



INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF GOVERNORS

Opinion

We have audited the financial statements of Pattan Taraqqiati Tanzeem (the Society), which comprise the Statement of Financial Statement as at June 30, 2020, and the Income and Expenditure Account, 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, in all material aspects, the financial position of the Society as at June 30, 2020 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 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 Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants 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 Board of Directors for the Financial Statements

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards and for such internal control as 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 Company'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 Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's 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 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.

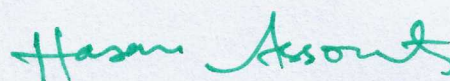
As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 Company'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 Company'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 Company 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 the Board of Directors 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.

Rawalpindi

Dated: 16 Jan 2021



Chartered Accountants

Engagement Partner: Shahzad Ul Hasan

**PATTAN TARAQQIATI TANZEEM
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2020**

| | Note | 2020 Rupees | 2019 Rupees |
|--------------------------------------|------|--------------------------|--------------------------|
| ASSETS | | | |
| NON CURRENT ASSETS | | | |
| Property, plant and equipment | 4 | 71,661,511 | 36,044,307 |
| Capital work in progress | 5 | - | 37,805,418 |
| Long term deposits | | 116,030 | 140,030 |
| | | <u>71,777,541</u> | <u>73,989,755</u> |
| CURRENT ASSETS | | | |
| Advances | 6 | 31,529 | 60,487 |
| Receivables | 7 | 1,395,402 | 1,003,139 |
| Taxation - net | 8 | 347,417 | 660,765 |
| Cash and bank balances | 9 | 123,271 | 387,324 |
| | | <u>1,897,619</u> | <u>2,111,715</u> |
| TOTAL ASSETS | | <u><u>73,675,160</u></u> | <u><u>76,101,470</u></u> |
| FUND AND LIABILITIES | | | |
| FUND | | | |
| General fund | 10 | 57,091,297 | 57,706,793 |
| NON CURRENT LIABILITIES | | | |
| Restricted grant | 11 | 385,427 | 2,614,201 |
| Deferred capital grant | 12 | 530,832 | 689,739 |
| | | <u>916,259</u> | <u>3,303,940</u> |
| CURRENT LIABILITIES | | | |
| Accrued and other payables | 13 | 15,667,604 | 15,090,737 |
| CONTINGENCIES AND COMMITMENTS | 14 | - | - |
| TOTAL FUND AND LIABILITIES | | <u><u>73,675,160</u></u> | <u><u>76,101,470</u></u> |

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

S.A. Qadri

MEMBER

[Signature]
NATIONAL COORDINATOR

**PATTAN TARAQQIATI TANZEEM
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2020**

| | Note | 2020 Rupees | 2019 Rupees |
|--|------|-------------------------|---------------------------|
| INCOME | | | |
| Restricted grant recognized | 11 | 18,233,676 | 26,187,802 |
| Donations | | 2,748,103 | - |
| Amortization of deferred capital grant | 12 | 158,907 | 218,373 |
| Other income | 15 | 2,945,800 | 5,834,059 |
| | | <u>24,086,486</u> | <u>32,240,234</u> |
| EXPENDITURE | | | |
| Direct project cost | 16 | 18,392,583 | 26,406,174 |
| Operating costs | 17 | 5,603,533 | 6,565,603 |
| Other expenses | 18 | 261,000 | 261,000 |
| | | <u>24,257,116</u> | <u>33,232,777</u> |
| Deficit before taxation | | <u>(170,630)</u> | <u>(992,543)</u> |
| Taxation | 19 | <u>(444,866)</u> | <u>(125,705)</u> |
| Deficit for the year | | <u><u>(615,496)</u></u> | <u><u>(1,118,248)</u></u> |

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

SADADU


NATIONAL COORDINATOR

MEMBER

**PATTAN TARAQQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

1 LEGAL STATUS AND OPERATIONS

Pattan Taraqqiati Tanzeem (the Society) is a Non-Government Organization registered under Societies Act, 1860 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 Society is working in all four provinces of Pakistan.

The registered office of the Society is in 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. 

**PATTAN TARAQQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

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 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 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 accrual basis.

**PATTAN TARAQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

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

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

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

3.11 Financial instruments

All the financial assets and financial liabilities are recognized at the time when the Society 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.

