS/DEFICT DURING EVALUATION PERIOD						
To be up to 25% of annual receipts in accordance with Rule 213 (1) (i) of Income Tax Rules 2002[1]						
Heads	2023		2022		2021	
	Amount (Rs.)	%	Amount (Rs.)	%	Amount (Rs.)	%
Total Receipts	48,483,211	33%	27,246,758	38%	26,432,384	-12%
Total surplus/deficit	15,920,857		10,318,002		(3,192,000)	
Total Expenses	29,929,346		16,739,470		29,218,766	

Foreign Sources of Major Funding (Table)

S. No	Foreign Sources of Major Funding (Description) ¹⁴	2023	2022	2021
1	Foundation Open Society Institute – USA	-	-	10,987,293
2	United Nations International Children Emergency Fund – UNICEF	-	-	17,511,925

¹⁴ Details were provided by Ms Khadija Khan Management Head - PAFEC

Donor Details (Table)¹⁵

S. No	Name of Donor	Institutional	2023	2022	2021
		Amount (Rs.)			
1	National Institute of Banking & Finance - NIBAF	Institutional	41,528,745	12,275,634	-
2	Sight Savers	Institutional	138,000	-	-
3	Shifa Foundation	Institutional	194,000	-	-
4	Rupani Foundation	Institutional	-	4,632,869	2,073,943

S. No	Name of Donor	Individual	2023	2022	2021
		Amount (Rs.)			
1	No Individual Donation received during evaluation period				

¹⁵ Details were provided by Ms Khadija Khan Management Head - PAFEC

Category - 5: Institutional Mechanism of Oversight

5.1 Summary of Major Findings

The objective of this category is to assess whether the NPO has a clearly drawn-out framework for effective NPO governance. The organization is headed by 9-members Governing Body which acts as a supervisory body for the management. The management of the organization is headed by Managing Director who is supported by finance manager and support staff. The Governing Body has adequate members. The Governing Body members attend meetings regularly. There is adequate female representation on the Governing Body. Moreover, the Governing Body members are un-related to each other and the Governing Body approves the organizational and financial policies of the organization. Furthermore, the organization's mission and objectives are clearly defined and displayed.

5.2 Overall Assessment & Recommendations

1. During the evaluation, it was noted that number of members of the general body is compliance with the relevant registration law. Organization is therefore, recommended to increase its membership base so as to make it more representative for broader society. To make a suggestion, the members of general body may at least be double the number of governing body members. This shall also provide a broader constituency for selection of governing body.

Management Response: As explained during the evaluation team's visit to PAFEC office that the organisation is run as per the governing document/Articles of Association of the Securities and Exchange Commission of Pakistan(SECP). As per the document, PAFEC is governed by the Board of Directors whose names are incorporated with SECP. New directors are added by the Board following the SECP rules. As far as PAFEC membership is concerned there are currently 180 institutional members and around 900 individual members from around the country. These are nonvoting members who are engaged through a number of activities to promote Early Childhood Development in the country. More members will be added through a membership drive in the near future.

2. It is recommended that the meeting of general body may at least be convened once in each year. Moreover, minutes of general body meetings may also be recorded and circulated to all members within thirty days of meeting.

Management Response: This point will be discussed in the upcoming Board meeting in December.

3. The basic purpose of any of governing body is to meet on regular basis and participate in the decision-making process. Record of the minutes of the meetings shared with PCP team shows that the governing body did not meet at least once in each quarter during the last three years. Organization is, therefore, advised that the meetings of its governing body are held at least once in each quarter.

Management Response: Quarterly meetings are held and the meeting dates are linked with the Financial Year of the organisation which is July to June. A total of three meetings have held in 2022 and 2023 each because of several reasons. However, from 2024, it will be ensured that quarterly meetings are held.

4. It was noted that the charter of organization does not stipulate limit on the maximum allowable period for the Chairman of the governing body. Organization is, therefore, recommended to stipulate a maximum limit on the aggregate permissible period for Chairman. Ideally this period may not be more than 15 years.

