



**FINANCIAL STATEMENTS  
OF**

**CIVIL SOCIETY HUMAN AND  
INSTITUTIONAL DEVELOPMENT  
PROGRAMME (CHIP)**

**FOR THE YEAR ENDED  
JUNE 30, 2012**

**BDO Ebrahim & Co. Chartered Accountants**

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



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## AUDITORS' REPORT TO THE MEMBERS

We have audited the annexed balance sheet of **CIVIL SOCIETY HUMAN AND INSTITUTIONAL DEVELOPMENT PROGRAMME** ("the Company") as at June 30, 2012 and the related income and expenditure account, statement of comprehensive income, cash flow statement and statement of changes in fund together with the notes forming part thereof, for the year then ended and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

It is the responsibility of the Company's management to establish and maintain a system of internal control, and prepare and present the above said statements in conformity with the approved accounting standards and the requirements of the Companies Ordinance, 1984. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with the auditing standards as applicable in Pakistan. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the above said statements are free of any material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the above said statements. An audit also includes assessing the accounting policies and significant estimates made by management, as well as, evaluating the overall presentation of the above said statements. We believe that our audit provides a reasonable basis for our opinion and, after due verification, we report that:

- (a) in our opinion, proper books of account have been kept by the Company as required by the Companies Ordinance, 1984;
- (b) in our opinion-
  - (i) the balance sheet and income and expenditure account together with the notes thereon have been drawn up in conformity with the Companies Ordinance, 1984 and are in agreement with the books of account and are further in accordance with accounting policies consistently applied;
  - (ii) the expenditure incurred during the year was for the purpose of the Company's business; and
  - (iii) the business conducted, investments made and the expenditure incurred during the year were in accordance with the objects of the Company.
- (c) in our opinion and to the best of our information and according to the explanations given to us, the balance sheet, income and expenditure account, statement of comprehensive income, cash flow statement and statement of changes in fund together with the notes forming part thereof conform with the approved accounting standards as applicable in Pakistan, and give the information required by the Companies Ordinance, 1984, in the manner so required and respectively give a true and fair view of the state of the Company's affairs as at June 30, 2012 and of the surplus, comprehensive income, its cash flows and changes in fund for the year then ended; and
- (d) in our opinion no Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).

ISLAMABAD

DATED: *Jul 12, 2012*

*Abdullah Qadeer*  
**CHARTERED ACCOUNTANTS**  
Engagement Partner: Abdul Qadeer *AQ*

**BDO Ebrahim & Co. Chartered Accountants**

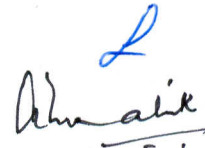
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**CIVIL SOCIETY HUMAN AND INSTITUTIONAL DEVELOPMENT PROGRAMME (CHIP)**  
**BALANCE SHEET AS AT JUNE 30, 2012**

|                                                     | Note | 2012<br>Rupees | 2011<br>Rupees |
|-----------------------------------------------------|------|----------------|----------------|
| <b>ASSETS</b>                                       |      |                |                |
| <b>NON CURRENT ASSETS</b>                           |      |                |                |
| Property, plant and equipment                       |      |                |                |
| Operating fixed assets                              | 5    | 36,444,304     | 39,194,689     |
| Capital work in progress                            | 6    | 534,983        | -              |
|                                                     |      | 36,979,287     | 39,194,689     |
| Long term security deposits                         |      | 583,293        | 86,000         |
|                                                     |      | 37,562,580     | 39,280,689     |
| <b>CURRENT ASSETS</b>                               |      |                |                |
| Consumable store                                    |      | 188,898        | 104,283        |
| Receivable from donor agencies                      | 7    | 6,272,962      | 12,387,536     |
| Due from related parties                            | 8    | 2,264,661      | 38,900         |
| Advances                                            | 9    | 606,685        | 143,280        |
| Interest accrued                                    |      | -              | 6,630          |
| Short term deposits                                 |      | -              | 175,800        |
| Other receivables                                   | 10   | 247,733        | 232,829        |
| Taxation - net                                      | 11   | 745,636        | -              |
| Short term investment                               | 12   | -              | 5,000,000      |
| Cash and bank balances                              | 13   | 106,819,286    | 168,523,988    |
|                                                     |      | 117,145,861    | 186,613,246    |
|                                                     |      | 154,708,441    | 225,893,935    |
| <b>TOTAL ASSETS</b>                                 |      |                |                |
| <b>FUNDS AND LIABILITIES</b>                        |      |                |                |
| <b>FUNDS</b>                                        |      |                |                |
| General fund                                        |      | 26,911,882     | 26,526,951     |
| Endowment fund                                      |      | 34,956,235     | 33,956,235     |
|                                                     |      | 61,868,117     | 60,483,186     |
| <b>NON CURRENT LIABILITIES</b>                      |      |                |                |
| Long term deposits                                  |      | 24,000         | 47,000         |
| Liabilities against assets subject to finance lease | 14   | 1,577,218      | -              |
| Deferred liabilities                                | 15   | 3,726,685      | 3,320,778      |
| Deferred capital grant                              | 16   | 2,436,271      | 3,092,957      |
|                                                     |      | 7,764,174      | 6,460,735      |
| <b>CURRENT LIABILITIES</b>                          |      |                |                |
| Restricted grant                                    | 17   | 80,039,535     | 152,157,263    |
| Liabilities against assets subject to finance lease | 14   | 284,847        | 311,329        |
| Due to related party                                | 18   | -              | 2,653,403      |
| Taxation - net                                      | 11   | -              | 255,231        |
| Accrued and other liabilities                       | 19   | 4,751,768      | 3,572,788      |
|                                                     |      | 85,076,150     | 158,950,014    |
| <b>CONTINGENCIES AND COMMITMENTS</b>                |      |                |                |
|                                                     | 20   | -              | -              |
| <b>TOTAL FUNDS AND LIABILITIES</b>                  |      | 154,708,441    | 225,893,935    |