4 PROPERTY, PLANT AND EQUIPMENT

| Particulars | General | | | | | | Projects | | | | Total | | |
|------------------------------------|-------------------|-------------------|------------------------|------------------|--------------------|----------------|----------------------|-------------------|----------------------|------------------|----------------|-----------------------|-------------------|
| | Land | Building | Furniture and fixtures | Office equipment | Electric equipment | Vehicles | Computer accessories | Sub total | Computer accessories | Office equipment | | Furniture and fixture | Sub total |
| (Rupees) | | | | | | | | | | | | | |
| Year ended June 30, 2020 | | | | | | | | | | | | | |
| Net carrying value basis | | | | | | | | | | | | | |
| Opening 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 | 36,044,307 |
| Additions | - | 38,539,940 | - | 180,000 | 61,550 | - | - | 38,781,490 | - | - | - | - | 38,781,490 |
| Disposals - NBV | - | - | - | - | - | (700,590) | - | (700,590) | - | - | - | - | (700,590) |
| Depreciation charge | - | (1,951,474) | (9,137) | (135,671) | (169,390) | - | (39,117) | (2,304,789) | (129,034) | (9,604) | (20,269) | (158,907) | (2,463,696) |
| Closing net book value | 31,992,436 | 37,078,000 | 82,230 | 1,221,034 | 677,559 | - | 79,420 | 71,130,679 | 261,979 | 86,435 | 182,418 | 530,832 | 71,661,511 |
| Gross carrying value basis | | | | | | | | | | | | | |
| Cost | 31,992,436 | 39,120,584 | 476,259 | 4,468,458 | 1,980,400 | 229,884 | 1,859,341 | 80,127,362 | 1,612,517 | 181,469 | 230,655 | 2,024,641 | 82,152,003 |
| Accumulated depreciation | - | (2,042,584) | (394,029) | (3,247,424) | (1,302,841) | (229,884) | (1,779,921) | (8,996,683) | (1,350,538) | (95,034) | (48,237) | (1,493,809) | (10,490,492) |
| Net book value | 31,992,436 | 37,078,000 | 82,230 | 1,221,034 | 677,559 | - | 79,420 | 71,130,679 | 261,979 | 86,435 | 182,418 | 530,832 | 71,661,511 |
| Year ended June 30, 2019 | | | | | | | | | | | | | |
| 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 | 38,566,509 |
| Additions | - | - | - | - | 207,000 | - | - | 207,000 | - | - | 200,000 | 200,000 | 407,000 |
| Disposals | - | - | - | - | - | (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) | (1,088,415) |
| 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 | 36,044,308 |
| Gross carrying value basis | | | | | | | | | | | | | |
| 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 | 46,542,892 |
| 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) | (10,498,584) |
| 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 | 36,044,308 |
| Annual rate of depreciation | 5 | 10 | 10 | 20 | 20 | 20 | 33 | 33 | 33 | 10 | 10 | 10 | 10 |

4.1 Depreciation has been allocated as follows:

| | Note | 2020 | 2019 |
|--|------|-----------|-----------|
| | | Rupees | Rupees |
| Operating cost | 18 | 2,304,789 | 870,043 |
| Strengthening Electoral and Legislative Processes (SELP) | 17 | - | 32,515 |
| Citizens Observation for Transparent and Accountable Elections in Pakistan | 17 | 158,907 | 185,858 |
| | | 158,907 | 218,373 |
| | | 2,463,696 | 1,088,416 |

PATTAN TARAQQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

| | Note | 2020 Rupees | 2019 Rupees |
|---|------|------------------|-------------------|
| 5 CAPITAL WORK IN PROGRESS | | | |
| Opening balance | | 37,805,418 | 16,804,480 |
| Additions during the year | 5.1 | - | 21,000,938 |
| Transfer to property, plant and equipment | | (37,805,418) | - |
| Closing balance | | <u>-</u> | <u>37,805,418</u> |
| 5.1 This related to the construction of the office building in F-10 Markaz, Islamabad. The building has been completed during the year. | | | |
| | | | |
| | Note | 2020 Rupees | 2019 Rupees |
| 6 ADVANCES | | | |
| Advance to employees | | | |
| Against expenses | | 22,058 | 35,203 |
| Against salary | | 9,471 | 25,284 |
| | | <u>31,529</u> | <u>60,487</u> |
| 7 RECEIVABLES | | | |
| Others | | 226,713 | 90,000 |
| Receivables from donor | 11 | 1,168,689 | 913,139 |
| | | <u>1,395,402</u> | <u>1,003,139</u> |
| 8 TAXATION - NET | | | |
| Opening balance | | 660,765 | 385,781 |
| Tax provision: | | | |
| Current year | | (444,866) | (195,924) |
| Prior year | | - | 70,219 |
| | | <u>215,899</u> | <u>260,076</u> |
| Payments | | 131,518 | 400,689 |
| | | <u>347,417</u> | <u>660,765</u> |

