

PATTAN TARAQQIATI TANZEEM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
JUNE 30, 2018

INDEPENDENT AUDITORS' REPORT TO THE BOARD OF GOVERNERS

Opinion

We have audited the financial statements of **Pattan Taraqqiati Tanzeem (The Society)**, which comprise the statement of financial position as at June 30, 2018, and statement of income and expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Society as at June 30, 2018, and of its financial performance and its cash flows for the year then ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the The Society in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing The Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate The Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing The Society financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an

BDO Ebrahim & Co. Chartered Accountants

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auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on The Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause The Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

ISLAMABAD

DATED: 20 JUL 2019

Bdo ebrahim & co.
CHARTERED ACCOUNTANTS

Engagement Partner: Iffat Hussain


Iffat Hussain

PATTAN TARAQQIATI TANZEEM
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2018

	Note	2018 Rupees	2017 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	4	38,566,509	36,883,391
Capital work in progress	5	16,804,480	1,314,860
Long term deposits		129,130	85,130
		55,500,119	38,283,381
CURRENT ASSETS			
Advances	6	171,900	1,084,790
Receivables	7	3,514,855	21,896,070
Taxation - net	8	385,781	484,345
Cash and bank balances	9	14,250,415	13,117,757
		18,322,951	36,582,962
TOTAL ASSETS		<u>73,823,070</u>	<u>74,866,343</u>
FUND AND LIABILITIES			
FUND			
General fund	10	58,825,041	62,281,871
NON CURRENT LIABILITIES			
Restricted grant	11	1,911,020	4,523,212
Deferred capital grant	13	708,112	321,606
		2,619,132	4,844,818
CURRENT LIABILITIES			
Accrued and other payables	14	12,378,897	7,739,654
CONTINGENCIES AND COMMITMENTS	15	-	-
TOTAL FUND AND LIABILITIES		<u>73,823,070</u>	<u>74,866,343</u>

The annexed notes from 1 to 23 form an integral part of these financial statements.


MEMBER


Revised

NATIONAL COORDINATOR

**PATTAN TARAQIATI TANZEEM
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2018**

	Note	2018 Rupees	2017 Rupees
INCOME			
Restricted grant recognized	11	26,629,965	6,346,828
Donations	12	280,000	31,500
Amortization of deferred capital grant	13	196,494	105,634
Other income	16	1,669,741	31,371,178
		<u>28,776,200</u>	<u>37,855,140</u>
EXPENDITURE			
Direct project cost	17	26,826,459	6,452,462
Operating costs	18	4,882,752	7,092,370
Other expenses	19	225,000	272,433
		<u>31,934,211</u>	<u>13,817,265</u>
(Deficit) / Surplus before taxation		(3,158,011)	24,037,875
Taxation	20	(298,819)	(408,056)
(Deficit) / Surplus for the year		<u>(3,456,830)</u>	<u>23,629,819</u>

The annexed notes from 1 to 23 form an integral part of these financial statements.


MEMBER

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NATIONAL COORDINATOR

PATTAN TARAQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

1 THE ORGANIZATION AND ITS OPERATIONS

The Organization is a Non-Government Organization registered under Societies Act, 1860. It is a non-profit organization, working with local councilors, civil society organizations, communities and workers of political parties. The main areas of work are research, advocacy for public policy and capacity building of marginalized groups and gender on disaster, local government, democracy, electoral reforms, human rights, community development, social and economic development. The Organization is working in all four provinces of Pakistan.

The registered office of the Society is situated at house no. 5, street no. 58, F-10/3, Islamabad.

2 BASIS OF PREPARATION

2.1 Accounting convention

These financial statements have been prepared under the historical cost convention and on accrual basis of accounting.

2.2 Statement of compliance

These financial statements have been prepared in accordance with approved accounting and reporting standards as applicable in Pakistan. Approved accounting and reporting standards comprise of Revised Accounting and Financial Reporting Standard for Small-Sized Entities (Revised SSEs) applicable to non-corporate entities issued by the Institute of Chartered Accountants of Pakistan and Accounting Standards for Not for Profit Organizations (NPOs) issued by the Institute of Chartered Accountants of Pakistan.

