MALIK & CO.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the members of **FARMERS DEVELOPMENT ORGANIZATION (FDO)**

Report on the Audit of the Financial Statements

Opinion

We have audited the annexed financial statements of **FARMERS DEVELOPMENT ORGANIZATION (FDO)** (the Company), which comprise the statement of financial position as at **June 30, 2022** , the statement of income and expenditure and the statement of other comprehensive income or (loss), the statement of changes in funds, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, the statement of income and expenditure, the statement of other comprehensive income or (loss), the statement of changes in equity and the statement of cash flows together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and respectively give a true and fair view of the state of the Company's affairs as at **June 30, 2022** and of the income and expenditure and other comprehensive income or (loss), the changes in equity and its cash flows for the year then ended.

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* 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 Board of Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirements of Companies Act, 2017 (XIX of 2017) 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.

Board of directors 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.

Report on Other Legal and Regulatory Requirements

Based on our audit, we further report that in our opinion:

a) proper books of account have been kept by the Company as required by the Companies Act, 2017 (XIX of 2017);
b) the statement of financial position, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;
c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business; and
d) No Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).

Other Matter

The financial statements of the company for the year ended June 30, 2021 were audited by Mudassar Ehtisham & Co. Chartered Accountants dated October 05, 2021. The predecessor auditor had issued unmodified audit opinion.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Muhammad Asad Waqas, ACA.

Malik and Company.
Chartered Accountants

Lahore

Date: 7-oct-2022

UDIN Number: AR202210453IOS89oWNb

FARMERS DEVELOPMENT ORGANIZATION (FDO)

AUDITED FINANCIAL STATEMENT

AS ON JUNE 30, 2022

FARMERS DEVELOPMENT ORGANIZATION (FDO)

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2022

	Note	2022	2021
		Rupees	
EQUITY AND LIABILITIES			
Funds	4	184,972,925	165,506,841
Capital donation	5	20,993,151	20,993,151
		205,966,076	186,499,992
NON CURRENT LAIBILITIES			
Long term loan	6	100,501,509	100,591,009
CURRENT LIABILITIES			
Account payables	7	10,811,898	11,000,759
Bank overdraft	8	-	308,968
		10,811,898	11,309,727
Contingencies and commitments	9	-	-
TOTAL LIABILITIES		111,313,407	111,900,736
TOTAL EQUITY AND LAIBILITIES		317,279,483	298,400,728
ASSETS			
NON CURRENT ASSETS			
Operating fixed assets	10	22,588,990	17,204,115
Long term deposits	11	970,338	590,838
		23,559,328	17,794,953
CURRENT ASSETS			
Advances, deposits and prepayments	12	738,811	249,739
Receivables	13	177,106,062	55,840,813
Cash and bank balances	14	115,875,282	224,515,223
		293,720,155	280,605,775
TOTAL ASSETS		317,279,483	298,400,728

The annexed notes from 1 to 25 form an integral part of these financial statements.

Kaneez Zahra Zaidi

CHIEF EXECUTIVE

DIRECTOR

FARMERS DEVELOPMENT ORGANIZATION (FDO)

STATEMENT OF INCOME AND EXPENDITURE

AS AT JUNE 30, 2022

	Note	2022	2021
		Rupees	
Income	15	**164,553,903**	**123,610,020**
Program cost:			
Livelihood Enhancement for Disadvantaged	16	54,597,166	4,609,218
Improved Governance of Social Services	17	20,993,227	2,029,124
Disaster/Emergency Response	18	32,448,110	63,108,816
Program Personnel Cost	19	10,368,623	27,930,178
Administrative and General Expenditures	20	21,321,974	11,087,729
		139,729,100	**108,765,065**
Operating Surplus		**24,824,803**	**14,844,955**
Other income	21	1,917,949	3,285,611
Surplus before financial charges		**26,742,752**	**18,130,566**
Financial charges	22	30,837	513,162
Surplus before taxation		**26,711,915**	**17,617,404**
Taxation	23	-	-
Surplus for the year		**26,711,915**	**17,617,404**

The annexed notes from 1 to 25 form an integral part of these financial statements.

CHIEF EXECUTIVE

Kaneez Zahra Zaidi

DIRECTOR

FARMERS DEVELOPMENT ORGANIZATION (FDO)
STATEMENT OF OTHER COMPREHENSIVE INCOME
AS AT JUNE 30, 2022

	2022	2021
	Rupees	
Surplus/(Deficit) for the year	26,711,915	17,617,404
Other comprehensive income	-	-
Total comprehensive income/(loss) for the year	26,711,915	17,617,404

The annexed notes from 1 to 25 form an integral part of these financial statements.

CHIEF EXECUTIVE

Kaneez Zahra Zaidi

DIRECTOR

FARMERS DEVELOPMENT ORGANIZATION (FDO)

STATEMENT CASH FLOW

AS AT JUNE 30, 2022

	Note	2022	2021
		Rupees	
CASH FLOW FROM OPERATING ACTIVITIES			
Surplus for the year		26,711,915	17,617,404
Depreciation	10	1,417,266	1,170,173
Gain on disposal of vehicle	21.2	(642,950)	-
		27,486,231	**18,787,577**
Changes in working capital			
(Increase)/decrease in current assets			
Advances, deposits and prepayments		(489,072)	545,268
Receivables		(121,265,249)	(7,897,374)
Increase/(decrease) in current liabilities			
Account payables		(188,861)	5,977,124
Bank overdraft		(308,968)	(729,947)
		(122,252,150)	**(1,772,348)**
Net cash generated from/(used in) operating activities		**(94,765,919)**	**17,015,229**
CASH FLOW FROM INVESTING ACTIVITIES			
Operating fixed assets	10	(7,859,191)	(285,481)
Sale of fixed assets	10.1	1,700,000	-
Projects Closed	4	(7,245,831)	-
Long term deposits	11	(379,500)	(26,400)
Net cash generated from/(used in) investing activities		**(13,784,522)**	**(311,881)**
CASH FLOW FROM FINANCING ACTIVITIES			
Long term loan	6	(89,500)	89,500
Revolving fund		-	150,000,000
Capital donation		-	285,481
Net cash generated from/(used in) financing activities		**(89,500)**	**150,374,981**
Net increase/(decrease) in cash and cash equivalent		**(108,639,941)**	**167,078,329**
Cash and cash equivalent at the beginning of year		224,515,223	57,436,894
Cash and cash equivalent at the end of year		**115,875,282**	**224,515,223**

The annexed notes from 1 to 25 form an integral part of these financial statements.

Kaneez Zahra Zaidi

CHIEF EXECUTIVE

DIRECTOR

FARMERS DEVELOPMENT ORGANIZATION (FDO)

STATEMENT OF CHANGES IN FUNDS

AS AT JUNE 30, 2022

	General reserve	General Funds	Total
Balance at June 30, 2020	-	(2,110,563)	(2,110,563)
Revolving funds	-	150,000,000	150,000,000
Surplus for the year	-	17,617,404	17,617,404
Transferred to capital donation	-	-	-
Balance at June 30, 2021	-	165,506,841	165,506,841
Surplus for the year	-	26,711,915	26,711,915
Transferred to capital donation			
Accumulated Fund Adjustment	-	(5,918,816)	(5,918,816)
Projects Closed during the year	-	(1,271,882)	(1,271,882)
Balance at June 30, 2022	-	185,028,058	185,028,058

The annexed notes from 1 to 25 form an integral part of these financial statements.

Kaneez Zahra Zaidi

CHIEF EXECUTIVE

DIRECTOR

FARMERS DEVELOPMENT ORGANIZATION (FDO)
NOTES TO THE FINANCIAL STATEMENTS
AS AT JUNE 30, 2022

1- GENERAL INFORMATION

1.1- Farmers Development Organisation was incorporated on January 24, 2014 as a non-profit organization under section 42 of companies ordinance 1984. The object for which the Company is established is to work for the development of farming community by undertaking, supporting and subsidizing measures, programs and schemes to improve socio-economic condition of the farmer through livelihood enhancement, social mobility, better farming methods, provision of agriculture inputs, seeds, breeding facilities, farming implements and training, development of roads, water courses and other civic amenities, education, health, hygiene, sanitation and quality of life of the farmers.

1.2- The financial statements are presented in Pak Rupee, which is the organisation's functional and presentation currency.

2- STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with approved accounting standards as applicable for Non Government/Profit organizations in Pakistan. Such approved accounting standards comprise of set of International Financial Reporting Standards (IFRS) issued by International Accounting Standard Board (IASB) and amended by Institute of Chartered Accountants Pakistan (ICAP) through guidelines issued in October 2009, to suit the operations and transactions of Non Government/Profit Organizations.

3- SIGNIFICANT ACCOUNTING POLICIES

3.1- Accounting convention

These financial statements have been prepared under the historical cost convention modified by financial instruments at fair value.

3.2- Grants / Donations

Grants/donations are recognized when it can be reasonably ensured that organization shall certainty comply with all conditions attaching to such grants/donations. Donors grants relating to operating fixed assets are treated as deferred income and released to income and expenditure account over the expected useful lives of the assets concerned.

3.3- Revenue recognition

- Funds provided by donors to subsidize operating and administrative expenses are recognized as grant income as per term of agreement with donors.
- Funds utilized for acquiring fixed assets are taken to deferred grant and amortized over the useful life of the assets.
- Grants related to capacity building are taken to deferred grant and amortized as actual expenses incurred on account of capacity building.

3.4- **Restricted funds**

The restricted fund comprises the accumulated surplus and deficit of donations and grants for which the donor has specified an intention to support a particular aspect of activities together with income accruing directly to those restricted funds. Surpluses are held until they are fully expended or returned at the end of the respective grant period.

3.5- **Unrestricted funds**

The unrestricted fund comprises the accumulated surplus and deficit of united funds/ donation and grants which are used by organization for its various project activities, according to its other programs and plans.

3.6- **Operating fixed assets**

Owned

- Operating fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Depreciation is charged to income applying reducing balance method to write-off the cost over the estimated remaining useful life of assets. The useful life and depreciation method are reviewed periodically to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from items of operating fixed assets. Rates of depreciation are stated in respective note. In respect of additions and disposals during the year, depreciation is charged from the month of acquisition and up to the month preceding the disposal respectively.
- Gain/loss on disposal of operating fixed assets is taken to income and expenditure account. Normal repairs and maintenance are taken to income and expenditure account as and when incurred. Major improvements and modifications are capitalized and the assets replaced, if any, other than those kept as stand-by, are retired.
- All capital expenditure shall be capitalized provided that the useful life of the assets is more than one year. However, assets whose useful life is estimated to be more than a year but the price does not exceed Rs. 2,000/- would be charged to revenue expense. Major renewals and improvements are capitalized where normal repair and maintenance costs are charged to income as and when incurred. Gain or loss , if any, on disposal of assets is included current year's income.
- The management assesses at each balance sheet date whether there is any indication that an asset is impaired. If any such indication exists, the management estimates the recoverable amount of the assets. If the recoverable amount of the asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount by charging the impairment loss against income for the period / year.

- Donated assets

Donated assets are stated at fair value of the asset at the time of acquisition.

3.7- **Cash and cash equivalents**

For the purpose of cash flow statement, cash and cash equivalents consisted cash in hand, balances with banks.

3.8- **Allocation of common cost**

Common cost are cost used by more than one activity and cannot be allocated to single project activity. Common costs are allocated to the activities on a basis consistent, to the extent possible, with the actual use of the resources by the activities from relevant project/ programs budgets.

		Note	2022	2021
			Rupees	
4	EQUITY AND LIABILITIES			
	Balance as at July 01		15,506,841	(2,110,563)
	Projects closed during the year		(2,181,762)	-
	Prior year profit adjustment		(5,064,069)	-
	Balance as at June 30		**8,261,010**	**(2,110,563)**
	Surplus for the year		26,711,915	17,617,404
			34,972,925	**15,506,841**
	Revolving Fund (IFL)		150,000,000	150,000,000
			184,972,925	**165,506,841**
5	CAPITAL DONATION			
	Capital donation received from partners related to operating fixed		20,993,151	20,707,670
	Additions during the year		-	285,481
	Closing balance		**20,993,151**	**20,993,151**
6	LONG TERM LOAN			
	Payable to PPAF	6.1	**100,501,509**	**100,591,009**
6.1	PAYABLE TO PPAF			
	Ehsas Program		100,501,509	100,591,009
			100,501,509	**100,591,009**
7	ACCOUNT PAYABLES			
	Staff salaries payable	7.1	-	508,827
	Employees against activity expenses	7.2	-	184,699
	Withholding tax payable	7.3	7,319	19,690
	Accrued expense	7.4	2,522,365	-
	Other payables	7.5	5,375,160	10,286,763
	EOBI	7.6	11,480	780
	Bank Profit Payable to PPAF	7.7	2,895,574	-
			10,811,898	**11,000,759**
7.1	STAFF SALARIES PAYABLE			
	BRDCC		-	241,516
	We're leaders		-	183,750
	EQuiP		-	68,961
	Local Action For Democratic And Inclusive Response To COVID-19		-	14,600
			-	508,827

		Note	2022	2021
			Rupees	
7.2	**EMPLOYEES AGAINST ACTIVITY EXPENSES**			
	BRDCC		-	40,566
	We're leaders		-	50,000
	Ehsas Program		-	73,106
	Building Disaster Resilience In Pakistan Sustainability		-	20,782
	CSO-BRIDGE PROGRAM		-	245
			-	**184,699**
7.3	**WITHHOLDING TAX PAYABLE**			
	We're leaders		7,319	
	Reserve fund		-	19,690
			7,319	**19,690**
7.4	**ACCRUED EXPENSE**			
	Ehsas Program-IFL-2		2,440,569	-
	BDRPP-Sustainability		20,000	-
	LADIR		14,504	-
	Developing Sustainable Livelihoods		16,890	-
	WE re leaders		30,230	-
	Reserve Fund		172	-
			2,522,365	-
7.5	**OTHER PAYABLES**			
	We're leaders		-	137,242
	Building Disaster Resilience In Pakistan(Phase-2)		-	71,593
	Imporving National Capacity to Respond Covid Pandemic In Pakistan		-	9,986,833
	FDO		3,000,000	-
	Expense payables		-	91,095
	BDRCC(Payable to DVC)		1,775,160	
	Audit fee payable		600,000	
			5,375,160	**10,286,763**
7.6	**EOBI**			
	Building Disaster Resilience In Pakistan Sustainability		-	780
	FDO Reserve Fund		11,350	
	SMFCS		130	
			11,480	**780**
7.7	**BANK PROFIT PAYABLE TO PPAF**			
	IFL-1		921,082	-
	IFL-2		1,974,492	-
			2,895,574	-
8	**BANK OVERDRAFT**			
	FDO-Two JS Bank (LADIR)		-	308,968
			-	**308,968**

9 **CONTINGENCIES AND COMMITMENT**

There is no contigencies and commitment during the year.

	Note	2022	2021
		Rupees	
10 OPERATING FIXED ASSETS			
Reserve fund	10.1	**15,102,940**	17,184,115
Improved Resilience Through Food and Nutrition Security	10.2	**5,946,489**	-
CSO BRIDGE	10.3	**192,080**	-
IFL II	10.4	**998,039**	-
EQUIP	10.5	**125,266**	-
IFL-1	10.6	**208,176**	-
We're Leaders	10.7	**16,000**	20,000
		22,588,990	17,204,115

10.1 RESERVE FUND

Particulars	Cost			Depreciation					Book value as at June 30, 2022
	As at July 01, 2021	Addition/ (Deletion)	As at June 30, 2022	As at July 01, 2021	Addition/ (Deletion)	Rate %	For the year	As at June 30, 2022	
Land-Donated	8,000,000	-	8,000,000	-	-	-	-	-	8,000,000
Building	8,821,634		8,821,634	3,572,482	-	10	524,915	4,097,397	4,724,237
Vehicles	4,879,697	(1,350,000)	3,529,697	2,260,179	(292,950)	10	261,952	2,229,181	1,300,516
Office equipment	1,003,397	-	1,003,397	602,733	-	15	60,100	662,833	340,564
Furniture and fixtures	596,537	-	596,537	480,594	-	15	17,391	497,985	98,552
Computer and accessories	2,945,345	-	2,945,345	2,235,030	-	20	142,063	2,377,093	568,252
Photocopier machines	618,000	-	618,000	570,223	-	20	9,555	579,778	38,222
Cameras	464,832	-	464,832	424,086	-	20	8,149	432,235	32,597
Rupees 2022	**27,329,442**	**(1,350,000)**	**25,979,442**	**10,145,327**	**(292,950)**		**1,024,125**	**10,876,502**	**15,102,940**
Rupees 2021	**27,068,961**	**260,481**	**27,329,442**	**8,980,154**	-		**1,165,173**	**10,145,327**	**17,184,115**

