



Waseem Ashfaq

Chartered Accountant

- C/O Waseem Ashfaq, 1st Floor,
2 G (2/7), Mushtaq Ahmed
Gurmani Road, Gulberg II,
Lahore, Pakistan.
- Karachi - Islamabad

- +92-42-35788341-2,
- +92 300 5332284
- waseem@pk.mcmillanwoods.com
- waseem@hamdca.com
- www.mcmillanwoods.com



INDEPENDENT AUDITORS' REPORT TO MEMBERS

Opinion

We have audited the financial statements of **Participatory Village Development Programme ("the Organization")** which comprise the balance sheet as at June 30, 2021, and the statement of income and expenditure, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects the financial position of the Organization as at June 30, 2021, and its financial performance and its cash flows for the year then ended in accordance with approved Accounting and Financial Reporting Standards as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization 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 approved accounting and reporting standards as applicable in Pakistan, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Board of directors are responsible for overseeing the Organization'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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Waseem



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 Organization'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 audit evidence 'obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization'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 date of our auditor's report. However, future events or conditions may cause the Foundation 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 audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The financial statements of the Organization for the year ended June 30, 2020 were audited by another firm of chartered accountants who had expressed an unmodified opinion thereon through their Report dated 14 November 2020.

Waseem Ashfaq
Chartered Accountants



Waseem

Engagement Partner
Waseem Ashfaq


Lahore
Date: 15/3/2022


**PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
BALANCE SHEET
AS AT JUNE 30, 2021**

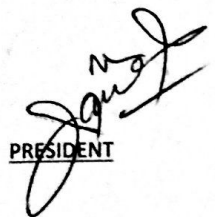
	<u>NOTES</u>	<u>2021 RUPEES</u>	<u>2020 RUPEES</u> <i>Restated</i>
<u>ASSETS</u>			
NON CURRENT ASSETS			
Property & Equipment	4	12,325,883	13,988,276
CURRENT ASSETS			
Loans, Advances and Receivables	6	-	1,241,691
Cash and Bank Balances	7	14,514,405	17,415,031
		14,514,405	18,656,722
Total Assets		<u>26,840,287</u>	<u>32,644,998</u>
<u>FUNDS AND LIABILITIES</u>			
GENERAL FUND			
		11,630,350	15,876,181
NON CURRENT LIABILITIES			
Designated Funds	8	14,427,437	16,506,668
CURRENT LIABILITIES			
Trade and Other Payables	9	782,500	262,150
Total Funds and Liabilities		<u>26,840,287</u>	<u>32,644,998</u>

The annexed Notes from 1 to 28 form an integral part of these financial statements.

(0)


TREASURER


GENERAL SECRETARY



PRESIDENT

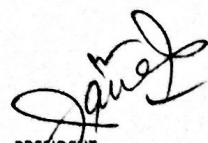
**PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
STATEMENT OF INCOME AND EXPENDITURE
AS AT JUNE 30, 2021**

<u>INCOME</u>	NOTES	2021 RUPEES	2020 RUPEES
GRANTS / FUNDING			
Designated Receipts applied	8	69,418,347	60,256,648
OTHER INCOME	10	790,484	1,452,038
		<u>70,208,831</u>	<u>61,708,686</u>
<u>EXPENDITURE</u>			
UTILIZATION OF GRANTS / FUNDING			
PPI - Development Employable Capacity (DEC) of 150 Youths of District Mirpurkhas	11	3,272,508	3,753,146
PPI - COVID - 19 Crises Response Strategy Distribution Plan for PPI Cash Relief		-	500,000
DKH - Provision of Humanitarian Relief to drought affected Communities in UC Vijhiar, Tharparkar, Sindh	12	-	20,065,387
DKH - Integrated Emergency Response through wash Livelihood and Food Security Interventions to COVID - 19 in UC Vijhiar, Taluka Mithi, District Tharparkar	13	30,479,474	3,695,601
Grosche - Bio Sand Nadi Filter Project	8	799,500	
ACTMED - Awareness Raising on COVID - 19 Pandemic and Distribution of Food Packages to most needy Households in UC Islamkot Rural Taluka Islamkot , Tharparkar	14	-	1,262,469
CWW - Provision of Assistance to Drought affected Population in UC Tardost, Taluka Chachhro, District Tharparkar	15	-	29,225,251
ACTMED - Health and Livestock Project in Tharparkar	16	-	469,943
ACTMED - Wash Project in Tharparkar	17	-	795,049
CED - Improving health through Water and Sanitation in Tharparkar, Pakistan.	18	5,697,288	-
DKH - Provision of humanitarian assistance to increase resilience through WASH, Livelihood & Food security interventions to COVID-19 affected communities in District Mirpurkhas, Sindh Province, Pakistan	19	23,278,379	-
DKH - To assess the vulnerability, existing practice and local practices in livelihood (Agriculture & Livestock) of Community in two Union Councils of Taluka Diplo District Tharparkar.	8	940,664	-
PPI - Build Employable Capacity (BEC) of 210 Youths of district Mirpur Khas Sindh, Pakistan.	20	2,268,490	-
Mother and Child Health & Livelihood Project, UC Hingorno, Taluka Sindhri, District Mirpurkhas	21	326,150	-
CED (Donation for COVID-19)	22	856,784	-
Alam-ul-Khayal (Donation for COVID-19)	23	201,021	-
COVID-19 Relief (Raan Syed) 2020	24	39,680	-
Mother and Child Health & Livelihood Project	25	1,258,409	-
		<u>69,418,347</u>	<u>59,766,846</u>
PVDP EXPENSES	26	5,036,314	3,624,918
OTHER CHARGES		-	-
SURPLUS / (DEFICIT) FOR THE YEAR		<u>(4,245,830)</u>	<u>(1,683,078)</u>

The annexed Notes from 1 to 28 form an integral part of these financial statements.


