



PATTAN TARAQIATI TANZEEM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
JUNE 30, 2016

BDO Ebrahim & Co. Chartered Accountants

BDO Ebrahim & Co., a Pakistan registered partnership firm, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.



Tel: +92 51 260 4461-5
Fax: +92 51 260 4468
www.bdo.com.pk

3rd Floor,
Saeed Plaza,
22-East Blue Area,
Islamabad-44000,
Pakistan.

AUDITORS' REPORT TO THE BOARD OF GOVERNERS

We have audited the accompanying financial statements of **Pattan Taraqqiati Tanzeem** which comprise the balance sheet as at June 30, 2016, and the income and expenditure account together with the notes forming part thereof for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the auditing standards as applicable in Pakistan. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the financial statements present fairly in all material respects the financial position of **Pattan Taraqqiati Tanzeem** as at June 30, 2016 and of its deficit for the year then ended in accordance with approved accounting standards as applicable in Pakistan.

ISLAMABAD

DATED: 05 APR 2017

Bdo ebrahim & Co.
CHARTERED ACCOUNTANTS
Engagement Partner: Iffat Hussain
Iffat Hussain

BDO Ebrahim & Co. Chartered Accountants

BDO Ebrahim & Co., a Pakistan registered partnership firm, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

PATTAN TARAQIYATI TANZEEM
BALANCE SHEET AS AT JUNE 30, 2016

	Note	2016 Rupees	2015 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	4	38,730,371	41,485,473
Capital work in progress	5	-	539,959
Long term deposits		153,317	134,318
		38,883,688	42,159,750
CURRENT ASSETS			
Advances	6	306,063	245,873
Receivable from donor	11	283,517	1,023,132
Taxation - net	7	846,102	412,154
Investments	8	-	2,000,000
Cash and bank balances	9	6,603,971	11,223,807
		8,039,653	14,904,966
TOTAL ASSETS		<u>46,923,341</u>	<u>57,064,716</u>
FUND AND LIABILITIES			
FUND			
General fund	10	27,150,032	35,406,844
NON CURRENT LIABILITIES			
Restricted grant	11	13,574,066	16,731,975
Deferred capital grant	12	427,240	579,041
		14,001,306	17,311,016
CURRENT LIABILITIES			
Accrued and other payables	13	5,772,003	4,346,856
CONTINGENCIES AND COMMITMENTS			
	14	-	-
TOTAL FUND AND LIABILITIES		<u>46,923,341</u>	<u>57,064,716</u>

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


MEMBER


placo

NATIONAL COORDINATOR

**PATTAN TARAQIATI TANZEEM
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2016**

	Note	2016 Rupees	2015 Rupees
INCOME			
Grants			
Restricted	11	20,007,549	14,379,721
Donations	15	378,550	806,255
Amortization of deferred capital grant	12	151,801	187,274
Other income	16	295,115	256,507
		<u>20,833,015</u>	<u>15,629,757</u>
EXPENDITURE			
Direct project cost	17	20,159,350	14,605,279
Operating costs	18	6,790,792	8,288,105
Other expenses	19	2,224,332	508,301
		<u>29,174,474</u>	<u>23,401,685</u>
Excess of expenditure over income		(8,341,459)	(7,771,928)
Taxation	20	84,647	(80,661)
Deficit for the year		<u>(8,256,812)</u>	<u>(7,852,589)</u>

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


MEMBER

Advised

NATIONAL COORDINATOR

**PATTAN TARAQIATI TANZEEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

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.

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 standards, as applicable in Pakistan. Approved accounting standards comprise of "Accounting and Financial Reporting Standard for Small Sized Entities (SSEs)" applicable to non-corporate entities 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.

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.

Bdolla

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.