Management Response: This will be taken up with SECP.

5. During the evaluation evidence was shared by the organization that could reveal the appointment of CEO by governing body. Moreover, management head is not a voting member. It is recommended that the performance of the Managing Director should be evaluated by the Governing Board and proper documentation may also be maintained.

Noted

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

The objective of this category is to assess whether the NPO has established a comprehensive legal compliance system to ensure that the organization's operations are conducted in accordance with relevant legal registration regime, and to ensure compliance with annual reporting requirements of its relevant registration authority. In this regard, the organization has provided the undertakings assuring compliance with annual reporting and compliance requirements of its relevant registration authority.

6.2 Overall Assessment & Recommendations

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

Category – 7: Policies

7.1 Summary of Major Findings

The objective of this category is to assess whether the NPO has ensured availability of a comprehensive policy framework and its effective implementation. Organization has developed and ensured implementation of significant policies including Recruitment, Personnel and Harassment, Grievance and Conflict of interest policies in true letter and spirit. The organization has also a policy of travel and disposal of assets. Moreover, policies are shared with staff member.

7.2 Overall Assessment & Recommendations

1. The organization does follow the open and transparent procedure for partner selection however they don't have a formal policy to select partners for implementation of its programs. Since the organization operates through implementing partners, it is important to frame criteria for partner selection. Organization is therefore, recommended to devise a formal policy to select its implementing partners.

The organization selects its implementing partners from among the institutional members who meet the criteria. However a separate policy for partner selection will also be developed in due course.

ANNEXURES

Annexures

Category – 1 Program Delivery

1.1 Picture Gallery¹⁶




¹⁶ PCP Team visited the head office of the Pakistan alliance for early childhood.

ANNEXURES

Category - 3 Compliance with Tax Laws

3.1 Undertaking for Incorporation of Provisions of Rule 213 of ITO 2002



PAKISTAN ALLIANCE FOR EARLY CHILDHOOD
Registered under Section 42 of the Companies Act, 2017. Incorporation No. 0127164

Undertaking on official letterhead for Incorporation of Provisions of Rule 213 (1) of Income Tax Rules 2002 in the Constitution, Memorandum and Articles of Association, Trust Deed, Rules and Regulations or Bye-Laws

I hereby certify that **Pakistan Alliance for Early Childhood** intends to avail tax benefits under Section 2(36) read with Section 61, 100C and 159 of the Income Tax Ordinance 2001. In view of this and in accordance with provisions of Income Tax Rules, 2002, the Constitution, Memorandum and Articles of Association, Trust Deed, Rules and Regulations or Bye-Laws of **Pakistan Alliance for Early Childhood** provide for the following;

- Audit of the annual accounts of the organization every year by a qualified accountant as specified in clause (f) of sub rule (2) of rule 211.
- Quorum of a meeting of the members of the body in which the control of the affairs of the organization vests, being not less than four or one-third of the total number of the members of such body, whichever is greater.
- Quorum of a meeting of the members of the body in which the control of the affairs of the trust vests, being not less than three or one-third of the total number of the members of such a body, whichever is greater.
- For the transfer of its assets, in the event of its dissolution, after meeting all liabilities, if any, to another organization which is an approved non-profit organization, within three months of the dissolution under intimation to the Commissioner.
- For the utilization of its money, property or income or any part thereof solely for promoting its objects.
- For prohibiting any portion of its money, property or income being paid or transferred directly by way of dividend, bonus or profit to any of its members or the relative or relatives of a member or members.
- For the maintenance of accounts of the organization being kept in a scheduled bank or in a post office or national savings organization, National Bank of Pakistan or nationalized commercial banks.
- For prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, without the prior approval of the Commissioner. Provided this clause will have effect only in cases where the approval is granted.
- For restricting the surpluses or monies validly set apart, excluding restricted funds, up to twenty-five percent of the total income of the year. Provided that such surpluses or monies set apart are invested in Government securities, [National Saving Schemes, issued by the Central Directorate of National Savings] NIT units, a collective investment scheme authorized or registered under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003, mutual fund, a real estate investment trust approved and authorized under the Real Estate Investment Trust Rules, 2006, or scheduled banks. For the purpose of this rule, "restricted funds" mean any fund received by the organization but could not be spent and treated as revenue during year due to any obligation placed by the donor.

