



**CIVIL SOCIETY HUMAN AND
INSTITUTIONAL DEVELOPMENT
PROGRAMME**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2013**

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.

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, 2013 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, 2013 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:** 09, 09, 2013

Abdul Qadeer
CHARTERED ACCOUNTANTS
Engagement Partner: Abdul Qadeer

BDO Ebrahim & Co. Chartered Accountants

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CIVIL SOCIETY HUMAN AND INSTITUTIONAL DEVELOPMENT PROGRAMME (CHIP)
BALANCE SHEET AS AT JUNE 30, 2013

	Note	2013 Rupees	2012 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment			
Operating fixed assets	5	38,768,061	36,444,304
Capital work in progress	6	3,342,916	534,983
		42,110,977	36,979,287
Long term security deposits		643,500	583,293
		42,754,477	37,562,580
CURRENT ASSETS			
Consumable store		34,700	188,898
Receivable from donor agencies	7	4,239,913	6,272,962
Due from related parties	8	832,861	2,264,661
Advances	9	768,664	606,685
Other receivables		-	247,733
Taxation - net	10	1,509,172	745,636
Short term investment	11	18,500,000	-
Cash and bank balances	12	47,653,364	106,819,286
		73,538,674	117,145,861
TOTAL ASSETS		116,293,151	154,708,441
FUNDS AND LIABILITIES			
FUNDS			
General fund		29,766,245	26,911,882
Endowment fund		34,956,235	34,956,235
		64,722,480	61,868,117
NON CURRENT LIABILITIES			
Long term deposits	13	-	24,000
Liabilities against assets subject to finance lease	14	1,226,408	1,577,218
Deferred liability	15	4,323,803	3,726,685
Deferred capital grant	16	7,512,242	2,436,271
Restricted grant	7	35,056,751	80,039,535
		48,119,204	87,803,709
CURRENT LIABILITIES			
Liabilities against assets subject to finance lease	14	350,810	284,847
Accrued and other liabilities	17	3,100,657	4,751,768
		3,451,467	5,036,615
CONTINGENCIES AND COMMITMENTS	18	-	-
TOTAL FUNDS AND LIABILITIES		116,293,151	154,708,441

The annexed notes from 1 to 59 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, 2013

	Note	2013 Rupees	2012 Rupees
INCOME			
Grants		132,245,685	256,389,937
Amortization of capital grant	16	1,837,538	1,244,478
Management fee	19	7,293,326	9,013,688
Income from related party	20	2,322,071	1,800,000
Interest income	21	1,409,670	1,979,341
Other income	22	2,070,869	1,322,806
		<u>147,179,159</u>	<u>271,750,250</u>
EXPENDITURE			
Programme implementation cost:			
Muslim Care	23	1,638,563	2,093,723
Misereor	24	-	6,111,869
Mierior Evaluation	25	447,329	-
Dark & Light Blind Care Foundation and Light for the World	26	-	7,958,882
Sight savers International - DIFD	27	-	18,426,598
Sight savers - Inclusive Development	28	4,856,430	-
Caritas Austria	29	143,738	-
Emergencies and Humanitarian - Individual Philanthropist	30	-	3,204,685
Scholarship scheme - SPMF	31	228,560	498,340
Community Centre Fund-Muslim Care	32	-	279,847
Foundation for Future	33	1,950,467	5,921,592
Emergency relief measures for the flood victims in Pakistan	34	64,282,033	187,689,423
PLAN - Reproductive health initiative	35	4,492,385	9,715,527
PLAN - Civil Society Organization	36	4,647,857	-
GAVI - Extension MCH project - Jhelum and Skardu	37	-	2,896,437
Misereor bridge funding (Sohawa Extension)	38	2,868,150	2,289,271
IDRF - Promoting equity and rehabilitation - Bhakkar	39	8,485,816	3,127,273
Light for the World - Extension Phase	40	2,487,786	4,015,025
Light for the World - Rehabilitation and Inclusion of People with	41	6,493,770	-
GAVI - Strengthening health system	42	7,865,171	1,865,915
GAVI - Strengthening health system (Extension Period)	43	3,069,084	-
CRS-An Initiative on Strengthening CSOs engagement in Health Sector	44	1,954,223	-
BHVI- Develop Social Enterprise Approach	45	13,886,854	295,530
Caritas-Austria Winterization Kits	46	1,288,870	-
Zafarullah Malik	47	490,152	-
Emergencies and Humanitarian	48	540,983	-
GAVI - School Based Activities	49	127,464	-
		<u>132,245,685</u>	<u>256,389,937</u>
Administrative cost	50	11,843,521	11,902,538
Other expenses		-	1,744,628
		<u>144,089,206</u>	<u>270,037,103</u>
Surplus before taxation		3,089,953	1,713,147
Taxation	51	235,590	328,216
Surplus after taxation		<u>2,854,363</u>	<u>1,384,931</u>

The annexed notes from 1 to 59 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, 2013

	2013 Rupees	2012 Rupees
Surplus after taxation	2,854,363	1,384,931
Other comprehensive income for the year	-	-
Total comprehensive income for the year	<u>2,854,363</u>	<u>1,384,931</u>

The annexed notes from 1 to 59 form an integral part of these financial statements.

