Farmers Development Organization

(FDO)

www.fdopk.org



Financial Statements

For the Year Ended June 30, 2014

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For the Year Ended June 30, 2014

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Vision Statement

A just, prosperous and peaceful society where people are able to identify their problems and have the capacity to resolve them.

Mission Statement

To develop and strengthen the disadvantaged and vulnerable segments of society for the realization of their rights by means of collective action through social mobilization, capacity building, facilitating provision of basic amenities, livelihood support and evidence-based advocacy.

Objectives

- *Strengthening citizens voices and capacity building to demand just, democratic, transparent and accountable governance*
- *Promoting communal harmony among the people of different religious and political denominations*
- *Provision and improving governance of social services*
- *Improving access of marginalized sections to the socio-economic opportunities for decent livelihood and realization of basic rights*
- *Protecting lives and livelihoods of vulnerable communities in disaster/ conflict situations.*

Thematic Areas

- *Peace & Democratic Rights*
- *Livelihood Enhancement for Disadvantaged & Vulnerable*
- *Gender Justice*
- *Community Infrastructure Development*
- *Improved Governance of Social Services*
- *Disaster/Emergency Response.*

Auditor's Report

GENEVA GROUP INTERNATIONAL

MUDASSAR EHTISHAM & CO.
CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have audited the accompanying Balance Sheet of "**FARMERS DEVELOPMENT ORGANIZATION (FDO)**" as at June 30, 2014 and the related income and expenditure account and cash flow statement together with notes forming part thereof for the year then ended. The preparation of the financial statements is the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with International Standards on Auditing. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements give a true and fair view of the state of the financial position of organization as at June 30, 2014 and of its operations for the year then ended, and are in accordance with the International Accounting Standards as applicable in Pakistan.

MULTAN
30-09-2014

MUDASSAR EHTISHAM & CO.
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Financial Statements for the Year Ended June 30, 2014

FARMERS DEVELOPMENT ORGANIZATION (FDO)
BALANCE SHEET
AS AT JUNE 30, 2014

	Note	Rupees
FUNDS AND LIABILITIES		
FUNDS		
Balance as at July 01		*3,798,601*
Surplus for the year		*3,621,843*
		7,420,444
Capital donation	4	*4,861,669*
CURRENT LIABILITIES		
Account payables	5	*519,938*
		12,802,051
ASSETS		
TANGIBLE NON CURRENT ASSETS		
Operating fixed assets	6	*9,653,769*
CURRENT ASSETS		
Advances, deposits and prepayments	7	*359,237*
Cash and bank balances	8	*2,789,045*
		3,148,282
		12,802,051

The annexed notes form an integral part of these financial statements.

FINANCE MANAGER **EXECUTIVE DIRECTOR** **PRESIDENT**

FARMERS DEVELOPMENT ORGANIZATION (FDO)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2014

	Note	2014 Rupees
Revenue	9	***142,225,942***
Programme cost:		
Peace and Democratic Rights	10	***2,814,033***
Livelihood Enhancement for Disadvantaged and Vulnerable	11	***75,005,868***
Improved Governance of Social Services	12	***6,485,174***
Disaster/Emergency Response	13	***20,658,257***
Personnel cost	14	***10,545,686***
Operational cost	15	***23,352,437***
		138,861,455
Operating surplus		***3,364,487***
Other income	16	***516,984***
Surplus before financial charges		***3,881,471***
Financial charges	17	***259,628***
Surplus for the year		***3,621,843***

The annexed notes form an integral part of these financial statements.

FINANCE MANAGER **EXECUTIVE DIRECTOR** **PRESIDENT**

FARMERS DEVELOPMENT ORGANIZATION (FDO)
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2014

	2014
	Rupees
CASH FLOW FROM OPERATING ACTIVITIES	
Surplus for the year	*3,621,843*
Depreciation	*264,345*
	3,886,188
Changes in working capital	
(Increase)/decrease in current assets	
Advances, deposits and prepayments	*7,850,469*
Increase/(decrease) in current liabilities	
Account payables	*(12,485,971)*
	(4,635,502)
Net cash generated from/(used in) operating activities	*(749,314)*
CASH FLOW FROM INVESTING ACTIVITIES	-
CASH FLOW FROM FINANCING ACTIVITIES	-
Net increase/(decrease) in cash and cash equivalent	*(749,314)*
Cash and cash equivalent at the beginning of year	*3,538,359*
Cash and cash equivalent at the end of year	*2,789,045*

The annexed notes form an integral part of these financial statements.