Pak Rupees

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
Year ended June 30, 2016												
Net carrying value basis	33,352,818	3,260,188	139,258	1,759,591	323,776	1,906,594	164,207	40,906,432	408,245	146,379	24,417	579,041
Opening book value	70,750	580,644	-	-	-	935,460	-	1,586,854	-	-	-	1,586,854
Additions	-	(3,192,266)	-	-	(2,441)	(121,019)	-	(3,315,726)	-	-	-	(3,315,726)
Disposals	-	(77,598)	(13,926)	(175,959)	(64,319)	(488,444)	(54,183)	(874,429)	(134,721)	(14,638)	(2,442)	(1,026,230)
Depreciation charge	-	-	-	-	-	-	-	-	-	-	-	-
Closing net 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
Gross carrying value basis												
Cost	33,423,568	580,644	476,259	4,261,708	901,220	4,746,723	1,765,077	46,155,199	1,029,517	181,469	30,655	1,241,641
Accumulated depreciation	-	(9,676)	(350,927)	(2,678,076)	(644,204)	(2,514,132)	(1,655,053)	(7,852,068)	(755,993)	(49,728)	(8,680)	(8,666,469)
Net 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
Year ended June 30, 2015												
Net carrying value basis	33,352,818	3,431,777	154,731	4,989,202	279,230	2,410,896	237,510	41,856,164	395,604	119,288	27,130	542,022
Opening book value	-	-	-	-	-	-	7,000	134,697	183,577	40,716	-	224,293
Additions	-	-	-	-	127,697	(25,810)	-	(73,332)	-	-	-	-
Disposals	-	(171,589)	(15,473)	(196,079)	(69,161)	(478,492)	(80,303)	(1,011,097)	(170,936)	(13,625)	(2,713)	(1,198,371)
Depreciation charge	-	-	-	-	-	-	-	-	-	-	-	-
Closing net book value	33,352,818	3,260,188	139,258	1,759,591	323,776	1,906,594	164,207	40,906,432	408,245	146,379	24,417	579,041
Gross carrying value basis												
Cost	33,352,818	6,578,726	476,259	4,261,708	966,220	4,902,938	1,765,077	52,303,746	1,029,517	181,469	30,655	1,241,641
Accumulated depreciation	-	(3,318,538)	(337,001)	(2,502,117)	(642,444)	(2,996,344)	(1,600,870)	(11,397,314)	(621,272)	(35,090)	(6,238)	(662,600)
Net book value	33,352,818	3,260,188	139,258	1,759,591	323,776	1,906,594	164,207	40,906,432	408,245	146,379	24,417	579,041
Annual rate of depreciation (%)	5	10	10	10	20	20	33	31	10	10	10	10

Depreciation has been allocated as follows:

Operating cost	Note	2016 Rupees	2015 Rupees
18	18	874,429	1,011,097
17	17	27,984	40,837
17	17	51,155	42,082
17	17	6,729	10,043
17	17	65,933	94,312
		151,801	187,274
		1,026,230	1,198,371

Balance

	2016 Rupees	2015 Rupees
5 CAPITAL WORK IN PROGRESS		
Opening balance	539,959	-
Additions during the year	53,870	539,959
Transfers during the year	(593,829)	-
Closing balance	<u>-</u>	<u>539,959</u>

5.1 This relates to the construction of store in Multan. During the year the construction of store has been completed and transferred to property, plant and equipment.

	Note	2016 Rupees	2015 Rupees
6 ADVANCES			
Advance to employees			
Against expenses		263,700	85,189
Against salary		42,363	160,684
		<u>306,063</u>	<u>245,873</u>

7 TAXATION - NET			
Opening balance		412,154	429,637
Provision for taxation		-	(84,647)
Prior year adjustment		84,647	3,986
		<u>496,801</u>	<u>348,976</u>
Payments		349,301	63,178
		<u>846,102</u>	<u>412,154</u>

8 INVESTMENTS			
Term deposit receipts	8.1	<u>-</u>	<u>2,000,000</u>

8.1 This represented investment made in United Bank Limited which matured on October 22, 2015 and carried mark up at the rate of 5 % (2015 : 5%) per annum.