The annexed notes from 1 to 53 form an integral part of these financial statements.

  
**CHIEF EXECUTIVE**

  
**DIRECTOR**

**CIVIL SOCIETY HUMAN AND INSTITUTIONAL DEVELOPMENT PROGRAMME (CHIP)**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED JUNE 30, 2012**

|                                                                       | Note | 2012<br>Rupees     | 2011<br>Rupees     |
|-----------------------------------------------------------------------|------|--------------------|--------------------|
| <b>INCOME</b>                                                         |      |                    |                    |
| Grants                                                                |      | 256,389,937        | 216,399,125        |
| Amortization of capital grant                                         | 16   | 1,244,478          | 1,199,326          |
| Management fee                                                        | 21   | 9,013,688          | 16,387,720         |
| Income from related party                                             | 22   | 1,800,000          | 1,200,000          |
| Interest income                                                       | 23   | 1,979,341          | 1,674,980          |
| Other income                                                          | 24   | 1,322,806          | 1,862,539          |
|                                                                       |      | <u>271,750,250</u> | <u>238,723,690</u> |
| <b>EXPENDITURE</b>                                                    |      |                    |                    |
| Programme implementation cost:                                        |      |                    |                    |
| Muslim Care                                                           | 25   | 2,093,723          | 2,767,132          |
| Misereor                                                              | 26   | 6,111,869          | 9,382,625          |
| Dark & Light Blind Care Foundation and Light for the World            | 27   | 7,958,882          | 11,365,967         |
| Sight savers International - DIFD                                     | 28   | 18,426,598         | 14,152,345         |
| Gavi Alliance                                                         | 29   | -                  | 10,739,257         |
| Emergencies and Humanitarian - Individual Philanthropist              | 30   | 3,204,685          | 1,446,624          |
| Scholarship scheme - SPMF                                             | 31   | 498,340            | 805,150            |
| Community Centre Fund-Muslim Care                                     | 32   | 279,847            | 556,340            |
| Foundation for Future                                                 | 33   | 5,921,592          | 4,793,390          |
| Emergency relief measures for the flood victims in Pakistan           | 34   | 187,689,423        | 130,789,322        |
| Strengthening Competence Level of existing vaccinator - Gavi Alliance | 35   | -                  | 29,600,973         |
| PLAN - Reproductive health initiative                                 | 36   | 9,715,527          | -                  |
| GAVI - Extension MCH project - Jhelum and Skardu                      | 37   | 2,896,437          | -                  |
| Misereor bridge funding (Sohawa Extension)                            | 38   | 2,289,271          | -                  |
| IDRF - Promoting equity and rehabilitation - Bhakkar                  | 39   | 3,127,273          | -                  |
| Light for the World - Bridge funding                                  | 40   | 4,015,025          | -                  |
| GAVI - Strengthening health system                                    | 41   | 1,865,915          | -                  |
| Develop Social Enterprise Approach                                    | 42   | 295,530            | -                  |
|                                                                       |      | <u>256,389,937</u> | <u>216,399,125</u> |
| Administrative cost                                                   | 43   | 11,902,538         | 17,092,959         |
| Other expenses                                                        | 44   | 1,744,628          | -                  |
|                                                                       |      | <u>270,037,103</u> | <u>233,492,084</u> |
| Surplus before taxation                                               |      | 1,713,147          | 5,231,606          |
| Taxation                                                              | 45   | 328,216            | 1,354,024          |
| Surplus after taxation                                                |      | <u>1,384,931</u>   | <u>3,877,582</u>   |

The annexed notes from 1 to 53 form an integral part of these financial statements.