**PATTAN TARAQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

| | Note | 2020 Rupees | 2019 Rupees |
|----------------------------------|------|----------------|----------------|
| 9 CASH AND BANK BALANCES | | | |
| Cash in hand | | 2,650 | 9,503 |
| Cash at bank | | | |
| Saving account | | | |
| Local currency | 9.1 | 29,716 | 24,049 |
| Foreign currency | 9.2 | 11,665 | 275,208 |
| Current account - local currency | | 79,240 | 78,564 |
| | | <u>120,621</u> | <u>377,821</u> |
| | | <u>123,271</u> | <u>387,324</u> |

9.1 This carries mark up at the rates ranging from 5 % to 7 % (2019 : 5 % to 7 %) per annum.

9.2 This represents foreign currency balances denominated in USD and GBP. The current balance is amounting to USD 69 only translated into functional currency using the exchange rate prevalent at the end of reporting period. This carries mark up at the rates ranging from 0.5 % to 0.7 % (2019 : 0.5 % to 0.7 %) per annum.

| | 2020 Rupees | 2019 Rupees |
|------------------------|-------------------|-------------------|
| 10 GENERAL FUND | | |
| Opening balance | 57,706,793 | 58,825,041 |
| Deficit for the year | (615,496) | (1,118,248) |
| | <u>57,091,297</u> | <u>57,706,793</u> |

12

11 RESTRICTED GRANT

| | Opening Balances | | Received during the year | Recognised during the year | Transferred to deferred capital grant | Transferred to other income / expenses | Closing Balances | |
|---|-----------------------|------------------|--------------------------|----------------------------|---------------------------------------|--|-----------------------|------------------|
| | Receivable from Donor | Restricted grant | | | | | Receivable from Donor | Restricted grant |
| Rupees | | | | | | | | |
| Friedrich Ebert Stiftung: | | | | | | | | |
| Promoting Core Labour Standards in the informal Sector of Economy | - | 958,190 | 1,754,715 | 2,712,905 | - | - | - | - |
| | - | 958,190 | 1,754,715 | 2,712,905 | - | - | - | - |
| The Asia Foundation (TAF): | | | | | | | | |
| Supporting Transparency, Accountability and Election Process in Pakistan (STAEP) | - | 1,303,653 | - | - | - | 1,303,653 | - | - |
| | - | 1,303,653 | - | - | - | 1,303,653 | - | - |
| Trust of Democratic Education and Accountability (TDEA): | | | | | | | | |
| Election Monitoring & Observation (FAFEN) | - | 352,358 | - | - | - | 352,358 | - | - |
| Parliament Watch and Observe the proceedings of Punjab Assembly Project | 239,632 | - | 300,000 | 300,000 | - | (239,632) | - | - |
| Strengthening Electoral and Legislative Processes (SELP) Project | 484,633 | - | 8,542,209 | 8,278,071 | - | - | 220,495 | - |
| Promoting Decent Work in Pakistan's Brick Kilns (DWBK) | - | - | - | 175,000 | - | - | 175,000 | - |
| Women Action For Better Workplaces Phase II | - | - | 75,347 | 308,827 | - | - | 233,480 | - |
| Women's Enjoyment of Rights, Empowerment and Leadership | - | - | 335,380 | 595,878 | - | - | 260,498 | - |
| Enhancing Capacities of Riverine Communities for Disaster Preparedness & DRR (AFGP) | 176,178 | - | 3,582,410 | 3,685,448 | - | - | 279,216 | - |
| | 900,443 | 352,358 | 12,835,346 | 13,343,224 | - | 112,726 | 1,168,689 | - |
| | 12,696 | - | 2,575,670 | 2,177,547 | - | - | - | 385,427 |
| Views from the Frontline 2019 (VFL-19) | | | | | | | | |
| | 913,139 | 2,614,201 | 17,165,731 | 18,233,676 | - | 1,416,379 | 1,168,689 | 385,427 |
| June 30, 2020 | | | | | | | | |
| | 2,767,355 | 1,911,020 | 31,724,408 | 26,187,802 | - | 2,979,209 | 913,139 | 2,614,201 |
| June 30, 2019 | | | | | | | | |