	Note	2016 Rupees	2015 Rupees
9 CASH AND BANK BALANCES			
Cash in hand			
Local currency		63,479	13,751
Foreign currency		72,940	445,164
		<u>136,419</u>	<u>458,915</u>

Cash at bank			
Saving account			
Local currency	9.1	201,951	1,631,183
Foreign currency	9.1	6,105,006	9,000,866
Current account - local currency		160,595	132,843
		<u>6,467,552</u>	<u>10,764,892</u>
		<u>6,603,971</u>	<u>11,223,807</u>

9.1 This carries mark up at the rate ranging from 5 % to 7 % (2015 : 5 % to 7 %) per annum.

	2016	2015
	Rupees	Rupees
10 GENERAL FUND		
Opening balance	35,406,844	43,259,433
Deficit for the year	<u>(8,256,812)</u>	<u>(7,852,589)</u>
	<u>27,150,032</u>	<u>35,406,844</u>

Advelo

11 RESTRICTED GRANT

	As on July 01, 2015		Refunded to Donor	Received during the year	Recognised during the year	Transferred to deferred capital grant	Transferred to other (income)/ expenses	As at June 30, 2016	
	Receivable from Donor	Restricted grant						Receivable from Donor	Restricted grant
Rupees									
Friedrich Ebert Stiftung:									
Women International Day	-	(606,994)	-	830,384	260,202	-	-	(36,812)	-
Citizens' Report on Flood/Disaster Response and the Way Forward	-	(3,881)	-	-	-	-	-	(3,881)	-
Stakeholders Convention on Flood Disaster	-	(80,304)	-	-	-	-	-	(80,304)	-
Strengthen Capacity of Marginal	-	585,949	-	-	-	-	-	585,949	-
Pattan-FES and LQM 2016 activity	-	-	-	483,864	818,805	-	-	(334,941)	-
Dialogue platform for improving working (FES)	-	446,325	-	408,090	1,045,965	-	-	(191,550)	-
	-	341,095	-	1,722,338	2,124,972	-	-	(61,539)	-
The Asia Foundation (TAF):									
Supporting Transparency, Accountability and Election Process in Pakistan (STAEPP)	-	1,303,653	-	-	-	-	-	-	1,303,653
Political parties Training (TAF)	-	11,502,020	-	2,000,000	2,001,832	-	-	-	11,502,020
TAF Research study	-	977,923	-	3,542,326	4,522,616	-	-	-	(1,832)
Pakistani Religious Freedom Initiative: Leaders of Influence (PRFI)	-	13,783,596	-	5,542,326	6,524,448	-	-	-	(2,367)
Trust of Democratic Education and Accountability (TDEA):									
Election Monitoring Observation (FAFEN)	778,649	-	-	7,277,590	7,508,482	-	-	778,649	-
CADGP	(897,299)	-	-	732,667	6,338,952	-	-	(230,892)	-
Parliament Watch and Reforms Project (FAFEN)	7,434	-	-	-	-	-	-	(503,584)	-
FOPT online training	(10,455)	-	-	-	-	-	-	7,434	-
Need for effective parliament and role of parliamentarian	(1,457)	-	-	-	-	-	-	(10,455)	-
Education for All - Making it Possible (FAFEN)	(487,275)	-	-	1,332,757	1,098,287	-	-	(1,457)	-
Impossible 1	(193,392)	-	-	193,392	-	-	-	(252,805)	-
Interface session (FAFEN)	(4,417)	-	-	295,201	295,201	-	-	-	-
Bye election NA 122 Lahore	(11,155)	-	-	282,515	282,515	-	-	(4,417)	-
NA 149 Bh-Election 2014	(600)	-	-	-	-	-	-	(11,155)	-
Bye election NA 153 Multan	(104,338)	-	-	111,642	-	-	-	(600)	-
Study on Disaster & Governance	(924,305)	-	-	10,225,764	9,523,437	-	-	7,304	-
PP 198 bye election Multan	-	2,355,406	-	-	1,834,692	-	-	(221,978)	-
Pre poll assessment by Election-NA 149	(98,827)	240,078	(7,981)	-	-	-	106,808	-	520,714
Action at the Frontline	-	-	-	-	-	-	-	-	-
National Humanitarian Network	-	-	-	-	-	-	-	-	-
Mercy Malaysia	-	11,800	-	-	-	-	-	-	240,078
PNCA	-	-	-	-	-	-	-	-	11,800
	(1,023,132)	16,731,975	(7,981)	17,490,428	20,007,549	-	106,808	(283,517)	13,574,066
Balance as at June 30, 2015	(2,595,751)	16,206,534	641,285	16,651,078	14,379,721	224,293	692,281	(1,023,132)	16,731,975