2.3 Functional and presentation currency

These financial statements are presented in Pak rupee, which is the functional and presentation currency of the organization.

3 SIGNIFICANT ACCOUNTING POLICIES

3.1 Property plant and equipment

a) Operating fixed assets

These are stated at cost less accumulated depreciation and accumulated impairment losses, if any, except land which is stated at cost. Depreciation is charged by using reducing balance method at the rates specified in note 4.

Full month's depreciation is charged in the month of acquisitions of fixed assets whereas no depreciation is charged in the month of disposal.

Maintenance and normal repairs are charged to income as and when incurred while major replacement, if any, are capitalized. Gains and losses on disposal of assets are included in other income.

b) Capital work in progress

Capital work in progress is stated at cost. Assets are transferred to operating fixed assets when they are available for intended use.

3.2 Investments

These are stated at fair values with any resulting gain/(losses) recognized in the income and expenditure account until the diminution in value is considered to be permanent and investments are determined to be impaired or the investment is disposed off. Profit and loss on sale of investments are included in income and expenditure account.

3.3 Cash and bank balances

Cash in hand and at banks are carried at nominal amount.

3.4 Trade and other payables

Liabilities for amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Organization.

3.5 Restricted grant

Grant is recognized as income to the extent it is actually utilized during the year and unspent grant at year end is treated as restricted grant.

3.6 Grants related to the assets

Grants related to the assets are originally recognized on the basis of fair value of the assets acquired and the amount received from the Donor and is subsequently amortized in proportion to the depreciation charged on asset so acquired and/or received, by a credit to income and expenditure account for the year.

3.7 Revenue recognition

Grants are recognized on the basis of actual receipt basis. Interest income is recognised on accrual basis.

The financial statements of the Organization take into account only contributions and other income which are received in cash by the Organization.

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3.8 Direct project costs

Direct project cost is shown separately as it relates to the various projects carried on by the Organization, with funds donated by different donors and organizations.

3.9 Foreign currency transactions

Foreign currency transactions are recorded in the reporting currency by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated into Pak Rupees at the rate of exchange prevailing at the balance sheet date. Exchange rate differences arising on the settlement of monetary items at rates different from those at which they were initially recorded during the periods are recognized in the income and expenditure account in the period in which they arise.

3.10 Taxation

The income raised through donations is exempt from tax under clause 60, part I of second schedule of the Income Tax Ordinance, 2001. Provision for current taxation is based on taxable income at the enacted or substantively enacted rates of taxation for other income.

3.11 Financial instruments

All the financial assets and financial liabilities are recognized at the time when the Company becomes a party to the contractual provisions of the instrument. The particular recognition methods adopted are disclosed in the individual policy statements associated with each item. All financial liabilities are derecognized at the time when they are extinguished that is, when the obligation specified in the contract is discharged, cancelled, or expired. Any gain or loss on derecognition of the financial assets and financial liabilities is included in profit and loss account.

Revised.



