INITIATIVE FOR DEVELOPMENT AND EMPOWERMENT AXIS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

RSM

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM

RSM Avais Hyder Liaquat Nauman
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS

Opinion

We have audited the financial statements of Initiative for Development and Empowerment Axis (the Organization), which comprise the statement of financial position as at June 30, 2021, income and expenditure statement and 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 cash flows for the year then ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with the 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 Those Charged with Governance for the Financial Statements

The Board of Directors 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 Board of Directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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RSM Avais Hyder Liaquat Nauman is member of the RSM network and trades as RSM. RSM is the trading name used trading name used by the members of the RSM network. Each member of the RSM network is an indeendent accounting and consulting firm which practices in its own right. The RSM network is not it self a separate legal entity in any jurisdiction.

In preparing the financial statements, Board of Directors 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.

Those charged with governance 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 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 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 the 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 the date of our auditor's report. However, future events or conditions may cause the Organization 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 those charged with governance 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.

RSM Avais Hyder Liaquat Nauman

Place: Peshawar

Date : November 15, 2021

RSM Avais Hyder Liaquat Nauman
Chartered Accountants
Engagement Partner: Muhammad Arif Saeed

RSM Avais Hyder Liaquat Nauman Peshawar Chartered Accountants

INITIATIVE FOR DEVELOPMENT AND EMPOWERMENT AXIS (IDEA)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2021

	Note	2021 Rupees	2020 Rupees
ASSETS			
NON CURRENT ASSETS			
Property and equipment	4	3,471,196	3,968,320
CURRENT ASSETS			
Other receivables	5	2,633,432	474,866
Cash and bank balances	6	88,804,568	16,964,431
		91,438,000	17,439,297
TOTAL ASSETS		94,909,196	21,407,617
CURRENT LIABILITIES			
Accrued and other liabilities	7	89,146,813	15,363,268
NET ASSETS EMPLOYED		5,762,384	6,044,349
REPRESENTED BY:			
General fund	8	5,762,384	6,044,349

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

Executive Director **Manager Finance**

Initiative for Development & Empowerment Axis IDEA

INITIATIVE FOR DEVELOPMENT AND EMPOWERMENT AXIS (IDEA)
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2021

	Note	2021 Rupees	2020 Rupees
INCOME			
Grant income			
Restricted	9	444,100,548	141,274,199
Unrestricted	10	315,159	130,381
		444,415,707	141,404,580
EXPENDITURE			
Program cost	11	444,100,548	141,274,199
General and administrative expenses	12	597,124	1,428,807
		444,697,672	142,703,006
Deficit for the year		(281,965)	(1,298,426)

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

Executive Director

Manager Finance

Initiative for Development & Empowerment Axis
IDEA

1 STATUS AND OPERATION

IDEA "Initiative For Development And Empowermet Axis" (the Organization) is a non-profit, voluntary organization, registered under the Voluntary Social Welfare Agencies (Registration & control) Ordinance 1961, formed in 2003 having its registed office in Peshawar. IDEA has emerged after a thought process of a group from intelligentsia, academia and youth, who had a will to empower the disempowered through positive, enlightened and moderate approach. The main objectives of the organization are to work for community development, democracy and governance, education, child walfare and protection of human rights.

1.1 Projects

Following projects were undertaken by the Organization during the year:

1.1.1 Enhancing Access to Quality Education in KP

The project was funded by UNHCR. The aim of the project was to provide access to quality education to afghan refugee and asyslem seeker's childern by establishing formal and homebased schools in district Peshawar, Bannu, Hangu, Charsadda, Kohat, Lakki Marwat and D.I Khan. Under this project, 40 Schools and 31 Accelerated Learning programs will be established and managed by IDEA.

