

**PATTAN TARAQQIATI TANZEEM**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
JUNE 30, 2019**

## INDEPENDENT AUDITORS' REPORT TO THE BOARD OF GOVERNERS

### Opinion

We have audited the financial statements of **Pathan Taraqqiati Tanzeem (The Society)**, which comprise the statement of financial position as at June 30, 2019, 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, 2019, and of its financial performance 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

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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: 09 OCT 2020

  
CHARTERED ACCOUNTANTS

Engagement Partner: Iffat Hussain

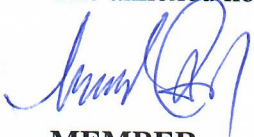


**PATTAN TARAQQIATI TANZEEM  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2019**

	Note	2019 Rupees	2018 Rupees
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	4	36,044,307	38,566,509
Capital work in progress	5	37,805,418	16,804,480
Long term deposits		140,030	129,130
		73,989,755	55,500,119
<b>CURRENT ASSETS</b>			
Advances	6	60,487	171,900
Receivables	7	1,003,139	3,514,855
Taxation - net	8	660,765	385,781
Cash and bank balances	9	387,324	14,250,415
		2,111,715	18,322,951
<b>TOTAL ASSETS</b>		<u>76,101,470</u>	<u>73,823,070</u>
<b>FUND AND LIABILITIES</b>			
<b>FUND</b>			
General fund	10	57,706,793	58,825,041
<b>NON CURRENT LIABILITIES</b>			
Restricted grant	11	2,614,201	1,911,020
Deferred capital grant	12	689,739	708,112
		3,303,940	2,619,132
<b>CURRENT LIABILITIES</b>			
Accrued and other payables	13	15,090,737	12,378,897
<b>CONTINGENCIES AND COMMITMENTS</b>			
	14	-	-
<b>TOTAL FUND AND LIABILITIES</b>		<u>76,101,470</u>	<u>73,823,070</u>

The annexed notes from 1 to 24 form an integral part of these financial statements.

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**MEMBER**

**NATIONAL COORDINATOR**

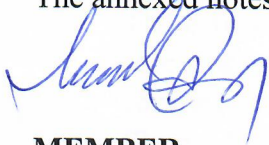


**PATTAN TARAQQIATI TANZEEM  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED JUNE 30, 2019**

	Note	2019 Rupees	2018 Rupees
<b>INCOME</b>			
Restricted grant recognized	11	26,187,802	26,629,965
Donations	15	-	280,000
Amortization of deferred capital grant	12	218,373	196,494
Other income	16	5,834,059	1,669,741
		<u>32,240,234</u>	<u>28,776,200</u>
<b>EXPENDITURE</b>			
Direct project cost	17	26,406,174	26,826,459
Operating costs	18	6,565,603	4,882,752
Other expenses	19	261,000	225,000
		<u>33,232,777</u>	<u>31,934,211</u>
Deficit before taxation		(992,543)	(3,158,011)
Taxation	20	(125,705)	(298,819)
Deficit for the year		<u>(1,118,248)</u>	<u>(3,456,830)</u>

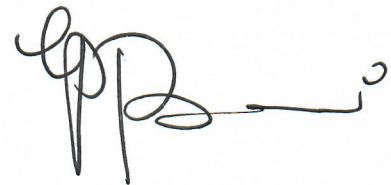
The annexed notes from 1 to 24 form an integral part of these financial statements.

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**MEMBER**

**NATIONAL COORDINATOR**



**PATTAN TARAQQIATI TANZEEM  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**1 LEGAL STATUS AND 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, using accrual basis of accounting, under the historical cost convention.

**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.

In respect of additions and deletions of assets during the year, depreciation is charged from the month of acquisition up to the month preceding the deletion, respectively.

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

**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 and cash equivalents are carried in the statement of financial position at cost.

**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 recognized on

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

**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.

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### **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.

