FINANCIAL STATEMENTS

OF

FARMERS DEVELOPMENT ORGANIZATION

FOR THE YEAR ENDED JUNE 30, 2024

WAQAS AND CO
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WAQAS AND CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FARMERS DEVELOPMENT ORGANIZATION

Report on the Audit of the Financial Statements

Opinion

We have audited the annexed financial statements of **FARMERS DEVELOPMENT ORGANIZATION** (the Company), which comprise the statement of financial position as at June 30, 2024 and the profit and loss account, the statement of comprehensive income, the statement of cash flows and the statement of changes in equity for the year then ended, and notes to the accounts, including a summary of significant accounting policies and other explanatory information, 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 the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, the profit and loss account, the statement of comprehensive income, the statement of cash flows and the statement of changes in equity together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), 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, 2024 and of the profit/(loss) and other comprehensive income/(loss), the changes in equity and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Board of Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirements of Companies Act, 2017(XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Board of directors is responsible for overseeing the Company'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 the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company'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 Company'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 Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Based on our audit, we further report that in our opinion:

a) proper books of account have been kept by the Company as required by the Companies Act, 2017(XIX of 2017)
b) the statement of financial position, the profit and loss account, the statement of comprehensive income, the statement of changes in equity and the statement of cash flow together with the notes thereon have been drawn up in conformity with the Companies Act, 2017(XIX of 2017) and are in agreement with the books of account and returns;
c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business; and
d) zakat deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980), was deducted by the company and deposited in the Central Zakat Fund established under section 7 of that Ordinance.

The engagement partner on the audit resulting in this independent auditor's report is **Mr. Muhammad Waqas Khalid.**



WAQAS AND CO.
(CHARTERED ACCOUNTANTS)

Place: **Multan**
Date: **October 04, 2024**
UDIN: **AR202410566Uti4CEhZ0**

FARMERS DEVELOPMENT ORGANIZATION (FDO)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024

	Note	2024	2023
		Rupees	
FUNDS AND LIABILITIES			
General Funds-unrestricted fund	4	161,135,482	58,222,835
Loan revolving Fund-Restricted Fund		132,747,500	140,500,000
		293,882,982	**198,722,835**
NON CURRENT LAIBILITIES			
Micro-credit revolving fund	5	-	90,869,933
		-	**90,869,933**
CURRENT LIABILITIES			
Account payables	6	8,152,621	6,793,793
		8,152,621	**6,793,793**
Contingencies and commitments	7	-	-
TOTAL LIABILITIES		**8,152,621**	**97,663,726**
TOTAL EQUITY AND LAIBILITIES		**302,035,603**	**296,386,560**
ASSETS			
NON CURRENT ASSETS			
Operating fixed assets	8	27,865,417	25,510,884
Long term security deposits	9	1,603,338	724,538
		29,468,755	**26,235,422**
CURRENT ASSETS			
Advances, deposits and prepayments	10	410,553	542,599
Outstanding Loan Portfolio	11	108,881,327	133,956,238
Other receivables	12	52,075,189	1,591,191
Cash and bank balances	13	111,199,779	134,061,110
		272,566,848	**270,151,138**
TOTAL ASSETS		**302,035,603**	**296,386,560**

The annexed notes from 1 to 30 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

FARMERS DEVELOPMENT ORGANIZATION (FDO)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2024

	Note	2024	2023
		Rupees	
Income	14	**415,320,433**	**381,517,648**
Program cost:			
Microfinance Projects:			
Islamic Microfinacne	15	40,084,406	15,042,818
Developing Projects:			
Livelihood Enhancement for Disadvantaged	16	111,510,129	267,235,175
Improved Governance of Social Services	17	126,677,177	59,012,958
Disaster/Emergency Response	18	34,743,081	5,631,152
Program Personnel Cost	19	79,447,974	17,308,592
Administrative and General Expenditures	20	24,698,741	30,216,678
		417,161,508	**394,447,373**
Operating Surplus/(Deficit)		**(1,841,075)**	**(12,929,725)**
Other income	21	16,092,090	13,711,569
Surplus before financial charges		**14,251,014**	**781,844**
Financial charges	22	(158,140)	(41,159)
Surplus before taxation		**14,092,875**	**740,685**
Taxation	23	-	-
Surplus for the year		**14,092,875**	**740,685**

The annexed notes from 1 to 30 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

FARMERS DEVELOPMENT ORGANIZATION (FDO)

STATEMENT OF OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED JUNE 30, 2024

	2024	2023
	Rupees	
Surplus for the year	14,092,875	740,685
Other comprehensive income	-	-
Total comprehensive surplus for the year	**14,092,875**	**740,685**

The annexed notes from 1 to 30 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

FARMERS DEVELOPMENT ORGANIZATION (FDO)
STATEMENT CASH FLOW
FOR THE YEAR ENDED JUNE 30, 2024

	Note	2024	2023
		Rupees	
CASH FLOW FROM OPERATING ACTIVITIES			
Surplus for the year		14,092,875	740,685
Depreciation	10	3,211,684	2,102,351
Gain on disposal of vehicle	21.2	-	(2,287,843)
		17,304,559	**555,193**
Changes in working capital			
(Increase)/decrease in current assets			
Advances, deposits and prepayments		132,046	196,212
Other receivables		(50,483,998)	2,929,069
MicroFinance Loan Portfolio		25,074,911	39,484,564
Increase/(decrease) in current liabilities			
Account payables		1,358,829	(4,018,106)
		(23,918,212)	**38,591,739**
Net cash generated from/(used in) operating activities		**(6,613,654)**	**39,146,932**
CASH FLOW FROM INVESTING ACTIVITIES			
Operating fixed assets	10	(5,566,217)	(5,736,402)
Sale of fixed assets	10.1	-	3,000,000
Projects Closed	4	1,583,398	1,516,073
Capital donation	4	(3,633,559)	-
Long term security deposits	11	(878,800)	(609,200)
Net cash generated from/(used in) investing activities		**(8,495,178)**	**(1,829,529)**
CASH FLOW FROM FINANCING ACTIVITIES			
Micro-credit revolving fund	6	-	(9,631,576)
Revolving fund		(7,752,500)	(9,500,000)
Net cash generated from/(used in) financing activities		**(7,752,500)**	**(19,131,576)**
Net increase/(decrease) in cash and cash equivalent		**(22,861,331)**	**18,185,828**
Cash and cash equivalent at the beginning of year		134,061,110	115,875,282
Cash and cash equivalent at the end of year		**111,199,779**	**134,061,110**

The annexed notes from 1 to 30 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

FARMERS DEVELOPMENT ORGANIZATION (FDO)

STATEMENT OF CHANGES IN ACCUMULATED FUNDS

FOR THE YEAR ENDED JUNE 30, 2024

	Capital Donation	Revolving Funds	General Funds	Total
Balance at June 30, 2022	**20,993,151**	**150,000,000**	**34,972,925**	**205,966,076**
Revolving funds	-		-	-
Surplus for the year	-		740,685	740,685
Accumulated Fund Adjustment	-	(9,500,000)	-	(9,500,000)
Projects Closed during the year			1,516,073	1,516,073
Balance at June 30, 2023	**20,993,151**	**140,500,000**	**37,229,684**	**198,722,835**
Surplus for the year	-	-	14,092,875	14,092,875
Adjustment of Revolving fund		(7,752,500)	-	(7,752,500)
Reduction during the year	(3,633,559)			(3,633,559)
Projects Closed during the year	-		1,583,398	1,583,398
Funds received from PPAF			90,869,933	90,869,933
Balance at June 30, 2024	**17,359,592**	**132,747,500**	**143,775,890**	**293,882,982**

The annexed notes from 1 to 30 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

1 GENERAL INFORMATION

1.1 Farmers Development Organisation(the company) was incorporated on January 24, 2014 as a non-profit organization under section 42 of the repealed companies ordinance 1984 (now Companies Act, 2017) having its Registered office at New Shalimar Colony, Northern Bypass, Multan. The object for which the Company is established is to work for the development of farming community by undertaking, supporting and subsidizing measures, programs and schemes to improve socio-economic condition of the farmer through livelihood enhancement, social mobility, better farming methods, provision of agriculture inputs, seeds, breeding facilities, farming implements and training, development of roads, water courses and other civic amenities, education, health, hygiene, sanitation and quality of life of the farmers.The company has received its licence from SECP to carry out micofinancing interest free loan to needy people as a Non-Banking Finance Company under Non-Banking Finance Companies (Establishment and Regulation) Rules,2003. The Company has six loan centres under the Prime Minister Interest Free loan programme within the vicinity of Multan, Okara, Jhang, Toba Tek Singh and Lodhran.

1.2 The financial statements are presented in Pak Rupee, which is the organisation's functional and presentation currency.

2 STATEMENT OF COMPLIANCE

2.1 These financial statements have been prepared in accordance with approved accounting standards as applicable for Non Government/Profit organizations in Pakistan. Such approved accounting standards comprise of set of International Financial Reporting Standards (IFRS) issued by International Accounting Standard Board (IASB) and amended by Institute of Chartered Accountants Pakistan (ICAP) through guidelines issued in October 2009, to suit the operations and transactions of Non Government/Profit Organizations.

3 SIGNIFICANT ACCOUNTING POLICIES

3.1 Accounting convention

These financial statements have been prepared under the historical cost convention modified by financial instruments at fair value.

3.2 Grants / Donations

Grants/donations are recognized when it can be reasonably ensured that organization shall certainty comply with all conditions attaching to such grants/donations. Donors grants relating to operating fixed assets are treated as deferred income and released to income and expenditure account over the expected useful lives of the assets concerned.

3.3 Revenue recognition

Funds provided by donors to subsidize operating and administrative expenses are recognized as grant income as per term of agreement with donors.

Funds utilized for acquiring fixed assets are taken to deferred grant and amortized over the useful life of the assets.

Grants related to capacity building are taken to deferred grant and amortized as actual expenses incurred on account of capacity building.

3.4 Restricted funds

The restricted fund comprises the accumulated surplus and deficit of donations and grants for which the donor has specified an intention to support a particular aspect of activities together with income accruing directly to those restricted funds. Surpluses are held until they are fully expended or returned at the end of the respective grant period.

3.5 Unrestricted funds

The unrestricted fund comprises the accumulated surplus and deficit of united funds/ donation and grants which are used by organization for its various project activities, according to its other programs and plans.

3.6 Operating fixed assets

Owned

Operating fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Depreciation is charged to income applying reducing balance method to write-off the cost over the estimated remaining useful life of assets. The useful life and depreciation method are reviewed periodically to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from items of operating fixed assets. Rates of depreciation are stated in respective note. In respect of additions and disposals during the year, depreciation is charged from the month of acquisition and up to the month preceding the disposal respectively.

Gain/loss on disposal of operating fixed assets is taken to income and expenditure account. Normal repairs and maintenance are taken to income and expenditure account as and when incurred. Major improvements and modifications are capitalized and the assets replaced, if any, other than those kept as stand-by, are retired.

All capital expenditure shall be capitalized provided that the useful life of the assets is more than one year. However, assets whose useful life is estimated to be more than a year but the price does not exceed Rs. 2,000/- would be charged to revenue expense. Major renewals and improvements are capitalized where normal repair and maintenance costs are charged to income as and when incurred. Gain or loss , if any, on disposal of assets is included current year's income.