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CHIEF EXECUTIVE



DIRECTOR

CIVIL SOCIETY HUMAN AND INSTITUTIONAL DEVELOPMENT PROGRAMME (CHIP)
STATEMENT OF CHANGES IN FUND
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Endowment Fund	Total
	Rupees		
Balance as at June 30, 2011	26,526,951	33,956,235	60,483,186
Total comprehensive income for the year	1,384,931	-	1,384,931
Transferred to endowment fund	(1,000,000)	1,000,000	
Balance as at June 30, 2012	26,911,882	34,956,235	61,868,117
Total comprehensive income for the year	2,854,363	-	2,854,363
Balance as at June 30, 2013	29,766,245	34,956,235	64,722,480

The annexed notes from 1 to 59 form an integral part of these financial statements.


CHIEF EXECUTIVE


DIRECTOR

CIVIL SOCIETY HUMAN AND INSTITUTIONAL DEVELOPMENT PROGRAMME (CHIP)
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2013

	Note	2013 Rupees	2012 Rupees
CASH FLOW FROM OPERATING ACTIVITIES			
Cash generated from operations	53	10,228,923	6,394,288
Financial charges paid		(260,315)	(66,053)
Tax paid		(999,126)	(1,329,083)
		(1,259,441)	(1,395,136)
Net cash generated from operating activities		8,969,482	4,999,152
CASH FLOW FROM INVESTING ACTIVITIES			
Additions to operating fixed assets		(7,062,296)	(249,000)
Capital work in progress		(2,807,933)	(534,983)
Long term security deposits		(60,207)	(497,293)
Short term investment		(18,500,000)	5,000,000
Long term deposits		(24,000)	(23,000)
Net cash (used in) / generated from investing activities		(28,454,436)	3,695,724
CASH FLOW FROM FINANCING ACTIVITIES			
Grant received for the acquisition of capital assets		7,062,296	587,792
Lease rentals		(350,810)	(848,982)
Interest received		(1,409,669)	1,979,341
Decrease in restricted grant		(44,982,784)	(72,117,728)
Net cash used in from financing activities		(39,680,968)	(70,399,577)
		(59,165,922)	(61,704,702)
Net increase in cash and cash equivalents		(59,165,922)	(61,704,702)
Cash and cash equivalents at the beginning of the year		106,819,286	168,523,988
Cash and cash equivalents at the end of the year	12	47,653,364	106,819,286

The annexed notes from 1 to 59 form an integral part of these financial statements.