10.2 IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY

Particulars	Cost			Depreciation					Book value as at June 30, 2022
	As at July 01, 2021	Addition/ (Deletion)	As at June 30, 2022	As at July 01, 2021	Addition/ (Deletion)	Rate %	For the year	As at June 30, 2022	
Cameras	-	447,600	447,600	-	-	20	23,265	23,265	424,335
Furniture and fixtures	-	203,730	203,730	-	-	15	25,415	25,415	178,315
Vehicles	-	4,807,000	4,807,000	-	-	10	80,117	80,117	4,726,883
Computer and Accessories	-	709,721	709,721	-	-	20	92,765	92,765	616,956
Rupees 2022	-	**6,168,051**	**6,168,051**	-			**221,562**	**221,562**	**5,946,489**
Rupees 2021	-	-	-	-			-	-	-

10.3 CSO BRIDGE

Particulars	Cost			Depreciation					Book value as at June 30, 2022
	As at July 01, 2021	Addition/ (Deletion)	As at June 30, 2022	As at July 01, 2021	Addition/ (Deletion)	Rate %	For the year	As at June 30, 2022	
Computer and accessories	-	235,200	235,200	-	-	20	43,120	43,120	192,080
Rupees 2022	-	**235,200**	**235,200**	-			**43,120**	**43,120**	**192,080**
Rupees 2021	-	-	-	-			-	-	-

10.4 IFL II

Particulars	Cost			Depreciation					Book value as at June 30, 2022
	As at July 01, 2021	Addition/ (Deletion)	As at June 30, 2022	As at July 01, 2021	Addition/ (Deletion)	Rate %	For the year	As at June 30, 2022	
Furniture and Fixtures	-	241,440	241,440	-	-	15	18,915	18,915	222,525
Office Equipment		17,600	17,600			15	880	880	16,720
Computer and accessories	-	837,750	837,750	-	-	20	78,956	78,956	758,794
Rupees 2022	-	**1,096,790**	**1,096,790**	-			**98,751**	**98,751**	**998,039**
Rupees 2021	-	-	-	-	-		-	-	-

10.5 EQUIP

Particulars	Cost			Depreciation					Book value as at June 30, 2022
	As at July 01, 2021	Addition/ (Deletion)	As at June 30, 2022	As at July 01, 2021	Addition/ (Deletion)	Rate %	For the year	As at June 30, 2022	
Computer and accessories	-	146,590	146,590	-	-	20	21,324	21,324	125,266
Rupees 2022	-	**146,590**	**146,590**	-			**21,324**	**21,324**	**125,266**
Rupees 2021	-	-	-	-	-		-	-	-

10.6 IFL-1

Particulars	Cost			Depreciation					Book value as at June 30, 2022
	As at July 01, 2021	Addition/ (Deletion)	As at June 30, 2022	As at July 01, 2021	Addition/ (Deletion)	Rate %	For the year	As at June 30, 2022	
Office Equipment	-	122,000	122,000	-	-	15	1,525	1,525	120,475
Computer and Accessories	-	40,000	40,000	-		20	667	667	39,333
Furniture and Fixtures		50,560	50,560			15	2,192	2,192	48,368
Rupees 2022	-	**212,560**	**212,560**	-	-		**4,384**	**4,384**	**208,176**
Rupees 2021	-	-	-	-	-		-	-	-

10.7 WOMEN'S ENJOYMENT OF RIGHTS, EMPLOYMENT & LEADERSHIP

Particulars	Cost			Depreciation					Book value as at June 30, 2022
	As at July 01, 2021	Addition/ (Deletion)	As at June 30, 2022	As at July 01, 2021	Addition/ (Deletion)	Rate %	For the year	As at June 30, 2022	
Computer and Accessories	25,000	-	25,000	5,000	-	20	4,000	9,000	16,000
Rupees 2022	**25,000**	-	**25,000**	**5,000**	-		**4,000**	**9,000**	**16,000**
Rupees 2021	-	**25,000**	**25,000**	-	-		**5,000**	**5,000**	**20,000**

		Note	2022	2,021
			Rupees	
11	**LONG TERM DEPOSITS**			
	Reserve fund	11.1	-	330,000
	BRDCC	11.2	-	27,500
	Imporving National Capacity to Respond Covid Pandemic In Pakistan	11.3	-	30,000
	CSO-BRIDGE PROGRAM	11.4	200,000	62,000
	Improved Resilience Through Food and Nutrition Security	11.5	230,000	77,000
	We're leaders	11.6	30,000	12,000
	Ehsas Program	11.7	419,338	52,338
	Developing Sustainable Livelihoods	11.8	91,000	-
			970,338	**590,838**
11.1	**RESERVE FUND**			
	Security to model town filling station		-	75,000
	Security for office rent		-	20,000
	Advance to Office Security		-	235,000
			-	**330,000**
11.2	**BRDCC**			
	Khawaja Petroleum Security		-	20,000
	Office security		-	7,500
			-	**27,500**
11.3	**IMPORVING NATIONAL CAPACITY TO RESPOND COVID PANDEMIC IN PAKISTAN**			
	Fuel security		-	10,000
	Office security		-	20,000
			-	**30,000**
11.4	**IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY**			
	Fuel security		60,000	40,000
	Advance Security for TCS		30,000	-
	Office security		140,000	37,000
			230,000	**77,000**
11.5	**WE'RE LEADERS**			
	Office security		**30,000**	**12,000**
11.6	**EHSAS PROGRAM**			
	IFL-1			
	Office security		52,338	52,338
	IFL-2			
	Office security		272,000	-
	Security Advance / M. Sabir		20,000	-
	NADRA Security -Receivable		75,000	-
			419,338	**52,338**
11.7	**CSO-BRIDGE PROGRAM**			
	Office security		**200,000**	**62,000**
11.8	**Developing Sustainable Livelihoods**			
	Security Advance / Chaudary Saeed Filling Station		30,000	-
	Security Advance / M. Sabir		61,000	-
			91,000	-
12	**ADVANCES, DEPOSITS AND PREPAYMENTS**			
	Farmers Development Organization (FDO)	12.1	-	134,327
	Withholding tax Payabes	12.2	-	268
	Advance income tax	12.3	-	92,317
	Advances to employees	12.4	738,811	22,827
			738,811	**249,739**

		Note	2022	2,021
			Rupees	
12.1	FARMERS DEVELOPMENT ORGANIZATION (FDO)			
	Reserve fund	12.1.1	-	100,603
	Ehsaas Program	12.1.2	-	29,013
	BDRP Phase-II	12.1.3	-	4,711
			-	134,327
12.1.1	RESERVE FUND			
	EOBI		-	100,603
12.1.2	EHSAAS PROGRAM			
	FDO		-	29,013
12.1.3	BDRP PHASE-II			
	FDO Telenore		-	4,711
12.2	Withholding tax Payabes			
	WE'RE Leaders		-	268
			-	268
12.3	ADVANCE INCOME TAX			
	Reserve Fund		-	92,317
			-	92,317
12.4	ADVANCES TO EMPLOYEES			
	EHSAS PROGRAM-IFL-1		119,085	-
	EHSAS PROGRAM-IFL-2		407,226	-
	Reserve Fund		-	4
	We're leaders		-	17,518
	Imporving National Capacity to Respond Covid Pandemic In Pakistan		-	2,000
	EQuiP		-	3,305
	The CSO-BRIDGE Program		126,000	-
	Developing Sustainable Livelihoods		86,500	-
			738,811	22,827
13	RECEIVABLES			
	Ehsas Program	13.1	173,491,026	54,409,513
	Reserve fund	13.2	2,910,907	799,376
	Building Disaster Resilience In Pakistan(Phase-2)	13.3	-	325,532
	Building Disaster Resilience In Pakistan Sustainability	13.4	-	82,561
	Imporving National Capacity to Respond Covid Pandemic In Pakistan	13.5	-	13,581
	CSO-BRIDGE PROGRAM	13.6	-	48,714
	WE'RE LEADERS	13.7	40,280	161,536
	Developing Sustainable Livelihoods	13.8	663,849	-
			177,106,062	55,840,813
13.1	EHSAS PROGRAM			
	Loan Amount (Amount of PMIFL II)	13.1.1	117,666,000	-
	Loan Amount (Amount of PMIFL I)	13.1.2	55,774,802	54,409,513
	Other Receivables-IFL-2	13.1.3	50,224	-
			173,491,026	54,409,513
13.1.1	Loan Amount (Amount of PMIFL II)			
	Opening balance		-	-
	Disbursement during the year		151,285,000	-
	Recoveries during the year		(33,619,000)	-
			117,666,000	-
	Less: Provision for bad debts		-	-
			117,666,000	-

