



Annual Report, 2020



Our Vision:

We at AL continue to reimagine what a world with accountability would look like. Our vision is a *world in which citizens are active, leaders are responsible, and institutions are accountable.* It's a world in which resources are used wisely, decisions benefit everyone fairly, and people lead secure lives.

Our Mission:

Our mission is therefore to *make governance work for people through supporting active citizens, responsible leaders and accountable institutions*. Through various efforts in Pakistan via different programs, we look to engage youth with a positive approach, and provide them with opportunities to be heard as well as help them build trust in the local system by closing the feedback loop for them.



Our Theory of Change:

We understand accountability as a complex, political, and non-linear process. Thus, we have developed several theories of change over the lifetime of the Accountability Lab. We are proud of the fact that our understanding of the impact of our work is evolving as we iterate and learn. Accountability relates to complex social and political dynamics and building it requires multiple inter-related activities. Our efforts are just one part of the process of change we hope to see.

We prefer to understand a theory of change not just as a way to map out inputs, outputs, and outcomes but as a way to understand in practical terms the causality between them; and to support double loop learning (learning that recognizes that the way a problem is defined and solved can be a source of the problem itself). As a result, our theory of change is not an agreed, defined diagram - we see it as a living document that we amend and refine over time as we learn on the ground.



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Projects and activities:

WOMEN FILM SCHOOL (WFS)

Accountability Lab Pakistan (ALP) launched its first ever Women's Film School (WFS) training program in the past year. Ten amazing young women from across Pakistan were selected to be a part of this program. The objective of the Women's Film School is to support women to speak up for their rights which may result in more empathetic policy-making or general societal awareness. The film school was to focus specifically on training women from across the country on their social, political, and human rights, social/economic development issues, visual story-telling skills, including story-boarding, scripting, production, editing, and dissemination. Following the workshop, participants produced films on pre-selected themes of women's rights and their challenges in Pakistan. ALP in partnership with N-Peace has now completed its first batch of Women's Film Schools.

Impact to Date:

- Two of our participants used video as a tool to raise awareness around "Aurat March", a feminist movement in Pakistan.
- We were able to connect with <u>Sharmeen Obaid Chinoy Films</u> school and share the films of these impressive women with the school.
- A participant who made a film on transgender's education is now opening her own micro media lab called the "<u>Red Ribbon Lab</u>", where she will produce documentaries, e-posters, short interviews, blogs, and stories on HIV/AIDS.
- Indirect beneficiaries include the 1785 viewers on social media, the future beneficiaries of Red Ribbon media lab, and the coming batches of the Women's Film School.
- Films of two of the participants were shown at the OGH and a panel discussion was generated around their topics of concern.



The Women's Film School empowered 10 female civil society change-makers and community leaders to break social barriers by using short films to depict stories they would like to share with the world.

ACCOUNTABILITY INCUBATOR

The Accountability Incubator is a year-long training and support program for young people with great ideas for accountability. Akin to a business incubator, the Accountability Incubator provides "accountapreneurs" with training (quarterly meet-ups and online modules), hands-on mentorship (support for the development of ideas), communications support (such as promo videos and blogs), networks (through pitch events and "friendraisers") and financial resources (an innovation fund).

Impact to Date:

40 accountapreneurs, working on 6 themes including local governance; art, theatre, and film; gender and ethnicity; education and civic tech; cultural heritage awareness; and labor migration.

As witnessed throughout the world, recent COVID 19pandemic also impacted Accountability Incubation program. After our first quarterly meet up in Feburary 2020 in March we changed the program to a virtual incubator. Our accountapreneurs could not escape the cascading effects of Covid-19 and therefore few of them had to shift their original project idea towards Covid-19 response. For example, Fouad Bajwa during Covid, identified market saturation for capacity development for virtual programs which was his earlier project idea. He changed his idea to developing an agricultural advocacy platform, a market gap which existed before COVID but was exacerbated in food shortage scare during lockdown. It is called "Agriculture Republic". Fouad Bajwa is also part of "Pakistan - Against Corona", a volunteer group which is working to improve medical equipment supply in Pakistan by mobilizing communities of local engineers, doctors and cottage industries.



Similarly, Jayya Jaggi changed her initiative of in person capacity development sessions in colleges and school to a more entrepreneurial initiative where she is trying to create a platform to connect at home local female teachers to diaspora students in Australia bringing employment opportunities for local teachers. She also ran local blood donation drives for thalassemia patients during the pandemic. Huzaifa modified his idea of training sessions in business ethics for SMEs to a consultancy firm which helps SME develop digital marketing and sales strategies while upholding brand promise in their product delivery and adopting ethical practices for documentation and human resource management. Fouad Bajwa and Jayya Jaggi, together participated as speaker in a virtual event on "Countering corona virus and what you(youth) can do", organized by ALP. The event highlighted their volunteer work during Covid-19 and asked the youth to join and play their role.