Provide details of the Executive Head Below

Name: KHADIJA KHAN

Designation: GEO

Signature: [Signature]

Date: 10.05.2023

**Pakistan Alliance
For
Early Childhood**


(Official seal of the organisation)

ANNEXURES

3.2: History of Tax Benefits – Approval Under Section 2(36) of ITO, 2001



2(36)(c) (Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization)

Name: PAKISTAN ALLIANCE FOR EARLY	Registration No 5221287
Address: CHILDHOOD	Tax Year : 2022
Office No 11 & 12, 2nd Floor,, Plot No 29 ,	Period : 01-Jul-2021 - 30-Jun-2022
USaid Plaza, G11 Markaz, Islamabad Islamabad	Medium : Online
Urban	Due Date : 29-Mar-2023
Contact No: 00923132339640	Document Date 29-Mar-2023
 100000149002693	

TO BE PUBLISHED IN THE GAZETTEE OF PAKISTAN

In exercise of powers conferred under section 2(36) of the Income Tax Ordinance, 2001 read with Rule 212 of the Income Tax Rules, 2002 (hereinafter referred to as "the ITR 2002"), approval is granted to the organization w.e.f 01-07-2021 which shall remain valid till 30-06-2023 or unless withdrawn earlier and subject to the condition(s) that the organization shall abide by the provisions of Rules 213 and 217 of the ITR 2002;

Copy to:-

The Manager, Printing Corporation of Pakistan, for publication in the Gazette of Pakistan, as per Rule 212 (2) (a) of the ITR 2002

Nayyar Mehmood
Commissioner (Legal)
Inland Revenue, Zone
CTO
Islamabad

ANNEXURES

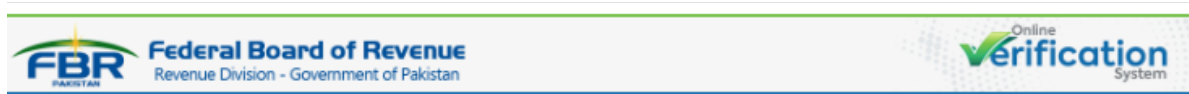
3.3: History of Tax Benefits – Approval Under Section 159 of ITO, 2001

The Organization has not obtained above mentioned exemption.

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ANNEXURES

3.4: NTN/STRN and Details of Relevant Tax House



Taxpayer Profile Inquiry

Printed On: 10/3/2023 11:53:24 PM

Registration No	5221287
Reference No	5221287-0
Registered for Sales Tax	No
Name	PAKISTAN ALLIANCE FOR EARLY CHILDHOOD
Category	Company formed and registered under the Companies Ordinance, 1984 or any other law repealed thereunder
PP/REG/INC No.	0127164
Email	coo****ato***afec.org
Cell	00923**233**40
Address	Office No 11 & 12, 2nd Floor,, Plot No 29 , USaid Plaza, G11 Markaz, Islamabad Islamabad Urban
Registered On	03-JAN-2019
Tax Office	CTO ISLAMABAD
Registration Status	Income Tax: Active

Sr.	Business/ Branch Name	Business/ Branch Address	Principal Activity
1	PAKISTAN ALLIANCE FOR EARLY CHILDHOOD	Office No 11 & 12, 2nd Floor,, Plot No 29 , USaid Plaza, G11 Markaz, Islamabad Islamabad Urban	855000- Education/Educational support activities/Educational support activities