		Note	2022	2,021
			Rupees	
13.1.2	**Loan Amount (Amount of PMIFL I)**			
	Opening balance		54,409,513	47,943,439
	Disbursement during the year		119,744,000	124,216,500
	Recoveries during the year		(118,378,711)	(117,750,426)
	Bad debts during the year		-	-
			55,774,802	**54,409,513**
	Less: Provision for bad debts		-	-
			55,774,802	**54,409,513**
13.1.3	**Other Receivables-IFL-2**			
	Receivable from PPAF		**50,224**	-
			50,224	-
13.2	**RESERVE FUND**			
	BDRP		-	13,613
	IFL		-	7,800
	BRDCC		-	166,182
	LADIR TDEA		-	511,850
	CSO BRIDGE		-	87,766
	EQUIP		-	7,500
	Loan receivable		2,910,907	-
	WE'RE LEADERS		-	4,665
			2,910,907	**799,376**
13.3	**BUILDING DISASTER RESILIENCE IN PAKISTAN(PHASE-2)**			
	FDO BDRP 86004		-	65,051
	FDO		-	260,481
			-	**325,532**
13.4	**BUILDING DISASTER RESILIENCE IN PAKISTAN SUSTAINABILITY**			
	FDO		-	27,933
	IFL		-	16,493
	BRDCC		-	8,135
	Shell Pakistan Limited		-	30,000
			-	**82,561**
13.5	**IMPORVING NATIONAL CAPACITY TO RESPOND COVID PANDEMIC IN PAKISTAN**			
	BRDCC		-	4,791
	FDO		-	8,790
			-	**13,581**
13.6	**CSO-BRIDGE PROGRAM**			
	IFL		-	48,714
13.7	**WE'RE LEADERS**			
	IFL		-	24,294
	Receivable from TDEA		40,280	100,000
	EQUIP		-	37,242
			40,280	**161,536**
13.8	**DEVELOPING SUSTAINABLE LIVELIHOODS**			
	BRDCC		663,849	-
			663,849	-
14	**CASH AND BANK BALANCES**			
	Cash in hand	14.1	58,819	80,040
	Cash at bank	14.2	115,816,463	224,435,183
			115,875,282	**224,515,223**

		Note	2022	2,021
			Rupees	
14.1	**CASH IN HAND**			
	Reserve fund		-	4,116
	BRDCC		3,464	263
	We're leaders		2,497	14,632
	Ehsas Program		25,246	25,017
	Building Disaster Resilience In Pakistan(Phase-II)		-	1,600
	Building Disaster Resilience In Pakistan Sustainability		-	2,749
	Imporving National Capacity to Respond Covid Pandemic In Pakistan		-	12,947
	CSO-BRIDGE PROGRAM		9,926	1,240
	EQuiP		734	7,072
	SMFCS		87	-
	Improved Resilience Through Food and Nutrition Security		8,512	10,404
	CAP-COVID 19		3,175	-
	Developing Sustainable Livelihoods		5,178	-
			58,819	**80,040**
14.2	**CASH AT BANK**			
	BRDCC		2,803	77,106
	We're leaders		28,747	481,906
	Ehsas Program		81,717,609	185,834,054
	Building Disaster Resilience In Pakistan Sustainability		25,530	4,722,505
	Imporving National Capacity to Respond Covid Pandemic In Pakistan		-	21,161,723
	CSO-BRIDGE PROGRAM		4,277,975	4,363,484
	Improved Resilience Through Food and Nutrition Security		3,549,090	6,706,609
	SMFCS		1,393	-
	Reserve fund		2,343,063	1,087,796
	LADIR		149	-
	Developing Sustainable Livelihoods		23,923,126	-
	Equip		(53,022)	-
			115,816,463	**224,435,183**
15	**REVENUE**			
	Grant from:			
	Pakistan Poverty Alleviation Fund (PPAF)	15.1	85,827,956	4,168,569
	Trust for Democratic Education and Accountability (TDEA)	15.2	11,208,782	6,262,903
	FDO reserve	15.3	4,115,393	6,318,630
	Welthungerhilfe (WHH)	15.4	63,401,772	106,859,918
			164,553,903	**123,610,020**
15.1	**PAKISTAN POVERTY ALLEVIATION FUND (PPAF)**			
	Ehsas Program	15.1.1	43,468,800	-
	NDRMF-BRDCC	15.1.2	2,745,706	4,168,569
	Developing Sustainable Livelihoods	15.1.3	39,613,450	-
			85,827,956	**4,168,569**
15.1.1	**EHSAS PROGRAM**			
	PPAF Contribution-IFL-1		27,718,800	-
	PPAF Contribution-IFL-2		15,750,000	-
			43,468,800	
15.1.2	**NDRMF-BRDCC**			
	PPAF Contribution		**2,745,706**	**4,168,569**
15.1.3	**Developing Sustainable Livelihoods**			
	PPAF Contribution		**39,613,450**	**-**
15.2	**TRUST FOR DEMOCRATIC EDUCATION AND ACCOUNTABILITY (TDEA)**			
	EQuiP	15.2.1	2,210,460	375,100
	Local Action For Democratic And Inclusive Response to COVID-19	15.2.2	997,277	2,497,922
	SMFCS	15.2.3	1,770,070	-

		Note	2022	2,021
			Rupees	
	WE'RE LEADERS	15.2.4	6,230,975	3,389,881
			11,208,782	**6,262,903**
15.2.1	**EQuiP**			
	Grant received during the year		2,210,460	375,100
			2,210,460	**375,100**
15.2.2	**LOCAL ACTION FOR DEMOCRATIC AND INCLUSIVE RESPONSE TO COVID-19**			
	Grant received during the year		997,277	2,497,922
			997,277	**2,497,922**
15.2.3	**SMFCS**			
	Grant received during the year		**1,770,070**	-
15.2.4	**WE'RE LEADERS**			
	TDEA Contribution		6,230,975	3,389,881
			6,230,975	**3,389,881**
15.3	**FDO RESERVE**			
	Engro Fertilizers Contribution		-	847,280
	WHH Contribution		751,329	3,520,450
	Humanity in Need Contribution		3,296,125	1,950,900
	Donation		67,939	-
			4,115,393	**6,318,630**
15.4	**Welthungerhilfe (WHH)**			
	Building Disaster Resilience In Pakistan(Phase II)		-	25,326,518
	Building Disaster Resilience In Pakistan Sustainability		12,408,791	5,957,250
	Improving National Capacity to Respond Covid Pandemic In Pakistan		5,045,221	58,529,250
	CSO-BRIDGE Program		17,232,060	6,140,550
	Improved Resilience Through Food and Nutrition Security		28,715,700	10,906,350
			63,401,772	**106,859,918**
16	**LIVELIHOOD ENHANCEMENT FOR DISADVANTAGED**			
	Seminars, trainings, sessions and meetings	16.1	54,597,166	4,609,218
			54,597,166	**4,609,218**
16.1	**SEMINARS, TRAININGS, SESSIONS AND MEETINGS**			
	Ehsas Program	16.1.1	15,098,541	3,573,756
	Reserve fund	16.1.2	5,861,875	263,645
	Improved Resilience Through Food and Nutrition Security	16.1.3	21,364,405	771,817
	Developing Sustainable Livelihoods	16.1.4	12,272,345	-
			54,597,166	**4,609,218**
16.1.1	**EHSAS PROGRAM**			
	IFL-2			
	Audit and Legal Fee		253,343	-
	Management Cost		3,279,719	-
	IEC Material		143,315	-
	Staff Capacity Building		347,600	-
	Head of Programs		367,899	-
	Loan and credit officer		1,500,826	-
	Monitoring & Appraisal Offier		928,436	-
	Head of Microfinance		830,778	-
	Field Coordinator		392,229	-
	Staff performance Incentives (Loan Officer)		12,602	-
	Compliance Officer		437,450	-
	DEOs/MIS officer		400,887	
			8,895,084	-
	IFL-1			
	Management Cost		302,025	448,765
	Staff Capacity Building		327,977	149,281
	IEC Material		15,600	-
	Capital Items Repairing and Maitenance		-	456,109