TREASURER

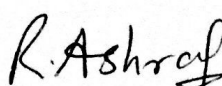

GENERAL SECRETARY



PRESIDENT

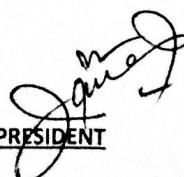
**PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
STATEMENT OF CASH FLOWS
AS AT JUNE 30, 2021**

<u>NOTES</u>	<u>2021 RUPEES</u>	<u>2020 RUPEES</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus / (deficit) for the year	(4,245,830)	(1,683,078)
Adjustments for non-cash charges and other items:		
Depreciation	1,662,393	1,943,963
Provision for doubtful receivable	1,241,691	-
Prior period adjustment	3,025,467	-
Profit before working capital changes	<u>1,683,721</u>	<u>260,885</u>
Working capital adjustments:		
(Increase) / Decrease in Loans, Advances and Receivables	-	483,060
Increase / (Decrease) in Designated Funds	(5,104,697)	(2,307,537)
Increase / (Decrease) in Trade and Other Payables	520,350	102,850
Increase / (Decrease) in Income Tax Payable	-	7,034
Gratuity paid	(4,584,347)	(1,714,593)
Income tax paid	-	-
Net cash generated from operating activities	<u>(2,900,627)</u>	<u>(1,453,708)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property & equipment	-	(489,802)
Net cash used in investing activities	<u>-</u>	<u>(489,802)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of ordinary shares	-	-
Proceeds from / (Repayment to) borrowings	-	-
Loan from directors	-	-
Net cash used in financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	<u>(2,900,627)</u>	<u>(1,943,510)</u>
Cash and cash equivalents at the beginning of the year	17,415,031	19,358,541
Cash and cash equivalents at the end of the year	<u>14,514,404</u>	<u>17,415,031</u>
	0	0

The annexed Notes from 1 to 28 form an integral part of these financial statements.


TREASURER


GENERAL SECRETARY


PRESIDENT

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
STATEMENT OF CHANGES IN FUNDS
AS AT JUNE 30, 2021

#REF!

	<u>General Fund</u>	<u>Total</u>
	Rs.	Rs.
Balanace as at 1 July 2019	14,533,792	14,533,792
Surplus / (Deficit) for the year	(1,683,078)	(1,683,078)
Balanace as at 30 June 2020 - as reported	12,850,714	12,850,714
Prior period adjustments	3,025,467	3,025,467
Balanace as at 30 June 2020 - restated	15,876,181	15,876,181
Surplus / (Deficit) for the year	(4,245,830)	(4,245,830)
Balanace as at 30 June 2021	11,630,350	11,630,350

The annexed Notes from 1 to 28 form an integral part of these financial statements.



TREASURER



GENERAL SECRETARY



PRESIDENT

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
NOTES TO THE FINANCIAL STATEMENTS
AS AT JUNE 30, 2021

1 STATUS AND ACTIVITIES

Participatory Village Development Programme (PVDP) is registered with the Provincial Assistant Registrar, Joint Stock Companies, Hyderabad Region, Hyderabad, vide Registration Certificate No. 3830 of 1997-1998 dated 15 June, 1998 under the Societies Registration Act XXI of 1860. PVDP is engaged in activities of Development and Welfare of Rural Areas in Sindh Province.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of Revised Accounting and Financial Reporting Standard for small sized Entities (AFRS for SSEs) and guidelines for Accounting and Financial Reporting for NGOs/NPOs issued by Institute of Chartered Accountants of Pakistan.

3 SIGNIFICANT ACCOUNTING POLICIES

3.1 Accounting Convention

These Financial statements have been prepared under the historical cost convention without any adjustment for the effects of inflation or of current values.

3.2 Functional and presentation currency

The financial statements are presented in Pak Rupees, which is the foundation's functional and presentation currency.

3.3 Use of estimates and judgement

The preparation of financial statements in conformity with approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the organization's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and underlying assumptions are reviewed on the ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised. The areas involving a higher degree of judgments or complexity or areas where assumptions and estimates are significant to the financial statements are as follows.

- a) Useful life and residual values of property and equipment - note -----
- b) Provisions - note -----

3.4 Property and equipment

Property and equipment are stated at cost less accumulated depreciation and identified impairment loss, if any. Depreciation is charged to income and expenditure account on reducing balance method by applying rates as disclosed in note -----.

Depreciation on addition is charged from the month the asset is available for use while no depreciation is charged in the month in which the asset is disposed off.

Maintenance and normal repairs are charged to income and expenditure account as and when incurred. The gain or loss on disposal or retirement of an asset is recognized as income or expense.

3.5 Revenue recognition

3.5.1 Grants related to income

Income from grants or funding is recognized on receipt basis.

3.5.2 Bank Profit

Profit from bank deposits is recognized on actual basis.

3.6 Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purpose of cash flow statement cash and cash equivalents comprise of cash in hand and bank balances.

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
NOTES TO THE FINANCIAL STATEMENTS
AS AT JUNE 30, 2021

3.7 Provisions

Provisions are recognized when the Foundation has a present obligation as a result of past event and it is probable that the outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made.

3.8 Trade and other payables

Liabilities for trade and other amounts payable are carried at cost which is the fair value of the consideration to be paid in future for goods and/or services received.

3.8 Taxation

100% Tax credit is available to Income of the Organization, provided it is recognized as Non-Profit Organization and fulfills other conditions as specified under section 100 C of the Income Tax Ordinance, 2001 .