The management assesses at each balance sheet date whether there is any indication that an asset is impaired. If any such indication exists, the management estimates the recoverable amount of the assets. If the recoverable amount of the asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount by charging the impairment loss against income for the period / year.

Donated assets

Donated assets are stated at fair value of the asset at the time of acquisition.

3.7 Cash and cash equivalents

For the purpose of cash flow statement, cash and cash equivalents consisted cash in hand, balances with banks.

Allocation of common cost

Common cost are cost used by more than one activity and cannot be allocated to single project activity. Common costs are allocated to the activities on a basis consistent, to the extent possible, with the actual use of the resources by the activities from relevant project/ programs budgets.

3.8 Merging of Projects

During the year Project Interest Free Loan 1 and Project Interest Free Loan 2 were merged with Project Ehsaas Program as per signed agreement with donor (PPAF) and outstanding account balances as at June 30, 2019 were transferred to Ehsaas Program.

3.9 Loans receivables

Loans receivable are recognized at amortized cost and measured at the principal amount outstanding, plus accrued interest. Interest income is recognized on an accrual basis. An allowance for doubtful accounts is estimated based on historical experience and current economic conditions. Impairment losses are recognized when there is objective evidence of impairment. Repayment terms vary, but all loans are due within 5 years. Related-party transactions are disclosed separately.

3.10 Loans payables

Loans payable are recognized at amortized cost and measured at the principal amount outstanding, plus accrued interest. Interest expense is recognized on an accrual basis. Repayment terms vary, but all loans are due within 5 years. Loans are classified as current or non-current based on their repayment terms. Related-party transactions are disclosed separately. Loan covenants are monitored and reported to management.

3.11 Contingent Assets and Liabilities

Contingent assets are recognized when their realization is virtually certain and measured at fair value. Contingent liabilities are recognized when their occurrence is probable and estimable, and measured at the best estimate of the potential loss. We assess probability using a likelihood scale and estimate amounts using historical data and expert judgment. Disclosures include the nature, amount, and potential impact of contingent assets and liabilities.

3.12 Contract Assets and Liabilities

Contract assets represent our right to payment for goods or services transferred to customers. We recognize contract assets when we have a right to payment and measure them at the amount of consideration to which we have a right to receive. Contract liabilities represent customer payments or receivables for goods or services not yet transferred. We recognize contract liabilities when we receive consideration or have a receivable and measure them at the amount of consideration received or receivable.

3.13 Provisions

Provisions are recognized when there is a legal or constructive obligation and can be measured reliably. We measure provisions at the best estimate of the expenditure required to settle the obligation. Provisions are discounted to their present value using a risk-free rate. Changes in provisions are recognized in the income statement. We disclose the nature, amount, and timing of provisions in the financial statements.

3.14 Provided Funds

Provided funds are recognized when received or when the right to receive them is established. We measure provided funds at fair value and classify them as liabilities or equity depending on the terms. We disclose the nature, amount, and purpose of provided funds, as well as repayment or settlement terms and any related interest or fees.

		Note	2024	2023
			Rupees	
4	**FUNDS AND LIABILITIES**			
	Balance as at July 01		37,229,684	34,972,925
	Projects closed during the year		1,583,398	1,516,073
	Prior year profit adjustment		-	-
	Balance as at June 30,		**38,813,082**	**36,488,998**
	Surplus for the year		14,092,875	740,685
	Balance after surplus as at June 30,		**52,905,957**	**37,229,684**
	Capital donation fund		17,359,592	20,993,151
	Funds received from PPAF		90,869,933	-
	Balance after donation fund as at june 30,		**161,135,482**	**58,222,835**
5	**MICRO-CREDIT REVOLVING FUND**			
	Payable to PPAF	5.1	-	**90,869,933**
5.1	**PAYABLE TO PPAF**			
	Original loan amounts	5.2	90,869,933	100,501,509
	Add: Loan Obtained during the year		-	-
	Less: Present value adjustment on initial recognition of loans		-	(9,631,576)
			90,869,933	**90,869,933**
	Less: Loan amount transfer to FDO during the year		**(90,869,933)**	-
	Add: Previous Years interest charged to Statement of income and expenditure		-	-
	Add: Interest charged to Statement of income and expenditure during the year		-	-
			-	**90,869,933**
	Represented by:			
	Current Portion		-	-
	Long term portion		-	90,869,933
	Total		-	**90,869,933**

5.2 This fund has been received from PPAF under Prime Minister Interest Free Loan Scheme aimed at the allevation of poverty through interest free loan to community. The PPAF has give this funds to Farmers Development Organizaton for a total amount of Rs. 90,869,933.
Operational Cost will be disbursed at the rate of 10.5 % of the total initial Loan Portfolio.

	Note	2024	2023
		Rupees	
6 ACCOUNT PAYABLES			
Staff salaries payable	6.1	-	2,366
Employees against activity expenses	6.2	30,648	24,766
Withholding tax payable	6.3	787,140	21,811
Accrued expense	6.4	1,723,978	207,062
Other payables	6.5	1,958,681	500,744
EOBI	6.6	960	11,480
Bank Profit Payable to PPAF	6.7	2,135,213	5,369,564
Provident fund	6.8	171,823	56,000
PRA	6.9	494,178	-
Audit fee payable		850,000	600,000
		8,152,621	**6,793,793**
6.1 STAFF SALARIES PAYABLE			
Women Enjoyment of Rights Empowerment and Leadership		-	2,366
		-	**2,366**
6.2 EMPLOYEES AGAINST ACTIVITY EXPENSES			
Ehsas Program		-	24,446
Building Resilience through Improved Food and Nutrition Security (BRIN)		580	-
Electoral Quality and Inclusiveness in Pakistan		2,321	-
FDO - Reserve Fund		978	-
She Feeds The World		26,769	-
CSO-BRIDGE PROGRAM		-	320
		30,648	**24,766**
6.3 WITHHOLDING TAX PAYABLE			
Women Enjoyment of Rights Empowerment and Leadership		-	7,319
Improving Hand washing behaviors		779,238	-
Reducing Gender Based Violence		7,902	-
Rehabilitation of PHED Dysfunctional Water Supply Schemes		-	14,492
		787,140	**21,811**
6.4 ACCRUED EXPENSE			
Ehsas Program-IFL-2		202,000	207,062
Improving Hand washing behaviors		841,613	-
She Feeds The World		240,900	-
IRFNS		288,465	-
Election Observation in Punjab		151,000	-
		1,723,978	**207,062**

	Note	2024	2023
		Rupees	
6.5 OTHER PAYABLES			
Ehsas Programme		54,347	55,858
Electoral Quality and Inclusiveness in Pakistan		22,763	250,000
FDO- Reserve Fund		146,699	194,886
Emergency Relief Assistance		1,091,265	-
IRFNS		39,950	-
She Feeds The World		527,446	-
Restoring Social Services and Climate Resilience		7,500	-
Making Nutritious Food Available to the Poor Households		37,907	-
Promoting Social Cohesion in Punjab (PSCP)		24,804	-
Reducing Gender Based Violence		6,000	
		1,958,681	**500,744**
6.6 EOBI			
FDO Reserve Fund		-	11,350
Reducing Gender Based Violence		960	-
SMFCS		-	130
		960	**11,480**
6.7 BANK PROFIT PAYABLE TO PPAF			
IFL-1		-	4,496,768
IFL-2		2,135,213	872,796
		2,135,213	**5,369,564**
6.8 PROVIDENT FUND			
Building Resilience through Improved Food and Nutrition Security (BRIN)		57,832	-
Electoral Quality and Inclusiveness in Pakistan		64,291	-
Promoting Social Cohesion in Punjab (PSCP)		7,360	-
Restoring Social Services and Climate Resilience		22,743	-
She Feed the World		16,986	-
Building Climate Resilience Through Rehabilitation/Reconstruction of Green Infrastructure in Flood Affected Areas of Punjab		2,611	-
IFL-2		-	56,000
		171,823	**56,000**

	Note	2024	2023
		Rupees	
6.9 PRA			
Improving Hand washing behaviors		477,582	-
FDO- Reserve Fund		5,076	-
Reducing Gender Based Violence		11,520	-
		494,178	-

7 CONTINGENCIES AND COMMITMENT

7.1 Contingencies

There is no contigencies during the year.

7.2 Commitments

There is no commitments during the year

8 Property, plant and equipment

	Note	2024	2023
		Rupees	
Operating fixed assets	8.1	27,865,417	25,510,884
		27,865,417	25,510,884

8.1 Operating fixed assets

	Owned assets									Total assets
	Land Donated	Building	Office equipment	Furniture and fixtures	Computer and accessories	Photocopier machines	Cameras	Solar System	Vehicles	
	Rupees									
Cost										
Balance as at July 01, 2022	8,000,000	8,821,634	1,142,997	1,092,267	4,939,606	618,000	912,432	-	8,336,697	33,863,633
Additions during the year	-	-	-	310,625	1,356,278	-	-	969,500	3,100,000	5,736,402
Revolution surplus	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	(2,474,000)	(2,474,000)
Balance as at June 30, 2023	**8,000,000**	**8,821,634**	**1,142,997**	**1,402,892**	**6,295,884**	**618,000**	**912,432**	**969,500**	**8,962,697**	**37,126,035**
Balance as at June 30, 2023	8,000,000	8,821,634	1,142,997	1,402,892	6,295,884	618,000	912,432	969,500	8,962,697	37,126,035
Additions during the year	-	-	29,000	1,150,977	4,098,240	-	288,000	-	-	5,566,217
Revolution surplus	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2024	**8,000,000**	**8,821,634**	**1,171,997**	**2,553,869**	**10,394,124**	**618,000**	**1,200,432**	**969,500**	**8,962,697**	**42,692,252**
Depreciation										
Balance as at July 01, 2022	-	4,097,397	665,238	544,507	2,622,925	579,778	455,500	-	2,309,298	11,274,643
Charge for the year	-	472,424	71,664	101,842	586,883	7,644	91,386	32,317	738,191	2,102,351
Depreciation on disposals	-	-	-	-	-	-	-	-	(1,761,843)	(1,761,843)
Balance as at June 30, 2023	**-**	**4,569,821**	**736,902**	**646,349**	**3,209,808**	**587,422**	**546,886**	**32,317**	**1,285,646**	**11,615,151**
Balance as at June 30, 2023	-	4,569,821	736,902	646,349	3,209,808	587,422	546,886	32,317	1,285,646	11,615,151
Charge for the year	-	425,181	65,264	286,128	1,436,863	6,116	130,709	93,718	767,705	3,211,684
Depreciation on disposals	-	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2024	**-**	**4,995,002**	**802,166**	**932,477**	**4,646,671**	**593,538**	**677,595**	**126,035**	**2,053,351**	**14,826,835**
Rate of depreciation	**0%**	**10%**	**15%**	**15%**	**20%**	**20%**	**20%**	**10%**	**10%**	
Written down value as at June 30, 2023	**8,000,000**	**4,251,813**	**406,095**	**756,542**	**3,086,076**	**30,578**	**365,546**	**937,183**	**7,677,051**	**25,510,884**
Written down value as at June 30, 2024	**8,000,000**	**3,826,632**	**369,831**	**1,621,391**	**5,747,453**	**24,462**	**522,837**	**843,465**	**6,909,346**	**27,865,417**