ANNEXURES

3.5: Evidence of Filing Income Tax Returns



ACKNOWLEDGEMENT SLIP

149 (Annual Statement of withholding taxes filed voluntarily)

Name: PAKISTAN ALLIANCE FOR EARLY CHILDHOOD
Address: Office No 11 & 12, 2nd Floor,, Plot No 29 , USaid Plaza, G11 Markaz, Islamabad Islamabad Urban

Registration No 5221287
Tax Year : 2023
Period : 01-Jul-2022 - 30-Jun-2023
Medium : Online



100000158494848

Document Date 11-Oct-2023



ACKNOWLEDGEMENT SLIP

114(1) (Return of Income filed voluntarily for complete year)

Name: PAKISTAN ALLIANCE FOR EARLY CHILDHOOD
Address: CHILDHOOD
Office No 11 & 12, 2nd Floor,, Plot No 29 ,
USaid Plaza, G11 Markaz, Islamabad Islamabad Urban
Contact No: 00923132339640

Registration No 5221287
Tax Year : 2022
Period : 01-Jul-2021 - 30-Jun-2022
Medium : Online
Due Date : 31-Dec-2022



110000094086154

Document Date 28-Dec-2022



ACKNOWLEDGEMENT SLIP

114(1) (Return of Income filed voluntarily for complete year)

Name: PAKISTAN ALLIANCE FOR EARLY CHILDHOOD
Address: CHILDHOOD
Office No 11 & 12, 2nd Floor,, Plot No 29 ,
USaid Plaza, G11 Markaz, Islamabad Islamabad Urban
Contact No: 00923132339640

Registration No 5221287
Tax Year : 2021
Period : 01-Jul-2020 - 30-Jun-2021
Medium : Online
Due Date : 31-Dec-2021

Document Date 24-Nov-2021

ANNEXURES

3.6: List of Related Parties of the Organization

Related party declaration				
Sr. No	Name of Related Party of Applicant Organization or its Governing Body Members	Nature of Relationship with the Applicant Organization / Governing Body Members	Have there been any related party transactions during the evaluation period? (Y/N)	Details of Related Party Transactions submitted? (Yes / No / Not Applicable)
Not Applicable				

ANNEXURES

3.7: List of Related Party Transactions

Sr. No	Brief Description of the Transaction	Name of The Related Party	Status of Evidence submitted for Related Party Transactions Conducted with Governing Body Members during the evaluation period					
			Minutes of Meeting of Governing Body or its Relevant Committee in which the Transaction was approved along with attendance sheet	Evidence Reflecting Competition in conduct of the transactions	Disclosure of the Transaction in Audited Accounts	Transaction Qualified by the Auditor	All Valid Contracts of the transaction	Breakup of Transactions from Audited Accounts
Not Applicable								

ANNEXURES

Category – 4 Financial Management

4.1: Details of Bank Account¹⁷

Details of Bank Accounts										
No	Title of Bank Accounts	Name of the Bank	Bank Account Number	Type of Accounts (Savings/ Current. Foreign)	Purpose of Bank Account	Signatory System (Single/Dual)	Names of Signatories	Status (Dormant/ Active)	Receipt of Foreign Contribution (Yes/No)	Bank Maintenance Letter Submitted to PCP (Yes/No)
1	Pakistan Alliance for Early Childhood	Summit Bank	1-4-18-20311-714-158274	Current	Smoothly run daily financial activities	Dual	1.Ms. Fakhira Najeer 2.Ms. Bibi Khadija	Active	Yes	Yes