**CHIEF EXECUTIVE**



**DIRECTOR**

**CIVIL SOCIETY HUMAN AND INSTITUTIONAL DEVELOPMENT PROGRAMME (CHIP)**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED JUNE 30, 2012**

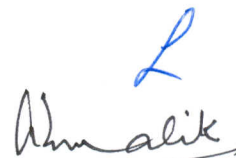
|                                         | <b>2012</b><br><b>Rupees</b> | <b>2011</b><br><b>Rupees</b> |
|-----------------------------------------|------------------------------|------------------------------|
| Surplus after taxation                  | 1,384,931                    | 3,877,582                    |
| Other comprehensive income for the year | -                            | -                            |
| Total comprehensive income for the year | <u>1,384,931</u>             | <u>3,877,582</u>             |

The annexed notes from 1 to 53 form an integral part of these financial statements.



**CHIEF EXECUTIVE**

*Am*

  
**DIRECTOR**

**CIVIL SOCIETY HUMAN AND INSTITUTIONAL DEVELOPMENT PROGRAMME (CHIP)**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2012**

|                                                          | Note | 2012<br>Rupees | 2011<br>Rupees |
|----------------------------------------------------------|------|----------------|----------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>               |      |                |                |
| Cash generated / (used in) from operations               | 47   | 6,394,288      | (1,025,451)    |
| Financial charges paid                                   |      | (66,053)       | (46,906)       |
| Tax paid                                                 |      | (1,329,083)    | (951,455)      |
|                                                          |      | (1,395,136)    | (998,361)      |
| Net cash generated from / (used in) operating activities |      | 4,999,152      | (2,023,812)    |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>               |      |                |                |
| Additions to operating fixed assets                      |      | (249,000)      | (527,276)      |
| Sale proceeds of operating fixed assets                  |      | -              | 640,000        |
| Capital work in progress                                 |      | (534,983)      | -              |
| Long term security deposits                              |      | (497,293)      | 175,800        |
| Short term investment                                    |      | 5,000,000      | -              |
| Long term deposits                                       |      | (23,000)       | -              |
| Net cash generated from investing activities             |      | 3,695,724      | 288,524        |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>               |      |                |                |
| Grant received for the acquisition of capital assets     |      | 587,792        | 523,548        |
| Payment of lease rentals                                 |      | (848,982)      | (789,881)      |
| Interest received                                        |      | 1,979,341      | 2,219,043      |
| Decrease in restricted grant                             |      | (72,117,728)   | 132,169,567    |
| Net cash (used in) / generated from financing activities |      | (70,399,577)   | 134,122,277    |
| Net increase in cash and cash equivalents                |      | (61,704,702)   | 132,386,989    |
| Cash and cash equivalents at the beginning of the year   |      | 168,523,988    | 36,136,999     |
| Cash and cash equivalents at the end of the year         | 13   | 106,819,286    | 168,523,988    |

The annexed notes from 1 to 53 form an integral part of these financial statements.



**CHIEF EXECUTIVE**



**DIRECTOR**

5 **PROPERTY, PLANT AND EQUIPMENT**

The following is the statement of property plant and equipment:

| Particulars | Land   | Building | Electricity and gas equipment | Furniture and fixtures | Computer and | Vehicles | Books | Office equipment | Leased vehicles | Total |
|-------------|--------|----------|-------------------------------|------------------------|--------------|----------|-------|------------------|-----------------|-------|
|             | Rupees |          |                               |                        |              |          |       |                  |                 |       |

**Net carrying value basis**

**Year ended June 30, 2012**

|                               |                   |                  |                |                  |                |                  |              |                |                  |                   |
|-------------------------------|-------------------|------------------|----------------|------------------|----------------|------------------|--------------|----------------|------------------|-------------------|
| Opening book value            | 24,000,000        | 9,720,488        | 1,250,354      | 1,651,831        | 51,584         | 2,102,422        | 3,313        | 63,097         | 351,600          | 39,194,689        |
| Additions                     | -                 | -                | 25,900         | 304,892          | 418,000        | -                | -            | 88,000         | 2,101,900        | 2,938,692         |
| Transfers - WDV               | 5.1               | -                | -              | -                | -              | 351,600          | -            | -              | (351,600)        | -                 |
| Disposals - WDV               | -                 | (1,744,628)      | -              | -                | -              | -                | -            | -              | -                | (1,744,628)       |
| Depreciation charge           | 5.2               | -                | (1,535,163)    | (294,891)        | (277,094)      | (250,720)        | (1,383,160)  | (856)          | (27,407)         | (3,944,449)       |
| <b>Closing net book value</b> | <b>24,000,000</b> | <b>6,440,697</b> | <b>981,363</b> | <b>1,679,629</b> | <b>218,864</b> | <b>1,070,862</b> | <b>2,457</b> | <b>123,690</b> | <b>1,926,742</b> | <b>36,444,304</b> |