1.1.2 Assistance to District Administration to Curtail the Transmission of COVID-19 in KP.

The project is funded by Concern Worldwide. The aim of the project is medical supplies to 2 districts hospitals, THQ and BHUs (Drugs, beds, thermal guns, incinirator, hand washing points , awareness). The deliverables of the project are protective gears/ basic PPE for staff, ambulance for referal services, provision of infrared thermometers, oxygen cylinder with trolly and kit, disposible mask for Oxygen cylinders, provison of local surgical mask for health facilities, provision for disposible gloves for health facilities, risk communication and community engagement (RCCE) messeges, TOT for public healthcare, hand washing points in health facilities and quarantine centres, bedding kits for quarantine centres, disposible bed sheets for hospital beds etc.The location of the project is district Mardan and Swat KP.

1.1.3 Strenghting Government Health system and Providing Immidiate Emergency Response to Curtail the Outbreak of COVID-19 SWAT

The project was funded by ECHO and supported by CARE International Pakistan and implemented by IDEA in disrtict Swat. The main purpose was Strenghtening Government Health system and providing immediate emergency response to curtail the outbreak of COVID-19 SWAT and conducting community awerness sessions and capacity building of COVID-19 affected community to minimize the risk of COVID-19 infection.

1.1.4 Humanitarian Assistance to COVID-19 Affected Families Lock Down in District Mardan

The project was funded by Welthungerhilfe. The aim of the project was to provide foods and other consumables to the covid-19 affected families in lockdown at district Mardan, KPK.

1.1.5 Enhancing Food Security through Strategic Interventions in Agriculture in Torghar

The project was implemented by Pakistan Poverty Alleviation Fund. The aim of the project was to provide awareness and training regarding food security by arranging different activities with the help of agriculture officers in the Torghar area of KP.

Initiative for Development & Empowerment Axis
IDEA

1.1.6 Poverty Gradution Project in AR Camps (PPAF)

The Refugees Graduation Project in Khyber Pakhtunkhawa is an UNHCR/PPAF funded project implemented by IDEA with the technical support of PPAF at District Mansehra . The prime objective of the proposed intervention is to identify and assist the ultra-poor Afghan refugees for the provision of productive assets ,FSL scheme with Enterpise dev: training for 2500 poorest households . As matter of fact that majority of Afghan refugees residing in Pakistan are daily labours with low income due to limited livelihood opportunities and lack of marketable skills. Keeping in mind the realities , IDEA with the support of mentioned organizations transferred assists to the ultra-poor Afghan refugees of Khaki and Ichrain Camp in order to increase their income and poverty graduation support for poorest afghan refugees POR holders.

1.1.7 Girls Lower Secondry Education Program (GLSEP)

The Project was funded by United Nations Educational, Scientific and Cultural Organization. The aim of the project was invtervention for improving transition from primary to secondary level retention and quality of lower secondary education in four tehsils of upper Swat district. IDEA work with 31 girls lower secondary schools and will establish and support 4 NFBE centers 1 in each targeted Tehsil. IDEA supports education department efforts to create demand for continuation of girls education beyond primary to lower secondary, increases girls retention in lower secondary education through the provision of formal and non-formal school facilities and support, improves learning opportunities for the girls through a focused approch to teacher training and pedagogical contents.

1.1.8 Community Mobilization for WASH Behavior Change in KPK

The project has specific purpose of building the capacity and awarness on the target communities and schools students on WASH/ COVID-19 and municipal services through its program of community mobilization for WASH behavior change phase-II. The project capacitates the target people in adoption of the best WASH/ COVID-19 practices and best utilization of provided WASH facilities and services in their respective communities; it will also increase community's access to improved WASH facilities provided under the MSP program. In all, the project implementation works towards improving the health and quality of life of the poor and vunerable (In particular women and school children) through their sensitization, education and adoption of the universally-practiced best practices of WASH/COVID-19.

1.1.9 AAWAZ-II British Council

AWAZ II is a DFID funded program in Pakistan, managed by British Council which aims creating a more protective and enabling envirement for girls, boys, women, youth, minorities, the differently abled and those at risk of exclusion and exploitation. The programme key components are community mobilization through village and district forums to address child labor, child marriages, gender- based violence, community conflict and intolerance, community engagement through social action in support from Aawaz youth volunteers on thematic issues. Awareness raising and referrals to avalible services according to community demands through Aawaz aagahi centers. Promoting citizen engagement with duty bearers through the fora and enhancing use of mandated state structure to respond to issues of communities. conflict prevention and pre-emption through dialogue between communities through the forums and social action projects by youth volunteers.