FINANCE MANAGER **EXECUTIVE DIRECTOR** **PRESIDENT**

FARMERS DEVELOPMENT ORGANIZATION (FDO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

1- *GENERAL INFORMATION*

1.1- Farmers Development Organisation was incorporated on 1998 as a non-profit organisation under the Voluntary Social Welfare Agencies (Registration & Control Ordinance Ordinance 1961). It is engaged in the working for the economic and social development of poor communities through providing services in education, basic health and community physical infrastructure.

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 ammended by Institue of Chartered Accountants Pakistan (ICAP) through guidelines issued in October 2009, to suit the operations and transactions of Non Governmnet/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 upto 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 toincome 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.

FARMERS DEVELOPMENT ORGANIZATION (FDO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

	Note	2014 Rupees
4- CAPITAL DONATION		
Capital donation received from partners related to operating fixed assets: Balance as at July 01		8,734,252
Additions during the year		-
		8,734,252
Amortization for the year		(3,872,583)
Closing balance		4,861,669
5- ACCOUNT PAYABLES		
Tax payable - deducted at source	5.1	13,376
Employees against activity expenses	5.2	28,566
Supplier	5.3	3,600
EOBI	5.4	1,600
NRSP	5.5	33,544
Farmers Development Organization (FDO)	5.6	189,252
Mudassar Ehtisham & Co.	5.7	250,000
		519,938

5.1- TAX PAYABLE - DEDUCTED AT SOURCE

Livelihood Enhancement and Protection Unit (LEP-IMV)	3,400
Livelihood Enhancement and Protection Component (LEP-RESEARCH)	6,327
Disaster Risk Reduction for Vulnerable Communities, Women, Children	958
Reserve fund	2,691
	13,376

5.2- EMPLOYEES AGAINST ACTIVITY EXPENSES

Livelihood Enhancement and Protection Unit (LEP-IMV)	2,410
Livelihood Enhancement and Protection Component (LEP-RESEARCH)	24,377
Disaster Risk Reduction for Vulnerable Communities, Women, Children	1,779
	28,566

		Note	2014 Rupees
5.3-	***SUPPLIER***		
	Institutional Development	5.3.1	***3,600***
			3,600
	5.3.1- Human Development Training Center (HDC)		***3,600***
5.4-	***EOBI***		
	Livelihood Enhancement and Protection Unit (LEP-IMV)		***560***
	Disaster Risk Reduction for Vulnerable Communities, Women, Children		***1,040***
			1,600
5.5-	***NRSP***		
	Livelihood Enhancement and Protection Unit (LEP-IMV)		***33,544***
5.6-	***FARMERS DEVELOPMENT ORGANIZATION (FDO)***		
	Education, Health and Nutrition		***13,333***
	Livelihood Enhancement and Protection Unit (LEP-IMV)		***3,919***
	Initiative on Restoration of Livelihood for Vulnerable Women (ROZGAR)		***2,000***
	Reserve fund		***170,000***
			189,252
5.7-	***MUDASSAR EHTISHAM & CO.***		
	Reserve fund		***250,000***

	Note	2014 Rupees
6- *OPERATING FIXED ASSETS*		
Operating fixed assets	6.1	***9,653,769***

6.1- Operating fixed assets

Particulars	Cost			Depreciation				Book value as at June 30, 2014
	As at July 01, 2013	Addition/ (Deletion)	As at June 30, 2014	As at July 01, 2013	Rate %	For the year	As at June 30, 2014	
Land	2,400,000		2,400,000	-	-	-	-	2,400,000
Building	1,299,306		1,299,306	570,441	10	72,887	643,328	655,978
Vehicles	6,284,697		6,284,697	1,359,691	10	492,501	1,852,192	4,432,505
Office equipment	599,849		599,849	253,284	15	51,985	305,269	294,580
Furniture and fixtures	564,217		564,217	224,417	15	50,970	275,387	288,830
Computer and accessories	2,064,572		2,064,572	1,002,506	20	212,413	1,214,919	849,653
Photocopier machines	618,000		618,000	333,226	20	56,955	390,181	227,819
Electric generator	542,460		542,460	177,626	15	54,725	232,351	310,109
Cameras	464,832		464,832	221,963	20	48,574	270,537	194,295
Rupees 2014	***14,837,933***	-	***14,837,933***	***4,143,154***		***1,041,010***	***5,184,164***	***9,653,769***