		Note	2024	2023
			Rupees	
9	**LONG TERM SECURITY DEPOSITS**			
	Electoral Quality and Inclusiveness in Pakistan (EQuIP)	9.1	15,000	15,000
	CSO-BRIDGE Program	9.2	200,000	200,000
	Improved Resilience Through Food and Nutrition Security	9.3	270,000	170,000
	Women Enjoyment of Rights Empowerment and Leadership	9.4	-	10,200
	Ehsas Program	9.5	491,338	329,338
	Building Resilience through Improved Food and Nutrition Security	9.6	100,000	-
	She Feed the World	9.7	527,000	
			1,603,338	**724,538**
9.1	**ELECTORAL QUALITY AND INCLUSIVENESS IN PAKISTAN (EQUIP)**			
	Office security		15,000	15,000
			15,000	**15,000**
9.2	**CSO-BRIDGE PROGRAM**			
	Advance to CSOs		-	-
	Office security		200,000	200,000
			200,000	**200,000**
9.3	**IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY**			
	Fuel security		200,000	100,000
	Advance Security for TCS		30,000	30,000
	Office security		40,000	40,000
			270,000	**170,000**
9.4	**WE'RE LEADERS**			
	Office security		-	**10,200**
9.5	**EHSAS PROGRAM**			
	IFL-1			
	Office security		88,338	52,338
	IFL-2			
	Office security		208,000	182,000
	Security Advance / M. Sabir		20,000	20,000
	Fuel Security (Naseem ll Petroleum Service)		100,000	-
	NADRA Security -Receivable		75,000	75,000
			491,338	**329,338**
9.6	**Building Resilience through Improved Food and Nutrition Security**			
	Fuel security		100,000	-
			100,000	-
9.7	**SFTW**			
	Adv to Tara Petroleum Services		200,000	-
	OASIS PSO Shahzab Fuel pump security		200,000	
	Office security		127,000	-
			527,000	-
10	**ADVANCES, DEPOSITS AND PREPAYMENTS**			
	Advances to employees	10.1	410,553	542,599
			410,553	**542,599**
10.1	**ADVANCES TO EMPLOYEES**			
	Ehsas Program-IFL-1		-	112,700

		Note	2024	2023
			Rupees	
	Ehsas Program-IFL-2		164,764	239,427
	Women Enjoyment of Rights Empowerment and Leadership		-	30,629
	Building Resilience through Improved Food and Nutrition Security (BRIN)		3,091	-
	IRFNS-Pak-1102-BMZ		107,790	20,000
	Electoral Quality and Inclusiveness in Pakistan		51	86,500
	She Feeds The World		27,857	-
	The CSO-Bridge Program		107,000	46,242
	Developing Sustainable Livelihoods		-	7,101
			410,553	**542,599**
11	**MICROFINANCE LOAN PORTFOLIO-unsecured**			
	Interest free loan and islamic microfinance	**11.1**	108,881,327	133,956,238
			108,881,327	**133,956,238**
11.1	**Interest free loan and islamic microfinance**			
	Loan Amount - IFL II	**11.2**	80,355,715	86,940,436
	Loan Amount - Islamic Microfinance	**11.3**	28,525,612	47,015,802
			108,881,327	**133,956,238**
11.2	**Loan Amount - IFL II**			
	Opening balance		86,940,436	117,666,000
	Disbursement during the year		173,595,000	181,315,000
	Recoveries during the year		(180,179,721)	(212,040,564)
			80,355,715	**86,940,436**
	Less: Provision for bad debts		-	-
	Amounts written off as bad debt-Death		-	-
			80,355,715	**86,940,436**
11.3	**Loan Amount - Islamic Microfinance**			
	Opening balance		47,015,802	55,774,802
	Disbursement during the year		91,990,074	104,040,000
	Recoveries during the year		(110,480,264)	(112,799,000)
	Bad debts during the year		-	-
			28,525,612	**47,015,802**
	Less: Provision for bad debts		-	-
	Amounts written off as bad debt-Death		-	-
			28,525,612	**47,015,802**

		Note	2024	2023
			Rupees	
	Beneficiaries			
	Male:		60,636	391
	Female:		80,604	6,527
	Transgender:		-	3
	No of clients:		141,240	6,921

11.4 *Finances are distributed to individuals for amounts ranging up to 75,000 Rs at 22.5% interest rate.*

12	**OTHER RECEIVABLES**			
	FDO-Reserve fund		864	721,591
	Ehsas Programme		1,091,754	-
	Electoral Quality and Inclusiveness in Pakistan		78,176	4,600
	IRFNS-PAK-1102-BMZ		37,471	10,000
	Building Climate Resilience Through Rehabilitation/Reconstruction of Green Infrastructure in Flood Affected Areas oi Punjab		7,500	-
	She Feeds The World		275,928	-
	Improving Hand washing behaviors		84,567	-
	Receivable from Mush		50,000,000	-
	Receivable from WHH		347,560	-
	CSO Bridge		151,369	855,000
			52,075,189	**1,591,191**
13	**CASH AND BANK BALANCES**			
	Cash in hand	13.1	78,543	18,856
	Cash at bank	13.2	111,121,236	134,042,254
			111,199,779	**134,061,110**
13.1	**CASH IN HAND**			
	FDO-Reserve fund		11,479	2,691
	Building Climate Resilience Through Rehabilitation/Reconstruction of Green Infrastructure in Flood Affected Areas of Punjab		6,570	-
	Women Enjoyment of Rights Empowerment and Leadership		-	3,294
	Ehsas Program		13,372	3,024
	CSO-BRIDGE PROGRAM		10,100	6,367
	Electoral Quality and Inclusiveness in Pakistan		2,189	1,475
	Improved Resilience Through Food and Nutrition Security		2,879	1,730
	Building Resilience through Improved Food and Nutrition Security (BRIN)		5,890	-
	Heatewave Anticipatory Actions		3,368	
	Restoring Social Services and Climate Resilience		6,480	-
	Improving Hand washing behaviors		5,996	-
	Promoting Social Cohesion in Punjab (PSCP)		5,840	-
	She Feeds the World		4,380	-
	Flood Emergency Response-CRS 411283		-	275
			78,543	**18,856**

		Note	2024	2023
			Rupees	
13.2	**CASH AT BANK**			
	Building Climate Resilience Through Rehabilitation/Reconstruction of Green Infrastructure in Flood Affected Areas of Punjab		13,995,173	-
	Women Enjoyment of Rights Empowerment and Leadership		285,130	449,311
	Ehsas Program		64,469,745	103,923,543
	Building Resilience through Improved Food and Nutrition Security (BRIN)		175,595	-
	CSO-BRIDGE PROGRAM		3,847,212	13,910,739
	Improved Resilience Through Food and Nutrition Security		173,195	13,502,281
	SMFCS		-	-
	Reserve fund		164,731	1,222,609
	Heatewave Anticipatory Actions		3,712,090	-
	Improving Hand washing behaviors		135,507	-
	Dairy Development Programme funded by ENGRO		-	21,709
	Making Nutritious Food Available to the Poor Households		37,907	-
	Electoral Quality and Inclusiveness in Pakistan		472,584	204,158
	Restoring Social Services and Climate Resilience		17,265,930	-
	Emergency Relief Assistance		1,091,265	-
	Promoting Social Cohesion in Punjab (PSCP)		5,144,173	-
	Election Observation in Punjab		151,000	-
	DWSS		-	511,565
	Flood Emergency Response-CRS 411283		-	290,299
	Flood Humanitarian Response. PAK 1129		-	6,040
			111,121,236	134,042,254
14	**INCOME**			
	Grant from:			
	Pakistan Poverty Alleviation Fund (PPAF)	14.1	108,695,111	76,239,129
	Trust for Democratic Education and Accountability (TDEA)	14.2	12,826,203	9,427,881
	FDO reserve	14.3	4,206,000	9,509,336
	Welthungerhilfe (WHH)	14.4	185,047,836	142,178,715
	CRS Contribution	14.5	-	144,162,587
	WAP Contribution	14.6	18,000,000	-
	The Asia Foundation Contribution	14.7	11,545,837	
	Care International Contribution	14.8	74,999,446	
			415,320,433	381,517,648
14.1	**PAKISTAN POVERTY ALLEVIATION FUND (PPAF)**			
	Ehsas Program	14.1.1	29,492,160	25,302,658
	NDRMF-BRDCC	14.1.2	-	1,000,000
	Developing Sustainable Livelihoods	14.1.3	-	26,691,824
	Rehabilitation of PHED Dysfunctional Water Supply Schemes	14.1.4	-	19,550,571
	Dairy Development Programme funded by ENGRO	14.1.5	-	3,694,076
	Emergency Relief Assistance	14.1.6	32,824,451	-
	Making Nutritious Food Available to the Poor Households	14.1.7	13,800,000	-
	Building Climate Resilience Through Rehabilitation/Reconstruction of Green Infrastructure in Flood Affected Areas of Punjab	14.1.8	14,419,563	-
	Restoring Social Services and Climate Resilience	14.1.9	18,158,937	
			108,695,111	76,239,129
14.1.1	**EHSAS PROGRAM**			
	PPAF Contribution-IFL-1		14,739,660	10,552,658

		Note	2024	2023
			Rupees	
	PPAF Contribution-IFL-2		14,752,500	14,750,000
			29,492,160	25,302,658
14.1.2	**NDRMF-BRDCC**			
	PPAF Contribution		-	1,000,000
14.1.3	**DEVELOPING SUSTAINABLE LIVELIHOODS**			
	PPAF Contribution		-	26,691,824
14.1.4	**REHABILITATION OF PHED DYSFUNCTIONAL WATER SUPPLY SCHEMES**			
	PPAF Contribution		-	19,550,571
14.1.5	**DAIRY DEVELOPMENT PROGRAMME FUNDED BY ENGRO**			
	PPAF Contribution		-	3,694,076
14.1.6	**Emergency Relief Assistance**			
	PPAF Contribution		32,824,451	-
			-	
14.1.7	**Making Nutritious Food Available to the Poor Households**			
	PPAF Contribution		13,800,000	-
14.1.8	**Building Climate Resilience Through Rehabilitation/Reconstruction of Green Infrastructure in Flood Affected Areas of Punjab**			
	PPAF Contribution		14,419,563	-
14.1.9	**Restoring Social Services and Climate Resilience**			
	PPAF Contribution		18,158,937	-
14.2	**TRUST FOR DEMOCRATIC EDUCATION AND ACCOUNTABILITY (TDEA)**			
	EQuIP		9,096,190	4,358,747
	19		-	
	EOP		1,474,043	-
	SMFCS		-	
	WE'RE LEADERS		2,255,970	5,069,134
			12,826,203	9,427,881
14.2.4	**WE'RE LEADERS**			
	TDEA Contribution		-	5,069,134
			-	5,069,134
14.3	**FDO RESERVE**			
	Engro Fertilizers Contribution		-	1,119,850
	SAAP Contribution		-	350,000
	Humanity in Need Contribution		4,206,000	7,697,950
	Donation		-	341,536
			4,206,000	9,509,336
14.4	**WELTHUNGERHILFE (WHH)**			
	Building Disaster Resilience In Pakistan Sustainability		6,313,131	-
	CSO-BRIDGE Program		108,467,500	68,568,050
	Improved Resilience Through Food and Nutrition Security		58,996,580	67,563,995
	Heatwave		11,270,625	-
	Flood Humanitarian Response. PAK 1129		-	6,046,670
			185,047,836	142,178,715