1.1.10 Take a Child to School (TACS) British Council

The British Council is delivering the ILMPOSSIBLE Take a Child to School (TACS). To Work with Birtish Council for the effective delivery the take a Child to school project in districts of Mardan and Kohat according to the planned activities in order to achieve desired outcomes and outputs, i.e enrol and retain a total of 3,000 OOSCC (1500 in each district).

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of Accounting and Financial Reporting Standard for Small-Sized Entities (SSEs) issued by the Institute of Chartered Accountants of Pakistan.

Initiative for Development & Empowerment Axis
IDEA

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Accounting convention

These financial statements have been prepared under the historical cost convention.

3.2 Functional and presentation currency

These financial statements are prepared in Pakistani Rupees which is the Organization's functional and presentation currency.

3.3 Property and equipment

Property and equipment at are carried at cost less accumulated depreciation and impairment in value, if any.

Depreciation is charged to income applying the reducing balance method at the rates specified in the property and equipment note.

Depreciation on additions during the year is charged from the month in which an asset is acquired or capitalized, while no depreciation is charged for the month in which the asset is disposed off.

The assets' residual values and useful lives are reviewed at each financial year end and adjusted if impact on depreciation is significant.

Maintenance and normal repairs are charged to income as and when incurred. Major renewals and improvements are capitalized.

3.4 Impairment

The Organization assesses at each balance sheet date whether there is any indication that assets may be impaired. If such indication exists, the carrying amounts of such assets are reviewed to assess whether these are recorded in excess of their recoverable amounts. Where carrying values exceed the respective recoverable amounts, assets are written down to their recoverable amounts and the resulting impairment loss is recognized in income and expenditures account, unless the relevant assets are carried at revalued amounts, in which case the impairment loss is treated as a revaluation decrease. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use.

Where impairment loss subsequently reverses, the carrying amounts of the assets are increased to the revised recoverable amounts but limited to the carrying amounts that would have been determined had no impairment loss been recognized for the assets in prior years. A reversal of an impairment loss is recognized immediately in income and expenditures account, unless the relevant assets are carried at revalued amounts, in which case the reversal of the impairment loss is treated as a revaluation increase.

3.5 Receivables

Receivables are carried at original invoice amount less an estimate made for doubtful receivables based on review of outstanding amounts at the year end. Balances considered bad and irrecoverable are written off when identified. Other receivables are recognized at nominal amount which is fair value of the consideration to be received in future.

3.6 Cash and cash equivalents

Cash and cash equivalents are carried at cost. For the purpose of cash flow statement, cash and cash equivalents consist of cash in hand, balances with banks and highly liquid short term investments that are convertible to known amounts of cash and are subject to insignificant risk of change in value.

Initiative for Development & Empowerment Axis
IDEA

3.7 Payables

Liabilities for trade and other payables are carried at cost which is the fair value of the consideration to be paid in future for goods and services received, whether billed to the Organization or not.

3.8 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered in the normal course of business.

- Profit on investments / bank deposits is recognized on time proportionate basis.

  - **Restricted grants**

    Grants received for specific purposes and interest thereon are classified as restricted grants. Such grants are transferred to income as grants to the extent of actual expenditure incurred against them. Unspent portion of such grants are reflected as restricted grants in the balance sheet. Expenditure incurred against grant committed but not received is accrued and recognized in income and is reflected as receivable from

  - **Unrestricted grants**

    Unrestricted grants, if any, received from donor without any conditions are recognized as income during the year of receipt.

3.9 Use of estimates and judgments

The preparation of financial statements in conformity with the approved accounting standards require management to make judgment, estimates and assumptions that affect the application of reported amount of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of the revision and future periods.