¹⁷ Details were provided by Ms Khadija Khan Management Head - PAFEC

4.2: Snapshots of Financial Statements of the Evaluation Period

Balance Sheet

PAKISTAN ALLIANCE FOR EARLY CHILDHOOD (A Company setup under Section 42 of the Companies Act, 2017)			
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023			
	Note	2023 Rupees	Restated 2022 Rupees
ASSETS			
NON-CURRENT ASSETS			
Operating fixed assets	3	749,429	414,937
Deferred income tax asset	4	2,269	23,454
		751,698	438,391
CURRENT ASSETS			
Consultation fee receivable		10,521,972	-
Advance against salary		10,000	-
Taxation - net	5	779,982	760,179
Cash and bank balances	6	16,410,319	14,211,465
		27,722,273	14,971,644
TOTAL ASSETS		28,473,971	15,410,035
FUND AND LIABILITIES			
General fund		25,715,991	9,795,134
LIABILITIES			
NON-CURRENT LIABILITIES			
Deferred credit - grants	7	-	5,268,678
Deferred capital grant	8	180,630	202,473
		180,630	5,471,151
CURRENT LIABILITIES			
Payable to consultants		2,427,350	-
Accrued expense		150,000	143,750
		2,577,350	143,750
TOTAL LIABILITIES		2,757,980	5,614,901
CONTINGENCIES AND COMMITMENTS			
		-	-
TOTAL FUND AND LIABILITIES		28,473,971	15,410,035

The annexed notes form an integral part of these financial statements.

Khadji Khan
CHIEF EXECUTIVE OFFICER

P. J. J.
DIRECTOR

PAKISTAN ALLIANCE FOR EARLY CHILDHOOD
 (A Company setup under Section 42 of the Companies Act, 2017)
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Note	2022 Rupees	2021 Rupees
ASSETS			
NON-CURRENT ASSETS			
Operating fixed assets	3	414,937	356,450
Security deposits		-	180,000
Deferred income tax asset	4	23,454	-
		<u>438,391</u>	<u>536,450</u>
CURRENT ASSETS			
Taxation - net	5	760,179	-
Cash and bank balances	6	14,211,465	16,339,721
		<u>14,971,644</u>	<u>16,339,721</u>
TOTAL ASSETS		<u>15,410,035</u>	<u>16,876,171</u>
FUND AND LIABILITIES			
General fund		(787,309)	(522,868)
LIABILITIES			
NON-CURRENT LIABILITIES			
Deferred credit - grants	7	15,851,121	16,556,183
Deferred capital grant	8	202,473	338,638
Deferred income tax liability	4	-	9,132
		<u>16,053,594</u>	<u>16,903,953</u>
CURRENT LIABILITIES			
Taxation - net	5	-	396,486
Accrued expense		143,750	98,600
		<u>143,750</u>	<u>495,086</u>
TOTAL LIABILITIES		<u>16,197,344</u>	<u>17,399,039</u>
CONTINGENCIES AND COMMITMENTS			
TOTAL FUND AND LIABILITIES		<u>15,410,035</u>	<u>16,876,171</u>

The annexed notes form an integral part of these financial statements.


 CHIEF EXECUTIVE OFFICER


 DIRECTOR

Income Statements

PAKISTAN ALLIANCE FOR EARLY CHILDHOOD
(A Company setup under Section 42 of the Companies Act, 2017)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 Rupees	Restated 2022 Rupees
INCOME			
Consultation fee	9	41,528,745	11,039,287
Amortization of:			
- deferred credit - grants	7	5,268,678	11,287,505
- deferred capital grants	8	21,843	136,165
Donation		-	4,632,869
Other income	10	1,663,945	150,932
TOTAL INCOME		<u>48,483,211</u>	<u>27,246,758</u>
EXPENDITURE			
Consultation expenses	11	15,081,489	456,844
Programme expenses	12	5,268,678	11,287,505
Administrative expenses	13	9,557,336	4,858,956
Depreciation expense	3.1	21,843	136,165
TOTAL EXPENDITURE		<u>29,929,346</u>	<u>16,739,470</u>
SURPLUS BEFORE TAXATION		<u>18,553,865</u>	<u>10,507,288</u>
TAXATION	14	(2,633,008)	(189,286)
SURPLUS FOR THE YEAR		<u>15,920,857</u>	<u>10,318,002</u>