**Gross carrying value basis**

**As at June 30, 2012**

|                          |                   |                  |                |                  |                |                  |              |                |                  |                   |
|--------------------------|-------------------|------------------|----------------|------------------|----------------|------------------|--------------|----------------|------------------|-------------------|
| Cost                     | 24,000,000        | 15,351,632       | 2,970,498      | 2,884,894        | 3,485,100      | 8,656,300        | 11,430       | 1,173,485      | 2,101,900        | 60,635,239        |
| Accumulated depreciation | -                 | (8,910,935)      | (1,989,135)    | (1,205,265)      | (3,266,236)    | (7,585,438)      | (8,973)      | (1,049,795)    | (175,158)        | (24,190,935)      |
| <b>Net book value</b>    | <b>24,000,000</b> | <b>6,440,697</b> | <b>981,363</b> | <b>1,679,629</b> | <b>218,864</b> | <b>1,070,862</b> | <b>2,457</b> | <b>123,690</b> | <b>1,926,742</b> | <b>36,444,304</b> |

**Net carrying value basis**

**Year ended June 30, 2011**

|                               |                   |                  |                  |                  |               |                  |              |               |                |                   |
|-------------------------------|-------------------|------------------|------------------|------------------|---------------|------------------|--------------|---------------|----------------|-------------------|
| Opening book value            | 24,000,000        | 11,604,577       | 1,483,114        | 1,703,283        | 72,197        | 2,685,182        | 441          | 79,826        | 1,152,000      | 42,780,620        |
| Additions                     | -                 | -                | 61,700           | 206,548          | 208,000       | -                | 3,728        | 47,300        | -              | 527,276           |
| Transfers - WDV               | 5.1               | -                | -                | -                | -             | 312,300          | -            | -             | (312,300)      | -                 |
| Disposals - WDV               | -                 | -                | -                | -                | -             | -                | -            | -             | -              | -                 |
| Depreciation charge           | 5.2               | -                | (1,884,089)      | (294,460)        | (258,000)     | (895,060)        | (856)        | (64,029)      | (488,100)      | (4,113,207)       |
| <b>Closing net book value</b> | <b>24,000,000</b> | <b>9,720,488</b> | <b>1,250,354</b> | <b>1,651,831</b> | <b>51,584</b> | <b>2,102,422</b> | <b>3,313</b> | <b>63,097</b> | <b>351,600</b> | <b>39,194,689</b> |

**Gross carrying value basis**

**As at June 30, 2011**

|                          |                   |                  |                  |                  |               |                  |              |               |                |                   |
|--------------------------|-------------------|------------------|------------------|------------------|---------------|------------------|--------------|---------------|----------------|-------------------|
| Cost                     | 24,000,000        | 18,840,887       | 2,944,598        | 2,580,002        | 3,067,100     | 7,777,300        | 11,430       | 1,085,485     | 879,000        | 61,185,802        |
| Accumulated depreciation | -                 | (9,120,399)      | (1,694,244)      | (928,171)        | (3,015,516)   | (5,674,878)      | (8,117)      | (1,022,388)   | (527,400)      | (21,991,113)      |
| <b>Net book value</b>    | <b>24,000,000</b> | <b>9,720,488</b> | <b>1,250,354</b> | <b>1,651,831</b> | <b>51,584</b> | <b>2,102,422</b> | <b>3,313</b> | <b>63,097</b> | <b>351,600</b> | <b>39,194,689</b> |

**Annual rate of depreciation (%)**

|   |    |    |    |    |    |    |    |    |
|---|----|----|----|----|----|----|----|----|
| - | 10 | 10 | 10 | 30 | 20 | 20 | 20 | 20 |
|---|----|----|----|----|----|----|----|----|