4 PROPERTY, PLANT AND EQUIPMENT

Particulars	General						Projects				Total		
	Land	Building	Furniture and fixtures	Office equipments	Electric equipments	Vehicles	Computer accessories	Sub total	Computer accessories	Office equipments		Furniture and fixtures	Sub total
(Rupees)													
Year ended June 30, 2018													
Net carrying value basis													
Opening book value	31,992,436	542,420	112,799	1,425,269	629,071	1,786,073	73,717	36,561,785	183,261	118,567	19,778	321,606	36,883,391
Additions	-	-	-	26,750	302,480	2,467,392	164,264	2,960,886	583,000	-	-	583,000	3,543,886
Disposals - NBV	-	-	-	-	-	(626,966)	(7,632)	(634,598)	-	-	-	-	(634,598)
Depreciation charge	-	(27,121)	(11,280)	(144,569)	(174,052)	(619,226)	(53,428)	(1,029,676)	(182,659)	(11,857)	(1,978)	(196,494)	(1,226,170)
Closing net book value	31,992,436	515,299	101,519	1,307,450	757,499	3,007,273	176,921	37,858,397	583,602	106,710	17,800	708,112	38,566,509
Year ended June 30, 2017													
Net carrying value basis													
Cost	31,992,436	580,644	476,259	4,288,458	1,711,850	6,278,655	1,859,341	47,187,643	1,612,517	181,469	30,655	1,824,641	49,012,284
Accumulated depreciation	-	(65,345)	(374,740)	(2,981,008)	(954,351)	(3,271,382)	(1,682,420)	(9,329,246)	(1,028,915)	(74,759)	(12,855)	(1,116,529)	(10,445,775)
Net book value	31,992,436	515,299	101,519	1,307,450	757,499	3,007,273	176,921	37,858,397	583,602	106,710	17,800	708,112	38,566,509
Year ended June 30, 2017													
Net carrying value basis													
Opening book value	33,423,568	570,968	125,332	1,583,632	257,016	2,232,591	110,024	38,303,131	273,524	131,741	21,975	427,240	38,730,371
Additions	-	-	-	-	508,150	-	-	508,150	-	-	-	-	508,150
Disposals	(1,431,132)	-	-	-	-	-	-	(1,431,132)	-	-	-	-	(1,431,132)
Depreciation charge	-	(28,548)	(12,533)	(158,363)	(136,095)	(446,518)	(36,307)	(818,364)	(90,263)	(13,174)	(2,197)	(105,634)	(923,998)
Closing net book value	31,992,436	542,420	112,799	1,425,269	629,071	1,786,073	73,717	36,561,785	183,261	118,567	19,778	321,606	36,883,391
Gross carrying value basis													
Cost	31,992,436	580,644	476,259	4,261,708	1,409,370	4,746,723	1,765,077	45,232,217	1,029,517	181,469	30,655	1,241,641	46,473,858
Accumulated depreciation	-	(38,224)	(363,460)	(2,836,439)	(780,299)	(2,960,650)	(1,691,360)	(8,670,432)	(846,256)	(62,902)	(10,877)	(920,035)	(9,590,467)
Net book value	31,992,436	542,420	112,799	1,425,269	629,071	1,786,073	73,717	36,561,785	183,261	118,567	19,778	321,606	36,883,391
Annual rate of depreciation (%)													
	5	10	10	10	20	20	33		33	10	10		

4.1 Depreciation has been allocated as follows:

	Note	2018 Rupees	2017 Rupees
Operating cost	18	1,029,676	818,364
Letop & Steap staff training (FAFEN)	17	13,444	19,311
Pakistan Religious Freedom Initiative: Leaders of Influence	17	24,372	35,171
Supporting Transparency, Accountability and Election Process in Pakistan (STAEP)	17	3,021	4,508
Narrowing the Gender Gap in Flood-Affected Areas of Pakistan (UNDEF)	17	33,474	46,644
Strengthening Electoral and Legislative Processes (SELP)	17	19,470	-
Enabling Environment for Minorities to Participate in Electoral and Political Processes	17	31,680	-
Citizens Observation for Transparent and Accountable Elections in Pakistan	17	71,033	-
		196,494	105,634
		1,226,170	923,998

	Note	2018 Rupees	2017 Rupees
5 CAPITAL WORK IN PROGRESS			
Opening balance		1,314,860	-
Additions during the year	5.1	15,489,620	1,314,860
Closing balance		<u>16,804,480</u>	<u>1,314,860</u>

5.1 This relates to the construction of the office building in F-10 Markaz Islamabad.

	Note	2018 Rupees	2017 Rupees
6 ADVANCES			
Advance to employees			
Against expenses		120,645	54,790
Against salary		51,255	30,000
Advance to supplier against vehicle		-	1,000,000
		<u>171,900</u>	<u>1,084,790</u>