The annexed notes form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR

PAKISTAN ALLIANCE FOR EARLY CHILDHOOD
(A Company setup under Section 42 of the Companies Act, 2017)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 Rupees	2021 Rupees
INCOME			
Amortization of:			
- deferred credit - grants	7	12,980,696	24,242,061
- deferred capital grants	8	136,165	70,880
Donation	9	4,632,869	2,073,943
Other income	10	150,932	45,500
TOTAL INCOME		<u>17,900,662</u>	<u>26,432,384</u>
EXPENDITURE			
Programme and operational expenses	11	12,980,696	24,242,061
Depreciation expense	3.1	136,165	70,880
Administrative expenses	12	4,858,956	4,905,825
TOTAL EXPENDITURE		<u>17,975,817</u>	<u>29,218,766</u>
DEFICIT BEFORE TAXATION		(75,155)	(2,786,382)
TAXATION	13	(189,286)	(405,618)
DEFICIT FOR THE YEAR		<u>(264,441)</u>	<u>(3,192,000)</u>

The annexed notes form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR

Statement of Changes in Fund

PAKISTAN ALLIANCE FOR EARLY CHILDHOOD
(A Company setup under Section 42 of the Companies Act, 2017)
STATEMENT OF CHANGES IN FUND
FOR THE YEAR ENDED 30 JUNE 2023

	Rupees
Balance as at 1 July 2021	(522,868)
Surplus for the year	10,318,002
Balance as at 30 June 2022 - restated	9,795,134
Surplus for the year	15,920,857
Balance as at 30 June 2023	25,715,991

The annexed notes form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR

PAKISTAN ALLIANCE FOR EARLY CHILDHOOD
(A Company setup under Section 42 of the Companies Act, 2017)
STATEMENT OF CHANGES IN FUND
FOR THE YEAR ENDED 30 JUNE 2022

	Rupees
Balance as at 1 July 2020	2,669,132
Deficit for the year	(3,192,000)
Balance as at 30 June 2021	<u>(522,868)</u>
Deficit for the year	(264,441)
Balance as at 30 June 2022	<u><u>(787,309)</u></u>

The annexed notes form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR

Detailed Score Sheet

Category - 5: Institutional Mechanism of Oversight

5.1: Governing Board¹⁸

Sr. No	Name	Designation in the Applicant NPO	CNIC Number	Relationship with other Governing Board Members
1.	Dr. Naeem Zafar	Chairman	35202-0143128-5	No Relationship
2.	Mr. Muhammad Rafiq Tahir	Director	37405-9206065-7	No Relationship
3.	Ms. Shandana Khan	Director	37405-0505183-4	No Relationship
4.	Mr. Iqbal Ali Jatoi	Director	61101-6946614-9	No Relationship
5.	Ms. Fajar Rabia	Director	32304-8718714-6	No Relationship
6.	Ms. Fakhira Najeeb	Director	61101-6650432-6	No Relationship
7.	Dr. Batool Atta	Director	82203-1538569-2	No Relationship
8.	Prof. Dr. Abdul Hameed	Director	35202-3059871-9	No Relationship
9.	Ms. Khadija Khan	CEO	61101-9735456-4	No Relationship