<u>Suman Lashari:</u> An Accountapreneur of cohort 2020 joined Women Film School and created a video around Laws against acid crimes. Being an acid survivor she is a staunch protagonist of introducing strict laws on sale and purchase of acid, which is readily and cheaply available in almost all provinces across Pakistan. She is strongly advocating for a government regulatory body to control open sale and purchase of all kind of acids in Pakistan, which is one of the main causes of gender based violence and other brutalities. The link to her video on "Telling Women's Stories in Pakistan is here.

<u>Sarim Imran (Saro)</u>: Is motivated to build a sense of ownership and activism in the transgender community in Southern Punjab and empower them to ask for their rights and make government and NGO accountable. Saro also proposed to build

accountability mechanism within community to ensure good practices among the transgender community. But to achieve this, she believes education is the key. Her believes education is a basic right which will empower transgender community to improve their economics by opting for more dignified professions. Without education they won't be able to solve their problem of their own, thus compelled to singing, dancing and/or begging. To raise awareness on how trans community can demand for their rights, she participated in Women Film School and made her video "Qadam" about importance of education for transgender. Her video can be accessed here. Saro also received Accountapreneurship fund of 500 dollars to start a micro media lab which will be vital to generating content for awareness around HIV, COVID and trans rights.



AL also helped her to generate a global giving page to raise funds for her initiative Activist Alliance Network.

<u>Ammarah Shah:</u> Another accountapreneur has received PKR 50,000 to help her design her book. This is a children book in Urdu focused on concept of integrity and is now in the publishing process.

<u>Muhammad Huzaifa:</u> Through mentorship support from Accountability Incubator program, launched his minimum viable product of a consulting firm that supports businesses in developing their sales strategy focusing upon ethical business practices. He has been able to on board four clients and helped them in developing proper documentation and new social media marketing techniques while staying true to their brand promise. Now he is working with AL Pakistan team to develop his own brand identity and to build content for his website.

<u>Anum Rathore:</u> Our accountapreneur from 2020 cohort, proposed to create an online space that empowers and educates women and trans community on pro-women and pro-trans laws through storytelling guided by policy and data. She proposed using tools like small videos and graphics, the information can be spread widely utilizing platforms like WhatsApp, Facebook and Tiktok. She also wants to use offline platforms and empower women and trans people through grass root community organizations. Anum currently is doing an online series on Violent Crime survivors and has invited Suman Lashari(another accountapreneur) to join in her first episode. Anum also participated as speaker at youth led webinar on the occasion of "International Youth Day – 2020" to motivate young change makers sharing their experience.

ALP is helping Fouad Bajwa fund raise to bring new technology for agriculture in Pakwatan. We have also connected him with ALP's local contacts in South Punjab.

Sheran Panazai who is advocating for transparent technology use in public offices in Balochistan. AL was able to connect him with local Public officials in Quetta.

Activities for 2020:

In Feb 2020, Accountability Incubator Pakistan held their first quarterly boot camp at Muree which enabled Accountapreneurs to connect and learn about pitching their



ideas, proposal writing, developing business plan and financial sustainability. This initial community building event really helped to form connections among the Cohort 2020 and ALP team which played an important role in running the virtual monthly learning calls.

Incubator Learning Calls:

These monthly learning calls were centered around providing knowledge and skills in different problem areas of the accountapreneurs initiative to help them improve and achieve their goals. Although these learning calls were structured as peer learning sessions, but separate one-on-one calls were also organized for accountapreneurs that needed assistance in a particular dimension of their initiatives.

We also organized an in-person graduation ceremony for Accountapreneurs of cohort 2020 observing social distancing SOPs.

CORONAVIRUS CIVACTS CAMPAIGN (CCC)

The Coronavirus CivActs Campaign (CCC) started in March 2020, with support from the Open Society Foundation, (OSF) to gather rumors, concerns, and questions from communities across the country to eliminate information gaps between the government, media, NGOs, and the citizens. By keeping the public informed, the CCC ensures a better understanding of needs regarding Covid-19 and debunks rumors before they can do more harm. A total of 60 CCC bulletins, both in English and Urdu have been published and shared with recipients through email and social media platforms. These bulletins are also made available online for anyone to access here.