5.1 This represents assets transferred to owned assets on completion of the lease terms.

5.2 Depreciation for the year has been allocated to administrative cost.

|                                                               | Note  | 2012<br>Rupees    | 2011<br>Rupees     |
|---------------------------------------------------------------|-------|-------------------|--------------------|
| <b>15 DEFERRED LIABILITY</b>                                  |       |                   |                    |
| Gratuity payable                                              |       | <u>3,726,685</u>  | <u>3,320,778</u>   |
| <b>16 DEFERRED CAPITAL GRANT</b>                              |       |                   |                    |
| Opening balance                                               |       | 3,092,957         | 3,768,735          |
| Grant from donors for capital expenditure                     |       | <u>587,792</u>    | <u>523,548</u>     |
|                                                               |       | 3,680,749         | 4,292,283          |
| Less: Amortization during the year                            |       | <u>1,244,478</u>  | <u>1,199,326</u>   |
| Closing balance                                               |       | <u>2,436,271</u>  | <u>3,092,957</u>   |
| <b>17 RESTRICTED GRANT</b>                                    |       |                   |                    |
| Partner Organizations :                                       |       |                   |                    |
| Muslim Care                                                   | 17.1  | 3,063,183         | 5,156,906          |
| Misereor                                                      | 17.2  | 21,972            | 10,970             |
| Dark & Light Blind Care Foundation and<br>Light for the World |       | -                 | 350,364            |
| DFID                                                          |       | -                 | 1,117,175          |
| Foundation for Future                                         | 17.3  | 1,975,224         | -                  |
| PLAN - Reproductive health initiative                         | 17.4  | 229,793           | -                  |
| GAVI - strengthening health system                            | 17.5  | 5,475,309         | -                  |
| International Development & Relief Foundation (IDRF)          | 17.6  | 3,096,067         | -                  |
| International Centre for Eye care Education (ICEE)            | 17.7  | 1,112,794         | -                  |
| Zafar Ullah Malik                                             |       | <u>68,000</u>     | <u>-</u>           |
|                                                               |       | 15,042,342        | 6,635,415          |
| Individuals / Others :                                        |       |                   |                    |
| Emergencies and Humanitarian                                  | 17.8  | 11,317,265        | 6,434,320          |
| Scholarship scheme - SPMF                                     | 17.9  | 828,864           | 1,190,704          |
| Community Centre Fund-Muslim Care                             | 17.10 | 71,538            | 351,385            |
| Donation for handicap programs                                | 17.11 | <u>1,326,600</u>  | <u>1,017,000</u>   |
|                                                               |       | 13,544,267        | 8,993,409          |
| Flood Relief                                                  |       |                   |                    |
| Misereor - emergency support for flood effectees              | 17.12 | 48,921,184        | 126,979,081        |
| Light for World - (Skardu)                                    | 17.13 | 38,868            | 38,868             |
| Light for World - (Bridge funding - Skardu)                   | 17.14 | 1,958,585         | -                  |
| IDRF - (Malakand)                                             | 17.15 | 85,089            | 85,089             |
| Muslim Care                                                   | 17.16 | -                 | 1,267,431          |
| Light for the World                                           | 17.17 | 312,639           | 5,617,084          |
| IDRF (Bhakkar)                                                | 17.18 | <u>136,561</u>    | <u>2,540,886</u>   |
|                                                               |       | 51,452,926        | 136,528,439        |
|                                                               |       | <u>80,039,535</u> | <u>152,157,263</u> |

|                                                               | Note    | 2012<br>Rupees     | 2011<br>Rupees     |
|---------------------------------------------------------------|---------|--------------------|--------------------|
| <b>17.12 Misereor - emergency support for flood effectees</b> |         |                    |                    |
| Opening balance                                               |         | 133,398,331        | -                  |
| Add: Grants received during the year                          |         |                    |                    |
| Project No: 320-004-1098                                      |         | -                  | 5,484,208          |
| Project No: 320-004-1099                                      |         | -                  | 21,716,742         |
| Project No: 320-004-1041                                      |         | -                  | 32,576,742         |
| Project No: 320-004-1042                                      |         | -                  | 65,996,700         |
| Project No: 320-004-1047                                      |         | 115,643,061        | 115,696,529        |
|                                                               |         | <u>115,643,061</u> | <u>241,470,921</u> |
| Less: Amount recognized in income and expenditure account     |         |                    |                    |
| Project No: 320-004-1098                                      |         | -                  | 5,397,598          |
| Project No: 320-004-1099                                      |         | -                  | 21,736,207         |
| Project No: 320-004-1041                                      |         | -                  | 34,021,457         |
| Project No: 320-004-1042                                      |         | -                  | 23,550,684         |
| Project No: 320-004-1047                                      |         | 173,792,116        | 23,366,644         |
|                                                               |         | <u>173,792,116</u> | <u>108,072,590</u> |
| Less: Advance to partner NGO's                                | 17.12.1 | 26,328,092         | 6,419,250          |
| Closing balance                                               |         | <u>48,921,184</u>  | <u>126,979,081</u> |

**17.12.1** This represent advances given to local partner NGO's for the flood relief activities.

|                                                           | 2012<br>Rupees | 2011<br>Rupees |
|-----------------------------------------------------------|----------------|----------------|
| <b>17.13 Light for World - (Skardu)</b>                   |                |                |
| Opening balance                                           | 38,868         | -              |
| Add: Grants received during the year                      | -              | 949,417        |
| Less: Amount recognized in income and expenditure account | -              | 910,549        |
| Closing balance                                           | <u>38,868</u>  | <u>38,868</u>  |

|                                                           |                  |          |
|-----------------------------------------------------------|------------------|----------|
| <b>17.14 Light for World - (Bridge funding - Skardu)</b>  |                  |          |
| Opening balance                                           | -                | -        |
| Add: Grants received during the year                      | 5,973,610        | -        |
| Less: Amount recognized in income and expenditure account | 4,015,025        | -        |
| Closing balance                                           | <u>1,958,585</u> | <u>-</u> |

|                                                           |               |               |
|-----------------------------------------------------------|---------------|---------------|
| <b>17.15 IDRF - (Malakand)</b>                            |               |               |
| Opening balance                                           | 85,089        | -             |
| Add: Grants received during the year                      | -             | 1,978,311     |
| Less: Amount recognized in income and expenditure account | -             | 1,893,222     |
| Closing balance                                           | <u>85,089</u> | <u>85,089</u> |

|                                                           | Note | 2012<br>Rupees | 2011<br>Rupees   |
|-----------------------------------------------------------|------|----------------|------------------|
| <b>17.16 Muslim Care</b>                                  |      |                |                  |
| Opening balance                                           |      | 1,267,431      | -                |
| Add: Grants received during the year                      |      | -              | 3,468,850        |
| Less: Amount recognized in income and expenditure account |      | 1,267,431      | 2,201,419        |
| Closing balance                                           |      | <u>-</u>       | <u>1,267,431</u> |