7 RECEIVABLES			
Against sale of land	7.1	690,000	21,390,000
Others		57,500	262,498
Recieveables from donor		2,767,355	243,572
		<u>3,514,855</u>	<u>21,896,070</u>

7.1 This represents recieveable against sale of plot located in Multan.

	2018 Rupees	2017 Rupees
8 TAXATION - NET		
Opening balance	484,345	846,102
Provision for taxation	(298,819)	(408,056)
	<u>185,526</u>	<u>438,046</u>
Payments	200,255	46,299
	<u>385,781</u>	<u>484,345</u>

9 CASH AND BANK BALANCES		
Cash in hand		
Local currency	245,104	137,078
Foreign currency	-	104,870
	<u>245,104</u>	<u>241,948</u>

	Note	2018 Rupees	2017 Rupees
Cash at bank			
Saving account			
Local currency	9.1	10,081,422	9,126,010
Foreign currency	9.1	3,256,603	3,592,749
Current account - local currency		667,286	157,050
		<u>14,005,311</u>	<u>12,875,809</u>
		<u>14,250,415</u>	<u>13,117,757</u>

- 9.1 This local currency carries mark up at the rates ranging from 5 % to 7 % (2017 : 5 % to 7 %) per annum and foreign currency mark up at the rates ranging from 0.5 % to 0.7 % (2017 : 0.5 % to 0.7 %) per annum.

	2018 Rupees	2017 Rupees
10 GENERAL FUND		
Opening balance	62,281,871	38,652,052
(Deficit) / Income for the year	(3,456,830)	23,629,819
	<u>58,825,041</u>	<u>62,281,871</u>

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11 RESTRICTED GRANT

As at June 30, 2017		Received during the year	Recognised during the year (11.1)	Transferred to deferred capital grant (11.2)	Transferred to other income / expenses	As at June 30, 2018	
Receivable from Donor	Restricted grant					Receivable from Donor	Restricted grant
Rupees							
-	273,402	2,101,409	2,177,901	-	-	-	196,910
-	(115,911)	115,911	-	-	-	-	-
-	157,491	2,217,320	2,177,901	-	-	-	196,910
-	1,303,653	-	-	-	-	-	1,303,653
-	2,255,700	8,936,016	11,095,716	96,000	-	-	-
-	3,559,353	8,936,016	11,095,716	96,000	-	-	1,303,653
-	765,303	-	-	-	(412,945)	-	352,358
-	(700)	-	-	-	700	-	-
-	(6,570)	-	-	-	6,570	-	-
243,572	337,928	4,697,043	5,134,310	-	-	342,911	-
-	-	4,010,194	5,593,512	369,000	-	1,952,318	-
-	(219,197)	-	-	-	219,197	-	-
-	(404,632)	495,000	375,000	-	-	284,632	-
-	-	1,721,417	1,790,911	118,000	-	187,494	-
-	(186,478)	-	-	-	186,478	-	-
243,572	285,654	10,923,654	12,893,733	487,000	-	2,767,355	352,358
-	520,714	-	462,615	-	-	-	58,099
243,572	4,523,212	22,076,990	26,629,965	583,000	-	2,767,355	1,911,020

Action at the Frontline

Balance as at June 30, 2018

Balance as at June 30, 2017

(283,517)	2,072,046	9,077,312	6,346,828	-	-	243,572	4,523,212
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Balance

Friedrich Ebert Stiftung:

Strengthen Capacity of Margin
Pattan-FES and LQM 2016 activity

The Asia Foundation (TAF):

Supporting Transparency, Accountability and Election Process in
Pakistan (STAEP)
Enabling Environment for Minorities to Participate in Electoral and
Political Processes- 5 districts (EEM)

Trust of Democratic Education and Accountability (TDEA):

Election Monitoring Observation (FAFEN)
Bye Election Observation PP 240 DGK
Deepening Democracy and Election Support Project (DESP)
Improving Electoral Participation of Women in Pakistan (Cycle-11)
Citizens Observation for Transparent and Accountable Elections in
Pakistan (Cycle-13)
Citizen's Action for Democratic Governance in Pakistan (CADGP)
Parliament Watch and Observe the proceedings of Punjab Assembly
Project (FAFEN)
Strengthening Electoral and Legislative Processes (SELP) Project
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12 DONATIONS

This represents donations received from individual donors for the operation of the Society and also includes amount contributed by employees.