**PATTAN TARAQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

| | Note | 2020 Rupees | 2019 Rupees |
|---|--|------------------------|------------------------|
| 12 DEFERRED CAPITAL GRANT | | | |
| Opening balance | | 689,739 | 708,112 |
| Grant for capital expenditure | | - | 200,000 |
| Less: Amortization | 4 | <u>(158,907)</u> | <u>(218,373)</u> |
| | | <u>530,832</u> | <u>689,739</u> |
| 13 ACCRUED AND OTHER PAYABLES | | | |
| Accrued expenses | | 10,517,966 | 9,077,246 |
| Tax withheld | | 17,140 | 7,917 |
| Audit fee payable | | 522,000 | 486,000 |
| EOBI payable | | 2,450 | 2,400 |
| Other payables | 13.1 | <u>4,608,048</u> | <u>5,517,174</u> |
| | | <u>15,667,604</u> | <u>15,090,737</u> |
| 13.1 | This mainly include amount of Rs. 2,685,000 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) | | | |
| | | 2020 Rupees | 2019 Rupees |
| 15 OTHER INCOME | | | |
| Gain on disposal of vehicle | | 599,410 | 424,214 |
| Exchange gain / (Loss) | | (23,796) | 578,972 |
| Interest on bank account | | 63,421 | 108,164 |
| Rental income | | 1,917,524 | 844,500 |
| Miscellaneous income | | 230,333 | 899,000 |
| Transferred from restricted grant | 11 | <u>158,908</u> | <u>2,979,209</u> |
| | | <u>2,945,800</u> | <u>5,834,059</u> |
| 16 DIRECT PROJECT COST | | | |
| 16.1 Pattan-LQM-FES project activity 2019/20 | | | |
| Salary and benefits | | 1,407,500 | 963,064 |
| Travelling | | 274,277 | 598,121 |
| Food and accommodation | | 844,713 | 1,201,301 |
| Printing and stationery | | 183,196 | 267,088 |
| Communication | | 1,219 | 2,200 |
| Equipment | | - | 200,000 |
| Bank charges | | 2,000 | - |
| | | <u>2,712,905</u> | <u>3,231,774</u> |

PATTAN TARAQQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

2020
Rupees

2019
Rupees

16.2 Trust of Democratic Education and accountability (TDEA):

16.2.1 Citizens Observation for Transparent and Accountable Elections in Pakistan (Cycle-13)

| | | |
|-------------------------|-------------|------------|
| Salary and benefits | - | 3,684,000 |
| Travelling | - | 1,193,672 |
| Rent | - | 120,000 |
| Communication | - | 336,529 |
| Consultancy fee | - | 377,000 |
| Equipment | - | 1,800 |
| Food and accommodation | - | 2,331,541 |
| Repair and maintenance | - | 204,170 |
| Bank charges | - | 23,870 |
| Utilities bill | - | 335,203 |
| Per Diem | - | 8,157,250 |
| Miscellaneous expenses | - | 11,170 |
| Depreciation | 4.1 158,907 | 185,858 |
| Printing and stationery | - | 395,078 |
| | 158,907 | 17,357,141 |

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

| | | |
|---------------------|---------|---------|
| Salary and benefits | 300,000 | 500,000 |
|---------------------|---------|---------|

16.2.3 Strengthening Electoral and Legislative Processes (SELP)

| | | |
|-------------------------|-----------|-----------|
| Salary and benefits | 3,924,585 | 1,045,085 |
| Food and accommodation | 924,528 | 96,211 |
| Travelling | 1,805,266 | 259,285 |
| Communication | 210,648 | 29,350 |
| Rent | 237,533 | 72,000 |
| Utilities | 136,281 | 12,179 |
| Repairs and maintenance | 27,188 | 38,866 |
| Per Diem | 911,550 | 123,500 |
| Bank charges | 464 | 1,786 |
| Depreciation | 4.1 - | 32,515 |
| Printing and stationery | 100,028 | 26,147 |
| | 8,278,071 | 1,736,924 |