		Note	2022	2,021
			Rupees	
	Vehicle POL and Maintenance		-	732,026
	POL/Maintenance for Motor Bike		-	616,351
	Head of programms		58,150	351,662
	Head of Microfinance		418,482	819,562
	Field Coordinator/Manager		922,629	-
	Monitoring & Appraisal Officer		921,755	-
	Loan & Credit officer		2,066,869	-
	Trainee Loan Officer / Intern		75,000	-
	DEOs/MIS officer		649,137	-
	Asst. DEO/MIS Officer/Intern		37,600	-
	Admin/Recovery Officer		408,233	-
			6,203,457	**3,573,756**
16.1.2	**RESERVE FUND**			
	Event		5,000	70,095
	Linkages/Office/Board meeting		86,700	-
	Registration/Membership fee		49,500	-
	Legal Fee/ Taxas		11,000	-
	Internal Audit		21,000	-
	Video Documentary		67,400	-
	In Country Travel/Accomodation/Per diems		3,500	-
	FIS Fee		1,022,260	-
	Livelihood		4,595,515	193,550
			5,861,875	**263,645**
16.1.3	**IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY**			
	Project Planning Workshop		32,698	111,192
	Diversified Gardens to promote production through vegetables, fruits, & nutrition rich plantation		1,106,284	-
	Provision of poultry		566,600	-
	Demo Plot for wheat Seed		410,500	-
	Artificial Insemination (AI) of Large animal		99,500	-
	Demonstration of suggested models for climate smart food production as per research findings		839,232	-
	Promotion of Food Storage facilities		785,277	-
	Promotion of Storage facilities for Seeds-20		323,538	-
	Organic Compost Maker		68,086	-
	Zero/minimum Tillage		368,975	-
	Implements /instruments		820,800	-
	WASH Committee Kits		98,700	-
	Village level sessions on livestock management and improvement in production		161,740	-
	Poultry Training		139,108	-
	Training for Seed Management and Post harvesting		129,572	-
	Preparation of Plots for Nutritious fodder		82,010	-
	Farmer Field School on water management issues		113,580	-
	Plantation Campaigns		135,575	-
	Research to identity trades, business and potential avenues (market economic analysis)		202,893	-
	Curriculum for PLA Cycle		208,000	-
	Women support groups		374,882	-
	Training of Facilitators		116,075	-
	PLA Cycles (Community Meetings)		38,800	-
	IEC Products including audio video and print material		63,200	-
	Children Club, School farming		702,442	-
	Capacity building trainings on food and feeding practices (Cooking, And Processing, training for s		196,078	-
	Capacity building trainings on 1000 Plus days window of opportunity as per BCC action plan		68,985	-
	Formation of WASH Committees		57,204	-
	Water Testing		21,020	-

		Note	2022	2,021
			Rupees	
	Observances days (together with relevant stakeholders, events, weeks, etc)		396,749	-
	Community organizaiton formation and strengthening		1,299,930	-
	Community sensitization on LANN+ approach to FNS		23,616	-
	Capacity development plan (staff and organization)		51,720	-
	Project team capacity building on LANN+		155,830	-
	Staff cross learning exposure visits		264,486	-
	Material transporation		38,244	-
	Project Inception Workshop		133,323	-
	BCC Strategy to promote implementation		118,201	-
	Semi annual Review Meetings		48,610	-
	Core Team Meetings		94,682	-
	Monitoring and accountability in field (CRM etc)		168,895	-
	Project Monitoring Visits		138,631	-
	MDDW (Minimum Dietary Diversity for Women)		164,979	-
	Post Distribution Monitoring (PDMs)		179,310	-
	CSC (Community score card)		231,546	-
	Visibility		30,000	-
	Baseline And Endline Including Pre And Post KAP		-	236,655
	Field Visits		116,724	6,320
	Meal & Database Officer		-	256,333
	Agriculture & Livlihood Expert		-	161,317
	Social Organizer		2,552,616	
	Support staff		868,740	
	Project Manager		1,512,191	
	Communication and Stakeholder Engagement Officer		816,275	
	Manager Programms		162,250	
	Meal Assistant		392,964	
	Meal and Database officer		1,001,297	
	Project Officer		821,438	
	Agriculture and Livelihood Officer		639,018	
	Wash Officer		206,039	
	Nutrition Officer		404,747	
			21,364,405	771,817
16.1.4	**Developing Sustainable Livelihoods**			
	Asset Transfer		236,832	-
	Extension Worker training		23,014	-
	Farmer Training		9,497,608	-
	Head of Programs		328,500	
	Incubation and Linkages development Officer		470,502	
	Livelihood Officer/ Veterinary Assistant		299,870	
	MEAL Officer		376,920	
	Project Manager		828,487	
	Support Staff		210,612	
			12,272,345	-
17	**IMPROVED GOVERNANCE OF SOCIAL SERVICES**			
	We 're Leaders	17.1	5,375,252	837,774
	EQuiP	17.2	1,378,878	32,415
	Local Action For Democratic And Inclusive Response To COVID-19	17.3	-	1,158,935
	Strengthening Media Freedom and Civic Space in Pakistan	17.4	1,043,634	-
	The CSO-BRIDGE Program	17.5	13,195,463	
			20,993,227	2,029,124
17.1	**WE 'RE LEADERS**			
	Monthly Citizen Group Coordination Meeting		86,550	-
	Data Verification and Entry on GMIS		-	66,000
	Voter education survey		6,000	-
	Political workers training		82,390	-
	Political party agents training for LG and GE		4,060	-
	Meeting of Hum Awaz Groups		-	35,360
	Training of journalists		44,721	-

	Note	2022	2,021
		Rupees	
	Training of up to 3 CSOs on promotion and provision of oversight of gender-based governance initiative	9,660	-
	District Level Advocacy of Hum Awaz Groups	-	20,000
	Women voter registration and Mobilization	2,995,556	-
	Meeting of Hum Nigran Groups	34,950	19,580
	Hum Mustaqbil Groups (Stipend)	-	185,000
	Capacity Building of Citizen Group	-	28,370
	Volunteers Travel & Per Diem	240,500	175,000
	Identify and Capacitate Aspiring Young Women Leaders/Rights Activists	-	105,000
	LG candidate training	11,800	-
	2.8.2 Meals & Refreshments	-	10,300
	2.8.3 Participants Travel Cost	-	26,104
	2.10.2 Token Entry Cost	-	125,000
	2.10.3 NIC Facilitation	-	42,060
	Project Cordinator	942,125	-
	Social Mobilizer	510,270	-
	Mobility Cost	-	-
	Training Officer	406,670	-
		5,375,252	837,774
17.2	**EQuiP**		
	Member drives at the regional level	18,280	29,035
	Meeting and training of Regional Network	86,541	3,380
	Observation of local government elections	5,170	-
	Profiling of electoral areas with less than 10 percent voter turnout in GE 2018 including those comb	8,000	-
	Executive Director	314,850	
	Project Coordianator	946,037	
		1,378,878	32,415
17.3	**LOCAL ACTION FOR DEMOCRATIC AND INCLUSIVE RESPONSE TO COVID-19**		
	Arrangement for Mobile Registration Vans (MRVs) for facilitation of 30% of targeted women 7,273	-	196,640
	Vehicles to NADRA Registration Centres (NRC Visits) for facilitation of	-	301,220
	Volunteers's Perdiem	-	143,250
	Field Mobilization Cost	-	230,742
	Advocacy and Awareness event	-	34,004
	Venue	-	22,000
	Material	-	63,139
	Local Travel	-	167,940
		-	1,158,935
17.4	**STRENGTHENING MEDIA FREEDOM AND CIVIC SPACE IN PAKISTAN**		
	Meals and Refreshment/Trainings of Tehsil Based Organizations	5,500	-
	Local Road Travel/Trainings of Tehsil-based Organizations	4,000	-
	CSO's Volunteer perdiem and Travel/Data Collection and Field Research	56,000	-
	Meals & refreshment/Training of tehsil-based organizations for monitoring of Covid-19 response	5,500	-
	Local Road Travel /Training of tehsil-based organizations for monitoring of Covid-19 response	6,000	-
	CSO's Volunteer perdiem and Travel/COVID-19 response monitoring at Tehsil Level	124,240	-
	Regional Level Follow up Advocacy for Improved COVID response	25,310	-
	Field Travel Cost	40,500	-
	Venue/CSOs Legal Capacity Building Training	2,000	-
	Meals & Refreshment/CSOs Legal Capacity Building Training	9,450	-
	Material /CSOs Legal Capacity Building Training	2,210	-
	Local Road Travel/CSOs Legal Capacity Building Training	9,000	-
	Trainers Travel and Communication/CSOs Legal Capacity Building Training	9,640	-
	Meals and Refreshment/(23 CSOs) - one day training	22,950	-
	Venue(23 CSOs) - one day training	14,320	-
	Material(23 CSOs) - one day training	3,444	-