3.9 Receivables

Receivables are stated at the estimated realizable value after each debt has been considered individually. Where the payment of debt becomes doubtful a provision is made and charged to the income and expenditure account.

3.10 Foreign Currencies

Foreign currency transactions are converted into Pak Rupees using the rates prevailing on the dates of transactions while monetary assets and liabilities are converted into Pak Rupees using the rates of exchange prevailing at the balance sheet date. Exchange gains and losses on conversion are charged to income whereas, exchange gains and losses on donor funds are reimbursed or charged respectively to the donors.

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH

FIXED ASSETS

AS AT JUNE 30, 2021

DESCRIPTION	C O S T				RATE	D E P R E C I A T I O N				WRITTEN DOWN VALUE AS ON JUNE 30, 2021
	BALANCE AS ON JULY 1, 2020	ADDITIONS DURING THE YEAR	DISPOSALS DURING THE YEAR	BALANCE AS ON JUNE 30, 2021		BALANCE AS ON JULY 1, 2020	CHARGE FOR THE YEAR	ADJUSTMENT ON DISPOSALS	BALANCE AS ON JUNE 30, 2021	
	RUPEES	RUPEES	RUPEES	RUPEES	%	RUPEES	RUPEES	RUPEES	RUPEES	RUPEES
Land and Building at Ratanabad Office	Donated	-	-	-	-	-	-	-	-	-
Plots	655,150	-	-	655,150	-	-	-	-	-	655,150
Building at Rattanabad Office	16,099,758	-	-	16,099,758	10%	8,268,949	783,081	-	9,052,030	7,047,728
Building - MCH Centre	1,968,117	-	-	1,968,117	10%	1,560,746	40,737	-	1,601,483	366,634
- Nurses Hostel	1,101,057	-	-	1,101,057	10%	865,650	23,541	-	889,191	211,866
Boundary Wall	45,000	-	-	45,000	10%	35,735	927	-	36,662	8,339
Ultra Sound Machine	384,000	-	-	384,000	15%	308,400	11,340	-	319,740	64,260
Surgical and Medical Instruments	205,811	-	-	205,811	15%	189,836	2,396	-	192,232	13,579
Furniture and Fixture	2,310,494	-	-	2,310,494	15%	1,656,035	98,169	-	1,754,204	556,290
Office Equipments	1,191,931	-	-	1,191,931	15%	1,068,130	18,570	-	1,086,700	105,231
Laptop, Computers, Printers and Scanner	4,133,590	-	-	4,133,590	30%	3,556,477	173,134	-	3,729,611	403,979
Photostate Machine	75,000	-	-	75,000	15%	46,715	4,243	-	50,958	24,042
Refrigerators / Water Dispensers / Geysers	228,351	-	-	228,351	15%	99,012	19,401	-	118,413	109,938
Generators	865,820	-	-	865,820	15%	510,825	53,249	-	564,074	301,746
Over head/Multi Media Projectors	407,751	-	-	407,751	15%	275,979	19,766	-	295,745	112,006
Cameras with Memory Card, Digital & Movie	858,971	-	-	858,971	15%	628,215	34,613	-	662,828	196,143
Television, Tape, Sony Recorder and DVD Player	31,250	-	-	31,250	15%	29,258	299	-	29,557	1,693
U.P.S with Batteries	287,500	-	-	287,500	15%	143,055	21,667	-	164,722	122,778
Handicam	54,000	-	-	54,000	15%	50,179	573	-	50,752	3,248
Electric Fans	#	-	-	18,790	15%	14,995	569	-	15,564	3,226
Utensils	29,589	-	-	29,589	15%	27,705	283	-	27,988	1,601
Books for Library	#	-	-	12,560	15%	11,594	145	-	11,739	821
Vehicles	6,192,904	-	-	6,192,904	15%	4,640,727	232,827	-	4,873,554	1,319,350
Motor Bikes	109,200	-	-	109,200	15%	95,580	2,043	-	97,623	11,577
Cycles	#	-	-	13,995	15%	12,717	192	-	12,909	1,086
Sewing Machines for Vocational Centres	298,381	-	-	298,381	15%	215,852	12,379	-	228,231	70,150
Air Conditioners and Stabilizers	751,900	-	-	751,900	15%	382,420	55,422	-	437,842	314,058
Security System	185,599	-	-	185,599	15%	109,566	11,405	-	120,971	64,628
Solar System	207,221	-	-	207,221	15%	31,083	26,421	-	57,504	149,717
Other Equipments/Instruments / Geysers	357,710	-	-	357,710	15%	257,689	15,003	-	272,692	85,018
TOTAL - 2021	39,081,400	-	-	39,081,400		25,093,124	1,662,393	-	26,755,517	12,325,883
TOTAL - 2020	38,591,598	489,802	-	39,081,400		23,149,161	1,943,963	-	25,093,124	13,988,276