**17.17 Light for the World**

|                                                           |  |                |                  |
|-----------------------------------------------------------|--|----------------|------------------|
| Opening balance                                           |  | 5,617,084      | -                |
| Add: Grants received during the year                      |  | 2,697,886      | 15,352,813       |
| Less: Amount recognized in income and expenditure account |  | 8,002,331      | 9,735,729        |
| Closing balance                                           |  | <u>312,639</u> | <u>5,617,084</u> |

**17.18 IDRF (Bhakkar)**

|                                                           |  |                |                  |
|-----------------------------------------------------------|--|----------------|------------------|
| Opening balance                                           |  | 2,540,886      | -                |
| Add: Grants received during the year                      |  | 2,223,220      | 10,516,699       |
| Less: Amount recognized in income and expenditure account |  | 4,627,545      | 7,975,813        |
| Closing balance                                           |  | <u>136,561</u> | <u>2,540,886</u> |

**18 DUE TO RELATED PARTY**

|                                                |      |          |                  |
|------------------------------------------------|------|----------|------------------|
| CHIP Training and Consulting (Private) Limited | 18.1 | <u>-</u> | <u>2,653,403</u> |
|------------------------------------------------|------|----------|------------------|

18.1 This represents amount paid last year against Strengthening Competence Level of Existing Vaccinator Programme.

|                                               | Note | 2012<br>Rupees   | 2011<br>Rupees   |
|-----------------------------------------------|------|------------------|------------------|
| <b>19 ACCRUED AND OTHER LIABILITIES</b>       |      |                  |                  |
| Accrued expenses                              |      | 213,009          | 1,250,072        |
| Payable on account of contract staff benefits |      | 795,289          | 873,310          |
| Payables to contractor                        |      | 694,874          | 1,023,095        |
| Employee contribution - leases                | 19.1 | 277,811          | -                |
| Tax withheld                                  |      | 19,104           | -                |
| Payable against project activities            |      | 2,086,171        | -                |
| Other payables                                |      | 665,510          | 426,311          |
|                                               |      | <u>4,751,768</u> | <u>3,572,788</u> |

19.1 This represents employee share under employee car provision and ownership program.

|                                                            | 2012<br>Rupees   | 2011<br>Rupees   |
|------------------------------------------------------------|------------------|------------------|
| <b>25 PROGRAMME IMPLEMENTATION COST- MUSLIM CARE</b>       |                  |                  |
| Establishment of CB schools                                | 1,510,693        | 1,422,962        |
| Teachers training                                          | -                | 49,500           |
| Quality & outreach of existing schools for children        | -                | 21,000           |
| Six adult literacy centers cum vocational training centers | -                | 235,195          |
| Manager project salary                                     | 40,000           | 307,153          |
| Project implementation support                             | -                | 502,044          |
| Muslim care teacher training programme                     | -                | 58,500           |
| Expenses for Ujala Education Foundation                    | -                | 170,778          |
| Construction of building & fixtures                        | 542,910          | -                |
| Other cost (transport etc.)                                | 120              | -                |
|                                                            | <u>2,093,723</u> | <u>2,767,132</u> |

|                                                               |                  |                  |
|---------------------------------------------------------------|------------------|------------------|
| <b>26 PROGRAMME IMPLEMENTATION COST- MISEREOR</b>             |                  |                  |
| Staff salary                                                  | 703,588          | 2,001,651        |
| Capacity building                                             | 409,875          | 63,220           |
| Furnishings, equipment for office, training documentation etc | -                | 115,400          |
| Mobilization of communities                                   | 1,875,748        | 598,114          |
| Development of sanitation facilities (latrines)               | 140,422          | 1,041,843        |
| Access to safe drinking water                                 | 72,760           | 907,499          |
| Training of traditional birth attendants                      | -                | 194,680          |
| Access to school education                                    | 139,065          | 349,480          |
| Agricultural development                                      | 1,111,912        | 1,001,323        |
| Follow-up cost                                                | 371,800          | 1,115,400        |
| Office rent, communication, transport, bank charges etc       | 727,901          | 1,140,868        |
| Administration costs, overheads of head office                | 558,798          | 853,147          |
|                                                               | <u>6,111,869</u> | <u>9,382,625</u> |