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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
(Rupees)												
<b>Year ended June 30, 2019</b>												
Net carrying value basis												
Opening 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
Additions	-	-	-	207,000	-	-	-	207,000	-	-	200,000	200,000
Disposals - NBV	-	-	-	-	(1,840,786)	(1,840,786)	-	(1,840,786)	-	-	-	-
Depreciation charge	-	(25,765)	(10,152)	(130,745)	(179,100)	(465,897)	(58,384)	(870,043)	(192,589)	(10,671)	(15,113)	(218,373)
Closing net book value	31,992,436	489,534	91,367	1,176,705	785,399	700,590	118,537	35,354,568	391,013	96,039	202,687	689,739
<b>Gross carrying value basis</b>												
Cost	31,992,436	580,644	476,259	4,288,458	1,918,850	3,402,263	1,859,341	44,518,251	1,612,517	181,469	230,655	2,024,641
Accumulated depreciation	-	(91,110)	(384,892)	(3,111,753)	(1,133,451)	(2,701,673)	(1,740,804)	(9,163,683)	(1,221,504)	(85,430)	(27,968)	(1,334,902)
Net book value	31,992,436	489,534	91,367	1,176,705	785,399	700,590	118,537	35,354,568	391,013	96,039	202,687	689,739
<b>Year ended June 30, 2018</b>												
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
Additions	-	-	-	26,750	302,480	2,467,392	164,264	2,960,886	583,000	-	-	583,000
Disposals	-	-	-	-	-	(626,966)	(7,632)	(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)
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
<b>Gross carrying value basis</b>												
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
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)
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
Annual rate of depreciation (%)	5	10	10	20	20	20	33	33	33	10	10	10

41 Depreciation has been allocated as follows:

	2019	2018
	Rupees	Rupees
Operating cost	870,043	1,029,676
Letloop & Steap staff training (FAFEN)	-	13,444
Pakistan Religious Freedom Initiative: Leaders of Influence	-	24,372
Supporting Transparency, Accountability and Election Process in Pakistan (STAEP)	-	3021
Narrowing the Gender Gap in Flood-Affected Areas of Pakistan (UNDEF)	-	33474
Strengthening Electoral and Legislative Processes (SELP)	32,515	19,470
Enabling Environment for Minorities for Participate in Electoral and Political Processes	-	31,680
Citizens Observation for Transparent and Accountable Elections in Pakistan	185,858	71033
	218,373	196,494
	1,088,416	1,226,170

	Note	2019 Rupees	2018 Rupees
<b>5 CAPITAL WORK IN PROGRESS</b>			
Opening balance		16,804,480	1,314,860
Additions during the year	5.1	<u>21,000,938</u>	<u>15,489,620</u>
Closing balance		<u><u>37,805,418</u></u>	<u><u>16,804,480</u></u>

5.1 This relates to the construction of the office building in F-10 Markaz, Islamabad. Whereas, the building has been completed subsequent to the year end.

	Note	2019 Rupees	2018 Rupees
<b>6 ADVANCES</b>			
Advance to employees			
Against expenses		35,203	120,645
Against salary		<u>25,284</u>	<u>51,255</u>
		<u><u>60,487</u></u>	<u><u>171,900</u></u>

<b>7 RECEIVABLES</b>			
Against sale of land		-	690,000
Others		90,000	57,500
Receivables from donor	11	<u>913,139</u>	<u>2,767,355</u>
		<u><u>1,003,139</u></u>	<u><u>3,514,855</u></u>

<b>8 TAXATION - NET</b>			
Opening balance		385,781	484,345
Tax provision:			
Current year		(195,924)	(298,819)
Prior year		<u>70,219</u>	<u>-</u>
Payments		<u>260,076</u>	<u>185,526</u>
		<u>400,689</u>	<u>200,255</u>
		<u><u>660,765</u></u>	<u><u>385,781</u></u>