Balance

		2016 Rupees	2015 Rupees
12 DEFERRED CAPITAL GRANT			
Opening balance		579,041	542,022
Grant for capital expenditure	11.2	-	224,293
Less: Amortization		<u>(151,801)</u>	<u>(187,274)</u>
		<u>427,240</u>	<u>579,041</u>
13 ACCRUED AND OTHER PAYABLES			
Accrued expenses		4,146,083	3,290,621
Other payables		1,425,150	814,385
Tax withheld		29,600	70,090
Audit fee payable		170,000	170,000
EOBI payable		1,170	1,760
		<u>5,772,003</u>	<u>4,346,856</u>
14 CONTINGENCIES AND COMMITMENTS			
There were no contingencies and commitments as at the balance sheet date. (2015: Nil)			
15 DONATIONS			
This represents donations received from individual donors for the operation of the Organization and also includes amount contributed by employees.			
		2016 Rupees	2015 Rupees
16 OTHER INCOME	Note		
Gain on sale of property, plant and equipment		-	1,668
Exchange gain		231,812	-
Interest on bank account		<u>63,303</u>	<u>254,839</u>
		<u>295,115</u>	<u>256,507</u>
17 DIRECT PROJECT COST			
<u>The Asia Foundation (TAF):</u>			
Supporting Transparency, Accountability and Election Process in Pakistan (STAEP)			
Depreciation	4.1	<u>6,729</u>	<u>10,043</u>
<i>Bees</i>		6,729	10,043

	Note	2016 Rupees	2015 Rupees
Pakistan Religious Freedom Initiative: Leaders of Influence (PRFI)			
Salary and benefits		1,280,000	2,701,000
Food and accommodation		1,259,639	761,686
Travelling		409,102	362,569
Per diem		114,000	246,000
Communication		53,385	105,935
Repair and maintenance		19,928	41,957
Bank charges		406	812
Utilities		-	130,457
Printing and stationery		703,582	76,428
Consultancy fee		447,823	1,959,596
Rent		-	16,500
Other direct project cost		234,751	4,830
		4,522,616	6,407,770
Depreciation	4.1	51,155	42,082
		4,573,771	6,449,852
Study on Disaster & Governance			
Salary and benefits		200,000	-
Food and accommodation		473,178	6,325
Travelling		343,008	2,000
Consultancy charges		896,172	-
Communication		20,293	270
Bank charges		406	-
Repairs and maintenance		29,730	-
Stationery		39,045	2,560
		2,001,832	11,155
<u>The United Nations Democracy Fund (UNDEF):</u>			
<u>Narrowing the Gender Gap in Flood-Affected Areas of Pakistan</u>			
Depreciation	4.1	65,932	94,312
		65,932	94,312
<u>Trust of Democratic Education and accountability (TDEA):</u>			
Parliament Watch			
Salary and benefits		338,952	260,000