		Note	2022	2,021
			Rupees	
	Local Road Travel(23 CSOs) - one day training		34,500	-
	Project Cordinator		378,000	
	Program Officer		291,070	
			1,043,634	-
17.5	**The CSO-BRIDGE Program**			
	Identification of 23 community-based organizations and other existing (functional and semi functional		691,175	-
	CB Target: Laws and rules for CSOs (record keeping, Organizational policies, bylaws, roles and responsibility		3,359,295	-
	CB Target: Relevant Government Laws (basic human rights, right to information-RTI, Right to services		313,294	-
	CB Target: Project cycle management, project designing, implementation and community led monitoring,		1,714,713	-
	CB Target: Stakeholder engagement & advocacy skills and monitoring & feedback techniques for Tehsil		313,294	-
	CB Target: Sensitization & Orientation on COVID-19 SOPs, Risk communication and community engagement		140,260	-
	CB Target: Training on Community Score Card approach for CSOs		7,000	-
	CB Target: Training on Poverty Score Card Approach		7,000	-
	CB Target: Mental Health and Psychosocial Support (MHPSS)		140,260	-
	CB Target: Institutional capacity of CSO i.e. Office establishment, equipment)		1,849,740	-
	Capacity building of LAs on accountability/GRM and COVID response to mitigate social and economics		155,260	-
	Supporting LAs in mass awareness regarding RCCE for COVID-19/other Epidemic/Pandemics and SBCC on hegiene		152,820	-
	Project coordinator		909,197	
	Head of Programs		114,670	
	Community mobilization Officer		2,189,196	
	Driver		367,530	
	1.7 M& E Officer		459,289	
	Capacity Building Officer		311,470	
			13,195,463	
18	**DISASTER/EMERGENCY RESPONSE**			
	Seminars, trainings, sessions and meetings	18.1	32,448,110	63,108,816
			32,448,110	63,108,816
18.1	**SEMINARS, TRAININGS, SESSIONS AND MEETINGS**			
	Building Disaster Resilience In Pakistan(Phase II)	18.1.1	-	21,375,485
	Building Disaster Resilience In Pakistan Sustainability	18.1.2	16,162,342	190,542
	Building Resilience to Disaster and Climate Change (BRDCC)	18.1.3	2,368,475	1,032,435
	Improving National Capacity To Respond Covid Pandemic In Pakistan	18.1.4	13,917,293	40,510,354
			32,448,110	63,108,816
18.1.1	**BUILDING DISASTER RESILIENCE IN PAKISTAN(PHASE II)**			
	Community-Based Disaster Risk Management (CBDRM) Component			
	Formation of CBDRM Structures (VDMCs and UCDMCs)		-	45,207
	Session of VDMC members/School club members & Provision of Soap bar		-	9,400
	Per diem and other reimbursements		-	55,410
	Mass awareness regarding COVID-19 through Megaphone/Loudspeaker		-	991,836
	Development of Union Councel Disaster Management Plans		-	249,349
	School based Disaster Risk Management (SBDRM)		-	3,005
	Sustainability of the DRM structures through trainings and linkages development		-	26,597
	Capacity Building of Community structures (UCDMCs, VDMCs) and other stakeholders		-	1,016,416
	Facilitating and linking PWDs with relevant departments for support		-	37,373
	Setting up of integrated Early Warning Systems (EWS) at district and community level		-	78,109
	Triggering exercises for sanitation promotion		-	149,736
	Provision of water and sanitation facilities in health units		-	1,447,647
	Construction of handwashing facilities, Installation of incinerators and solid waste bins		-	845,038
	Training on soap & sanitization making for women		-	306,275

	Note	2022	2,021
		Rupees	
Promotion of agro-forestry and awareness raising on environmental conservation		-	518,265
Capacity building of farmers on Climate Smart Agriculture (CSA) and Conservation Agriculture (CA)		-	251,342
PATS apporch for making villages Open Defecation Free		-	196,764
Cash Grant Assistant in COVID-19 for poor & vulnerable household		-	11,601,832
Capacity building of farmers on livestock management feed and fodder preservation technologies		-	94,553
Vocational skill training (Existing phase 1 district)		-	29,514
Installation/Construction of disaster resilient hand pumps (new)		-	641,401
Construction/Rehabilitation of medium to large scale UC level DRR/ Livelihood infrastructure schemes		-	1,883,304
Construction of disaster resilient model household shelters		-	160,213
Strenthen the capacity of the small to medium entrepreneurs to enhance access to market		-	68,384
Achivement sharing Workshop at disrict level		-	44,084
Disinfection of UC level market places		-	513,410
Inter Provisional/district Exposure visits of UCDMCs, VDMCs and other stakeholders		-	111,021
		-	21,375,485
BUILDING DISASTER RESILIENCE IN PAKISTAN SUSTAINABILITY	18.1.2		
Revision of disaster management plans (Phase I UC's)		96,476	41,230
Linking with PWD with Government Department and NGO's support		284,544	1,860
Simulation/Mock exercise if UCDMC's/UCRF's with Line Deparment		324,559	131,717
Post ODF/ODF sustainability intervention in ODF notified village/UC's		84,980	15,735
3.1 Remobilization/Revitalization of community structure organized in BDRP Phase I		224,310	-
3.4 Institutional capacity enhancement of social structures (offices establishment and institutional		1,659,758	-
3.6 Capacity building of community groups and organizations on social mobilization		1,426,870	-
3.7 Disaster preparedness and mitigation measures on co-financing basis (Phase I & II target areas)		4,704,970	-
3.11 Orientation of social structure members on EWS, its use and further information dissemination		170,012	-
3.12 Operation and maintenance of communal structures (shelters and schemes)		936,330	-
3.13 Exposure visits of social structure members		740,697	-
3.15 Development of IEC material		223,750	-
3.17 Linkages developed and exposure of on-farm intervention beneficiaries with market and MFIs		366,701	-
3.18 Business development support to selective trained skill trainees and establish their linkages		3,567,711	-
Project coordinator		390,762	-
Social Mobilizer		280,000	-
Support Staff		144,875	-
Sub Engineer		260,370	-
CBDRM officer		274,667	-
		16,162,342	190,542
BUILDING RESILIENCE TO DISASTER AND CLIMATE CHANGE (BRDCC)	18.1.3		
Staff travel/Vehicle rent		723,845	1,006,333
In Country Travel/Accomodation/Per diems		47,252	26,102
Project Cordinator		536,570	-
Social Mobilizer		-	-
Project Director		615,063	-
Engineer		322,875	-
Monitoring & Appraisal Offier		122,870	-
		2,368,475	1,032,435
IMPROVING NATIONAL CAPACITY TO RESPOND COVID PANDEMIC IN PAKISTAN	18.1.4		
Provision of PPEs and other requirements to the "health facilities"(DHQs, THQ)		-	8,131,828
Provision of PPEs to Isolation and Quarantine Centers		-	4,235,678
Provision of testing/diagnostic and treatment equipment to health facilities(DHQ, THQs)		1,280	5,547,000
Provision of disinfectant and Relevant Equipment		-	2,946,200