		Note	2024	2023
			Rupees	
14.5	**CRS CONTRIBUTION**			
	Flood Emergency Response-CRS 411283		-	144,162,587
			-	144,162,587
14.6	**WAP Contribution**			
	Improving Hand washing behaviors		18,000,000	-
			18,000,000	-
14.7	**The Asia Foundation Contribution**			
	Promoting Social Cohesion in Punjab (PSCP)		6,602,697	-
	Reducing Gender Based Violence		4,943,140	-
			11,545,837	-
14.8	**Care International Contribution**			
	She Feeds The World		74,999,446	-
			74,999,446	-
15	**ISLAMIC MICROFINACNE**			
	IFL-2			
	Audit and Legal Fee		-	129,500
	Management Cost		1,630,223	-
	DEOs/MIS officer		1,891,820	-
	Loan & Credit officer		4,838,539	-
	Office Boy		904,229	-
	Staff Benefits		237,455	-
	Staff Performance incentives		657,129	-
	Admin & Logistic Officer		1,250	-
	Branch Incharge IFL		1,321,157	-
	Data Inquiry Officer		91,600	-
	Finance Officer		985,620	-
	Manager Operations & Compliance		576,400	-
	Monitoring & Risk officer		940,380	-
	Risk Management Coordinator		425,500	-
	Office rent / Maintenance		680,380	-
	Office Running Cost (Utilities, Office Supplies,		1,274,771	-
	Printing & Stationery		717,619	-
	Vehicle Rent, POL & Maintenance		1,179,828	-
	CIB and NADRA Verisys		206,483	-
	Death Claim / Write OFF		752,000	-
	Head Office Cost		102,405	-
	Networking & Management Visits		302,271	-
	POL/Maintenance for Branch Incharge		227,682	-
	POL/Maintenance for Loan / Credit Officer		951,122	-
	POL/Maintenance for Monitoring & Risk Officer		219,840	-
	Staff Capacity Building		827,192	286,000
	Head of Programs		-	219,800
	Loan and credit officer		-	3,915,460
	Monitoring & Appraisal Offier		-	1,301,055
	Head of Microfinance		2,356,254	577,950
	Field Coordinator		-	389,080
	Staff performance Incentives (Loan Officer)		-	215,068
	Compliance Officer		-	570,695

		Note	2024	2023
			Rupees	
	DEOs/MIS officer		-	1,324,017
			24,299,149	8,928,625
	Islamic Microfinance Program (IMF)			
	Management Cost		51,500	73,500
	Staff Capacity Building		526,551	150,000
	DEOs/MIS officer		992,469	-
	Loan & Credit officer		2,306,567	-
	Office Boy		555,141	-
	Admin/Recovery Officer		621,431	-
	Area Coordinator		977,754	-
	Branch Incharge		759,700	-
	Finance Officer		583,867	-
	Manager Operations & Compliance		745,450	-
	Risk Management Coordinator		551,050	-
	Monitoring & Risk officer		608,856	-
	Staff Benefits		59,878	-
	Staff Performance incentives		565,908	-
	Loan Loss Reserve		2,000,000	-
	IEC Material		53,340	-
	Office rent / Maintenance		569,191	-
	Office Running Cost (Utilities, Office Supplies,		948,207	-
	Printing & Stationery		253,704	-
	Vehicle POL & Maintenance		638,377	-
	Audit & Legal fee		370,000	-
	CIB and NADRA Verisys		221,641	-
	Death Claim /Write Off		144,500	-
	POL/Maintenance for Branch Incharge		105,342	-
	POL/Maintenance for Loan / Credit Officer		387,965	-
	POL/Maintenance for Monitoring & Risk Officer		186,868	-
	Head of Microfinance		-	862,800
	Field Coordinator/Manager		-	773,502
	Monitoring & Appraisal Officer		-	834,089
	Loan & Credit officer		-	2,181,830
	DEOs/MIS officer		-	745,126
	Admin/Recovery Officer		-	493,346
			15,785,257	6,114,193
16	LIVELIHOOD ENHANCEMENT FOR DISADVANTAGED			
	Seminars, trainings, sessions and meetings	16.1	111,510,129	267,235,175
			111,510,129	267,235,175
16.1	**SEMINARS, TRAININGS, SESSIONS AND MEETINGS**			
	Farmers Development Organization-Reserve fund	16.1.1	6,668,256	11,708,614
	Improved Resilience Through Food and Nutrition Security	16.1.2	41,634,204	50,541,712
	Developing Sustainable Livelihoods	16.1.3	-	53,187,381
	Dairy Development Programme funded by ENGRO	16.1.4	-	1,600,934
	Flood Emergency Response-CRS 411283	16.1.5	-	131,578,309
	Rehabilitation of PHED Dysfunctional Water Supply Schemes	16.1.6	-	18,618,225
	Building Resilience through Improved Food and Nutrition Security (BRIN)	16.17	1,494,099	-
	Making Nutritious Food Available to the Poor Households	16.18	12,837,209	
	She feeds the world	16.19	48,876,361	
			111,510,129	267,235,175

	Note	2024	2023
		Rupees	
16.1.1 FARMERS DEVELOPMENT ORGANIZATION-RESERVE FUND			
Event		225,000	-
Training Fee		160,000	-
Registration/Membership fee		-	62,500
Wheat Storage Drum		-	3,000,000
Plantation		16,873	-
Registration & Membership fee		167,860	-
Repair & Maintenance		21,320	-
Office rent / Maintenance		-	30,000
Meeting expenses		179,606	-
Flood Relief		-	594,954
Office running cost		-	196,617
Office Shifting Expenses		-	95,350
In Country Travel/Accomodation/Per diems		51,190	76,410
Directors training		512,500	-
Livelihood		5,333,907	7,316,983
Aawareness Session		-	299,300
Vehicle Token Tax		-	36,500
		6,668,256	**11,708,614**

	Note	2024	2023
		Rupees	
16.1.2 IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY (IRFNS)			
Project Planning Workshop		-	-
Diversified Gardens to promote production through vegetables, fruits, & nutrition rich plantation		-	2,772,122
Provision of poultry		-	873,524
Equipment for (Cooking, and Processing Training)		-	654,000
Demo Plot for wheat Seed		-	648,513
Artificial Insemination (AI) of Large animal		670,553	94,000
Demonstration of suggested models for climate smart food production as per research findings		-	1,940,660
Promotion of Food Storage facilities		-	957,008
Promotion of Storage facilities for Seeds-20		-	277,418
Diverse food enterprise		-	237,730
Dissemination of results of the Research		-	9,025
Zero/minimum Tillage		-	403,130
Employable Skills development		-	343,750
Enrichment of Land using 4WD Tractor and Rotavator in both the Ucs		-	383,295
Village level sessions on livestock management and improvement in production		-	66,440
Communal Hand Pump Installation		3,035,247	6,757,445
Poultry Training		-	147,676
Training for Seed Management and Post harvesting		-	170,133
Preparation of Community Plans (SFNS, LANN+)		-	91,743
Preparation of Plots for Nutritious fodder		-	485,306
Farmer Field School on water management issues		-	165,590
Plantation Campaigns		-	434,414
Research to identify trades, business and potential avenues (market economic analysis)		-	-
Curriculum for PLA Cycle		-	137,475
Trainings & Sensitization of CSOs / SUNCSA		-	56,528
Women support groups		-	400,103
Training of Facilitators		-	197,907
PLA Cycles (Community Meetings)		-	1,032,947
IEC Products including audio video and print material		-	160,000
Children Club, School farming		-	1,113,376
Capacity building trainings on food and feeding practices		521,519	544,595
Capacity building trainings on 1000 Plus days window of opportunity as per BCC action plan		-	537,867
		-	
Formation of WASH Committees		-	1,153,813
Observances days		-	984,105
Improve WASH Practices		-	504,112
Infant and Young Child feeding Practices		-	287,893
Improved Sanitation facilities (Latrine and hand WASH facilities)		-	6,855,689
Increase in Income Survey		-	12,074
Improvement/Rehabilitation of irrigation scheme		-	687,821

	Note	2024	2023
		Rupees	
Rehabilitation of WASH facilities at community places		-	522,302
Improvement / Rehabilitation of land		-	170,032
Community organizaiton formation and strengthening		-	1,530
Community sensitization on LANN+ approach to FNS		-	265,285
Capacity development plan (staff and organization)		389,348	48,447
Promotion of adequate sanitation practices		-	1,254,776
Project Inception Workshop		-	13,335
Baseline and Endline inculding Pre and Post KAP		347,000	-
BCC Strategy to promote implementation		224,550	282,500
Semi annual Review Meetings		-	67,685
Core Team Meetings		59,599	279,993
Capacity Building of WASH Committees		-	79,480
Monitoring and accountability in field		-	7,190
Project Monitoring Visits		-	50,424
Plant Nurseries		-	405,940
MDDW (Minimum Dietary Diversity for Women)		-	242,615
Post Distribution Monitoring (PDMs)		-	282,159
CSC (Community score card)		1,008,783	217,173
Visibility		-	33,500
MAHFP		-	160,147
Curriculum for PLA Cycle		317,157	-
Demonstration of suggested models for climate smart food production as per research findings		123,200	-
Dissemination of results of the Research		741,556	-
Diversified Gardens to promote production through vegetables, fruits, & nutrition rich plantation		1,004,503	-
Employable Skills development		1,528,542	-
Enrichment of Land using 4WD Tractor and Rotavator in both the Ucs		466,394	-
Exit Plans		350,000	-
Farmer Field School on water management issues		112,836	-
Field visits		578,336	-
Food Production and Consumption		1,348,298	-
Food Production and Consumption Plans		629,728	-
IEC Products including audio video and print material		410,800	-
Implements /instruments		167,500	-
Improvement / Rehabilitation of land in UC Chack Frazi		3,748,223	-
Improvement / Rehabilitation of land in UC Chack Frazi - 100 Acre		5,978,672	-
Increase in Income Survey		586,709	-
Infant and Young Child feeding Practices		893,800	-
Internal Project reviews		1,193,893	-
MAHFP (Months of Adequate Household Food Provisioning)		1,022,568	-
Material transportation		41,400	-
MDDW (Minimum Dietary Diversity for Women)		311,969	-
Modelling of functional UMAC(s) in targeted union councils		1,541,693	-

	Note	2024	2023
		Rupees	
Monitoring and accountability in field (CRM etc)		26,512	-
Observances days (together with relevant stakeholders, events, weeks, etc)		462,444	-
Plant Nurseries		10,000	-
Post Distribution Monitoring (PDMs)		168,230	-
Preparation of Community Plans (SFNS, LANN+)		224,700	-
Preparation of Plots for Nutritious fodder		10,000	-
Promotion of Food Storage facilities		746,707	-
Provincial and Distric level Events/ Conferences /Conventions		1,675,205	-
Round-table conference National level		2,075,000	-
Semi annual Review Meetings		288,267	-
Sharing UC level learning with DMAC & Provincial P&D Nutrition Cell		635,754	-
Staff cross learning exposure visits		429,475	-
Staff recruitment		158,000	-
Traditional food demonstration models		448,673	-
Trainings & Sensitization of CSOs / SUNCSA		512,326	-
Trainings & Sensitization of Government Actors (Elected & Civil Administration)		455,177	-
Trainings & Sensitization of Local CS Networks		1,520,294	-
Visibility		490,295	-
Water Testing		1,376,234	-
Women support groups		367,584	-
Zero/minimum Tillage		198,951	-
Innov: Provision of non Traditional Birds		-	164,590
Field Visits		-	443,386
Meal & Database Officer		-	370,510
Agriculture & Livlihood Expert		-	867,252
Social Organizer		-	3,122,753
Support staff		-	1,509,238
Project Manager		-	1,697,356
Communication and Stakeholder Engagement Officer		-	1,017,335
Manager Programms		-	412,157
Meal Assistant		-	524,835
Meal and Database officer		-	887,673