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CHIEF EXECUTIVE

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DIRECTOR

7 RECEIVABLES FROM DONOR AGENCIES / RESTRICTED GRANT

Donor / Projects	Balance as on July 01 2012		Funds received during the year	Amount transferred to other projects	Amount received from other projects	Adjustment	Transferred to income and expenditure account	Amount transferred to other income	Unspent balance paid to donor	Balance as on June 30, 2013	
	Project Receivables	Restricted grant								Project receivables	Restricted grant
Rupees											
Misereor	1,315,801	-	1,303,500	(12,301)	-	-	-	-	-	-	-
GAVI Alliance- PCA-36	265,782	-	265,782	-	-	-	-	-	-	-	-
GAVI Alliance- PCA-46	-	-	-	-	-	-	3,069,084	-	-	3,069,084	-
GAVI - World Immunization Week	-	-	-	-	-	-	127,464	-	-	127,464	-
Day & light blind care foundation and light for the world	3,531,983	-	3,531,983	-	-	-	-	-	-	-	-
Sightsavers international	794,506	-	794,506	-	-	-	-	-	-	-	-
Sightsavers	-	-	4,422,033	-	-	-	4,856,430	-	-	434,398	-
Light for the world	364,890	-	219,036	-	-	-	-	-	-	-	-
Light for the world - P00945	-	-	6,060,980	-	-	-	6,493,770	-	-	145,854	-
BHVI- Develop Social Enterprise	-	1,112,795	12,262,768	-	-	494,122	13,886,854	-	-	432,790	-
IDRF - Bhakkar	-	3,096,067	5,164,697	-	221,650	-	8,485,816	-	-	17,169	-
Zafar Ullah Malik	-	68,000	412,400	-	-	-	490,152	-	-	3,402	-
Muslim Care	-	3,063,183	-	-	-	-	1,638,563	-	-	9,752	-
Misereor	-	21,972	-	21,972	-	-	-	-	-	-	1,424,620
Misereor Sohawa	-	-	3,231,118	-	9,671	(2,259)	2,868,150	-	-	-	370,380
Misereor - Evaluation	-	-	480,816	-	-	-	447,329	-	-	-	33,487
Foundation for the Future	-	1,975,224	1,089,780	-	-	-	1,950,467	1,114,537	-	-	-
Plan RHIA	-	229,793	4,931,647	-	-	21,000	4,492,385	-	690,055	-	-
Plan CSO	-	-	4,647,857	-	-	-	4,647,857	-	-	-	-
GAVI Alliance	-	5,475,309	3,058,843	-	-	(82,220)	7,865,171	-	-	-	586,761
Caritas Austria-Bhakkar	-	-	5,441,144	-	-	-	143,738	-	-	-	5,297,406
Caritas Austria - Winterization Kits	-	-	1,288,870	-	-	-	1,288,870	-	-	-	-
CRS- CSOs Strengthening	-	-	2,039,411	-	-	-	1,954,223	-	-	-	85,188
Emergencies & Humanitarian	-	11,317,265	2,716,969	-	-	-	540,983	-	-	-	3,722,749
Scholarships Scheme - SPMF	-	828,864	-	-	-	-	228,560	-	-	-	600,304
Muslim Care - Community Centre	-	71,538	694,874	-	-	-	-	-	-	-	766,412
Donation for Handicap	-	1,326,600	-	-	-	-	-	-	-	-	1,326,600
Misereor	-	48,921,184	-	-	9,770,502	26,328,092	64,282,033	-	-	-	20,737,745
Light for the World	-	38,868	-	38,868	-	-	-	-	-	-	-
Light for the World	-	312,639	-	312,639	-	-	-	-	-	-	-
Light for the World	-	1,958,585	282,793	-	351,508	-	2,487,786	-	-	-	105,099
IDRF - Malakand	-	85,089	-	85,089	-	-	-	-	-	-	-
IDRF - Bhakkar	-	136,561	-	136,561	-	-	-	-	-	-	-
	6,272,962	80,039,535	64,341,805	10,353,332	10,353,332	26,758,735	132,245,685	1,114,537	690,055	4,239,913	35,056,751

**PROGRAMME IMPLEMENTATION COST - LIGHT FOR
THE WORLD - BRIDGE FUNDING**

	2013 Rupees	2012 Rupees
Fuel and lubricants	208,345	-
	<u>8,485,816</u>	<u>3,127,273</u>
Exposure visit of community mobilizers to any rehabilitation	25,000	173,809
Training of 9 CBOs in financial management and record keeping	66,031	10,000
Facilitate development of fund raising strategy for each CBO	35,070	-
Facilitate setting up of a social enterprise for raising funds	870,882	7,760
Facilitate formulation and execution of exit strategy	13,422	3,000
Facilitate development of a telephone directory of all service	7,340	-
2 District Review Forums - Talent Shows	40,040	69,440
Facilitate CBOs in developing and executing quality standard	-	28,430
Individual follow up sessions with PWDs	-	316,016
Facilitate provision of assistive hearing devices to 10 people	169,100	132,870
Facilitate livelihood of 7 People with Blindness	114,576	-
Training of PWDs in leadership skills	4,140	43,381
Facilitate strengthening of Disabled Persons Organizations	34,600	207,158
Facilitate disabled persons organization in developing fund	42,770	2,130
Facilitate designing and execution of an advocacy campaign	52,900	14,930
Assessment of competence level of teachers and refresher course	59,699	-
Exposure visit to inclusive education model school	153,400	38,500
Research on correlation between use of assistive devices	-	148,196
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	100,000	49,860
Project Coordinator	113,000	286,500
Field Coordinator	82,992	248,975
Four Social Organizer	75,456	229,632
Research, Monitoring & Evaluation Expert	32,000	65,860
Accountant cum Office Administrator	36,000	80,536
Office Helper/ Attendant cum Guard	27,650	86,957
Field office rent	40,000	120,000
Office Utilities	19,129	44,253
Communication (Telephone, Fax, Internet)	24,464	36,784
Stationary & Postage	3,965	32,154
Repair, Maintenance & Miscellaneous	26,541	82,304
Field Vehicle Rent, POL, Repair & Maintenance	117,619	490,782
Programme & Finance Backstopping	100,000	300,000
	<u>2,487,786</u>	<u>4,015,025</u>