	Note	2014 Rupees
7- ADVANCES, DEPOSITS AND PREPAYMENTS		
Farmers Development Organization (FDO)	7.1	189,252
Advance against expenses	7.2	72,540
Advances to employees	7.3	97,445
		359,237

7.1- FARMERS DEVELOPMENT ORGANIZATION (FDO)

Education, Health and Nutrition		140,000
Disaster Risk Reduction for Vulnerable Communities, Women, Children		30,000
Reserve fund	7.1.1	19,252
		189,252

7.1.1- RESERVE FUND

Education, Health and Nutrition	13,333
Livelihood Enhancement and Protection Unit (LEP-IMV)	3,919
Initiative on Restoration of Livelihood for Vulnerable Women (ROZGAR)	2,000
	19,252

7.2- ADVANCE AGAINST EXPENSES

Livelihood Enhancement and Protection Component (LEP-RESEARCH):	
Mr. Sohail Anjum	11,040
Mr. Liaqat Ali	46,500
Disaster Risk Reduction for Vulnerable Communities, Women, Children:	
Mr. Sarfraz	15,000
	72,540

7.3- ADVANCES TO EMPLOYEES

Livelihood Enhancement and Protection Unit (LEP-IMV):	
Mr. Waqas	31,145
Mr. Asif	15,000
Ms. Noor	40,000
Livelihood Enhancement and Protection Component (LEP-RESEARCH):	
Mr. A. Haye	11,300
	97,445

		Note	2014 Rupees
8-	**CASH AND BANK BALANCES**		
	Cash in hand	8.1	19,660
	Cash at bank	8.2	2,769,385
			2,789,045
8.1-	**CASH IN HAND**		
	Livelihood Enhancement and Protection Unit (LEP-IMV)		8,343
	Institutional Development		1,253
	Livelihood Enhancement and Protection Component (LEP-RESEARCH)		7,280
	Disaster Risk Reduction for Vulnerable Communities, Women, Children		2,751
	Reserve fund		33
			19,660
8.2-	**CASH AT BANK**		
	Education, Health and Nutrition		1,863
	Livelihood Enhancement and Protection Unit (LEP-IMV)		746,772
	Institutional Development		487,083
	Livelihood Enhancement and Protection Component (LEP-RESEARCH)		1,100,134
	Livelihood Enhancement and Protection Component (LEP-CORE)		63,064
	Disaster Awareness and Mitigation Support (DAMS)		10,250
	Disaster Risk Reduction for Vulnerable Communities, Women, Children		303,969
	Ilm Ka Vote		56,250
			2,769,385
9-	**REVENUE**		
	Grant from:		
	Pakistan Poverty Alleviation Fund (PPAF)	9.1	108,545,439
	The United Nations Children's Fund (UNICEF)	9.2	3,966,618
	International Catholic Migration Commission (ICMC)	9.3	7,140,300
	DAI Europe	9.4	4,198,005
	Deutsche Welthungerhilfe (WHH)	9.5	960,920
	Reserve fund	9.6	17,414,660
			142,225,942

		Note	2014 Rupees
9.1-	***PAKISTAN POVERTY ALLEVIATION FUND (PPAF)***		
	Flood Relief and Early Recovery		*20,295,277*
	Education, Health and Nutrition		*1,031,435*
	Livelihood Enhancement and Protection Unit (LEP-IMV)		*2,897,100*
	Institutional Development		*3,280,000*
	Livelihood Enhancement and Protection Component (LEP-RESEARCH)		*69,798,060*
	Livelihood Enhancement and Protection Component (LEP-CORE)		*11,243,567*
			108,545,439
9.2-	***THE UNITED NATIONS CHILDREN'S FUND (UNICEF)***		
	Disaster Awareness and Mitigation Support (DAMS)		*3,966,618*
9.3-	***INTERNATIONAL CATHOLIC MIGRATION COMMISSION (ICMC)***		
	Disaster Risk Reduction for Vulnerable Communities, Women, Children		*7,140,300*
9.4-	***DAI EUROPE***		
	Ilm Ka Vote		*4,198,005*
9.5-	***DEUTSCHE WELTHUNGERHILFE (WHH)***		
	Initiative on Restoration of Livelihood for Vulnerable Women (Rozgar)		*2,003,492*
	Grant returned to Deutsche Welthungerhilfe (WHH)		*(1,042,572)*
			960,920
9.6-	***RESERVE FUND***		
	Individual donor		*4,622,769*
	Contribution from Executive member		*567,747*
	SAP Pk Contribuiton		*38,936*
	UNOPS		*10,656,175*
	Other Income		*1,529,033*
			17,414,660
10-	***PEACE AND DEMOCRATIC RIGHTS***		
	Seminars, trainings, sessions and meetings	10.1	*2,814,033*
			2,814,033