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
NOTES TO THE FINANCIAL STATEMENTS
AS AT JUNE 30, 2021

	<u>NOTES</u>	<u>2021</u> <u>RUPEES</u>	<u>2020</u> <u>RUPEES</u>
6 LOANS, ADVANCES AND RECEIVABLES			
Receivable from NGOs		24,000	24,000
Loan to TRD		50,000	50,000
Advance to Dr. Ramesh - Action Medeor Thatta		20,219	20,219
Loan to Indus NGO Network		6,000	6,000
<u>PVDP SINDH:</u>			
- IIRE		250,000	250,000
- Hayat-e-Nau		100,000	100,000
Advance for Expenses - Dr. Ramesh		700,000	700,000
<u>PVDP - THAR:</u>			
- IIRE		50,000	50,000
- Advance to Staff			
Other Advances		41,472	41,472
		<u>1,241,691</u>	<u>1,241,691</u>
Less: Provision of doubtful receivable		<u>(1,241,691)</u>	<u>-</u>
		<u>-</u>	<u>1,241,691</u>
7 CASH AND BANK BALANCES			
Cash in hand		-	137,766
Cash at bank:			
- Current accounts		14,514,343	17,276,086
- Saving accounts		62	1,179
		<u>14,514,405</u>	<u>17,415,031</u>
9 TRADE AND OTHER LIABILITIES			
PPI - DEC Project Employees Old Age		-	4,950
Fees Payable		270,000	-
Loan - ED		499,000	-
Other payables		13,500	-
DKH - Income Tax Payable		-	7,200
DKH - Project Endline Evaluation Payable		-	250,000
		<u>782,500</u>	<u>262,150</u>
10 OTHER INCOME			
Guest House Income and rentals		55,000	630,325
Income from DKH for Kick workshop		58,050	-
Boarding, Lodging & Training Income		677,434	751,471
Profit from Banks		-	10,171
Other Income		-	60,071
		<u>790,484</u>	<u>1,452,038</u>

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
NOTES TO THE FINANCIAL STATEMENTS
AS AT JUNE 30, 2021

NOTES	2021 RUPEES	2020 RUPEES
11 PPI - DEVELOPED EMPLOYABLE CAPACITY (DEC) OF 150 YOUTHS OF DISTRICT MIRPURKHAS, SINDH		
<u>DIRECT COSTS</u>		
ACTIVITIES AND MATERIAL COST.		
Baseline House Hold Survey	-	30,000
Project Orientation	-	20,000
Formation of GSMC	13,900	14,985
Meeting with GSMC	5,600	41,180
Awareness Sessions with community	24,050	35,540
Trainings on - Beautician	151,110	216,666
Trainings on - Mobile Phone Repairs	150,000	66,666
Trainings on - Business Enterprises Capacity Development	-	150,000
Trainings on - Motor Bike Repairing	152,400	66,666
Trainings on - Tailoring (Gents and Ladies)	214,650	161,870
IEC Material	11,750	90,280
Purchase of Sewing Machines	154,381	
Raw Material for Beautician and Tailoring	64,619	220,485
Tool Kits	265,560	30,000
Stipend to Tainees	562,500	337,500
	1,770,521	1,481,838
STAFF COSTS / SALARIES		
Recruitment of Project staff	-	10,000
Project Coordinator	270,000	315,000
Admin and Finance Officer	210,000	280,000
Support Staff	120,000	160,000
Social Mobilizers	300,000	225,000
Capacity Building of Staff	92,000	
Staff Old Age Benefits Contribution	16,500	26,400
	1,008,500	1,016,400
TRANSPORT COSTS		
Vehicle Rent, Fuel, Maintenance and Insurance	300,000	600,000
MONITORING COST		
Monitoring Visits	7,070	45,781
<u>INDIRECT COSTS</u>		
ADMINISTRATIVE RUNNING COSTS		
Salary to Executive Director 20%	120,000	160,000
Utilities (Electricity, Water and Gas)	55,747	189,354
Printing and Stationery	10,670	66,810
District NOC Cost	-	20,000
EAD Division Formalities	-	30,000
Bank charges and Withholding Tax on Cash / Non Cash Transactions	-	8,713
	186,417	474,877
Contingency - Relief Items / Ration Distribution	-	134,250
	3,272,508	3,753,146

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
NOTES TO THE FINANCIAL STATEMENTS
AS AT JUNE 30, 2021

	<u>NOTES</u>	<u>2021</u> <u>RUPEES</u>	<u>2020</u> <u>RUPEES</u>
12 DKH - PROVISION OF HUMANITARIAN RELIEF TO DROUGHT AFFECTED COMMUNITIES IN UC VIJHIAR. THARPARKAR. SINDH			
<u>PERSONNEL</u>			
OPERATIONAL PERSONNEL			
Executive Director		-	123,750
- Finance Manager		-	135,000
- Human Resource		-	112,500
		-	371,250
PROJECT PERSONNEL			
- Project Manager		-	360,000
- Monitoring Officer		-	225,000
- Livelihood Officer		-	225,000
- Field Manager		-	787,500
- Admin and Finance Officer		-	225,000
- Procurement and Logs Officer		-	180,000
- Support Staff Warehouse Security Guard		-	60,000
- Support Staff - 02 Office Boy		-	270,000
		-	2,332,500
STAFF BENEFITS			
Employees Old Age Benefits Contribution		-	56,100
		-	2,759,850
<u>DIRECT PROJECT COSTS</u>			
LIVELIHOODS: LIVE STOCK AND AGRICULTURE BASED DISTRIBUTION OF FEED AND FODDER			
- Vanda		-	7,692,664
- Wheat Straw		-	1,872,169
- Transportation from Warehouse to Distribution Point		-	569,888
- Tender Cost		-	10,134,721
DISTRIBUTION OF SEEDS			
- Millet		-	602,274
- Cluster Bean		-	798,380
		-	1,400,654
LIVE STOCK MANAGEMENT			
- Community Sessions on Livestock Management and		-	1,066,043
- IEC Material		-	71,280
		-	1,137,323
CROPS MANAGEMENT			
- Community Session on crops Management			111,008
<u>BASIC NEEDS: MOST IN NEED DROUGHT AFFECTED FAMILIES</u>			
<u>DISTRIBUTION OF MULTI PURPOSE CASH GRANT</u>			
Multipurpose Cash Grant 5% of Total Beneficiaries		-	1,860,000
FSP -Charges - Banks Charges		-	23,250
		-	1,883,250
		-	14,666,956
<u>OPERATIONAL COSTS</u>			
OFFICE RUNNING COSTS			
Field Office - Utilities		-	122,393
- Supplies		-	173,108
- Vehicle with POL		-	1,731,267
- Stationery		-	24,360
- Communication Warehouse Rent		-	42,150
Project End Line Evaluation		-	86,913
External Audit		-	250,000
Bank Charges and With Holding Tax Head Office Running Cost		-	160,000
External Audit		-	3,390
Bank Charges and With Holding Tax Head Office Running Cost		-	45,000
		-	2,638,581
		-	20,065,387