|                                                                                                             |         |         |
|-------------------------------------------------------------------------------------------------------------|---------|---------|
| <b>27 PROGRAMME IMPLEMENTATION COST- DARK &amp; LIGHT<br/>BLIND CARE FOUNDATION AND LIGHT FOR THE WORLD</b> |         |         |
| Organization development need assessment and technical support                                              | 497,382 | 215,149 |
| Two days training of community mobilization (CM) on self growth                                             | -       | 9,459   |
| Three days training of CM on social mobilization                                                            | 12,524  | -       |
| Two days training of CM on psycho social support                                                            | -       | 63,548  |
| Three days training of CM on independent living                                                             | 22,320  | 3,680   |
| Three days refresher training of CMs on O & M                                                               | 117,550 | 34,726  |
| Three days refresher training of CMs on ADL                                                                 | -       | 25,222  |
| Training on orientation and mobilization                                                                    | 173,970 | 314,940 |

|                                                                      | 2012<br>Rupees   | 2011<br>Rupees    |
|----------------------------------------------------------------------|------------------|-------------------|
| Training on awareness and daily living                               | -                | 125,750           |
| Training on independent living with people with permanent disability | 4,000            | 301,018           |
| Six Skill development trainings for people with disability (PWD)     | 175,610          | 321,123           |
| Eighteen health hygiene sessions with each of PWD                    | 14,830           | 70,000            |
| Provision of supporting aid for independent living of PWD            | 111,800          | 151,280           |
| Strategic planning exercises for local training & resource centers   | -                | 570,936           |
| Three days training on proposal writing and resource mobilization    | -                | 95,000            |
| Quarterly experience sharing meetings                                | 97,477           | 121,179           |
| Monitoring and evaluation of CM by local training                    | 156,100          | 293,994           |
| One refresher course of CMs on rehabilitation techniques             | 79,251           | 92,287            |
| Sessions with PWDs by CMs on rehabilitation and hygiene              | 534,200          | 46,000            |
| Development of centralized MIS system for recording outreach         | 136,245          | 300,000           |
| Theatre shows                                                        | 120,160          | 114,744           |
| Inter PWDs personal hygiene competitions                             | 41,147           | 11,035            |
| Celebration of international days (concerning disability)            | 43,700           | -                 |
| Joint medical camps                                                  | 184,350          | 171,132           |
| Media campaign                                                       | 42,500           | 24,350            |
| Case studies documentation & printing                                | 163,010          | -                 |
| Training of 31 teachers of community based schools                   | 11,150           | 349,145           |
| Refresher of training of teachers on teaching CWDs                   | 67,140           | 58,950            |
| Make school building children with disabilities                      | 129,805          | 672,672           |
| Quiz competitions                                                    | 35,814           | 199,770           |
| Speech competitions                                                  | 16,880           | 29,210            |
| Poster/drawing competitions                                          | 24,265           | 38,234            |
| Staff training and capacity building and exposure visit              | 39,471           | 466,213           |
| Partial time cost of project coordinator                             | 249,234          | 356,628           |
| Field coordinator                                                    | 213,270          | 392,688           |
| Senior social organizer for executing activities of medical          | -                | 101,572           |
| Two male social organizers                                           | 172,423          | 341,347           |
| Two female social organizers                                         | 159,166          | 293,553           |
| Office attendant                                                     | 68,982           | 124,380           |
| Office rent and utilities, stationary and communications             | 386,357          | 536,377           |
| Accountant cum administrative officer                                | 88,587           | 15,700            |
| Vehicle with driver, rent, fuel and minor repairs                    | 902,720          | 1,043,801         |
| Monitoring and evaluation                                            | 747,210          | 1,396,962         |
| Computer, printer and software                                       | 22,000           | -                 |
| Office equipment (digital camera and fax machine)                    | 113,970          | 94,000            |
| Furniture and fixture                                                | 555,450          | -                 |
| Inclusive sports activities                                          | 22,400           | 114,487           |
| Dissemination of theme based informative & posters                   | 211,484          | 166,679           |
| Educational material for special children                            | 89,651           | 58,597            |
| Overheads                                                            | 903,327          | 1,038,450         |
|                                                                      | <u>7,958,882</u> | <u>11,365,967</u> |

|                                                                   | 2012<br>Rupees   | 2011<br>Rupees |
|-------------------------------------------------------------------|------------------|----------------|
| 31 houses of PWDs thru provision of ramps, railings, support      | 103,748          | -              |
| Construction of 81 accessible latrines and hygiene sessions       | 277,345          | -              |
| 5000 ft length of streets paved and drains construction           | 7,760            | -              |
| Honorarium to Community Volunteers (for 12 months)                | 71,076           | -              |
| Coaching and counseling sessions with potential youth             | 9,820            | -              |
| Village awareness raising campaign through 10 puppet shows        | 136,338          | -              |
| Village awareness raising campaign through 10 theatre performance | 139,429          | -              |
| Strategic planning of all five community organizations            | 15,465           | -              |
| 2 days training of community organizations                        | 23,880           | -              |
| Staff Capacity Building                                           | 28,585           | -              |
| Field Office In charge                                            | 228,000          | -              |
| Disability Expert                                                 | 201,707          | -              |
| Social Organizer- male                                            | 39,350           | -              |
| Social Organizer- Female                                          | 46,377           | -              |
| Monitoring, Evaluation & Quality Assurance Expert                 | 44,390           | -              |
| Accountant                                                        | 39,020           | -              |
| Office Attendant                                                  | 40,500           | -              |
| Utilities                                                         | 7,763            | -              |
| Printing/Stationery                                               | 19,575           | -              |
| Communication                                                     | 12,882           | -              |
| Vehicle rental with driver for field activities                   | 285,320          | -              |
| Fuel and mobile oil                                               | 67,430           | -              |
| Overhead (5%)                                                     | 376,562          | -              |
|                                                                   | <u>3,127,273</u> | <u>-</u>       |