41 **PROGRAMME IMPLEMENTATION COST - LIGHT FOR
THE WORLD - REHABILITATION AND INCLUSION OF
PEOPLE WITH DISABILITY**

2013
Rupees

2012
Rupees

Medical assessment of PWDs as per listing and profiling	93,918	-
Training of Community Mobiliser in Self Growth	35,730	-
Training of Community Mobiliser on Personal Hygiene	22,650	-
Training of Community Mobilisers on independent living	19,750	-
Training of Community Mobilisers on Orientation	22,152	-
Training on physiotherapy	34,560	-
Individual training sessions with each PWDs	238,000	-
Shadow facilitation of community mobilizers	25,770	-
Facilitate communities in organizing recreational activities	50,080	-
Provision of education material for CWDs	29,450	-
Training of teachers on teaching children with disabilities	49,495	-
Awareness raising sessions in schools through quiz competition	76,673	-
Social events in 18 old villages to promote socialization	50,100	-
Training on community mobilization skills (two days)	22,100	-
Session on disability equality (one day)	24,180	-
Training on resource mobilization (two days)	38,515	-
Training on record keeping (two days)	41,430	-
Training on organizational management	51,025	-
Facilitate development of inclusive strategic plan	21,446	-
Project management support to CBOs for their rehabilitation	106,084	-
Utilization of Competence of Existing CBO Partners	103,650	-
Participate in collective experience sharing meetings	54,990	-
Skardu DPO has developed successful linkages	-	-
Facilitate DPO in organizing district level advocacy	5,352	-
Session on CBID with District Stakeholders	104,832	-
Talk Shows on radio and local cable by stakeholders	15,000	-
Partial Time Cost of Manager Programmes	230,000	-
Project Coordinator (1)	550,093	-
Regional Coordinator (1)	414,960	-
Two Team Leaders (one each for each district)	339,138	-
Social Organizers-Male (2)	249,433	-
Social Organizers-Female (2)	119,894	-
Physiotherapist(1)	191,613	-
Accounts and Admin Officer (1)	202,881	-
Partial Time Cost of Manager Finance and Administration	195,000	-
Office Helper/attendant(1)	133,300	-
Office Rent, Repair & Maintenance	266,946	-
Office Utilities (electricity, gas, water, etc)	73,832	-
Communication (Telephone, internet, fax, etc)	26,371	-
Postage & Office Stationary	139,638	-
Repair & Maintenance, Bank Charges & Misc. etc	74,943	-
Vehicle rental with driver for field activities	197,005	-
Vehicle Fuel, lubricants, repair & maintenance	513,178	-
Monitoring & evaluation - Programme & Finance	210,429	-
Computers and other equipments	10,999	-

	2013 Rupees	2012 Rupees
Staff Capacity Building	10,000	-
Joint Quarterly Review and Planning	264,718	-
Overheads	742,467	-
	<u>6,493,770</u>	<u>-</u>

2 PROGRAMME IMPLEMENTATION COST - GAVI - STRENGTHENING HEALTH SYSTEM

Training of VHCs on record management	189,893	4,700
Experience Sharing meeting of CBOs/VHCs	89,171	41,644
Celebration of Mother and Child Week by VHCs	31,530	70,073
District Health forums	80,271	43,812
Support visits to FLCF by VHC for trust building	26,760	10,215
Strengthening of the outreach teams (vaccination)	348,508	-
Provision of medicine and solid waste kits	353,733	38,266
Three days Training of health facilities on infection	307,034	-
Three days Training of outreach teams	78,354	8,042
Implementation of action plan for ensuring safe delivery	96,125	-
6 days Refresher courses on social mobilization	15,900	14,956
2 days Refresher courses on social mobilization	94,336	-
Training of LHW/CBAs on EmONC	121,544	-
Facilitation fee for district health department	84,000	21,000
Awareness raising sessions on schedule & fixed points	192,231	29,265
Awareness raising sessions on schedule & fixed points	220,407	17,000
Printing of IEC Material for the awareness raising	150,000	4,500
Information dissemination through radio	88,289	6,400
Training of volunteers on performance of puppet shows	367,692	-
Puppet shows on awareness raising regarding MC health	326,956	-
Cost of Financial and Programme monitoring visits	400,000	200,000
Project Monitoring & backstopping by Programme Experts	597,400	302,600
Project Coordinator (1)	289,620	174,356
Manager Projects	250,000	-
Two Team Leader - one at each field office (local)	325,870	90,000
Social Organizer cum Health Promoter	546,651	170,665
Staff capacity Building Costs	233,140	46,076
Office rent	33,000	-
Office Utilities/Telephone	143,032	24,015
Stationery & Postage	90,392	12,225
Repairs & Misc	111,968	66,516
Accountant cum Office Administrator (2)	240,000	120,000
Field Vehicle Rent, POL, Repair & Maintenance	809,916	83,865
Management or Overheads Cost - 7%	531,448	265,724
	<u>7,865,171</u>	<u>1,865,915</u>

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