	2021 RUPEES	2020 RUPEES
13 DKH -INTEGRATED EMERGENCY RESPONSE THROUGH WASH, LIVELIHOOD AND FOOD SECURITY INTERVENTIONS TO COVID - 19 IN UNION COUNCIL VIJHIAR , TALUKA MITHI DISTRICT THARPARKA		
PERSONNEL		
OPERATIONAL PERSONNEL		
Executive Director	176,000	44,000
Admin and Human Resource Manager	240,000	60,000
Reporting Officer	240,000	60,000
PROJECT PERSONNEL		
Project Co-ordinator	490,000	140,000
Monitoring and Evaluation Officer	438,167	82,500
Civil Engineer	379,500	
Finance Officer	315,000	67,500
Social Mobilizers - 4	1,440,000	360,000
Field Officers - 2	720,000	135,000
Admin and Logistic Officer	440,000	82,500
Security Guard for Project Office - 2	288,000	54,000
Office Assistants - 2	288,000	54,000
Staff Fringe Benefit - Employees Old Age Benefits	117,810	13,860
	<u>5,572,477</u>	<u>1,153,360</u>
DIRECT PROJECT COSTS		
Needs and Risk Assessment	38,000	1,363,860
2500 HOUSEHOLD SUPPORTED WITH FOOD PACKAGES AND SAFETY MATERIAL DUE TO COVID - 19 CRISES FOOD PACKAGES AND OTHER SAFETY MATERIAL		
Food Packages	13,888,560	-
Tender Cost	-	128,340
Covid - 19 Awareness Material	93,963	49,746
Surgical Facemask	65,000	-
Hand Gloves	32,500	-
Sanitizers	126,000	122,500
PPE Kits	115,000	157,500
Transportation Cost	245,000	-
Masks N-95	75,000	90,000
Safety Goggles	75,000	75,000
Soap Antibacterial	-	75,000
Walk through Gate	84,000	-
Thermo gun	30,000	-
	<u>14,830,023</u>	<u>698,086</u>
Vegetable seeds and awareness session on kitchen gardening	105,245	-
Solar submersible water pump and corresponding equipment installed in targeted communities	2,971,830	-
Latrine material and hygiene sessions	4,403,807	-
Staff Capacity Building	-	-
Coordination with stakeholders (government units, NGOs, CSO, CBOs)	12,585	-
800 HOUSE HOLDS RECEIVE LATRINE MATERIAL AND HYGIENE SESSIONS CONSTRUCTION OF LATRINE CLTS AND HYGIENE SESSIONS:		
IFC Material Visibility	-	3,500
STAFF CAPACITY BUILDING		
Project Orientation Workshop	-	57,755
COORDINATION WITH STAKEHOLDERS GOVERNMENT UNITS, NGOS, CSO, CBOs)		
Meetings, Travelling and Refreshment Cost	-	32,340

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
NOTES TO THE FINANCIAL STATEMENTS
AS AT JUNE 30, 2021

	NOTES	2021 RUPEES	2020 RUPEES
OPERATIONAL COSTS			
OFFICE RUNNING COSTS			
Vehicle Rent and POL		1,483,063	205,343
Project Office Utilities		170,937	19,592
Staff Communication Cost		100,609	19,144
Project Office Supplies and Stationery		181,043	95,525
Head Office Cost		103,500	45,000
Bank Charges and with Holding Tax		4,355	2,096
		2,043,507	386,700
External audit		250,000	-
Endline evaluation		252,000	-
		30,479,474	3,695,601
14	ACTMED - AWARENESS RAISING ON COVID - 19 PANDEMIC AND DISTRIBUTION OF FOOD PACKAGES TO MOST NEEDY HOUSEHOLDS IN UC ISLAMKOT RURAL, TALUKA ISLAMKOT, THARPARKAR		
	PERSONNEL SALARIES		
	Project Supervisor	-	30,000
	Field Distributors - 2	-	40,000
	ACTIVITIES		
	Food Packages to 284 Most Needy Households	-	1,099,932
	Awareness Materials	-	2,000
	Vehicle Cost with POL	-	40,613
	Travelling	-	30,000
	Stationery	-	10,760
	Withholding Tax on Cash / Non Cash Transactions	-	7,330
	Miscellaneous Expenses	-	1,834
		-	1,262,469
15	CWW - PROVISION OF ASSISTANCE TO DROUGHT AFFECTED POPULATION IN UC TARDOST, TALUKA CHAHHRO, DISTRICT, THARPARKAR		
	Project Coordinator	-	237,333
	Monitoring and Evaluation Officer	-	176,000
	Veterinary Officer	-	293,332
	Distributors / Mobilizers - 6	-	696,002
	Finance Officer	-	146,666
	Admin and Human Resource Officer	-	121,500
	Logistic Officer	-	146,666
	Ware House Incharge	-	102,666
	Data Management Officer	-	103,833
	Security Guards - 3	-	160,200
	Office Assistant	-	53,400
	Executive Director	-	68,379
	Finance Manager	-	39,000
	Programme Manager	-	48,000
	Admin and Human Resource Manager	-	58,500
		-	2,451,477
	FRINGE BENEFITS		
	Employees Old Age Benefits Contribution		47,025
	TRAVEL COST		
	Project Monitoring cost	-	73,530
	Coordination Meetings with Line Departments	-	29,370
	Project Orientation	-	94,465
	Base Line and End Line Surveys	-	90,953
		-	288,318