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	Note	2019 Rupees	2018 Rupees
<b>9 CASH AND BANK BALANCES</b>			
Cash in hand		9,503	245,104
Cash at bank			
Saving account			
Local currency	9.1	24,049	10,081,422
Foreign currency	9.2	275,208	3,256,603
Current account - local currency		78,564	667,286
		377,821	14,005,311
		<u>387,324</u>	<u>14,250,415</u>

9.1 This local currency carries mark up at the rates ranging from (5 % to 7 % (2018 : 5 % to 7 %) per annum.

9.2 This foreign currency mark up at the rates ranging from (0.5 % to 0.7 % (2018 : 0.5 % to 0.7 %) per annum.

This represents foreign currency balances denominated in USDs and GBP amounting to 1579.25 and 89.84 respectively translated into functional currency using the exchange rate prevalent at the end of reporting period.

	2019 Rupees	2018 Rupees
<b>10 GENERAL FUND</b>		
Opening balance	58,825,041	62,281,871
Deficit for the year	(1,118,248)	(3,456,830)
	<u>57,706,793</u>	<u>58,825,041</u>

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11 RESTRICTED GRANT

	As at June 30, 2018		Received during the year	Recognised during the year (17)	Transferred to deferred capital grant	Transferred to other income / expenses	As at June 30, 2019	
	Receivable from Donor	Restricted grant					Receivable from Donor	Restricted grant
<b>Rupees</b>								
<b>Friedrich Ebert Stiftung:</b>								
Promoting Core Labour Standards in the informal Sector of Economy								
-	196,910	-	3,993,054	3,231,774	-	-	-	958,190
-	196,910	-	3,993,054	3,231,774	-	-	-	958,190
<b>The Asia Foundation (TAF):</b>								
Supporting Transparency, Accountability and Election Process in Pakistan (STAEP)								
-	1,303,653	-	-	-	-	-	-	1,303,653
-	1,303,653	-	-	-	-	-	-	1,303,653
<b>Trust of Democratic Education and Accountability (TDEA):</b>								
Election Monitoring Observation (FAFEN)								
Improving Electoral Participation of Women in Pakistan (Cycle-11)								
Citizens Observation for Transparent and Accountable Elections in Pakistan (Cycle-13)								
Parliament Watch and Observe the proceedings of Punjab Assembly Project (FAFEN) (PWP)								
Strengthening Electoral and Legislative Processes (SELP) Project								
Bye Election Multan- TDEA								
Enhancing Capacities of Riverine Communities for Disaster Preparedness & DRR (AFGP)								
-	342,911	352,358	989,737	-	-	646,826	-	352,358
1,952,318	-	-	21,455,984	17,171,283	-	-	-	-
284,632	-	-	545,000	500,000	-	-	239,632	-
187,494	-	-	1,407,270	1,704,409	-	-	484,633	-
-	-	-	168,921	168,921	-	-	-	-
-	-	-	-	176,178	-	-	176,178	-
2,767,355	352,358	352,358	24,566,912	19,720,791	-	2,979,209	900,443	352,358
-	58,099	58,099	-	58,099	-	-	-	-
-	-	-	3,164,442	3,177,138	-	-	12,696	-
<b>Action at the Frontline</b>								
<b>Views from the Frontline 2019 (VFL-19)</b>								
2,767,355	1,911,020	1,911,020	31,724,408	26,187,802	-	2,979,209	913,139	2,614,201
<b>Balance as at June 30, 2019</b>								
<b>Balance as at June 30, 2018</b>								
243,572	4,523,212	4,523,212	22,076,990	26,629,965	583,000	-	2,767,355	1,911,020

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	Note	2019 Rupees	2018 Rupees
<b>12 DEFERRED CAPITAL GRANT</b>			
Opening balance		708,112	321,606
Grant for capital expenditure		200,000	583,000
Less: Amortization	4	<u>(218,373)</u>	<u>(196,494)</u>
		<u>689,739</u>	<u>708,112</u>

**13 ACCRUED AND OTHER PAYABLES**

Accrued expenses		9,077,246	8,191,281
Tax withheld		7,917	175,954
Audit fee payable		486,000	425,000
EOBI payable		2,400	1,950
Other payables	13.1	<u>5,517,174</u>	<u>3,584,712</u>
		<u>15,090,737</u>	<u>12,378,897</u>

13.1 This mainly include amount of Rs. 2,783,429 payable to National Coordinator for expenses incurred by him against CWIP.