		Note	2014 Rupees
10.1-	***SEMINARS, TRAININGS, SESSIONS AND MEETINGS***		
	Institutional Development	10.1.1	*2,814,033*
			2,814,033
10.1.1-	***INSTITUTIONAL DEVELOPMENT***		
	Development (Village Development Plans)		*569,857*
	Capacity building of activities on basic and constitutional		*368,877*
	Issue base training workshops		*176,266*
	Linkages development and resource mobilization trainings		*298,102*
	Project proposal writing training		*174,690*
	Disaster response management training		*304,512*
	Training of trainers on village development plan staff		*199,590*
	Training of trainers on Project proposal writing training		*199,389*
	Documentary		*522,750*
			2,814,033
11-	***LIVELIHOOD ENHANCEMENT FOR DISADVANTAGED AND VULNERABLE***		
	Enterprise development	11.1	*52,844,661*
	Seminars, trainings, sessions and meetings	11.2	*22,161,207*
			75,005,868
11.1-	***ENTERPRISE DEVELOPMENT***		
	Livelihood Enhancement and Protection Component (LEP-RESEARCH)	11.1.1	*47,616,000*
	Livelihood Enhancement and Protection Component (LEP-CORE)	11.1.2	*4,385,363*
	Initiative on Restoration of Livelihood for Vulnerable Women (ROZGAR)	11.1.3	*843,298*
			52,844,661
11.1.1-	***LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-RESEARCH)***		
	Productive asset transfer		*47,616,000*
11.1.2-	***LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-CORE)***		
	Productive asset transfer		*4,385,363*

	Note	2014 Rupees
11.1.3- INITIATIVE ON RESTORATION OF LIVELIHOOD FOR VULNERABLE WOMEN (ROZGAR)		
Livestock		347,804
Materials for retail shops		302,263
Materials for hawkers trader (Mobile business)		42,295
Materials for tailoring and lady shop		44,130
Documentary of project		50,000
Printing material		49,736
Freight charges		7,070
		843,298

11.2- SEMINARS, TRAININGS, SESSIONS AND MEETINGS		
Livelihood Enhancement and Protection Unit (LEP-IMV)	11.2.1	1,515,312
Livelihood Enhancement and Protection Component (LEP-RESEARCH)	11.2.2	13,905,386
Livelihood Enhancement and Protection Component (LEP-CORE)	11.2.3	6,740,509
		22,161,207

11.2.1- LIVELIHOOD ENHANCEMENT AND PROTECTION UNIT (LEP-IMV)	
Benficiary trainings	501,112
CIG linkages	44,200
CLF trainings	800,000
Staff trainings	170,000
	1,515,312

11.2.2- LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-RESEARCH)	
Technical Trainings (Livelihood)	13,288,487
Staff trainings	616,899
	13,905,386

11.2.3- LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-CORE)	
Beneficiary trainings	5,907,814
Linkages development and resource mobilization trainings	832,695
	6,740,509

		Note	2014 Rupees
12-	***IMPROVED GOVERNANCE OF SOCIAL SERVICES***		
	Enterprise development	12.1	***701,750***
	Seminars, trainings, sessions and meetings	12.2	***5,783,424***
			6,485,174
12.1-	***ENTERPRISE DEVELOPMENT***		
	Education, Health and Nutrition	12.1.1	***683,750***
	Disaster Awareness and Mitigation Support (DAMS)	12.1.2	***18,000***
			701,750
12.1.1-	***EDUCATION, HEALTH AND NUTRITION***		
	Salaries of teachers		***683,750***
12.1.2	***DISASTER AWARENESS AND MITIGATION SUPPORT (DAMS)***		
	Booklets on DRR		***18,000***
12.2-	***SEMINARS, TRAININGS, SESSIONS AND MEETINGS***		
	Education, Health and Nutrition	12.2.1	***218,318***
	Disaster Awareness and Mitigation Support (DAMS)	12.2.2	***1,061,843***
	Ilm Ka Vote	12.2.3	***4,503,263***
			5,783,424
12.2.1-	***EDUCATION, HEALTH AND NUTRITION***		
	Training of teachers		***218,318***
12.2.2-	***DISASTER AWARENESS AND MITIGATION SUPPORT (DAMS)***		
	Orientation workshops		***162,144***
	Trainer honorarium		***26,000***
	Monthly progress review meetings		***63,380***
	Riskland games		***59,400***
	Entertainment of participants		***305,945***
	Travelling and day allowances of participants		***215,950***
	Printing and stationery		***75,504***
	Transportations		***60,000***
	Losistics and arrangements		***83,520***
	Prize disturibition		***10,000***
			1,061,843