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
 NOTES TO THE FINANCIAL STATEMENTS
 AS AT JUNE 30, 2021

	NOTES	2021 RUPEES	2020 RUPEES
SUPPLIES COST			
Advertisement Cost		-	43,977
LIVE STOCK FOODER ASSISTANCE			
Vanda for small Livestock - 16012 Bags of 20kg		-	10,501,143
Vanda for large Livestock - 7634 Bags of 20kg		-	4,962,100
Wheat Straw for Livestock - 8328 bags of 25kg		-	4,362,260
Fodder Distribution cost		-	59,500
Livestock Management Sessions		-	123,200
Livestock Management Awareness Material		-	54,000
Mobility Support for Livestock Vaccination		-	72,637
Community Animal Health Workers Training		-	938,180
			21,073,020
LIVE STOCK RESTORATION			
Cash Assistance to Extremely Vulnerable Families		-	1,400,000
Cash Transfer Charges of Cash Grants		-	11,620
			1,411,620
OTHER COST			
Vehicle Rent		-	678,695
Vehicle Fuel and Maintenance		-	606,578
Utilities		-	90,109
Communication		-	44,385
Office Supplies and Stationery		-	196,421
Warehouse Rent		-	140,408
Transportation Cost from Warehouse to Distribution Point		-	2,071,693
Bank charges and Withholding Tax		-	1,695
Head Office Admin Running Cost		-	45,000
Branding and Marking		-	10,080
Complaints Response Mechanism		-	24,750
			3,909,814
			29,225,251
16 ACTMED - HEALTH AND LIVESTOCK PROJECT IN THARPARKAR			
INVESTMENTS			
Previous Year's Remaining Balance transferred to ACTMED - Awareness raising on COVID - 19 Pandemic and Distribution of Food Packages to most Needy Households in UC Islamkot Rural, Taluka Islamkot, Tharparkar		-	467,140
RUNNING COSTS			
Bank Charges and withholding Tax		-	2,803
			469,943
17 ACTMED WASH PROJECT IN THARPARKAR			
ADMINISTRATION COST			
Previous Year's Remaining Balance transferred to ACTMED - Awareness raising on COVID - 19 Pandemic and Distribution of Food Packages to most Needy Households in UC Islamkot Rural, Taluka Islamkot, Tharparkar Project		-	795,049
			795,049
18 CED - Improving health through Water and Sanitation in Tharparkar, Pakistan.			
DIRECT COSTS			
Construction of Rain water harvesting Tank at HH Level		1,572,000	-
Biosand Nadi filter Unit		447,000	-
Hygiene Kits for women		745,000	-
		2,764,000	

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
 NOTES TO THE FINANCIAL STATEMENTS
 AS AT JUNE 30, 2021

	2021 RUPEES	2020 RUPEES
<u>TRAINING/WORKSHOP/SEMINAR</u>		
Project Inception workshop	31,600	-
Water Management Training	19,475	-
Hygiene promotion session	20,000	-
Feminine Hygiene promotion session	20,000	-
Community Training on CLTS	49,700	-
CLTS Triggering walks/ rallies	20,020	-
On air WASH mags through FM radio	30,000	-
Interactive theaters for awareness raising at community level	98,000	-
World Water Day	20,500	-
	309,295	-
<u>COVID-19 SAFETY EQUIPMENT FOR STAFF</u>		
Surgical Mask	3,297	-
Sanitizers	32,354	-
Detol and Clorine etc	6,564	-
Hand Gloves	4,704	-
	46,919	-
<u>FIELD TRANSPORT AND MONITORING</u>		
Vehicle rent with driver	387,000	-
Fuel for Vehicles	191,560	-
Collecting CED project director Karachi	24,000	-
Food and accommodation for CED visitors, per day	8,450	-
Coordination Expense with line department??	38,840	-
	649,850	-
<u>STAFF SALARIES</u>		
Project Manager	420,000	-
2 Community Development Officers (Male)	420,000	-
2 Community Development Officers (Female)	420,000	-
Admin and Logistics Officer	270,000	-
Office assistant	90,000	-
Executive Director (10%)	60,000	-
Finance Manager (10%)	36,000	-
	1,716,000	-
<u>OFFICE EXPENSES</u>		
Office Supplies & Stationery	105,168	-
Utility Bills	76,056	-
Communication	30,000	-
	211,224	-
	5,697,288	-