	Note	2022	2,021
		Rupees	
Provision of need base Non Medical Equipment (Furniture, Food & Shelters)		-	4,397,650
Provision of Furniture & Equipment to Hospitals		1,307	3,572,570
Provision of Essential Equipment to "Civil Defense"		-	3,019,700
Cost Associated With Awareness Raising Compaigns, Bill Board Rents, Radio Message		842,412	2,060,949
PPE Kits and Disinfectants for Project Staff/Suppliers/Visitors		-	149,760
Instalation of Paddie Operated handwashing Stations along with Provision WASH NFIs		19,580	2,989,050
Rehabilitation of inclusive toilets facilities		9,252,105	3,291,282
Project Inception, Review, Completion/Lesson Learn Workshops		186,415	31,707
Baseline & Endline Survey, Success Stories on Impact		318,231	72,360
Visibility		127,500	64,620
Travel Cost		228,902	-
Project Manager		781,781	
Social Organizer		375,400	
Hygiene promotor		696,992	
Meal Officer		321,854	
Support Staff		249,134	
Medical doctor		514,400	
		13,917,293	40,510,354

19 PROGRAM PERSONNEL COST

Building Resilience to Disaster and Climate Change (BRDCC)	19.1	586,878	3,389,119
We're leaders	19.2	578,436	1,460,270
Ehsas Program	19.3	3,621,055	7,204,721
Building Disaster Resilience In Pakistan(Phase II)	19.4	-	2,696,980
Building Disaster Resilience In Pakistan Sustainability	19.5	219,300	752,924
Imporving National Capacity to Respond Covid Pandemic In Pakistan	19.6	121,835	4,754,241
CSO-BRIDGE Program	19.7	1,167,234	1,223,797
EQuiP	19.8	311,244	418,661
Local Action For Democratic And Inclusive Response To COVID-19	19.9	-	1,650,465
Improved Resilience Through Food and Nutrition Security	19.10	2,191,529	2,571,023
Reserve Fund	19.11	341,921	1,807,977
SMFCS	19.12	447,250	-
Developing Sustainable Livelihoods	19.13	781,941	-
		10,368,623	27,930,178

19.1 BUILDING RESILIENCE TO DISASTER AND CLIMATE CHANGE (BRDCC)

Finance/Admin Officer	500,378	622,400
Office Boy	86,500	-
Project Cordinator		664,300
Social Mobilizer		345,835
Project Director		561,032
Engineer		1,102,860
Monitoring & Appraisal Offier		92,692
	586,878	3,389,119

19.2 WE'RE LEADERS

Finance Officer	578,436	365,500
Project Cordinator		681,600
Social Mobilizer		304,100
Mobility Cost		75,480
Communication		33,590
	578,436	1,460,270

19.3 EHSAS PROGRAM

IFL-2

Admin/Finance/HR Officer	546,736	-
Staff benefits	108,029	-
Office boy	471,801	-
Admin & Logistic Officer	88,577	-
Chief Executive Officer (CEO)	988,500	-
	2,203,643	-

IFL-1

		Note	2022	2,021
			Rupees	
	Finance Officer		337,716	638,469
	Driver		267,742	251,464
	Office Boy		614,610	701,990
	Staff Benefits		107,020	70,716
	Staff Performance incentives		90,324	70,850
	MER OFFICER		-	815,069
	Field Coordinator/Manager			1,287,386
	Monitoring & Appraisal Officer			987,450
	Loan & Credit officer			1,811,252
	Trainee Loan Officer /Intern			63,001
	Admin/Recovery Officer			507,074
			1,417,412	**7,204,721**
19.4	**BUILDING DISASTER RESILIENCE IN PAKISTAN(PHASE II)**			
	District coordinator		-	473,362
	Social Mobilizers		-	569,326
	Finance and admin		-	433,125
	CBDRM officer		-	160,093
	Hygiene Promoter		-	181,226
	Infrastructure/WASH Officer		-	140,783
	Sub Engineer		-	203,838
	Livelihood Officer		-	90,000
	MEAL Officer		-	220,061
	Support Staff		-	225,166
			-	**2,696,980**
19.5	**BUILDING DISASTER RESILIENCE IN PAKISTAN SUSTAINABILITY**			
	Finance/Admin & Logistics officer		219,300	89,300
				231,249
				149,333
				58,375
				38,000
				186,667
			219,300	**752,924**
19.6	**IMPORVING NATIONAL CAPACITY TO RESPOND COVID PANDEMIC IN PAKISTAN**			
	Finance/Admin & Logistics officer		121,835	105,103
	Project Manager		-	950,375
	Social Organizer		-	686,424
	Hygiene promotor		-	1,368,196
	Meal Officer		-	447,247
	Support Staff		-	415,651
	Medical doctor		-	781,245
			121,835	**4,754,241**
19.7	**CSO-BRIDGE PROGRAM**			
	Project coordinator		-	216,000
	Finance/Admin & Logistics officer		659,246	215,925
	Head of Programs		-	19,000
	Community mobilization Officer		-	609,700
	Office attendent		285,997	88,000
	Driver		-	75,172
	Admin and Finance Manager		221,991	-
			1,167,234	**1,223,797**
19.8	**EQuiP**			
	Finance and grant Officer		311,244	92,750
	Executive Director		-	92,750
	Project Coordinator		-	233,161
			311,244	**418,661**
19.9	**LOCAL ACTION FOR DEMOCRATIC AND INCLUSIVE RESPONSE TO COVID-19**			
	Project Coordinator		-	611,000
	Finance/Admin & Logistics officer		-	372,666

		Note	2022	2,021
			Rupees	
	District Mobilizer		-	397,332
	Head of programs		-	269,467
			-	1,650,465
19.10	**IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY**			
	Finance/ Admin & Logistic Officer		1,023,638	481,362
	Social Organizer		-	656,368
	Support staff		-	173,181
	Staff recruitment		-	6,450
	Project Manager		-	328,575
	Communication and Stakeholder Engagement Officer		-	225,670
	Office Boy & Cleaner		566,530	99,200
	Manager Programms		-	44,000
	Manager (Finance)		167,910	68,900
	Meal Assistant		-	105,000
	Admin & Logistic Officer		433,451	-
	Project Officer		-	221,000
	Nutrition Officer		-	161,317
			2,191,529	2,571,023
19.11	**RESERVE FUND**			
	Salaries and wages		265,903	1,223,010
	FIS		-	60,000
	E.O.B.I		11,840	-
	Employee social security		64,178	71,309
	Office supplies		-	148,758
	Audit fee		-	250,000
	Registration/ Membership fee		-	39,900
	In Country Travel/ Accomodation/ Per diem		-	15,000
			341,921	1,807,977
19.12	**SMFCS**			
	Chief Executive Officer		262,500	-
	Finance and Admin Officer		184,750	-
			447,250	-
19.13	**Developing Sustainable Livelihoods**			
	Admin & Logistic Officer		368,651	-
	Finance Officer		413,290	-
			781,941	-
20	**ADMINISTRATIVE AND GENERAL EXPENDITURES**			
	BRDCC	20.1	509,787	777,326
	We're leaders	20.2	704,713	366,642
	Ehsas Program	20.3	6,971,861	1,381,028
	Reserve fund	20.4	2,059,686	1,618,256
	Building Disaster Resilience In Pakistan(Phase II)	20.5	-	1,866,160
	Building Disaster Resilience In Pakistan Sustainability	20.6	927,520	275,557
	Improving national Capacity to Respond Covid Pandemic In Pakistan	20.7	1,399,941	443,663
	CSO-BRIDGE PROGRAM	20.8	2,760,791	2,843,185
	EQuiP	20.9	344,034	27,100
	Local Action For Democratic And Inclusive Response To COVID-19	20.10	-	697,248
	Improved Resilience Through Food and Nutrition Security	20.11	3,372,455	791,564
	Strengthening Media Freedom and Civic Space in Pakistan(SMFCS)	20.12	277,836	-
	Developing Sustainable Livelihoods	20.13	1,993,350	-
			21,321,974	11,087,729
20.1	**BRDCC**			
	Office boy		-	149,667
	Utilities		128,213	148,617
	Printing and stationery		61,909	46,177
	Office supplies		84,639	151,808
	Communication		23,610	78,222
	Office Rent		211,416	202,835