	Note	2016 Rupees	2015 Rupees
Parliament Watch and Reforms Project (FAFEN)			
Salary and benefits		-	1,445,500
Repair and maintenance		-	63,835
Equipment		-	-
Utilities		-	36,750
Food and accommodation		-	-
Travelling		-	600
Other direct project cost		-	-
Communication		-	-
Printing and stationery		-	-
		-	1,546,685
Letoop & Steap staff Training (FAFEN)			
Travelling		-	10,620
Communication		-	2,950
Printing and stationery		-	2,690
Utilities		-	1,000
Repairs and maintenance		-	15,411
Bank charges		-	900
Stationery		-	883
Food and accommodation		-	201,114
		-	235,568
Depreciation	4.1	27,985	40,837
		27,985	276,405
Election Tribunal Research Project			
Mobilizers' honorarium		-	195,262
Repair and maintenance		-	10,637
Food and accommodation		-	3,286
Printing and stationery		-	-
Travelling		-	-
Communication		-	-
		-	209,185
Baseline survey			
Salary and benefits		-	380,000
Communication		-	3,960
Food and accommodation		-	29,411
Cosultancy charges		-	559,500
Stationery		-	1,950
Travelling		-	19,725
Utilities		-	5,369
		-	999,915

	2016 Rupees	2015 Rupees
Education for All – Making it Possible		
Salary and benefits	853,020	-
Travelling	170,197	34,240
Communication	26,133	1,600
Printing and stationery	8,705	1,020
Repairs and maintenance	-	4,368
Utilities	34,139	-
Bank charges	6,093	-
Stationery	-	1,672
Food and accommodation	-	48,330
	1,098,287	91,230
Impossible 1		
Salary and benefits	-	1,408,725
Travelling	-	112,057
Communication	-	47,451
Utilities	-	21,608
Repairs and maintenance	-	800
Bank charges	-	522
Stationery	-	660
Per diem	-	4,580
	-	1,596,403
Interface session		
Travelling	-	25,392
Communication	-	2,025
Stationery	-	640
Food and accommodation	-	165,335
	-	193,392
NA 149 Bi-Election 2014		
Food and accommodation	-	75,143
Observers' honorarium	-	174,400
Utilities	-	10,420
Travelling	-	5,330
Communication	-	10,000
Stationery	-	4,660
Bank charges	-	482
	-	280,435
PP 198 bi-election Multan		
Food and accommodation	-	42,420
Honorarium	-	93,700
	-	136,120
Pre poll assessment bye Election-NA 149		
Food and accommodation	-	101,638
Travelling	-	1,150
Printing and stationery	-	1,150
Communication	-	400
	-	104,338

	2016 Rupees	2015 Rupees
Bye Election Lahore 122		
Food and accomodation	66,583	-
Travelling	3,440	-
Printing and stationery	3,730	-
Utilities	10,341	
Cosultancy charges	195,247	
Bank charges	10,860	
Communication	5,000	-
	295,201	-
Bye Election NA 153 Multan		
Food and accomodation	42,350	-
Printing and stationery	965	-
Cosultancy charges	239,200	-
	282,515	-
Citizen's Action for Demcratic Governance in Pakistan (CADGP)		
Salary and benefits	2,748,666	-
Food and accomodation	889,517	-
Travelling	552,750	-
Cosultancy charges	2,597,205	-
Communication	127,736	-
Rent	17,912	
Bank charges	13,505	-
Utilities	435	
Equipment	6,300	
Repairs and maintenance	39,161	-
Other direct project cost	2,650	
Printing and stationery	512,645	-
	7,508,482	-
<u>Friedrich Ebert Stiftung:</u>		
Women International Day		
Travelling	50,374	514,294
Food and accommodation	96,882	328,598
Other direct project cost	30,000	-
Cosultancy charges	50,000	60,000
Printing and stationery	19,717	58,673
Bank charges	406	-
Communication	12,823	8,164
	260,202	969,729
Dialogue platform for imporoving working (FES)		
Travelling	276,435	138,675
Food and accommodation	63,880	-
Printing and stationery	245,650	-
Cosultancy charges	460,000	-
	1,045,965	138,675