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
 NOTES TO THE FINANCIAL STATEMENTS
 AS AT JUNE 30, 2021

	NOTES	2021 RUPEES	2020 RUPEES
19	DKH - Provision of humanitarian assistance to increase resilience through WASH, Livelihood & Food security interventions to COVID-19 affected communities in District Mirpurkhas, Sindh Province, Pakistan		
	PERSONNEL		
	Operational Personnel		
	Executive Director	132,000	-
	Admin and HR Officer	60,000	-
		192,000	-
	PROJECT PERSONNEL		
	Project Coordinator	400,000	-
	M&E Officer	287,833	-
	Social Mobilizer/Hygiene promoter	1,054,500	-
	CVA Officer	200,000	-
	Finance and Admin Officer	250,000	-
	Livelihood Field Officer	293,333	-
	Civil Engineer	176,667	-
	Procurement & Logistic Officer	200,000	-
	Security Guards for Project Office	198,000	-
	Office Assistant	100,200	-
	Cleaner/Sanitary Worker	60,000	-
	Staff fringe benefit-EOBI	74,550	-
	Field Officer	67,500	-
		3,362,583	-
	DIRECT PROJECT COSTS		
	Formation of Village Committees and ERT Training		
	Broadbased community meeting at village level	101,196	-
	Orientation to village committee (roles and responsibilities)	163,044	-
	Consultant cost for ERT training to PVDP staff	345,000	-
	ERT training to PVDP Staff (TOT)	114,600	-
	Emergency Response Training to Village Committee by PVDP Staff (ERT Committee)	457,140	-
	ERT kits to village committee	58,050	-
	Project Kickoff Workshop (Food and Refreshment cost)	1,239,030	-
	Most in-need COVID-19 affected households are supported in meeting their immediate food needs through provision of cash grant .		
	2000 households supported with cash for food		
	Unconditional Cash grant	12,200,000	-
	FSP charges	48,000	-
		12,248,000	-
	Infection prevention and preparedness for COVID-19 has increased through improved hygiene practices and enhanced WASH facilities in targeted district		
	Number of people received awareness on prevention of COVID-19		
	Awareness session on Covid19	69,433	0
	Distribution of hygiene and PPE kits to contain COVID-19	1,621,100	0
	Awareness campaign through message dissemination (loud speaker)	6,450	0
	IEC Material & Visibility	16,500	0
		1,713,483	-
	Operation & Maintenance Training		
	750 Families received biosand filtration plant	50,150	-
	Operation & Maintenance Training		
	Distribution of seeds and FFS sessions with farmers and animals vaccination		
	Distribution of cotton seeds and agriculture input packages to farmers	2,436,000	-
	Farmer Field School (sessions)	155,717	-
	Vaccination/Deworming for animals	2,591,717	-

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
 NOTES TO THE FINANCIAL STATEMENTS
 AS AT JUNE 30, 2021

	NOTES	2021 RUPEES	2020 RUPEES
OPERATIONAL COSTS			
Office Running Costs			
Vehicle Rent & POL		1,221,146	0
Project office utilities		135,714	0
Staff communication cost		114,570	0
Project office supplies and stationary		226,341	0
Bank charges		815	0
		1,698,586	-
Specialized / External Services			
Baseline Survey		182,830	-
		23,278,379	-
20 PPI - Build Employable Capacity (BEC) of 210 Youths of district Mirpur Khas Sindh, Pakistan.			
DIRECT COSTS:			
Activity & Material Cost:			
Project Orientation		12,375	-
Meeting with Churches/Community Group		29,780	-
Meetings with Youth trainees		38,620	-
Awareness Sessions with Community Group		22,810	-
Followups for beautician and Tailoring Trained Trainees		13,323	-
Followups of Mobile Phone, and Motor bike trained Trainees		12,416	-
Training on Motor bike Repairing		150,000	-
Training on Beautician		75,000	-
Training on Tailoring (Ladies)		150,000	-
Events Celebration with Youth + Certificate Ceremony of Youth trainees		43,310	-
Raw material [Tailoring,]		70,710	-
ICE Material		27,560	-
Stipend for trainees		270,000	-
		915,904	-
Staff Costs / Salaries:			
Project Coordinator		300,000	-
Admin & Finance (25%)		60,000	-
Facilitator (FeMale)		100,000	-
Facilitator (Male)		150,000	-
Supporting Staff		120,000	-
Capacity Building of Staff		27,885	-
Staff EOBI		19,250	-
		777,135	-
		220,000	-
Transport Costs:			
Vehicle Rent (Maintenance & insurance)		2,905	-
Monitoring Costs:			
Monitoring visits		20,164	-
Evaluation Costs:			
Mid-term project review		-	-
Project end Evaluation		20,164	-
INDIRECT COSTS:			
Administrative Running Costs:			
Executive Director Salary (20%)		120,000	-
Utilities (Electricity, Water, Gas)		133,248	-
Printing & Stationery cost		22,305	-
Bank Charges		6,829	-
District NoC Cost		20,000	-
EAD formalities		30,000	-
		332,382	-
		2,268,490	-

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
 NOTES TO THE FINANCIAL STATEMENTS
 AS AT JUNE 30, 2021

	NOTES	2021 RUPEES	2020 RUPEES
21	Mother and Child Health & Livelihood Project, UC Hingorno, Taluka Sindhri, District Mirpurkhas		
	DIRECT COSTS:		
	Activity & Material Cost:		
	Area Identification and Baseline HH Survey (Data collection)	10,000	-
	Project Orientation and Launching ceremony with community	9,030	-
	Conduct Health camps	25,000	-
	Visibility of project	29,440	-
	Installation of Visibility board	10,000	-
	Follow up visits (3 visits per week)	27,320	-
	Meetings with local government, health and livestock deaprtments	2,430	-
		113,220	-
	Staff Costs / Stipend:		
	Health Promoter	37,500	-
	Assistant of health promoter / Social Mobilizer (Female)	30,000	-
	Assistant of health promoter / Social mobilizer (Male)	30,000	-
	Doctor Services	5,000	-
	Driver (Part time)	25,000	-
		127,500	-
	Transport Costs/Fuel/Rent		
	Vehicle Fuel (per month)+Rent for Vehicle (Part time 50%)	65,430	-
	Administrative Costs:		
	Monitoring, Reporting and documentation officer	20,000	-
		326,150	-
22	CED (Donation for COVID-19)		
	Food and non food Items Relief for COVID-19	797,670	-
	Other Expenses	24,114	-
	Salaries	35,000	-
		856,784	-
23	Alam-ul-Khayal (Donation for COVID-19)		
	Food and non food Items Relief for COVID-19	196,002	-
	Other Expenses	3,800	-
	Bank Charges	1,219	-
		201,021	-
24	COVID-19 Relief (Raan Syed) 2020		
	Cloth Distribution	25,355	-
	Hand Pump	14,325	-
		39,680	-
25	Mother and Child Health & Livelihood Project (Mariam Guest Houses)		
	Salaries	821,325	-
	Office Supplies & maintenance	102,360	-
	Guest House Expenses	71,220	-
	HRDN Fee	10,500	-
	Bank Charge	2,034	-
	Vehicle Insurance and Tax	67,500	-
	Office Utilites	183,470	-
		1,258,409	-