		Note	2022	2,021
			Rupees	
			509,787	777,326
20.2	**WE'RE LEADERS**			
	Communication		75,690	-
	Office rent and running cost		-	141,984
	Mobility Cost		206,526	-
	Depriciation		-	5,000
	Other Office Cost		418,497	219,658
	Depriciation		4,000	-
			704,713	366,642
20.3	**EHSAS PROGRAM**			
	IFL-2			
	Rent/POL/Maintenance for Motor Bike		442,946	-
	Ofice rent		442,040	-
	Vehicle & POL		1,349,046	-
	Printing and stationery		209,365	-
	Office running cost		1,111,086	-
	Depreciation		98,751	-
			3,653,234	-
	IFL-1			
	POL/ Maintenance for Moter bike		627,763	-
	Vehicle POL and Maintenance		972,853	-
	Printing & Stationery		227,621	161,986
	Office rent / Maintenance		587,208	363,226
	Office Running Cost (Utilities, Office Supplies)		898,798	855,816
	Depreciation		4,384	-
			3,318,627	1,381,028
20.4	**RESERVE FUND**			
	Repair & Maintenance		11,080	291,550
	Printing and stationery		510	-
	Office supplis/Utilities		127,518	-
	Staff travel/vehicle rent		132,636	-
	Office rent		71,500	161,533
	Depreciation		1,024,125	1,165,173
	Audit fee		600,000	
	Bad debts		92,317	
			2,059,686	1,618,256
20.5	**BUILDING DISASTER RESILIENCE IN PAKISTAN(PHASE II)**			
	Office rent and running cost		-	391,087
	Travelling and conveyance		-	511,518
	Vehicle running cost		-	614,243
	Accommodation		-	349,312
	Depreciation		-	-
			-	1,866,160
20.6	**BUILDING DISASTER RESILIENCE IN PAKISTAN SUSTAINABILITY**			
	Office rent and running cost		146,108	43,226
	Traveling and conveyance		781,412	232,331
			927,520	275,557
20.7	**IMPROVING NATIONAL CAPACITY TO RESPOND COVID PANDEMIC IN PAKISTAN**			
	Office rent and running cost		362,998	1,672,232
	Vehicle rent and running cost		984,602	916,631
	Traveling and conveyance		-	254,322
	Bank charges		52,341	
			1,399,941	2,843,185
20.8	**CSO-BRIDGE PROGRAM**			
	Utilities		218,090	21,480
	Office rent and running cost		500,000	85,766

		Note	2022	2,021
			Rupees	
	Stationary		409,352	112,651
	Traveling and conveyance		1,548,728	198,766
	Generator fuel and maintenance		8,168	25,000
	Depreciation		43,120	
	Bank charges		33,333	
			2,760,791	443,663
20.9	**EQUIP**			
	Communication		44,540	4,800
	Office rent		110,500	-
	Utilities		89,305	-
	Office supplies		26,092	-
	Traveling and conveyance		52,273	22,300
	Depreciation		21,324	-
			344,034	27,100
20.10	**LOCAL ACTION FOR DEMOCRATIC AND INCLUSIVE RESPONSE TO COVID-19**			
	Office rent and running cost		-	162,002
	Utilities		-	78,165
	Printing and stationary		-	100,625
	Traveling and conveyance		-	137,500
	Office supplies		-	75,103
	Communication		-	27,703
	Entertainment		-	116,150
			-	697,248
20.11	**IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY**			
	Vehicle rent and running cost		1,612,086	395,551
	Office Running Cost		965,059	-
	Office rent		573,748	384,013
	Material transportion cost		-	12,000
	Depreciation		221,562	-
			3,372,455	791,564
20.12	**STRENGTHENING MEDIA FREEDOM AND CIVIC SPACE IN PAKISTAN(SMFCS)**			
	Communication		13,430	-
	Office Rent		65,334	-
	Utility Charges		146,332	-
	Stationery		52,740	-
			277,836	-
20.13	**Developing Sustainable Livelihoods**			
	Head office Support/Recurring Cost		213,926	-
	O&M Equipment/office		80,088	-
	Office Rent		355,250	-
	Stationery/supplies/Printing		156,519	-
	Utilities		190,492	-
	Vehicle & Bike POL		381,341	-
	Vehicle Rent		615,734	-
			1,993,350	-
21	**OTHER INCOME**			
	Ehsas Program	21.1	-	2,176,730
	Reserve fund	21.2	988,866	-
	Building Disaster Resilience In Pakistan Sustainability	21.3	152,148	48,025
	Imporving National Capacity to Respond Covid Pandemic In Pakistan	21.4	7,039	209,916
	CSO BRIDGE PROGRAM	21.5	222,215	2,474
	EQuiP	21.6	-	147
	Local Action For Democratic And Inclusive Response To COVID-19	21.7	-	791
	Improved Resilience Through Food and Nutrition Security	21.8	301,766	25,281
	BRDCC	21.9	-	822,247
	WE'RE LEADERS	21.10	58,966	-
	Developing Sustainable Livelihoods	21.11	186,949	-
			1,917,949	3,285,611

		Note	2022	2,021
			Rupees	
21.1	**EHSAS PROGRAM**			
	Profit from bank		-	2,176,730
			-	2,176,730
21.2	**RESERVE FUND**			
	Gain on disposal of vehicles		642,950	-
	Other income		275,916	-
	Bank Profit		70,000	-
			988,866	-
21.3	**BUILDING DISASTER RESILIENCE IN PAKISTAN SUSTAINABILITY**			
	Penalties		-	32,500
	Profit from bank		152,148	15,525
			152,148	48,025
21.4	**IMPORVING NATIONAL CAPACITY TO RESPOND COVID PANDEMIC IN PAKISTAN**			
	Profit from bank		7,039	209,916
21.5	**CSO BRIDGE PROGRAM**			
	Profit from bank		222,215	2,474
21.6	**EQuiP**			
	Profit from bank		-	147
21.7	**LOCAL ACTION FOR DEMOCRATIC AND INCLUSIVE RESPONSE TO COVID-19**			
	Profit from bank		-	791
21.8	**IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY**			
	Profit from bank		301,766	25,281
21.9	**BRDCC**			
	CAP COVID-19		-	4,792
	BDRP Sustainability		-	8,135
	FDO		-	809,320
			-	822,247
21.10	**WE'RE LEADERS**			
	Profit from bank		52,966	-
	Other Income		6,000	-
			58,966	-
21.11	**Developing Sustainable Livelihoods**			
	H.R deduction		1,667	-
	Bank Profit		185,282	-
			186,949	-
22	**FINANCIAL CHARGES**			
	We're leaders	22.1	25,675	499
	Ehsas Program	22.2	-	471,699
	Reserve fund	22.3	5,162	1,567
	Imporving National Capacity to Respond Covid Pandemic In Pakistan	22.4	-	31,486
	CSO BRIDGE PROGRAM	22.5	-	371
	EQuiP	22.6	-	397
	Local Action For Democratic And Inclusive Response To COVID-19	22.7	-	3,697
	Improved Resilience Through Food and Nutrition Security	22.8	-	3,214
	BDRP PHASE-II	22.9	-	232
			30,837	513,162
22.1	**WE'RE LEADERS**			
	Bank charges and commissions		25,675	499
22.2	**EHSAS PROGRAM**			

		Note	2022	2,021
			Rupees	
	Bank charges and commissions		-	471,699
22.3	**RESERVE FUND**			
	Bank charges and commissions		5,162	1,567
22.4	**IMPORVING NATIONAL CAPACITY TO RESPOND COVID PANDEMIC IN PAKISTAN**			
	Bank charges and Consultant charges		-	31,486
22.5	**CSO BRIDGE PROGRAM**			
	Bank charges and commissions		-	371
22.6	**EQuiP**			
	Bank charges and commissions		-	397
22.7	**LOCAL ACTION FOR DEMOCRATIC AND INCLUSIVE RESPONSE TO COVID-19**			
	Bank charges and commissions		-	3,697
22.8	**IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY**			
	Bank charges and commissions		-	3,214
22.9	**BDRP PHASE-II**			
	Bank charges and commissions		-	232
23	**TAXATION**		-	-

23.1-Tax credit equal to one hundred percent has been allowed Under Section 100C of income Tax Ordinance, 2001.

24 DATE OF AUTHORIZATION FOR ISSUE

The financial statements have been authorized for issue on October 07, 2022.

25 GENERAL

Figures have been rounded-off to the nearest Rupee except stated otherwise.

The annexed notes from 1 to 25 form an integral part of these financial statements.

Kaneez Zahra Zaidi

CHIEF EXECUTIVE

DIRECTOR