	2018 Rupees	2017 Rupees
13 DEFERRED CAPITAL GRANT		
Opening balance	321,606	427,240
Grant for capital expenditure	583,000	-
Less: Amortization	<u>(196,494)</u>	<u>(105,634)</u>
	<u>708,112</u>	<u>321,606</u>
14 ACCRUED AND OTHER PAYABLES		
Accrued expenses	8,191,281	6,736,362
Other payables	3,584,712	778,867
Tax withheld	175,954	22,215
Audit fee payable	425,000	200,000
EOBI payable	1,950	2,210
	<u>12,378,897</u>	<u>7,739,654</u>
15 CONTINGENCIES AND COMMITMENTS		
There are no contingencies and commitments at year end (2017: Nil).		
16 OTHER INCOME		
Gain on sale of property, plant and equipment	16,039	29,958,868
Exchange gain	517,911	27,894
Interest on bank account	183,291	68,195
Rental income	952,500	480,000
Liability written back	-	836,221
	<u>1,669,741</u>	<u>31,371,178</u>

17 DIRECT PROJECT COST

Pattan-LQM-FES project activity 2017/18

Salary and benefits	815,881	-
Travelling	466,777	46,160
Food and accommodation	722,013	145,440
Printing and stationery	172,800	3,610
Communication	-	300
Repairs and maintenance	-	6,050
Bank charges	430	-
<i>Bdolo</i>	2,177,901	201,560

	Note	2018 Rupees	2017 Rupees
<u>The Asia Foundation (TAF):</u>			
Supporting Transparency, Accountability and Election Process in Pakistan (STAEP)			
Depreciation	4.1	<u>3,021</u>	<u>4,508</u>
		3,021	4,508

Pakistan Religious Freedom Initiative: Leaders of Influence (PRFI)

Depreciation	4.1	<u>24,372</u>	<u>35,171</u>
		24,372	35,171

Enabling Environment for Minorities for Participate in Electoral and Political Processes- 5

Salary and benefits		2,547,000	1,197,000
Food and accommodation		2,453,450	173,315
Travelling		4,421,043	349,290
Consultancy fee		845,000	100,000
Communication		88,944	23,236
Repairs and maintenance		11,240	-
Bank charges		3,258	-
Depreciation	4.1	31,680	-
Printing and stationery		725,781	17,334
		<u>11,127,396</u>	<u>1,860,175</u>

The United Nations Democracy Fund (UNDEF):
Narrowing the Gender Gap in Flood-Affected Areas of Pakistan

Depreciation	4.1	<u>33,474</u>	<u>46,644</u>
		33,474	46,644

Trust of Democratic Education and accountability (TDEA):

Improving Electoral Participation of Women in Pakistan (Cycle-11)

Salary and benefits		2,068,903	474,290
Travelling		2,305,115	73,275
Communication		96,081	10,266
Printing and stationery		103,076	1,659
Food and accommodation		407,974	20,920
Repair and maintenance		63,009	-
Bank charges		6,983	-
Miscellaneous expenses		51,099	-
Equipment		32,070	-
		<u>5,134,310</u>	<u>580,410</u>

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	Note	2018 Rupees	2017 Rupees
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Citizens Observation for Transparent and Accountable Elections in Pakistan (Cycle-13)

Salary and benefits		3,360,200	-
Travelling		889,534	-
Rent		108,000	-
Communication		261,978	-
Equipment		4,200	-
Food and accommodation		392,719	-
Repair and maintenance		288,853	-
Bank charges		8,495	-
Miscellaneous expenses		120,342	-
Depreciation	4.1	71,033	-
Printing and stationery		159,191	-
		5,664,545	-