¹⁸ Details were provided by Ms Khadija Khan Management Head - PAFEC

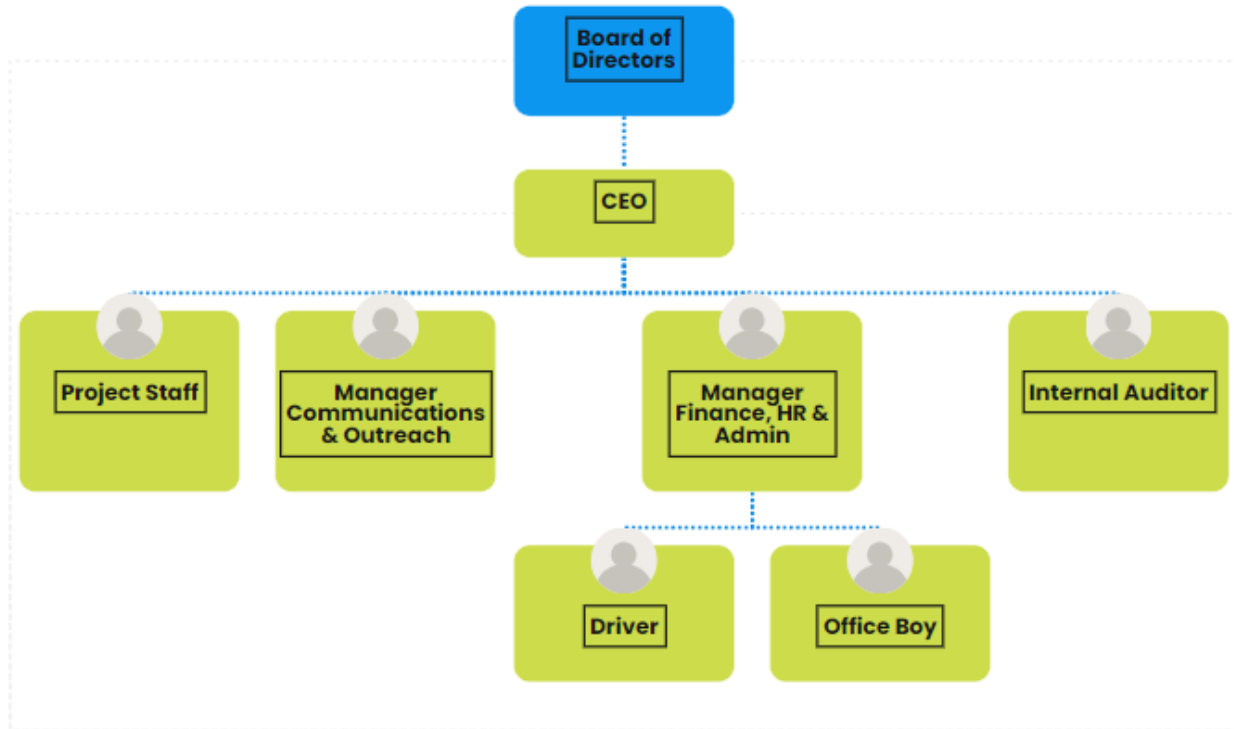
Detailed Score Sheet

5.2: List of Governing Board Meetings¹⁹

Sr. No	Meeting Number	Date of Meeting	No of Participants Attended	Quorum Requirement Fulfilled (Y/N)	Minutes of Meetings Shared with PCP (Y/N)
1.	5 th BOD Meeting	10-09-2020	5	Yes	Yes
2.	6 th BOD Meeting	06-10-2020	5	Yes	Yes
3.	7 th BOD Meeting	31-03-2021	6	Yes	Yes
4.	8 th BOD Meeting	02-06-2021	6	Yes	Yes
5.	9 th BOD Meeting	27-10-2021	6	Yes	Yes
6.	10 th BOD Meeting	15-02-2022	7	Yes	Yes
7.	11 th BOD Meeting	21-06-2022	8	Yes	Yes
8.	12 th BOD Meeting	11-10-2022	6	Yes	Yes
9.	13 th BOD Meeting	25-03-2023	7	Yes	Yes
10.	14 th BOD Meeting	16-06-2023	6	Yes	Yes