		Note	2014 Rupees
12.2.3-	***ILM KA VOTE***		
	Monitoring and evaluations		***716,758***
	Research on the state of education		***468,700***
	Formation of ILM committees		***102,736***
	Voter education forums		***563,690***
	Formation and strengthen of cons		***210,500***
	Capacity building workshops		***120,000***
	Constituency level forums		***225,465***
	Development of IEC material		***405,650***
	Network meeting with elected		***170,425***
	ILM conference		***1,012,456***
	Taleemi mela		***190,598***
	Round table meeting		***37,210***
	Press conference		***174,675***
	Documentary		***104,400***
			4,503,263
13-	***DISASTER/EMERGENCY RESPONSE***		
	Enterprise development	13.1	***18,295,277***
	Seminars, trainings, sessions and meetings	13.2	***2,362,980***
			20,658,257
13.1-	***ENTERPRISE DEVELOPMENT***		
	Flood Relief and Early Recovery	13.1.1	***18,295,277***
			18,295,277
13.1.1-	***FLOOD RELIEF AND EARLY RECOVERY***		
	Basic hygiene items		***1,383,000***
	Dry food items		***4,807,500***
	Medical camps		***176,957***
	Early Recovery Package		***11,595,000***
	Aminal vaccination		***84,600***
	Transportation and distribution cost		***248,220***
			18,295,277

		Note	2014 Rupees
13.2-	**SEMINARS, TRAININGS, SESSIONS AND MEETINGS**		
	Disaster Risk Reduction for Vulnerable Communities, Women, Children	13.2.1	2,362,980
			2,362,980

13.2.1-	**DISASTER RISK REDUCTION FOR VULNERABLE COMMUNITIES, WOMEN, CHILDREN**	
	Awareness sessions on DRR to community, schools and teachers	312,389
	Consultant charges for DRR	225,000
	Disaster mitigation plannings	37,150
	WES trainings	14,790
	DRR kits	540,000
	First aid kits for schools	180,000
	Disaster reduction funds (infrastructure support)	806,631
	Tree plantation for schools	29,590
	Inauguration ceremony celebrations	7,930
	IEC materials	26,500
	Districts meeting and consultations	37,549
	Advocacy meetings with district officials	87,213
	Local review meetings	58,238
		2,362,980

14-	**PERSONNEL COST**		
	Livelihood Enhancement and Protection Unit (LEP-IMV)	14.1	536,204
	Livelihood Enhancement and Protection Component (LEP-RESEARCH)	14.2	3,685,350
	Livelihood Enhancement and Protection Component (LEP-CORE)	14.3	50,300
	Disaster Awareness and Mitigation Support (DAMS)	14.4	1,031,763
	Disaster Risk Reduction for Vulnerable Communities, Women, Children	14.5	2,621,178
	Ilm Ka Vote	14.6	2,581,891
	Initiative on Restoration of Livelihood for Vulnerable Women (ROZGAR)	14.7	39,000
			10,545,686

14.1-	**LIVELIHOOD ENHANCEMENT AND PROTECTION UNIT (LEP-IMV)**	
	Staff salaries	536,204

14.2-	**LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-RESEARCH)**	
	Staff salaries	3,685,350

14.3-	**LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-CORE)**	
	Staff salaries	50,300