Significant areas requiring the use of management estimates in these financial statements relate to the useful life of depreciable assets and provision for doubtful receivables. However, assumptions and judgments made by management in the application of accounting policies that have significant effect on the financial statements are not expected to result in material adjustment to the carrying amounts of assets and liabilities in the next year.

3.10 Provision for taxation

Provision for taxation is based on taxable income at the current tax rates after taking into account applicable tax credits, rebates and exemptions available under Income Tax Ordinance, 2001.

3.11 Offsetting of financial asset and financial liability

A financial asset and a financial liability is offset and the net amount reported in the balance sheet, if the Organization has a legal enforceable right to offset the transaction and also intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

Initiative for Development & Empowerment Axis
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4 PROPERTY AND EQUIPMENTS

2021

PARTICULARS	COST: As at July 01, 2020	COST: Additions	COST: As at June 30, 2021	DEPRECIATION: As at July 01, 2020	DEPRECIATION: For the year	DEPRECIATION: As at June 30, 2021	W.D.V.: As at June 30, 2021	RATE
	Rupees							
Office equipment	536,704	-	536,704	348,760	18,794	367,554	169,150	10%
Furniture & fixture	2,934,263	-	2,934,263	1,611,143	132,312	1,743,455	1,190,808	10%
Electronic Equipment	659,205	-	659,205	396,177	26,303	422,480	236,725	10%
Computer Equipment	4,493,113	-	4,493,113	3,490,200	200,583	3,690,783	802,330	20%
Camera	806,460	-	806,460	446,163	36,030	482,193	324,267	10%
Multimedia	90,000	-	90,000	64,581	2,542	67,123	22,877	10%
Generator	1,339,500	-	1,339,500	714,767	62,473	777,240	562,260	10%
Other Asset	414,335	-	414,335	233,469	18,087	251,556	162,779	10%
	11,273,580	-	11,273,580	7,305,260	497,124	7,802,384	3,471,196	

2020

PARTICULARS	COST: As at July 01, 2019	COST: Additions	COST: As at June 30, 2020	DEPRECIATION: As at July 01, 2019	DEPRECIATION: For the year	DEPRECIATION: As at June 30, 2020	W.D.V.: As at June 30, 2020	RATE
	Rupees							
Office equipment	536,704	-	536,704	327,877	20,883	348,760	187,944	10%
Furniture & fixture	2,934,263	-	2,934,263	1,464,130	147,013	1,611,143	1,323,120	10%
Electronic Equipment	659,205	-	659,205	366,952	29,225	396,177	263,028	10%
Computer Equipment	4,493,113	-	4,493,113	3,239,472	250,728	3,490,200	1,002,913	20%
Camera	806,460	-	806,460	406,130	40,033	446,163	360,297	10%
Multimedia	90,000	-	90,000	61,757	2,824	64,581	25,419	10%
Generator	1,339,500	-	1,339,500	645,352	69,415	714,767	624,733	10%
Other Asset	414,335	-	414,335	213,373	20,096	233,469	180,866	10%
	11,273,580	-	11,273,580	6,725,043	580,217	7,305,260	3,968,320	