	Note	2024	2023
		Rupees	
Project Officer		-	1,037,600
Agriculture and Livelihood Officer		-	-
Wash Officer		-	822,085
Nutrition Officer		-	701,202
		41,634,204	50,541,712
16.1.3 Developing Sustainable Livelihoods			
Asset Transfer		-	25,984,307
Extension Worker training		-	12,289,716
Farmer Training		-	6,904,064
Formation, Organization and Support to Cooperative		-	1,880,096
Dairy Hub Development		-	4,024,986
Head of Programs		-	302,082
Incubation and Linkages development Officer		-	405,530
Livelihood Officer/ Veterinary Assistant		-	282,640
MEAL Officer		-	139,000
Project Manager		-	741,660
Support Staff		-	233,300
		-	53,187,381
16.1.4 Dairy Development Programme funded by ENGRO			
Graduation of Common Interest Groups (CIG)		-	697,686
Programme Impact Assessment		-	293,058
Project closure ceremony at District Toba Tek Singh		-	203,866
Provision of Asset*		-	406,324
		-	1,600,934
16.1.5 Flood Emergency Response-CRS 411283			
Head of Programs CRS		-	378,000
WASH Engineers CRS		-	1,103,667
MEAL Officer CRS		-	613,500
Program Manager-CRS		-	1,032,000
Project Officer-CRS		-	593,157
Social Mobilizer CRS		-	1,599,999
Data Review Meeting CRS		-	91,072
Handover Ceremony -CRS		-	30,000
Skilled labor Tool Kit -CRS		-	83,750
FSP Service Charges on MPCA Transfer -CRS		-	1,209,485
Hygiene Volunteers Stipend -CRS		-	2,968,144
IEC Material CRS		-	165,525
Laterine construction Labor Cost -CRS		-	1,016,800
Multipurpose cash Assistance-CRS		-	96,758,500
Post Distribution Monitoring Survey-CRS		-	57,150
Provision of O &M Kit -CRS		-	351,370
Rehabilitation of Water Supply Scheme PHED-CRS		-	1,167,470
Upgrading Current PIT Laterine-CRS		-	10,758,850
Water Supply Repair -CRS		-	11,599,870
		-	131,578,309

	Note	2024	2023
		Rupees	
16.1.6 Rehabilitation of PHED Dysfunctional Water Supply Schemes			
Capacity Building Events		-	1,552,591
Rehabilitation of Drinking Water Supply Schemes		-	15,927,301
Senior Engineer		-	839,000
Social Organizer		-	299,333
		-	18,618,225
16.17 Building Resilience through Improved Food and Nutrition Security (BRIN)			
D100 Project Planning Workshop		125,584	-
D101- Project Inception Workshop		934,870	-
D102 Progress Review Meetings		16,374	-
D105 Nutrition Survey(MAHFP)		197,365	-
D107- KAP Survey(Pre-Post)		137,289	-
D109 Establishment of Complaint Response Mechanism(CRM)		2,600	-
D70 Screening of households for malnourished cases		15,167	-
authorities		15,000	-
F16 Advertisement for Procurement		49,850	-
		1,494,099	-
16.18 Making Nutritious Food Available to the Poor Households			
Food ration packs		12,837,209	-
		12,837,209	-
16.19 She feeds the world			
Cross Learnings visits for Farmers		346,491	-
kitchen gardening Trainings		1,798,658	-
Seminars		692,699	-
Clean drinking water facility		3,134,364	-
community Mobilization costs (initial meetings with comunities)		1,864,314	-
Community trainings on VSLAs		4,972,756	-
CRPs per training remuneration		7,276,905	-
Extension workers trained		1,708,956	-
Farmer Mela (one per year oper district)		529,971	-
Financial Information charges (30%) HO		66,000	-
Formation and training of Farmer groups (FFBS)		2,305,227	-
Health Camp for farmers (women and children)		1,993,118	-
In Kind support for farmers, producer groups		4,670,911	-
Management meetings with donor and stakeholders in Islamabad/Lahore		256,437	-
Men Action Group trained by role model men (Men Engage)		897,250	-
Monthly progress review meetings		103,235	-
Promote identified value chains (sessions/events,seminar/meetings)		1,322,964	-
Reporting & Comms Officer Care		713,000	-
Role Model men trained		2,085,304	-
Training on women leadership		2,066,716	-
Vehicle Rent and Fuel		9,911,085	-
water reuse and recharge trainings and infrastructure (Pilot Initiaves)		160,000	-
		48,876,361	-
17 IMPROVED GOVERNANCE OF SOCIAL SERVICES			
Women Enjoyment of Rights Empowerment and Leadership	17.1	2,023,334	3,790,097
Electoral Quality and Inclusiveness in Pakistan	17.2	4,045,016	3,020,126
Building Resilience through Improved Food and Nutrition Security (BRIN)	17.3	-	-

	Note	2024	2023
		Rupees	
The CSO-BRIDGE Program	17.4	100,591,527	52,202,735
Improving hand washing behavior	17.5	14,051,054	-
Promoting Social Cohesion in Punjab (PSCP)	17.6	904,347	-
Reducing Gender Based Violence	17.7	5,061,899	
		126,677,177	59,012,958
17.1 WOMEN ENJOYMENT OF RIGHTS EMPOWERMENT AND LEADERSHIP			
Monthly Citizen Group Coordination Meeting		-	-
Citiven Groups Led- actions and Networking Events at District level		-	150,000
Training Cost of Observers		-	1,400
Voter education survey		-	-
Political workers training		60,900	33,850
Political party agents training for LG and GE		-	-
Meeting of Hum Awaz Groups		-	162,360
Training of journalists		80,930	19,410
Training of up to 3 CSOs on promotion and provision of oversight of gender-based governance initiative		-	38,750
Women voter registration and Mobilization		1,822,304	1,260,655
Meeting of Hum Nigran Groups		59,200	-
Volunteers Travel & Per Diem		-	-
Volunteer Days		-	603,544
LG candidate training		-	-
Project Cordinator		-	748,802
Social Mobilizer		-	493,186
Training Officer		-	278,140
		2,023,334	3,790,097
17.2 Electoral Quality and Inclusiveness in Pakistan			
Member drives at the regional level		-	-
Election related Advocacy Fund		355,101	60,010
Material/Training of 15 women and marginalized citizens on processes for political candidacy		-	3,770
Meal/Training of 15 women and marginalized citizens on processes for political candidacy		-	14,980
Meeting and training of Regional Network		-	-
Meals/Training of Observers - GE 2023		-	26,571
Travel/Training of Observers - GE 2023		-	25,300
Venue/Training of 15 women and marginalized citizens on processes for political candidacy		-	2,000
4 three-day planning meetings / workshops with 25 FAFEN and 15 CIP partner organizations		261,365	-
Material Two Rounds of Training of Local Civil Society Organizations (Pro-Democracy Networks)		4,004	-
Meals Two Rounds of Training of Local Civil Society Organizations (Pro-Democracy Networks)		42,000	-
Observation of GE		2,900,994	-
Regional Advocacy Actions		174,762	-
Training of 15 women and marginalized citizens on processes for political candidacy		51,750	-
Travel Training of Observers of LG Elections- GE 2024		100,040	-
Travel Two Rounds of Training of Local Civil Society Organizations (Pro-Democracy Networks)		94,000	-

	Note	2024	2023
		Rupees	
Travel/Training of 15 women and marginalized citizens on processes for political candidacy		45,000	-
Venue Two Rounds of Training of Local Civil Society Organizations (Pro-Democracy Networks)		16,000	-
Observation of local government elections			
Venue/Training of Observers - GE 2023		-	4,150
Voter List Audit		-	159,497
Program Officer		-	395,000
Senior Program Officer		-	681,750
Executive Director		-	682,917
Project Coordianator		-	964,181
		4,045,016	3,020,126
17.3 THE CSO-BRIDGE PROGRAM			
Identification of 23 community-based organizations and other existing (functional and semi functional		-	70,390
5.7.19.Liaison development of CSOs with line departments, local authorities and private sector:		-	10,750
CB Target: Laws and rules for CSOs (record keeping, Organizational policies, bylaws, roles and responsibility		-	1,139,882
CB Target: Relevant Government Laws (basic human rights, right to information-RTI, Right to services		-	4,724,090
CB Target: Project cycle management, project designing, implementation and community led monitoring,		-	4,516,050
CB Target: Stakeholder engagement & advocacy skills and monitoring & feedback techniques for Tehsil		-	4,163,550
CB Target: Sensitization & Orientation on COVID-19 SOPs, Risk communication and community engagement		-	1,202,515
CB Target: Training on Community Score Card approach for CSOs		-	2,213,283
CB Target: Training on Poverty Score Card Approach		-	3,630,499
CB Target: Mental Health and Psychosocial Support (MHPSS)		-	1,569,790
CB Target: Institutional capacity of CSO i.e. Office establishment, equipment)		-	911,306
Capacity building of LAs on accountability/GRM and COVID response to mitigate social and economics		-	836,705
Supporting LAs in mass awareness regarding RCCE for COVID-19/Pandemics and SBCC on hegiene		-	3,948,850
Project coordinator		-	1,122,337
Head of Programs		-	363,862
Community mobilization Officer		-	3,055,432
Apprenticeships (Semi-literate and illiterate youth)		-	165,999
Career Counselling, Life Skills and Mental Wellbeing		-	1,797,686
Linkage Development Workshop			13,450
Monitoring and evaluation cost		-	3,600
Vocational and Skills Education for youth, certification, accreditation & registration		-	11,152,707
Participatory development through exposure visits and involvement in the community		3,462,755	1,840,854
Participatory development through exposure visits and involvement in the community led pa		165,000	-
Field visits		2,829,699	-
Training on Poverty Score Card Approach		441,960	-