		Note	2014 Rupees
14.4-	**DISASTER AWARENESS AND MITIGATION SUPPORT (DAMS)**		
	Project coordinator		399,750
	Finance officer		61,000
	Social mobilizer		571,013
			1,031,763
14.5-	**DISASTER RISK REDUCTION FOR VULNERABLE COMMUNITIES, WOMEN, CHILDREN**		
	Programme manager		309,060
	Project and training officer		437,768
	Sub-Engineers		240,000
	Accounts officer		110,000
	Office assistance		106,000
	Social mobilizer		997,400
	Social benefits - OPD, health and life cover		420,950
			2,621,178
14.6-	**ILM KA VOTE**		
	Project manager		400,000
	Project coordinator		345,157
	Finance officer		280,000
	Admin & Finance assistant		160,000
	Team leaders		552,200
	Advocacy officers		844,534
			2,581,891
14.7-	**INITIATIVE ON RESTORATION OF LIVELIHOOD FOR VULNERABLE WOMEN (ROZGAR)**		
	Project coordinator		17,500
	Livelihood officers		21,500
			39,000

		Note	2014 Rupees
15-	***OPERATIONAL COST***		
	Flood Relief and Early Recovery	15.1	***2,000,000***
	Education, Health and Nutrition	15.2	***9,920***
	Livelihood Enhancement and Protection Unit (LEP-IMV)	15.3	***47,217***
	Livelihood Enhancement and Protection Component (LEP-RESEARCH)	15.4	***3,516,524***
	Livelihood Enhancement and Protection Component (LEP-CORE)	15.5	***81,897***
	Disaster Awareness and Mitigation Support (DAMS)	15.6	***1,855,011***
	Disaster Risk Reduction for Vulnerable Communities, Women, Children	15.7	***1,816,279***
	Ilm Ka Vote	15.8	***1,303,758***
	Initiative on Restoration of Livelihood for Vulnerable Women (ROZGAR)	15.9	***135,758***
	Reserve fund	15.10	***12,586,073***
			23,352,437
15.1-	***FLOOD RELIEF AND EARLY RECOVERY***		
	Office running and maintenance		***2,000,000***
15.2-	***EDUCATION, HEALTH AND NUTRITION***		
	Vehicle rent and fuel		***9,920***
15.3-	***LIVELIHOOD ENHANCEMENT AND PROTECTION UNIT (LEP-IMV)***		
	Vehicle rent and fuel		***37,330***
	Utilities		***7,477***
	Printing and stationery		***2,410***
			47,217
15.4-	***LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-RESEARCH)***		
	Vehicle rent and fuel		***3,023,809***
	Office rent		***58,600***
	Utilities		***388,575***
	Printing and stationery		***45,540***
			3,516,524
15.5-	***LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-CORE)***		
	Vehicle rent and fuel		***12,290***
	Office rent		***32,550***
	Utilities		***37,057***
			81,897

		Note	2014 Rupees
15.6-	***DISASTER AWARENESS AND MITIGATION SUPPORT (DAMS)***		
	Vehicle rent and fuel		***1,360,165***
	Office running and maintenance		***42,369***
	Admin staff salaries		***38,650***
	Office rent		***65,000***
	Communications		***20,000***
	Utilities		***63,310***
	Printing and stationery		***1,600***
	Indirect programme		***263,917***
			1,855,011
15.7-	***DISASTER RISK REDUCTION FOR VULNERABLE COMMUNITIES, WOMEN, CHILDREN***		
	Vehicle rent and fuel		***1,491,569***
	Office running and maintenance		***47,351***
	Office rent		***155,155***
	Communications		***40,990***
	Utilities		***50,953***
	Printing and stationery		***30,261***
			1,816,279
15.8-	***ILM KA VOTE***		
	Office running and maintenance		***31,395***
	Vehicle rent and fuel		***699,132***
	Office rent		***116,000***
	Communications		***96,370***
	Utilities		***87,380***
	Printing and stationery		***46,481***
	Operating fixed assets transferred to reserve fund		***227,000***
			1,303,758
15.9-	***INITIATIVE ON RESTORATION OF LIVELIHOOD FOR VULNERABLE WOMEN (ROZGAR)***		
	Office running and maintenance		23,546
	Vehicle rent and fuel		***112,212***
			135,758