PATTAN TARAQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

| | 2020 Rupees | 2019 Rupees |
|---|----------------|----------------|
| 16.2.4 Bye Election Multan | | |
| Food and accommodation | - | 27,819 |
| Travelling | - | 493 |
| Per Diem | - | 135,600 |
| Bank charges | - | 429 |
| Communication | - | 3,070 |
| Printing and stationery | - | 1,510 |
| | - | 168,921 |
| 16.2.5 Enhancing Capacities of Riverine Communities for Disaster Preparedness & DRR (AFGP) | | |
| Salary and benefits | 2,604,334 | 118,750 |
| Repair and maintenance | 7,405 | 2,805 |
| Utilities | 32,731 | - |
| Food and accommodation | 253,498 | 18,005 |
| Travelling | 327,022 | 35,630 |
| Consultancy fee | 13,000 | - |
| Communication | 142,840 | - |
| Printing and stationery | 87,004 | 988 |
| Bank charges | 3,414 | - |
| Per Diem | 214,200 | - |
| | 3,685,448 | 176,178 |
| 16.2.6 Promoting Decent Work in Pakistan's Brick Kilns (DWBK) | | |
| Salary and benefits | 136,000 | - |
| Rent | 39,000 | - |
| | 175,000 | - |
| 16.2.7 Women Action For Better Workplaces Phase-II | | |
| Salary and benefits | 300,000 | - |
| Travelling | 500 | - |
| Communication | 6,935 | - |
| Bank charges | 1,392 | - |
| | 308,827 | - |

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**PATTAN TARAQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

| | 2020 Rupees | 2019 Rupees |
|---|-------------------|-------------------|
| 16.2.8 Women's Enjoyment of Rights, Empowerment and Leadership | | |
| Salary and benefits | 499,000 | - |
| Repair and maintenance | 3,016 | - |
| Utilities | 11,202 | - |
| Food and accommodation | 17,365 | - |
| Travelling | 23,050 | - |
| Communication | 21,520 | - |
| Printing and stationery | 19,008 | - |
| Bank charges | 1,717 | - |
| | 595,878 | - |
| 16.3.1 Views from the Frontline 2019 (VFL-19) GNDR | | |
| Salary and benefits | 1,547,053 | 982,413 |
| Foods and Accommodation | 129,942 | 435,522 |
| Travelling | 131,310 | 542,695 |
| Consultancy fee | 326,687 | 1,122,000 |
| Bank charges | - | 1,127 |
| Communication | 22,435 | 19,213 |
| Printing and stationery | 20,120 | 74,167 |
| | 2,177,547 | 3,177,137 |
| 16.3.2 Action at the Frontline GNDR | | |
| Travelling | - | 58,099 |
| | <u>18,392,583</u> | <u>26,406,174</u> |

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PATTAN TARAQQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

| | | 2020 | 2019 |
|-----------|-------------------------------------|------------------|------------------|
| | | Rupees | Rupees |
| 17 | OPERATING COSTS | | |
| | Staff salaries | 1,967,351 | 4,300,456 |
| | Depreciation | 4 2,304,789 | 870,043 |
| | Travelling and conveyance | 118,520 | 127,722 |
| | Food and accommodation | 80,777 | 93,330 |
| | EOBI | 178,321 | 105,086 |
| | Utilities | 145,033 | 126,851 |
| | Repair and maintenance | 255,410 | 189,985 |
| | Cash Support | 229,500 | - |
| | Communication | - | 112,459 |
| | Rent | 28,000 | 146,000 |
| | Printing, stationery and newspapers | 18,322 | 13,037 |
| | Membership fee | 16,000 | 42,716 |
| | Bank charges | 8,587 | 14,614 |
| | Office Supplies | 91,600 | 122,500 |
| | Web hosting cost | 45,259 | - |
| | Consultancy Fee | 36,000 | 208,824 |
| | Commission | 51,000 | 57,500 |
| | Miscellaneous | 29,064 | 34,480 |
| | | <u>5,603,533</u> | <u>6,565,603</u> |
| 18 | OTHER EXPENSES | | |
| | Audit fee | <u>261,000</u> | <u>261,000</u> |
| 19 | TAXATION | | |
| | Provision for: | | |
| | Prior year | - | (70,219) |
| | Current year | 444,866 | 195,924 |
| | | <u>444,866</u> | <u>125,705</u> |

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**PATTAN TARAQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

20 REMUNERATION OF NATIONAL COORDINATOR

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

| | 2020 | 2019 |
|--------------|------------------|------------------|
| | Rupees | Rupees |
| Remuneration | <u>3,600,000</u> | <u>3,600,000</u> |

21 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.

22 DATE OF AUTHORIZATION


These financial statements are authorized for issue by the Board of Governors of the society on _____.

23 FIGURES

The figures have been rounded off to the nearest rupee.

eAladri

MEMBER


NATIONAL CO ORDINATOR