PARTICIPATORY VILLAGE DEVELOPMENT PROGRAMME - MIRPURKHAS SINDH
 NOTES TO THE FINANCIAL STATEMENTS
 AS AT JUNE 30, 2021

	<u>NOTES</u>	<u>2021 RUPEES</u>	<u>2020 RUPEES</u>
26 PVDP Expenses			
Salaries to Staff		63,000	388,000
IEC Materials		-	60,000
Stationery and Office Supplies		31,547	88,221
Postage and Courier Charges		-	6,208
Utilities		200,684	28,840
Training - Boarding and Lodging		202,131	395,590
Travelling		73,350	83,257
Photocopier Repairs		-	18,500
Vehicle Insurance and Tax		39,710	40,201
Equipment Repairs		81,480	11,290
Entertainment I Hospitality		68,645	-
PVDP Registration Expenses - Economic Affairs Division		472,000	139,200
Water Tanks and Nadi Filter For Thar		224,654	100,000
Generator Fuel		15,056	-
Bike Fuel and Maintenance		-	9,360
Islamkot Office Expenses		-	14,230
Office Sanitation and Maintenance		148,723	-
Legal and Professional Charges		27,000	21,000
Membership Fee to International Union for Conservation of Nature		43,000	116,308
Membership Fee to Human Resource Development Network	FINAL DIFF PLACED HERE	23,515	8,000
Miscellaneous Office maintenance Expenses		132,201	3,360
Bank Charges & W.H. Tax deducted by Banks		15,534	8,990
Audit Fee		270,000	140,400
Provision of doubtful receivable		1,241,691	-
Depreciation		1,662,393	1,943,963
		<u>5,036,314</u>	<u>3,624,918</u>

27 General

Figures have been rounded off to the nearest rupee.
 Comparative figures have been re-stated, wherever necessary, for the purposes of comparison.

28 Date of authorization

These financial statements were authorized by Board of Directors of PVDP on


TREASURER


GENERAL SECRETARY


PRESIDENT

PARLAMENTARY BUDGET DEVELOPMENT PROGRAMME - MEMPHENSAL SINDH
 NOTES TO THE FINANCIAL STATEMENTS
 AS AT JUNE 30, 2021

5 DISBURSED FUNDS

	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
	RS	PKR	RS	PKR	RS	PKR	RS	PKR
BALANCE AS ON MAY 1, 2020	200,000	1,390,438	200,000	1,390,438	200,000	1,390,438	200,000	1,390,438
FUNDS RECEIVED DURING THE YEAR	1,200,000	800,000	1,200,000	800,000	1,200,000	800,000	1,200,000	800,000
FUNDS APPLIED/UTILIZED DURING THE YEAR	12,000,000	3,272,000	12,000,000	3,272,000	12,000,000	3,272,000	12,000,000	3,272,000
TRANSFER / ADJUSTMENTS	97,978	627,839	97,978	627,839	97,978	627,839	97,978	627,839
BALANCE AS ON JUNE 30, 2021	1,200,000	627,839	1,200,000	627,839	1,200,000	627,839	1,200,000	627,839
<p>01) Provision of transportation facility to strength effective communication in all urban Tharpana, Sindh</p> <p>02) Development of Tharpana (Capacity) (DPO) of 150 beds of Tharpana-Waterpur</p> <p>03) Strengthen Tharpana Water through which condition and road works interventions in (DPO) of 150 beds, Tharpana, District Tharpana</p> <p>04) Strengthen Tharpana Water through which condition and road works interventions in (DPO) of 150 beds, Tharpana, District Tharpana</p> <p>05) Strengthen Tharpana Water through which condition and road works interventions in (DPO) of 150 beds, Tharpana, District Tharpana</p> <p>06) Provision of transportation facility to strength effective communication in all urban Tharpana, Sindh</p> <p>07) Provision of transportation facility to strength effective communication in all urban Tharpana, Sindh</p> <p>08) Provision of transportation facility to strength effective communication in all urban Tharpana, Sindh</p> <p>09) Provision of transportation facility to strength effective communication in all urban Tharpana, Sindh</p> <p>10) Provision of transportation facility to strength effective communication in all urban Tharpana, Sindh</p> <p>11) Provision of transportation facility to strength effective communication in all urban Tharpana, Sindh</p> <p>12) Provision of transportation facility to strength effective communication in all urban Tharpana, Sindh</p> <p>13) Provision of transportation facility to strength effective communication in all urban Tharpana, Sindh</p> <p>14) Provision of transportation facility to strength effective communication in all urban Tharpana, Sindh</p> <p>15) Provision of transportation facility to strength effective communication in all urban Tharpana, Sindh</p>								

2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
1,200,000	1,200,000	627,839	627,839	1,200,000	1,200,000	627,839	627,839
1,200,000	1,200,000	627,839	627,839	1,200,000	1,200,000	627,839	627,839