	Note	2024	2023
		Rupees	
5.7.19.Liaison development of CSOs with line departments, local authorities and private sector:		136,578	-
5.7.20Supporting CSOs to develop 5 years Inclusive Community Development Plans		2,528,212	-
Apprenticeships (Semi-literate and illiterate youth)		8,474,685	-
CEngagement of CSOs with Relevant LAs in-Interface Dialogues		500,570	-
CSOs linkage development with Government and Non-Government COVID-19 Response		1,201,981	-
Effective communication and e-communication and dialogues, feedbacks and redressals mechanism.		570,161	-
Enterprise Development for Skilled or Small Business Owner Youth		631,027	-
Establishment of Feedback and Citizens' Information Portal (CIP) in District Government Office		689,806	-
FSTP: Project will support to 1 Project prioritized in UCDP		63,418,441	-
Identification of 23 community-based organizations and other existing		63,110	-
Improvement in Selected Value Chains		1,706,472	-
Linkage Development Workshop		4,010	-
Monitoring and evaluation cost		331,492	-
Post action & satisfaction survey (FDO)		192,286	-
Supporting LAs in mass awareness regarding RCCE for COVID-19		101,431	-
Traineeship for trained youth will from A 3.1 & 3.2 will be placed at various workshops		1,143,748	-
Training on Community Score Card approach for CSOs		493,350	-
Vocational and Skills Education for youth, certification, accreditation & registration		10,864,753	-
Workshop on findings sharing of Score Card Report		640,000	-
Development Plans		-	1,280,142
Driver		-	477,016
1.7 M& E Officer		-	965,805
Capacity Building Officer		-	1,026,175
		100,591,527	52,202,735
17.5 Improving hand washing behavior			
2.1.4 Activation and Training of WASH Clubs by Trained Teachers		2,155,729	-
2.1.5 Role plays and competitions		744,135	-
1.1.4 Installation/rehabilitation of 30 WASH Schemes		6,029,677	-
1.1.5 Operations and Maintenance Training of SMC		213,979	-
1.6 Inauguration Ceremony		146,700	-
2.1.3 Training of Trainers on Hygiene and Behavior Change		778,192	-
2.1.6 Development, printing and dissemination of IEC Material		739,300	-
2.1.8 Wall paint of H& H Messages in 30 Schools		581,000	-
2.1.9 Celebration of WASH-related International Days		307,530	-
2.2.1 Mass Media Campaigns		2,143,050	-
3.1.2 Design and Development of WASH Audit Fact Sheet		28,500	-
3.1.4 Planning and Organizing Exposure Visit		60,536	-

		Note	2024	2023
			Rupees	
	5.1 Monitoring Visits		61,926	-
	5.2: Consultative Meetings for the Establishment of FCRM		960	-
	5.3: Establishment of FCRM in Targeted Schools		59,840	-
			14,051,054	-
17.6	**Promoting Social Cohesion in Punjab (PSCP)**			
	2.1.1 Trainer's Fee		57,500	-
	2.1.11 Refreshment for activity		560,401	-
	2.1.2 Trainer's Facilitator Fee		100,000	-
	2.1.6 Road Travel Expense Duty station to Venue		41,863	-
	2.1.9 Road Travel Expense		36,074	-
	2.4.2 Mobility Charges		10,200	-
	2.5 Refreshment for activity		20,000	-
	2.7 Six quarterly CVE Campaigns and Cultural Event		78,309	-
			904,347	-
17.7	**Reducing Gender Based Violence**			
	Operational Cost		342,950	-
	Project Coordinator GBV		601,250	-
	Assistant Finance Officer GBV		226,000	-
	Office Running cost (office supplies, utilities, rent)		66,170	-
	Travel cost		834,260	-
	Community Eng..gement Meetings		518,995	-
	Mobile Legal Aid Camps		1,579,948	-
	Program Costs		892,326	-
			5,061,899	-
18	**DISASTER/EMERGENCY RESPONSE**			
	Seminars, trainings, sessions and meetings	**18.1**	34,743,081	5,631,152
			34,743,081	**5,631,152**
18.1	**SEMINARS, TRAININGS, SESSIONS AND MEETINGS**			
	Building Disaster Resilience In Pakistan Sustainability	**18.1.1**	-	-
	Building Climate Resilience Through Rehabilitation/Reconstruction of Green Infrastructure in Flood Affected Areas of Punjab	**18.1.2**	193,231	-
	RSSCR	**18.1.3**	65,741	-
	Flood Humanitarian Response. PAK 1129	**18.1.4**	-	5,631,152
	Emergency Relief Assistance	**18.1.5**	28,623,684	-
	Heatwaves	**18.1.6**	5,860,425	-
			34,743,081	**5,631,152**
18.1.1	**BUILDING DISASTER RESILIENCE IN PAKISTAN SUSTAINABILITY**			
	Revision of disaster management plans (Phase I UC's)		-	-
			-	-
18.1.2	**BUILDING CLIMATE RESILIENCE THROUGH**			
	Celebration of international days at local level, on average 5 events per UC		28,136	-
	Multi hazard vulnerability & capacity assessment		165,095	-
			193,231	-
18.1.3	**Building Climate Resilience Through Rehabilitation/Reconstruction of Green Infrastructure in Flood Affected Areas of Punjab**			
	Multi hazard vulnerability & capacity assessment		65,741	-

	Note	2024	2023
		Rupees	
		65,741	-
18.1.4 FLOOD HUMANITARIAN RESPONSE. PAK 1129			
Identification & registration of highly affected HHs in UCs of district Rajanpur.		-	24,370
Coordination Meetings among CBO,FDO, PDMA, WHH and other actors		-	23,535
Replenish of NFI kits items used during emergency response		-	2,912,016
Distribution arrangement		-	100,321
Cash for Food Assistance		-	1,990,440
Designing and printing of IEC Material on Hygiene promotion		-	112,210
Procurement of Bamboos		-	364,800
Joint Monitoring visit by DDMC, FDO, and WHH		-	21,494
CRM sessions		-	24,306
PDM survey		-	57,660
		-	5,631,152
18.1.5 Emergency Relief Assistance			
Non Food Items (Hygiene Kits & HH Items)		11,269,539	-
Winterize Kits		17,354,145	-
		28,623,684	-
18.1.6 Heatwaves			
2.1 Establishing Cooling Stations and the Supply of clean drinking water		2,338,430	-
2.2 provision heatwave protection kits		250,000	-
2.3 Provision of kits / required material to Rescue 1122		935,278	-
2.5 Designing and publishing of awareness message for protection from Heatwave (ICE Material)		375,900	-
4.1 Monitoring Visits		21,550	-
6.1 Coordination meetings with the stakeholders (Government departments, Rescue 1122 etc)		109,741	-
6.2 Refresher of Paramedics for Healthcare Facilities		114,358	-
6.4 2 Days training of 4 youth group (20 members in Awareness sessions. Fist Aid, Emergency Response		347,750	-
6.5 Cascading of the youth group training to communities		49,270	-
6.7 Designing and publishing of ICE Material		2,000	-
6.8 Assistance for renovation for Heatstroke centers in RYK		1,296,700	-
CRM/FCRM		19,448	-
		5,860,425	-
19 PROGRAM PERSONNEL COST			
Building Climate Resilience Through Rehabilitation/Reconstruction of Green Infrastructure in Flood Affected Areas of Punjab	19.1	217,270	-
Women Enjoyment of Rights Empowerment and Leadership	19.2	243,529	474,533
Ehsas Program	19.3	-	4,669,794
Building Resilience through Improved Food and Nutrition Security (BRIN)	19.4	2,522,237	-
Restoring Social Services and Climate Resilience	19.5	800,434	-
CSO-BRIDGE Program	19.6	16,569,660	2,073,514
Electoral Quality and Inclusiveness in Pakistan	19.7	3,893,319	494,791
Improved Resilience Through Food and Nutrition Security	19.8	26,528,979	4,041,931

	Note	2024	2023
		Rupees	
FDO-Reserve Fund	19.9	602,600	317,087
Improving Hand washing behaviors	19.10	3,380,277	-
Developing Sustainable Livelihoods	19.11	-	421,085
Rehabilitation of PHED Dysfunctional Water Supply Schemes	19.12	-	374,128
Flood Emergency Response-CRS 411283	19.13	-	4,227,014
Flood Humanitarian Response-Pak 1129	19.14	-	214,715
Election Observation in Punjab	19.15	1,474,043	-
Emergency Relief Assistance	19.16	1,701,299	-
Heatwaves	19.17	615,570	
Promoting Social Cohesion in Punjab (PSCP)	19.18	439,490	
She feed the world	19.19	20,459,267	
		79,447,974	17,308,592

	Note	2024	2023
		Rupees	
19.1 BUILDING CLIMATE RESILIENCE THROUGH REHABILITATION/RECONSTRUCTION OF GREEN INFRASTRUCTURE IN FLOOD AFFECTED AREAS OF PUNJAB			
4.1 Project Coordinator		36,000	-
A56- Social Mobilization Officer		110,000	
Admin assistant		42,000	
Finance Officer		29,270	
		217,270	-
19.2 WOMEN ENJOYMENT OF RIGHTS EMPOWERMENT AND LEADERSHIP			
Project Coordinator		53,985	-
Social Moblizer		116,264	-
Finance Officer		73,280	474,533
		243,529	474,533
19.3 EHSAS PROGRAM			
IFL-2			
Admin/Finance/HR Officer		-	1,048,439
Staff benefits		-	6,000
Office boy		-	254,433
Admin & Logistic Officer		-	315,800
Chief Executive Officer (CEO)		-	993,999
		-	2,618,671
IFL-1			
Finance Officer		-	535,667
Driver		-	15,233
Office Boy		-	472,046
Staff Benefits		-	12,000
Manager Operations & Compliance		-	445,617
Staff Performance incentives		-	103,110
Risk Management Coordinator		-	467,450
		-	2,051,123
19.4 BUILDING RESILIENCE THROUGH IMPROVED FOOD AND NUTRITION SECURITY (BRIN)			
A11- Manager Programs		30,256	-
A12- Manager Operations		9,156	-
A13- Manager Finance		34,156	-
A50- Project Manager		252,656	-
A51- Project Officer Nutrition		120,356	-
A52- Project Officer Agriculture		140,156	-
A53- Project Officer WASH		109,549	-
A55- Project Officer MEAL		118,838	-
A56- Social Mobilization Officer		808,641	-
A57- Logistic/Admin Officer		124,012	-
A58- Finance/Account Officer		220,323	-

	Note	2024	2023
		Rupees	
A59- Documentation & reporting Officer		212,667	-
A60- Office Assistant		144,396	-
A61- Security Guard		142,419	-
A9 Executive Director/CEO		54,656	-
		2,522,237	**-**
19.5 RESTORING SOCIAL SERVICES AND CLIMATE RESILIENCE			
1.4 Finance Officer		44,267	-
A56- Social Mobilization Officer		152,106	-
Admin assistant		52,500	-
Finance Officer		1,600	-
Head Of Finance		130,051	-
Head of Programs		159,080	-
HR Manager		46,000	-
Project Manager		103,500	-
Support Staff		111,330	-
		800,434	**-**
19.6 CSO-BRIDGE PROGRAM			
Driver		799,684	-
Admin and Finance Officer		2,092,872	875,900
Admin and Finance Manager		554,400	415,498
Capacity Building Officer		1,497,706	-
Community Mobilization Officers		5,609,710	-
Head of Programs		560,227	-
M&E Officer		1,452,037	-
Office Attendant		1,061,892	396,249
Project Coordinator		2,369,442	-
Security Guard		571,690	385,867
		16,569,660	**2,073,514**
19.7 ELECTORAL QUALITY AND INCLUSIVENESS IN PAKISTAN			
Finance and grant Officer		432,075	494,791
Executive Director		825,350	-
Program Officer		724,005	-
Project Coordinator		853,106	-
Senior Program Officer		1,058,783	-
		3,893,319	**494,791**
19.8 IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY			
Finance/Admin & Logistic Officer		1,762,655	1,189,767
Office Boy & Cleaner		704,617	856,925
Executive Coordinator (EC)		1,363,314	711,652
Manager (Finance)		357,850	337,418
Manager Programs		1,052,650	-
Manager/Officer (HR)		269,700	-
Agriculture & Livlihood Expert		1,267,850	-
Communcation and Stakeholder engagement Officer		966,950	-
Project Manager		2,586,667	-
Project Monitoring Visits		30,316	-
Project Officer		1,380,278	-
Security Officer		407,336	-
WASH Officer		1,065,854	-