#### 40 LIGHT FOR THE WORLD - BRIDGE FUNDING

|                                                               |         |   |
|---------------------------------------------------------------|---------|---|
| Exposure visit of community mobilizers to any rehabilitation  | 173,809 | - |
| Training of 9 CBOs in financial management and record keeping | 10,000  | - |
| Facilitate setting up of a social enterprise for raising fun  | 7,760   | - |
| Facilitate formulation and execution of exit strategy         | 3,000   | - |
| 2 District Review Forums - Talent Shows                       | 69,440  | - |
| Facilitate CBOs in developing and executing quality standard  | 28,430  | - |
| Individual follow up sessions with PWDs                       | 316,016 | - |
| Facilitate provision of assistive devices to 10 hearing       | 132,870 | - |
| Training of PWDs in leadership skills                         | 43,381  | - |
| Facilitate strengthening of Disabled Persons Organizations    | 207,158 | - |
| Facilitate disabled persons organization in developing fund   | 2,130   | - |
| Facilitate designing and execution of an advocacy campaign    | 14,930  | - |
| Exposure visit to inclusive education model school/special    | 38,500  | - |
| Research on correlation between use of assistive devices      | 148,196 | - |

|                                                             | 2012<br>Rupees   | 2011<br>Rupees |
|-------------------------------------------------------------|------------------|----------------|
| Research on changes of children as result of inclusion      | 166,383          | -              |
| Research on changes of people with disabilities as a result | 165,595          | -              |
| Research on the level of empowerment of people              | 120,588          | -              |
| Situation analysis of sample 50 villages for studying needs | 212,242          | -              |
| Partial Time cost of Manager Projects (25 %)                | 49,860           | -              |
| Project Coordinator (1)                                     | 286,500          | -              |
| Field Coordinator (1)                                       | 248,975          | -              |
| Social Organizer (4)                                        | 229,632          | -              |
| Research, Monitoring & Evaluation Expert                    | 65,860           | -              |
| Accountant cum Office Administrator (1)                     | 80,536           | -              |
| Office Helper/ Attendant cum Guard (1)                      | 86,957           | -              |
| Field office rent                                           | 120,000          | -              |
| Office Utilities                                            | 44,253           | -              |
| Communication (Telephone, Fax, Internet)                    | 36,784           | -              |
| Stationary & Postage                                        | 32,154           | -              |
| Repair, Maintenance & Miscellaneous                         | 82,304           | -              |
| Field Vehicle Rent, POL, Repair & Maintenance               | 490,782          | -              |
| Programme & Finance Backstopping                            | 300,000          | -              |
|                                                             | <u>4,015,025</u> | <u>-</u>       |

#### 41 GAVI-STRENGTHENING HEALTH SYSTEM

|                                                        |         |   |
|--------------------------------------------------------|---------|---|
| Training of VHCs on record management                  | 4,700   | - |
| Experience Sharing meeting of CBOs/VHCs                | 41,644  | - |
| Celebration of Mother and Child Week by VHCs           | 70,073  | - |
| District Health forums                                 | 43,812  | - |
| Support visits to FLCF by VHC for trust building       | 10,215  | - |
| Provision of medicine and solid waste kits             | 38,266  | - |
| Three days Training of outreach teams                  | 8,042   | - |
| 6 days Refresher courses on social mobilization        | 14,956  | - |
| Facilitation fee for district health department        | 21,000  | - |
| Awareness raising sessions on schedule & fixed points  | 29,265  | - |
| Awareness raising sessions on schedule & fixed points  | 17,000  | - |
| Printing of IEC Material for the awareness raising     | 4,500   | - |
| Information dissemination through radio                | 6,400   | - |
| Cost of Financial and Programme monitoring visits      | 200,000 | - |
| Project Monitoring & backstopping by Programme Experts | 302,600 | - |
| Project Coordinator (1)                                | 174,356 | - |
| Team Leader (2) - one at each field office (local)     | 90,000  | - |
| Social Organizer cum Health Promoter                   | 170,665 | - |
| Staff capacity Building Costs                          | 46,076  | - |
| Office Utilities/Telephone                             | 24,015  | - |
| Stationery & Postage                                   | 12,225  | - |