Initiative for Development & Empowerment Axis IDEA

		2021 Rupees	2020 Rupees
5 OTHER RECEIVABLES			
Income tax refund due from Government		631,778	274,866
Security Receivable		150,000	150,000
Advances against salaries and expenses		-	50,000
Receivable from donors		1,851,654	-
		2,633,432	474,866
6 CASH AND BANK BALANCES			
Cash in hand		53,956	8,215
Cash at bank		88,750,612	16,956,216
		88,804,568	16,964,431
7 ACCOUNT PAYABLE AND OTHER LIABILITIES			
Account payables		6,080,370	2,327,064
Restricted grant received in advance		82,858,392	12,944,204
Accrued liabilities		208,051	92,000
		89,146,813	15,363,268
8 GENERAL FUND			
Opening balance		6,044,349	7,342,775
Less: Deficit for the year		(281,965)	(1,298,426)
		5,762,384	6,044,349
9 RESTRICTED GRANTS			
Citizens Education and Mobilization for Womens Voter Registration and Participation in Electoral Processes		-	1,735,608
Strengthening Electoral and legislative processes		-	1,717,436
FATA Early Recovery Program, funded by Concern International		-	2,650,544
Capacity Strenghting Activities for PDMA Balochistan, funded by Concern International		-	7,800,879
Support to Complex Emegency Wing(PDMA), funded by Concern International		-	912,983
United Nations High Commissioner for Refugees	1.1.1	110,509,062	105,972,949
Concern World Wide - CMIS-1042	1.1.2	40,911,685	-
Care International	1.1.3	8,695,775	-
Welthungerhilfe	1.1.4	56,928,386	7,552,590
Pakistan Poverty Allieviation fund - Tor Garh	1.1.5	4,946,804	2,109,714
Pakistan Poverty Allieviation fund - PGP	1.1.6	178,186,012	2,327,064
United Nations Educational, Scientific and Cultural Organization	1.1.7	9,780,660	-
Municipal Services Pakistan	1.1.8	7,236,838	-
The British Council - AWAZ II	1.1.9	18,799,530	-
The British Council - TACS	1.1.10	8,105,796	8,494,431
		444,100,548	141,274,199
10 UNRESTRICTED GRANTS			
Grant from donors for own expenses		-	-
Profit on bank deposits		315,159	130,381
		315,159	130,381

Initiative for Development & Empowerment Axis
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	Note	2021 Rupees	2020 Rupees
11 PROGRAM COST	11.1	444,100,548	141,274,199