		Note	2024	2023
			Rupees	
	Support Staff		1,662,090	-
	Social Organizer		4,443,141	-
	MEAL and Database Officer		1,276,468	-
	MEAL Assistant		926,486	-
	IT Assistant		231,600	-
	Nutrition Officer		2,078,050	-
	Admin & Logistic Officer		2,695,107	946,169
			26,528,979	**4,041,931**
19.9	**FDO-RESERVE FUND**			
	Salaries and wages		195,500	218,100
	E.O.B.I		56,130	81,287
	Staff Benefits		331,530	-
	Employee social security		19,440	17,700
			602,600	**317,087**
19.10	**IMPROVING HAND WASHING BEHAVIORS**			
	Finance & Logistic Officer		562,030	-
	Head of Programs		276,000	-
	HR Coordinator		80,000	-
	WASH Engineer		501,000	-
	Manager Finance		184,000	-
	Project Coordinator		733,133	-
	Social Moblizer		851,823	-
	Support Staff		192,291	-
			3,380,277	**-**
19.11	**DEVELOPING SUSTAINABLE LIVELIHOODS**			
	Admin & Logistic Officer		-	235,420
	Finance Officer		-	185,665
			-	**421,085**
19.12	**REHABILITATION OF PHED DYSFUNCTIONAL WATER SUPPLY SCHEMES**			
	Finance Officer		-	153,163
	Project Coordinator		-	220,965
			-	**374,128**
19.13	**FLOOD EMERGENCY RESPONSE-CRS 411283**			
	Admin and Logistic Officer CRS		-	430,000
	Chief Executive Officer-CRS		-	350,000
	Finance Officer CRS		-	510,000
	Head of Finance and Admin CRS		-	336,000
	HR Officer CRS		-	300,000
	Staff Fringe benefits CRS		-	1,417,637
	Warehouse assistant -CRS		-	245,000
	Security Guard CRS		-	380,377
	Support Staff CRS		-	258,000
			-	**4,227,014**
19.14	**FLOOD HUMANITARIAN RESPONSE-PAK 1129**			
	Project Coordinator		-	131,060
	Field Officer/Hygiene Promoter		-	83,655
			-	**214,715**
19.15	**ELECTION OBSERVATION IN PUNJAB**			
	Training of Election Day Observers (Material)		156,383	-

	Note	2024	2023
		Rupees	
Training of Election Day Observers (Meal & Refreshment)		594,660	-
Training of Election Day Observers (Travel)		438,000	-
Training of Election Day Observers (Venue)		225,000	-
Data Entry		60,000	-
		1,474,043	**-**
19.16 EMERGENCY RELIEF ASSISTANCE			
Finance & Administration Officer		121,600	131,060
Head Of Finance		210,000	-
Head Of Organizations		225,000	-
Head of Programs		210,000	-
Procurement Officer		150,000	-
Project Coordinator		233,334	-
Social Moblizer		375,333	-
Support Staff		176,032	83,655
		1,701,299	**214,715**
19.17 HEATWAVES			
Head of Programs		72,540	-
MEAL Officer		54,000	-
Project Coordinator		179,330	-
Procurement Officer		84,400	-
Admin and Finance Officer		111,700	-
2.5 Field officers		113,600	-
		615,570	**-**
19.18 PROMOTING SOCIAL COHESION IN PUNJAB (PSCP)			
Project Manager		142,500	-
Project Officer		266,150	-
1.4 Finance Officer		30,840	-
		439,490	**-**

		Note	2024	2023
			Rupees	
19.19	**SHE FEED THE WORLD**			
	Head of Finance & Admin 20% Care		464,000	-
	Admin Assistant Care		1,146,195	-
	Agriculture and Value chain Coordinator Care		2,846,867	-
	Chief Executive Officer - 20% Care		812,000	-
	Finance Officer Care		856,674	-
	Gender and Inclusion / Coordinator Care		1,346,000	-
	Head of Program - IP - 30 % Care		870,000	-
	HR Officer - 30 % Care		226,448	-
	MEAL Officer Care		1,028,984	-
	Social Mobilizers Care		7,478,603	-
	Support Staff Care		684,201	-
	WASH Officers/Civil Engineer/Social mobilizer Care		861,911	-
	Project Manager Care		1,837,384	-
			20,459,267	-
20	**ADMINISTRATIVE AND GENERAL EXPENDITURES**			
	Building Climate Resilience Through Rehabilitation/Reconstruction of Green Infrastructure in Flood Affected Areas of Punjab	20.1	2,430	-
	Women Enjoyment of Rights Empowerment and Leadership	20.2	167,177	444,665
	Ehsas Program	20.3	-	8,286,934
	FDO - Reserve fund	20.4	1,588,734	1,335,505
	Building Resilience through Improved Food and Nutrition Security (BRIN)	20.6	1,828,250	-
	Making Nutritious Food Available to the Poor Households	20.7	962,791	-
	CSO-BRIDGE PROGRAM	20.8	4,248,316	4,538,350
	Electoral Quality and Inclusiveness in Pakistan	20.9	740,963	730,269
	Improved Resilience Through Food and Nutrition Security	20.10	4,556,255	2,491,505
	Improving Hand washing behaviors	20.11	2,028,223	-
	Developing Sustainable Livelihoods	20.12	-	1,435,412
	Dairy Development Programme funded by ENGRO	20.13	-	278,840
	Rehabilitation of PHED Dysfunctional Water Supply	20.14	-	1,060,097
	Flood Emergency Response-CRS 411283	20.15	-	7,298,862
	Flood Humanitarian Response. PAK 1129	20.16	-	213,888
	Emergency Relief Assistance	20.17	1,426,468	-
	Heatwaves	20.18	1,111,300	-
	Promoting Social Cohesion in Punjab (PSCP)	20.19	141,011	-
	Restoring Social Services and Climate Resilience	20.20	50,595	-
	She feed the world	20.21	2,634,544	
	Depreciation	8.1	3,211,684	2,102,351
			24,698,741	30,216,678

		Note	2024	2023
			Rupees	
20.1	**BUILDING CLIMATE RESILIENCE THROUGH REHABILITATION/RECONSTRUCTION OF GREEN INFRASTRUCTURE IN FLOOD AFFECTED AREAS OF PUNJAB**			
	Travel cost		2,430	
			2,430	-
20.2	**WOMEN ENJOYMENT OF RIGHTS EMPOWERMENT AND LEADERSHIP**			
	Communication		-	12,420
	Mobility Cost		23,602	74,627
	Other Office Cost		143,575	357,618
			167,177	**444,665**
20.3	**EHSAS PROGRAM**			
	IFL-2			
	Rent/POL/Maintenance for Motor Bike		-	1,548,509
	Ofice rent		-	508,400
	Vehicle & POL		-	1,188,029
	Printing and stationery		-	570,136
	Office running cost		-	1,192,767
			-	**5,007,841**
	IFL-1			
	POL/ Maintenance for Moter bike		-	1,080,576
	Vehicle POL and Maintenance		-	712,968
	Printing & Stationery		-	345,698
	Office rent / Maintenance		-	200,368
	Audit & Legal fee		-	120,000
	Office Running Cost (Utilities, Office Supplies)		-	819,483
			-	**3,279,093**
20.4	**FDO - RESERVE FUND**			
	Repair & Maintenance		-	210,120
	Office supplis/Utilities		249,912	-
	Legal and professional charges		89,630	30,000
	Staff travel/vehicle rent		380,174	290,885
	Vehicle token		19,018	-
	Auditor's remuneration	20.5	850,000	804,500
	Bad debts		-	-
			1,588,734	**1,335,505**
20.5	**Auditor's remuneration**			
	Audit services			
	Annual audit fee		850,000	600,000
	Out of pocket charges		-	204,500
			850,000	**804,500**

		Note	2024	2023
			Rupees	
	Non-audit services			
	Certifications for regulatory purposes		-	-
	Tax advisory services		-	-
			-	-
			850,000	**804,500**
20.6	**BUILDING RESILIENCE THROUGH IMPROVED FOOD**			
	E33- Office Establishment Cost (Furniture, Laptops, Copiers, Set-up etc.)		180,000	-
	E34 Running Costs Vehicles incl. Insurance		976,370	-
	F11 Office Running and Maintenance Costs		288,442	-
	F12 Offices rent		80,000	-
	F13 HO Support Cost(Operational)		303,438	-
			1,828,250	**-**
20.7	**MAKING NUTRITIOUS FOOD AVAILABLE TO THE POOR HOUSEHOLDS**			
	Operational Cost		962,791	-
			962,791	**-**
20.8	**CSO-BRIDGE PROGRAM**			
	Utilities		1,720,560	1,160,448
	Office rent and running cost		715,000	540,000
	Stationary		11,950	71,072
	Traveling and conveyance		1,693,797	2,534,611
	Generator fuel and maintenance		107,009	232,219
			4,248,316	**4,538,350**
20.9	**ELECTORAL QUALITY AND INCLUSIVENESS IN PAKISTAN**			
	Communication		75,177	150,739
	Office rent		215,000	208,200
	Postage cost		55,292	-
	Office supplies		261,743	214,327
	Traveling and conveyance		133,751	157,003
			740,963	**730,269**
20.10	**IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY**			
	Vehicle rent and running cost		1,827,221	1,080,791
	Office Running Cost		2,159,034	834,714
	Office rent		570,000	576,000
			4,556,255	**2,491,505**
20.11	**IMPROVING HAND WASHING BEHAVIORS**			
	Supplies		148,826	-
	Utilities		62,860	-
	Vehicle Rent & Fuel		1,685,737	-
	Office rent / Maintenance		130,800	-
			2,028,223	**-**

	Note	2024	2023
		Rupees	
20.12 DEVELOPING SUSTAINABLE LIVELIHOODS			
Head office Support/Recurring Cost		-	368,961
O&M Equipment/office		-	10,782
Office Rent		-	241,500
Stationery/supplies/Printing		-	87,549
Utilities		-	111,417
Vehicle & Bike POL		-	392,593
Vehicle Rent		-	222,610
		-	1,435,412
20.13 DAIRY DEVELOPMENT PROGRAMME FUNDED BY ENGRO			
Operational Cost		-	278,840
		-	278,840
20.14 REHABILITATION OF PHED DYSFUNCTIONAL WATER SUPPLY			
Utilities		-	53,463
Vehicle Rent		-	770,166
Misc/Meetings/Visits/Travelling		-	236,468
		-	1,060,097
20.15 FLOOD EMERGENCY RESPONSE-CRS 411283			
Warehouse Rent CRS		-	350,000
Warehouse Transportation CRS		-	843,000
Office Rent CRS		-	466,000
Office Supplies CRS		-	195,751
Bank Charges CRS		-	4,736
Stationery CRS		-	227,735
In Contry Staff Travel CRS		-	598,154
Utilities CRS		-	78,015
Vehicle Rent and fuel CRS		-	4,462,803
Communication CRS		-	72,668
		-	7,298,862
20.16 FLOOD HUMANITARIAN RESPONSE. PAK 1129			
Vehicle Rent and Fuel (1 vehicle)		-	136,246
Office running cost		-	75,657
Bank Charges		-	1,985
		-	213,888
20.17 EMERGENCY RELIEF ASSISTANCE			
Office Running Cost		456,515	-
Office Rent		190,000	-
Travel cost		779,953	-
		1,426,468	-