Parliament Watch and Observe the proceedings of Punjab Assembly Project (PWP)

Salary and benefits	375,000	224,396
	375,000	224,396

Strengthening Electoral and Legislative Processes (SELP)

Salary and benefits		1,030,567	-
Food and accommodation		39,570	-
Travelling		328,607	-
Communication		78,705	-
Rent		157,500	-
Utilities		42,958	-
Repairs and maintenance		44,040	-
Depreciation	4.1	19,470	-
Printing and stationery		68,964	-
		1,810,381	-

Letoop & Steap staff Training (FAFEN)

Depreciation	4.1	13,444	19,311
		13,444	19,311

Bye Election PP 240 DGK

Food and accommodation	-	13,950
Travelling	-	2,000
Consultancy fee	-	94,600
Communication	-	3,140
Printing and stationery	-	1,050
	-	114,740

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	2018 Rupees	2017 Rupees
Deepening Democracy and Election Support Project (DESP)		
Salary and benefits	-	910,000
Repair and maintenance	-	5,980
Utilities	-	37,905
Food and accommodation	-	525,376
Travelling	-	241,898
Consultancy fee	-	418,000
Communication	-	35,885
Printing and stationery	-	89,213
Bank charges	-	1,239
Miscellaneous expenses	-	320
	-	2,265,816
Impossible		
Salary and benefits	-	673,250
Travelling	-	46,675
Consultancy fee	-	119,440
Communication	-	3,340
Printing and stationery	-	5,148
	-	847,853
Action at the Frontline GNDER		
Communication	9,668	-
Travelling	253,228	-
Food and accommodation	26,755	-
Miscellaneous expenses	10,589	-
Repairs and maintenance	162,375	-
	462,615	-
Mercy Malaysia		
Salary and benefits	-	154,723
Travelling	-	40,000
Communication	-	23,849
Printing and stationery	-	1,480
Repairs and maintenance	-	2,137
Utilities	-	8,500
Food and accommodation	-	9,389
	-	240,078
PNCA		
Travelling	-	7,800
Repairs and maintenance	-	4,000
	-	11,800
	<u>26,826,459</u>	<u>6,452,462</u>

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	Note	2018 Rupees	2017 Rupees
18 OPERATING COSTS			
Staff salaries		2,750,876	4,613,561
Depreciation	4.1	1,029,676	818,364
Travelling and conveyance		152,345	186,040
Food and accommodation		89,178	221,828
EOBI		160,550	82,325
Utilities		166,941	195,102
Repair and maintenance		244,400	403,502
Donations		17,500	15,450
Communication		31,370	167,443
Property tax		-	23,251
Printing, stationery and newspapers		13,698	47,495
Membership fee		15,000	70,767
Bank charges		-	5,665
Equipments		26,700	44,199
Consultancy Fee		150,000	100,000
Security deposits written off		-	68,187
Miscellaneous		34,518	29,191
		<u>4,882,752</u>	<u>7,092,370</u>
19 OTHER EXPENSES			
Audit fee		225,000	200,000
Advances written off		-	72,433
		<u>225,000</u>	<u>272,433</u>
20 TAXATION			
Current year		<u>298,819</u>	<u>408,056</u>

21 REMUNERATION OF NATIONAL COORDINATOR

The aggregate amount charged in the financial statements for remuneration, including all benefits to National Coordinator of the Organisation is as follows:

	2018 Rupees	2017 Rupees
Remuneration	3,555,000	3,600,000
Per diem	45,000	33,000
Consultancy fee	-	18,000
	<u>3,600,000</u>	<u>3,651,000</u>

22 DATE OF AUTHORIZATION

These financial statements are authorized for issue by the Board of Governors of the Organization on 29 JUL 2019.

23 FIGURES

The figures have been rounded off to the nearest rupee.

Review



MEMBER



NATIONAL CO-ORDINATOR