**14 CONTINGENCIES AND COMMITMENTS**

There are no contingencies and commitments at year end. (2018: Nil)

**15 DONATIONS**

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

	Note	2019 Rupees	2018 Rupees
<b>16 OTHER INCOME</b>			
Gain on disposal of vehicle		424,214	16,039
Exchange gain		578,972	517,911
Interest on bank account		108,164	183,291
Rental income		844,500	952,500
Miscellaneous income		899,000	-
Transferred from restricted grant	11	<u>2,979,209</u>	<u>-</u>
		<u>5,834,059</u>	<u>1,669,741</u>

**17 DIRECT PROJECT COST**

**17.1 Pattan-LQM-FES project activity 2018/19**

Salary and benefits	963,064	815,881
Travelling	598,121	466,777
Food and accommodation	1,201,301	722,013
Printing and stationery	267,088	172,800
Communication	2,200	-
Equipment	200,000	-
Bank charges	-	430
<i>Balance</i>	3,231,774	2,177,901

	2019 Rupees	2018 Rupees
<b>17.2 The Asia Foundation (TAF):</b>		
<b>17.2.1 Supporting Transparency, Accountability and Election Process in Pakistan (STAEP)</b>		
Depreciation	-	3,021
<b>17.2.2 Pakistan Religious Freedom Initiative: Leaders of Influence (PRFI)</b>		
Depreciation	-	24,372
<b>17.2.3 Enabling Environment for Minorities for Participate in Electoral and Political Processes- 5</b>		
Salary and benefits	-	2,547,000
Food and accommodation	-	2,453,450
Travelling	-	4,421,043
Consultancy fee	-	845,000
Communication	-	88,944
Repairs and maintenance	-	11,240
Bank charges	-	3,258
Depreciation	-	31,680
Printing and stationery	-	725,781
	-	11,127,396
<b>17.3 The United Nations Democracy Fund (UNDEF): Narrowing the Gender Gap in Flood-Affected Areas of Pakistan</b>		
Depreciation	-	33,474
<b>17.4 Trust of Democratic Education and accountability (TDEA):</b>		
<b>17.4.1 Improving Electoral Participation of Women in Pakistan (Cycle-11)</b>		
Salary and benefits	-	2,068,903
Travelling	-	2,305,115
Communication	-	96,081
Printing and stationery	-	103,076
Food and accommodation	-	407,974
Repair and maintenance	-	63,009
Bank charges	-	6,983
Miscellaneous expenses	-	51,099
Equipment	-	32,070
<i>peso</i>	-	5,134,310

	Note	2019 Rupees	2018 Rupees
<b>17.4.2 Citizens Observation for Transparent and Accountable Elections in Pakistan (Cycle-13)</b>			
Salary and benefits		3,684,000	3,360,200
Travelling		1,193,672	889,534
Rent		120,000	108,000
Communication		336,529	261,978
Consultancy fee		377,000	-
Equipment		1,800	4,200
Food and accommodation		2,331,541	392,719
Repair and maintenance		204,170	288,853
Bank charges		23,870	8,495
Utilities bill		335,203	-
Per Diem		8,157,250	-
Miscellaneous expenses		11,170	120,342
Depreciation	4.1	185,858	71,033
Printing and stationery		395,078	159,191
		17,357,141	5,664,545
<b>17.4.3 Parliament Watch and Observe the proceedings of Punjab Assembly Project (PWP)</b>			
Salary and benefits		500,000	375,000
<b>17.4.4 Strengthening Electoral and Legislative Processes (SELP)</b>			
Salary and benefits		1,045,085	1,030,567
Food and accommodation		96,211	39,570
Travelling		259,285	328,607
Communication		29,350	78,705
Rent		72,000	157,500
Utilities		12,179	42,958
Repairs and maintenance		38,866	44,040
Per Diem		123,500	-
Bank charges		1,786	-
Depreciation	4.1	32,515	19,470
Printing and stationery		26,147	68,964
		1,736,924	1,810,381
<b>17.4.5 Letoop &amp; Steap staff Training (FAFEN)</b>			
Depreciation		-	13,444
<i>Adoles.</i>			