11 Detail of program cost of different projects carried out during the year is as under;

PARTICULARS	UNHCR Enhancing access to quality education in KP Phase 1 & 2	CMIS-1042	CARE INTERNATIONAL	WHH	PPAF-Tor Ghar	PPAF-PGP	UNESCO GLSEP	MSP	AWAZ II	B.C TACS	TOTAL
	Rupees										
Teachers incentives	67,494,879	-	-	-	-	-	-	-	-	-	67,494,879
Personnel cost and honoraria	17,629,965	4,256,544	4,639,134	6,288,080	2,548,600	6,619,224	3,279,078	1,107,000	8,653,057	4,177,848	59,198,530
Capacity building sessions, seminars, meetings, Trainings, compaigns & Mobilization	2,659,482	308,055	-	3,214,714	652,548	256,750	1,581,972	91,280	-	1,587,480	10,352,281
Provision of productive assets	-	-	-	-	-	159,703,214	-	-	-	-	159,703,214
Provision for agriculture inputs and others	-	-	-	18,607,675	145,200	-	-	-	-	-	18,752,875
Food baskets distribution	-	-	-	8,190,766	-	-	-	-	-	-	8,190,766
Cash distrubution	-	-	-	5,921,500	-	-	-	-	-	-	5,921,500
Direct programme activities	-	-	-	-	-	-	-	-	5,949,486	-	5,949,486
Distribution of Soaps, Disinfectant, Masks, Water Containers	-	2,226,876	-	3,099,424	-	-	-	4,233,993	-	-	9,560,293
Rehabilition of water supply schemes	-	-	-	350,585	-	-	-	-	-	-	350,585
Installation of water points and hand washing stations	-	4,080,981	-	3,662,908	-	-	-	-	-	-	7,743,889
Rehabilition of latrines	-	-	-	3,375,850	-	-	-	-	-	-	3,375,850
Establishment and operationalization of Non Formal Basic Education (NFBE) centres	-	-	-	-	-	-	76,450	-	-	-	76,450
Formation of Community / Parents Groups at tehsil Level	-	-	-	-	-	-	430,852	-	-	-	430,852
Logistics & transport cost	815,280	1,719,387	-	9,000	-	-	-	40,000	-	-	2,583,667
Vehicle Rental	4,064,314	-	1,012,310	1,596,034	960,000	2,640,741	900,000	329,390	-	-	11,502,789
Rent of premises	822,000	-	469,000	1,879,875	165,000	1,048,053	216,667	45,000	252,000	218,000	5,115,595
Offices utilities	573,295	-	348,753	-	35,910	168,596	74,917	75,904	575,047	-	1,852,422
NFIs items (patient beds for quarantine centers)	-	10,550,000	-	-	-	-	-		-	-	10,550,000
Sign boards / banners / panaflexes	-	-	-	-	-	1,386,820	-	335,280	-	-	1,722,100
Monitoring visits	-	426,440	-	-	-	-	-		-	-	426,440
Medical waste incineration Points at MMC, DHQ, THQ	-	8,940,000	-	-	-	-	-		-	-	8,940,000
Oxygen cylinders with trolley and kits/ambulance	-	3,039,414	-	-	-	-	-		-	-	3,039,414
RCCE banerrs and awareness sessions	-	1,039,049	-	-	-	-	-	255,920	-	-	1,294,969
Specilized Asset for Paramedic and vulnerables	-	-	-	-	-	2,225,026	-		-	-	2,225,026
Protective gears for project staff	-	400,672	-	-	-	-	-		-	-	400,672
TOT for public health care providers	-	377,370	-	-	-	-	-		-	-	377,370
Communication & advertisement	1,667,303	118,700	-	-	-	50,000	-	269,500	667,400	-	2,772,903
POL	1,061,899	-	382,981	-	321,416	1,152,766	357,170	-		-	3,276,232
Travelling and perdiem	485,510	-	396,425	-	-	334,200	34,700	-	595,625	784,300	2,630,760
International / parent day events	583,910	-	-	-	-	-	542,535	-	260,850	-	1,387,295
Office Equipments	433,355	-	473,700	308,680	-	583,180		-	313,572	-	2,112,487
Laptops for official use	-	-	-	204,000	-	-	52,500	-	1,012,970	-	1,269,470
Mobile phones	-	-	-	-	-	-		-	150,000	-	150,000
Installation of solar system and UPS for field office	-	-	-	-	-	-	99,010	-	-	-	99,010
Bank Charges	29,492	-	-	-	6,639	-	3,601	-	-	-	39,731
Partner Capacity & Integrity Program	4,874,482	-	-	-	-	-	-	-	-	-	4,874,482
Provisions for AV aid	498,600	-	-	-	-	-	-	-	-	-	498,600
Office Supplies	890,803	-	119,936	-	33,802	616,857	110,257	-	236,263	251,223	2,259,141
Printing and stationary / IEC material	780,800	-	-	90,000	-	-	39,900	13,170	133,260	49,285	1,106,415
Non contact / infrared thermometre	180,000	564,000	-	-	-	-	-	-	-	-	744,000
Admin running cost	4,963,693	2,864,197	849,600	-	-	956,927	1,981,051	440,401	-	1,024,425	13,080,294
Miscellaneous	-	-	3,936	129,295	77,689	443,658	-	-	-	13,235	667,813
	110,509,062	40,911,685	8,695,775	56,928,386	4,946,804	178,186,012	9,780,660	7,236,838	18,799,530	8,105,796	444,100,548
Note reference	1.1.1	1.1.2	1.1.3	1.1.4	1.1.5	1.1.6	1.1.7	1.1.8	1.1.9	1.1.10	

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12 SUPPORT COST	Note	2021 Rupees	2020 Rupees
Support staff salaries and benefits		-	24,000
Head office staff fringe benefits		-	2,438
Volunteers recruitment cost		-	15,000
Telecommunication		-	7,500
Administrative overhead cost		-	719,040
Depreciation		497,124	580,217
Audit fee		100,000	80,000
Bank charges		-	612
		597,124	1,428,807

13 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue by the Board of Directors on 15/11/2021

14 GENERAL

14.1 Prior year figures have been rearranged wherever considered necessary for the purpose of better presentation and comparison.

14.2 Figures have been rounded off to the nearest Rupee.

Executive Director

Manager Finance

Initiative for Development & Empowerment Axis
IDEA