	2016 Rupees	2015 Rupees
Pattan-LQM-FES project activity 2016		
Travelling	73,360	-
Food and accommodation	329,345	-
Cosultancy charges	375,500	-
Printing and stationery	40,600	-
	818,805	-
Action at the Frontline 2013 MOU May 2013		
Salary and benefits	1,550,000	-
Communication	114,422	76,196
Travelling	131,103	267,467
Cosultancy charges	10,850	21,000
Food and accommodation	12,252	9,201
Printing and stationery	1,295	9,211
Repairs and maintenance	14,770	-
Bank charges	-	1,218
	1,834,692	384,293
<u>National Humanitarian Network</u>		
Salary and benefits	-	316,240
Travelling	-	103,598
Utilities	-	15,369
Food and accommodation	-	203,255
Printing and stationery	-	27,106
POL generator	-	1,500
Communication	-	18,757
	-	685,825
<u>College of youth activism and development</u>		
Youth awareness training on local governance system		
Salary and benefits	-	47,400
Communication	-	3,870
Repairs and maintenance	-	2,750
Travelling	-	15,710
Food and accommodation	-	89,207
Printing and stationery	-	350
POL generator	-	8,000
	-	167,287
	20,159,350	14,605,279

Belasco.

	Note	2016 Rupees	2015 Rupees
18 OPERATING COSTS			
Staff salaries		3,187,402	5,196,636
Depreciation	4.1	874,429	1,011,097
Travelling and conveyance		387,459	584,472
Food and accommodation		305,595	455,887
EOBI		99,050	89,331
Office rent		50,588	168,300
Allowances and other benefits		-	302,085
Utilities		463,082	231,960
Repair and maintenance		832,854	619,120
Donations		25,000	20,406
Legal Charges		160,000	10,000
Communication		108,985	122,006
Property tax		35,526	35,526
Printing, stationery and newspapers		38,134	54,606
Membership fee		10,500	20,137
Bank charges		41,274	47,816
Equipments		71,085	27,940
Consultancy Fee		18,604	11,200
Miscellaneous		81,225	2,304
		<u>6,790,792</u>	<u>9,010,829</u>
Less: Institutional service cost	18.1	-	(722,724)
		<u>6,790,792</u>	<u>8,288,105</u>

18.1 This represents expenses incurred on trainings conducted by the entity on behalf of donors and subsequently get reimbursed.

	Note	2016 Rupees	2015 Rupees
19 OTHER EXPENSES			
Audit fee		170,000	155,000
Exchange loss		1,910	353,301
Loss on disposal of asset	19.1	1,945,612	-
Others		106,810	-
		<u>2,224,332</u>	<u>508,301</u>

19.1 This includes an amount of Rs. 1.8 million (2015: Nil), being loss recognized on Organization's building at F-11 Islamabad, demolished during the year.

	2016 Rupees	2015 Rupees
20 TAXATION		
Current year	-	84,647
Prior year	(84,647)	(3,986)
	<u>(84,647)</u>	<u>80,661</u>

20.1 Tax provision for the current year is not applicable due to net deficit on income/expense other than grant for the year.

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:

	2016 Rupees	2015 Rupees
Remuneration	1,345,000	2,833,385
Per diem	-	105,000
Honrarium	810,000	570,000
	<u>2,155,000</u>	<u>3,508,385</u>

22 DATE OF AUTHORIZATION

These financial statements are authorized for issue by the Board of Governors of the Organization on **05. APR 2017**

23 CORRESPONDING FIGURES

Corresponding figures have been rearranged and reclassified, wherever necessary for the purposes of comparison and for better presentation. However, no significant reclassification has been made during the year except as follows:

Reclassification from	Reclassification to	2015 Rupees
Current assets	Non-current assets	
Short term deposits	Long term deposits	134,318
Non-current assets	Current assets	
Investments	Investments	2,000,000
Receivable from donor	Receivable from donor	1,023,132

24 FIGURES

The figures have been rounded off to the nearest rupee.


MEMBER


NATIONAL CO-ORDINATOR