		Note	2014 Rupees
15.10-	**RESERVE FUND**		
	Salaries and wages		6,626,654
	International day celebrations		947,410
	Vehicle rent and fuel		859,866
	DWS		571,280
	Tunnel farming		452,748
	Meetings		396,125
	Beneficiary training		321,591
	Medical equipments		287,000
	Exposure visits		205,173
	Fee and subscription		186,525
	Insurance expense		186,180
	Repair and maintenance		178,226
	Staff training		170,000
	Vehicle maintenance		113,038
	Building repair and maintenance		60,771
	Travelling allowances		52,616
	Cameras		26,500
	Furniture		19,600
	Office Equipment		1,065
	Entertainment		18,450
	Advertisement expense		22,800
	Communications		5,900
	Legal and professional		200,000
	Auditor's remuneration		250,000
	Insurance		79,767
	Printing and stationery		31,005
	Office running and maintenance		2,140
	Office rent		18,000
	Utilities		23,158
	Rent rate and taxes		8,140
	Depreciation		264,345
			12,586,073

	Note	2014 Rupees
16- OTHER INCOME		
Education, Health and Nutrition	16.1	11,275
Institutional Development	16.2	21,244
Livelihood Enhancement and Protection Component (LEP-RESEARCH)	16.3	84,359
Livelihood Enhancement and Protection Component (LEP-CORE)	16.4	283,980
Disaster Awareness and Mitigation Support (DAMS)	16.5	14,343
Disaster Risk Reduction for Vulnerable Communities, Women, Children	16.6	10,000
Ilm Ka Vote	16.7	62,919
Initiative on Restoration of Livelihood for Vulnerable Women (ROZGAR)	16.8	14,038
Reserve fund	16.9	14,826
		516,984

16.1- EDUCATION, HEALTH AND NUTRITION

Profit from bank	11,275

16.2- INSTITUTIONAL DEVELOPMENT

Profit from bank	21,244

16.3- LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-RESEARCH)

Profit from bank	52,059
Deductions from HR Department	32,300
	84,359

16.4- LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-CORE)

Profit from bank	283,980

16.5- DISASTER AWARENESS AND MITIGATION SUPPORT (DAMS)

Profit from bank	14,343

16.6- DISASTER RISK REDUCTION FOR VULNERABLE COMMUNITIES, WOMEN, CHILDREN

Deductions from HR Department	10,000

16.7- ILM KA VOTE

Profit from bank	62,919
	62,919

		Note	2014 Rupees
16.8-	*INITIATIVE ON RESTORATION OF LIVELIHOOD FOR VULNERABLE WOMEN (ROZGAR)*		
	Profit from bank		14,038
			14,038
16.9-	*RESERVE FUND*		
	Profit from bank		14,826
			14,826
17-	*FINANCIAL CHARGES*		
	Education, Health and Nutrition	17.1	2,192
	Livelihood Enhancement and Protection Unit (LEP-IMV)	17.2	940
	Institutional Development	17.3	2,475
	Livelihood Enhancement and Protection Component (LEP-RESEARCH)	17.4	13,609
	Livelihood Enhancement and Protection Component (LEP-CORE)	17.5	206,414
	Disaster Awareness and Mitigation Support (DAMS)	17.6	4,094
	Disaster Risk Reduction for Vulnerable Communities, Women, Children	17.7	1,920
	Ilm Ka Vote	17.8	13,499
	Initiative on Restoration of Livelihood for Vulnerable Women (ROZGAR)	17.9	407
	Reserve fund	17.10	14,078
			259,628
17.1-	*EDUCATION, HEALTH AND NUTRITION*		
	Bank charges and commissions		2,192
17.2-	*LIVELIHOOD ENHANCEMENT AND PROTECTION UNIT (LEP-IMV)*		
	Bank charges and commissions		940
17.3-	*INSTITUTIONAL DEVELOPMENT*		
	Bank charges and commissions		2,475
17.4-	*LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-RESEARCH)*		
	Bank charges and commissions		13,609
17.5-	*LIVELIHOOD ENHANCEMENT AND PROTECTION COMPONENT (LEP-CORE)*		
	Bank charges and commissions		206,414
17.6-	*DISASTER AWARENESS AND MITIGATION SUPPORT (DAMS)*		
	Bank charges and commissions		4,094

	Note	2014 Rupees
17.7- DISASTER RISK REDUCTION FOR VULNERABLE COMMUNITIES, WOMEN, CHILDREN		
Bank charges and commissions		1,920
17.8- ILM KA VOTE		
Bank charges and commissions		13,499
17.9- INITIATIVE ON RESTORATION OF LIVELIHOOD FOR VULNERABLE WOMEN (ROZGAR)		
Bank charges and commissions		407
17.10- RESERVE FUND		
Bank charges and commissions		14,078

18- GENERAL

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

FINANCE MANAGER **EXECUTIVE DIRECTOR** **PRESIDENT**