	2019 Rupees	2018 Rupees
<b>17.4.6 Bye Election Multan</b>		
Food and accommodation	27,819	-
Travelling	493	-
Per Diem	135,600	-
Bank charges	429	-
Communication	3,070	-
Printing and stationery	1,510	-
	168,921	-
<b>17.4.7 Enhancing Capacities of Riverine Communities for Disaster Preparedness &amp; DRR (AFGP)</b>		
Salary and benefits	118,750	-
Repair and maintenance	2,805	-
Utilities	-	-
Food and accommodation	18,005	-
Travelling	35,630	-
Consultancy fee	-	-
Communication	-	-
Printing and stationery	988	-
Bank charges	-	-
Miscellaneous expenses	-	-
	176,178	-
<b>17.5 Views from the Frontline 2019 (VFL-19) GNDER</b>		
Salary and benefits	982,413	-
Foods and Accommodation	435,522	-
Travelling	542,695	-
Consultancy fee	1,122,000	-
Bank charges	1,127	-
Communication	19,213	-
Printing and stationery	74,167	-
	3,177,137	-
<b>17.6 Action at the Frontline GNDER</b>		
Communication	-	9,668
Travelling	58,099	253,228
Food and accommodation	-	26,755
Miscellaneous expenses	-	10,589
Repairs and maintenance	-	162,375
	58,099	462,615
	<u>26,406,174</u>	<u>26,826,459</u>

	Note	2019 Rupees	2018 Rupees
<b>18 OPERATING COSTS</b>			
Staff salaries		4,300,456	2,750,876
Depreciation	4.1	870,043	1,029,676
Travelling and conveyance		127,722	152,345
Food and accommodation		93,330	89,178
EOBI		105,086	160,550
Utilities		126,851	166,941
Repair and maintenance		189,985	244,400
Donations		-	17,500
Communication		112,459	31,370
Rent		146,000	-
Printing, stationery and newspapers		13,037	13,698
Membership fee		42,716	15,000
Bank charges		14,614	-
Equipments		122,500	26,700
Consultancy Fee		208,824	150,000
Commission		57,500	-
Miscellaneous		34,480	34,518
		<u>6,565,603</u>	<u>4,882,752</u>

**19 OTHER EXPENSES**

Audit fee	<u>261,000</u>	<u>225,000</u>
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**20 TAXATION**

Provision for:		
Prior year	(70,219)	-
Current year	<u>195,924</u>	<u>298,819</u>
	<u>125,705</u>	<u>298,819</u>

**21 REMUNERATION OF NATIONAL COORDINATOR**

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

	2019 Rupees	2018 Rupees
Remuneration	3,600,000	3,555,000
Per diem	-	45,000
	<u>3,600,000</u>	<u>3,600,000</u>

*Prav.*

**22 CORRESPONDING FIGURES**

Corresponding figures have been rearranged and reclassified, wherever necessary for the purposes of comparison and for better presentation. No significant reclassification is made during the year.

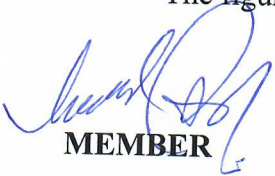
**23 DATE OF AUTHORIZATION**

These financial statements are authorized for issue by the Board of Governors of the Organization on 09 OCT 2020.

**24 FIGURES**

The figures have been rounded off to the nearest rupee.

*Review.*



MEMBER



NATIONAL CO ORDINATOR