		Note	2024	2023
			Rupees	
20.18	**HEATWAVES**			
	Utilities		128,552	-
	Office Rent		157,000	-
	Office supplies & Consumables		102,036	-
	Printing & Stationery		138,659	-
	Generator fuel and Maintenance		19,619	-
	Travel cost		514,356	-
	5.2 Project inception workshop for staff		51,078	-
			1,111,300	**-**
20.19	**PROMOTING SOCIAL COHESION IN PUNJAB (PSCP)**			
	2.8 Travel Cost		82,888	-
	3.1 Rent		20,000	-
	3.2 Utilities		28,705	-
	3.3 Communication		9,418	-
			141,011	**-**
20.20	**RESTORING SOCIAL SERVICES AND CLIMATE RESILIENCE**			
	Office Running Cost (Utilities, Office Supplies,		20,478	-
	2.8 Travel Cost		30,117	-
			50,595	**-**
20.21	**SHE FEED THE WORLD**			
	Office Utilities - Field Office (2)		461,484	-
	Office Communications (landline, mobile, internet, etc.) Field Office		75,185	-
	Office Rent (20%) HO		260,000	-
	Office Rent - Field Office		826,875	-
	Office Supplies (30%) HO		153,679	-
	Office Supplies - Field Office		563,448	-
	Office Utilities (30%) HO		293,873	-
			2,634,544	**-**
21	**OTHER INCOME**			
	Ehsas Program	21.1	8,850,000	3,268,190
	FDO-Reserve fund	21.2	3,530,713	6,072,308
	Building Resilience through Improved Food and Nutrition Security (BRIN)	21.3	105,179	-
	She feed the world	21.4	309,713	-
	CSO BRIDGE PROGRAM	21.5	2,387,731	674,158
	Electoral Quality and Inclusiveness in Pakistan	21.6	-	460
	Improved Resilience Through Food and Nutrition Security	21.7	641,758	328,556
	Women Enjoyment of Rights Empowerment and Leadership	21.8	-	44,208
	Developing Sustainable Livelihoods	21.9	-	1,637,003
	Dairy Development Programme funded by ENGRO	21.10	-	171,362
	Rehabilitation of PHED Dysfunctional Water Supply Schemes	21.11	-	998,952
	Flood Emergency Response	21.12	-	497,247

		Note	2024	2023
			Rupees	
	Heatwaves	21.13	32,128	19,125
	Improving Hand washing behaviors	21.14	142,491	-
	Reducing Gender Based Violence	21.15	92,377	
			16,092,090	13,711,569
21.1	**EHSAS PROGRAM**			
	FDO Contribution		8,850,000	3,250,000
	Profit from bank		-	18,190
			8,850,000	3,268,190
21.2	**FDO-RESERVE FUND**			
	Gain on disposal of vehicles		-	2,287,843
	Other income		3,530,713	3,784,465
			3,530,713	6,072,308
21.3	**BUILDING RESILIENCE THROUGH IMPROVED FOOD AND NUTRITION SECURITY (BRIN)**			
	Profit from bank		105,179	-
			105,179	-
21.4	**SHE FEED THE WORLD**			
	Profit from bank		309,713	-
21.5	**CSO BRIDGE PROGRAM**			
	Profit from bank		2,387,731	674,158
21.6	**ELECTORAL QUALITY AND INCLUSIVENESS IN PAKISTAN**			
	Profit from bank		-	460
21.7	**IMPROVED RESILIENCE THROUGH FOOD AND NUTRITION SECURITY**			
	Other Income Received		-	5,000
	Profit from bank		641,758	323,556
			641,758	328,556
21.8	**WOMEN ENJOYMENT OF RIGHTS EMPOWERMENT AND LEADERSHIP**			
	Profit from bank		-	44,208
	Other Income		-	-
			-	44,208
21.9	**DEVELOPING SUSTAINABLE LIVELIHOODS**			
	H.R deduction		-	-
	Bank Profit		-	1,637,003
			-	1,637,003
21.10	**DAIRY DEVELOPMENT PROGRAMME FUNDED BY ENGRO**			
	Bank Profit		-	14,202
	Other Income Received		-	157,160
			-	171,362

		Note	2024	2023
			Rupees	
21.11	**REHABILITATION OF PHED DYSFUNCTIONAL WATER SUPPLY SCHEMES**			
	Bank Profit		-	332,152
	Community Contribution		-	666,800
			-	998,952
21.13	**FLOOD EMERGENCY RESPONSE**			
	Bank Profit		-	497,247
			-	497,247
21.14	**HEATWAVES**			
	Bank profit		32,128	19,125
			32,128	19,125
21.14	**IMPROVING HAND WASHING BEHAVIORS**			
	Bank profit		142,491	-
			142,491	-
21.15	**REDUCING GENDER BASED VIOLENCE**			
	Bank profit		92,377	-
			92,377	-
22	**FINANCIAL CHARGES**			
	Women Enjoyment of Rights Empowerment and Leadership	22.1	-	10,822
	FDO-Reserve fund	22.2	10,064	6,855
	CSO BRIDGE PROGRAM	22.3	148,076	23,482
			158,140	41,159
22.1	**WOMEN ENJOYMENT OF RIGHTS EMPOWERMENT AND LEADERSHIP**			
	Bank charges and commissions		-	10,822
22.2	**FDO-RESERVE FUND**			
	Bank charges and commissions		10,064	6,855
22.3	**CSO BRIDGE PROGRAM**			
	Bank charges and commissions		148,076	23,482
23	**TAXATION**		-	-

23.1 Tax credit equal to one hundred percent has been allowed Under Section 100C of income Tax Ordinance, 2001.

23.2 The company has not provided deffered taxation in these financial statements as the company is entitled to claim tax credits u/s 100C of the Income Tax Ordinance ,2001.

23.3 Tax reconciliation has not been provided due to tax credit availed u/s 100C

24 **Capital risk management**

The company's objectives, policies and processes for managing capital are as follows:

To safeguard Company's ability to continue as going concern, so that it can continue to provide returns for shareholders and benefit other stakeholders; and

To provide adequate return to shareholders by pricing the products and services commensurately with the level of risk.

	Note	2024	2023
		Rupees	

In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders or issue new shares. The capital structure of the Company consists of equity comprising of issued share capital and unappropriated profits.

Consistent with others in the industry and the requirements of the lenders, the Company monitors the capital structure on the basis of gearing ratio.

25 Financial risk management

The company principal business activities by their nature involve assuming certain financial risk in order to achive the desired financial and social returns. These risk includes:

- Market risk
- Credit Risk

a) Market risk

i) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Currency risk arises mainly from future commercial transactions in foreign currencies. The Company is exposed to foreign currency exchange risk in respect of commitments against letters of credit in foreign currency. The management does not view hedging as being financially feasible.

ii) Other price risk

Other price risk represents the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Company is not exposed to equity price risk as it does not have any exposure in equity securities.

iii) Interest rate risk

Interest rate risk represents the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Borrowings obtained at variable rates expose the Company to cash flow interest rate risk.

At the reporting date, the profit, interest and mark-up rate profile of the Company's significant financial assets and liabilities is as follows:

	2024	2023
	Rupees	
Financial assets		
Cash at bank	111,121,236	134,042,254
	111,121,236	134,042,254

	2024	2023
	Rupees	
Financial liabilities		
Micro-credit revolving fund	-	90,869,933
	-	90,869,933

b) Credit risk

Credit risk is the risk that one party to the financial instrument will fail to discharge its obligation and cause the other party to incur a financial loss, without taking into account the fair value of any collateral. Credit risk arises from balances with bank, trade debts, advances, deposits and other receivables. The maximum exposure to credit risk before any credit enhancement is given below:

	Note	2024	2023
		Rupees	
Maximum exposure to credit risk			
Advances, deposits and prepayments		410,553	542,599
MicroFinance Loan Portfolio		108,881,327	133,956,238
Other receivables		52,075,189	1,591,191
Cash and bank balances		111,199,779	134,061,110
		272,566,848	**270,151,138**

The Company attempts to control the credit risk by monitoring credit exposure, limiting transactions with specific customers and continuing assessment of credit worthiness of customers.

Based on the past experience, record of recoveries, the Company believes that the past due amount do not require any provision or impairment loss.

The credit quality of Company's bank balances can be assessed with reference to external credit ratings as follows:

Bank	Date of rating	Rating agency	Rating	
			Short-term	Long-term
Allied Bank Limited	Jun-23	PACRA	A1+	AAA
AlBaraka Bank (Pakistan) Limited	Jun-23	JCR-VIS	A1	A+
Bank Alfalah Limited	Jun-23	PACRA	A1+	AA+
The Bank of Punjab	Jun-23	PACRA	A1+	AA+
Faysal bank Limited	Jun-23	PACRA	A1+	AA+
Habib Bank Limited	Jun-23	JCR-VIS	A1+	AAA
United Bank Limited	Jun-23	JCR-VIS	A1+	AAA
Habib Metropolitan Bank Limited	Jun-23	PACRA	A1+	AA+
JS Bank Limited	Jun-23	PACRA	A1+	AA-
Meezan Bank Limited	Jun-23	JCR-VIS	A1+	AAA

Set out below is the information about the credit risk exposure on the company receivables and contract assets using a provision matrix

	Carrying amount	Less than 30 days	31 to 180 days	181 to 365 days	More then 365 days
As at June 30, 2024					
MicroFinance Loan Portfolio	108,881,327	-	-	485,622	1,709,380
As at June 30, 2023					
MicroFinance Loan Portfolio	133,956,238	-	-	482,622	1,676,380

	Note	2024	2023
		Rupees	

26 Transactions with related parties

The related parties comprise of major shareholder, associated undertakings, entities under common directorship and key management personnel.

Significant transactions with related parties are as follows:

Name of related party	Detail of transactions	2024	2023
		Rupees	
	Opening balance payable	-	-
	Payments made during the year	-	-
	Payments received during the year	-	-
		-	-

27 Remuneration of chief executive and directors

The aggregate amount charged in the financial statements for the year for remuneration, including certain benefits, to the Chief Executive and full time working Directors of the Company are as follows:

	Chief Executive		Directors	
	2024	2023	2024	2023
	Rupees		Rupees	
Fees	-	-	-	-
Managerial remuneration	3,900,000	2,530,500	-	-
Commission or bonus	-	-	-	-
Housing	-	-	-	-
Medical allowance	-	-	-	-
Other benefits	-	-	-	-
No. of persons	1	1	6	6

	Number of Persons	
	2024	2023
28 NUMBER OF EMPLOYEES		
Number of employees at year end	120	86
Average number of employees during the year	103	79

29 DATE OF AUTHORIZATION FOR ISSUE

The financial statements have been authorized for issue on **October 04, 2024** by the board of directors.

30 GENERAL

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

30.2 Corresponding figures have been re-arranged or reclassified, where ever considered necessary, for the purpose of better presentation of the financial statements.

CHIEF EXECUTIVE

DIRECTOR