¹⁹ Details were provided by Ms Khadija Khan Management Head - PAFEC

5.3: Organogram



5.4: Undertaking for Separation of Functions

Not Applicable

DRAFT

Category - 6: Legal and Regulatory Compliance

6.1: Evidence of Valid Registration of Applicant NPO





6.2: Evidence of Valid Registration with Healthcare Commission

Not Applicable

DRAFT

6.3: Undertaking of Legal and Regulatory Compliance

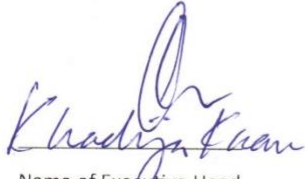


PAKISTAN ALLIANCE FOR EARLY CHILDHOOD

Registered under Section 42 of the Companies Act, 2017. Incorporation No. 0127164

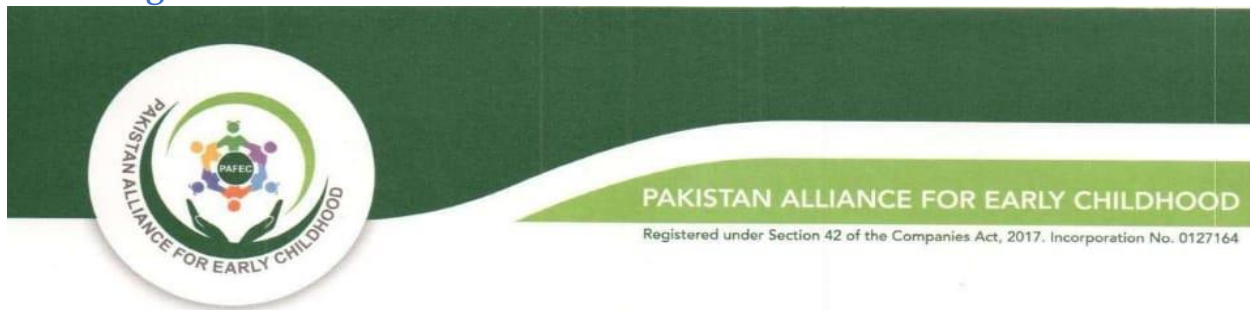
Undertaking: Legal & Regulatory Compliance

I hereby clarify that Pakistan Alliance for Early Childhood is aware of and is in compliance with all the annual reporting and compliance requirements of its registration law under Section 42 of the Companies Act, 2017.


Name of Executive Head



6.4: Undertaking of Non Involvement in Terrorism Financing and Proliferation Financing Activities



Undertaking of Non Involvement in Terrorism Financing and Proliferation Financing Activities

I hereby certify that the organization I represent is aware of and is in compliance with all the laws of Pakistan, including the guidelines issued by the Securities & Exchange Commission of Pakistan, relating to anti-money laundering, counter terrorism financing and proliferation financing issued from time to time, that aim to restrict or prohibit individuals/entities, to form business relationship or otherwise associate themselves with the individuals/entities and their associates that are either, sanctioned under United Nations Security Council (UNSC) Resolutions adopted by Pakistan, or proscribed under the Anti-Terrorism Act, 1997 and listed therein from time to time.

The organization I represent ensures and hereby agrees to ensure that its donors, donees, officers, executives, agents and employees are, and shall take all measures to continue to remain in compliance with the requirements laid down under the laws of Pakistan, including the guidelines issued by the Securities & Exchange Commission of Pakistan, relating to anti-money laundering, counter terrorism financing and proliferation financing issued from time to time, and the targeted sanctions focused generally on, freezing assets and prohibiting making any assets available to listed individual/entities, directly or indirectly; and targeted financial sanctions relating to the prevention, suppression and disruption of proliferation of Weapons of Mass Destruction (WMD) and its financing, before and during the course of their relationship.

The organization I represent is aware that the lists of designated and proscribed individuals and entities are available at the UNSC's and National Counter Terrorism Authority's websites, respectively, to screen its business relations with individual and entities.

Should any change in circumstances pertaining to this certificate occur at any time, the organization will notify Pakistan Centre for Philanthropy immediately.

Provide details of the Executive Head Below

Name: Khandiz Khan
Designation: CEO
Signature: [Signature]

Date: 20.04.2023

Pakistan Alliance
For
Early Childhood

(Official seal of the organisation)