Impact to Date:

- Through Facebook, AL Pakistan was able to reach out to more than 3000 youth between the ages 18-24 years, for its panel discussion on how ALP is responding towards the pandemic through CCC. The event was viewed mostly in Punjab, followed by Sindh and Khyber Pakhtunkhwa, and can be reached at https://www.facebook.com/accountabilitylabpk/videos/2682766508669545/.
- ALP covered a range of bulletins on the following themes:



- Debunking rumors and false information
- Providing information on ways to protect oneself from contacting the coronavirus
- Providing updates on the steps taken by the government in different provinces against COVID-19
- Experts' say on different sectors such as agriculture, education, mental health, digital safety, and paramedic staff, etc.
- True stories of people affected by the pandemic.
- Global Shapers Islamabad provided AL Pakistan an opportunity to share and discuss its CCC campaign through their virtual event on "Emphatic Communication during COVID-19".
- AL Pakistan is proud to share that its Executive Director Blair Glencorse was recognized with a Fundraiser of the year award at the annual Raise Award ceremony during the Raise 2020 conference, raising 8 news grants across Africa and Asia, and surpassing the organization's 2020 fundraising goal. He was specifically recognized for the Lab's pivot to focus on countering misinformation and fake news about Covid-19 through our Coronavirus CivActs Campaign.

YOUTH PEACE INCUBATOR (YPI)

It has been observed that several incidents of violent extremism (VE) have been occurring at various educational institutes. Accountability Lab Pakistan (ALP) in collaboration with DAI, established a Youth Peace Incubator at the Muhammad Nawaz Shareef University of Agriculture in Multan, to engage students in various peace-promoting activities. For this purpose, ALP engaged different students, faculty members, hostel warden, and security members in various peace promotion activities. This initiative promoted tolerance and an appreciation for diversity within the campus.

Accountability Lab Pakistan accomplished the following activities during last year's YPI program:

01 Team Orientation and Mobilization meeting with the team
02 Preparatory Meetings with Faculty at MNS-UAM
01 Planning Meeting with Student Societies at MNS-UAM
09 Student Mobilization Seminars with student societies



Selection of Students for Training and Mentoring
01 Faculty Members Training on Peace Building (Two Days) at MNS-UAM
01 Hostel Warden and Security Staff Training on Peace Building (Two Days) at MNS-UAM
06 Training of Students Societies on Peace Building (Four Days each) at MNS-UAM
05 Faculty Level Webinars at MNS-UAM
05 Radio Shows
15 Virtual Mentoring Sessions (05 for each society) for Dramatic, Media, and Literary & Debating Societies
05 Videos of dramatic Performances by students
04 (04) Debate competitions among students
08 Videos by students of the media society
01 TV talk Show
05 Success stories

Impact to Date:

Total Beneficiaries (Direct) Planned: 200

Direct Beneficiaries Target Achieved: 200

Planned Indirect Beneficiaries through SAPs: 2,200

Indirect Beneficiaries target achieved: 2,401

Achievements:

Altogether ALP engaged more than 2400 students during the implementation of the project. This was despite the fact that most of the activities had to be organized online due to the Covid-19 pandemic.

Participants' quotes:

"I welcome the Accountability Lab and Azm-e-Pakistan back in the MNS University of Agriculture. Being a vice chancellor of this university, I have always understood the value of youth's exposure to conflict resolution activities, thanks to the continued



support from AeP and ALP, we are now one of the universities whose campus is completely conflict-free. I also believe that it will remain only so long, as long we will continue to expose our students and faculty members towards topics of conflict resolutions, and the incentives and benefits of a congenial and friendly environment on campus" **Dr. Asif Ali Rao, VC MNSUA, Multan.**

"From ALP's training workshops, I learned how we can bring peace in our life, how to deal with other persons, and how to secure our institute. Such training should be conducted after short intervals so we can refresh our learning", Ms. Nosheen Ahmad, Security Staff, MNS University of Agriculture, Multan.

"I found this training workshop really helpful in understanding the conflict, peace building, and most importantly social entrepreneurship. I will make my own social enterprise that will be helpful for my community", Ms. Shumaila, a Student at MNS University of Agriculture, Multan.

OPENGOVHUB/INNOVATION SPACE

There are often very few, managed spaces where young people can come together, get online, share resources, access events, and collaborate in under a commitment to empower citizens and open up governments. The Open Gov Hub is one such place: it provides the location for our incubator and campaign activities (including training, events, and management) but also serves as a way for us to support the civil society eco-system in Pakistan.

Impact to Date:

- i. OGH Pakistan was instrumental in building a community of organizations working on OGP nationally and internationally.
- ii. In collaboration with other affiliate hubs, we conducted a youth video conference with Civic Hive Nigeria in 2019, where youth shared their advocacy experiences.
- iii. This year in collaboration with OGH Albania we are conducting a Proposal Writing Learning Lab.
- iv. In 2020 in partnership with OGH D.C we conducted a focus group discussion with local organisations working on Open Gov Partnership. The findings from this discussion were included in an OGH D.C research paper published by the Carnegie



Endowment: "Is the Coronavirus Catalyzing New Civic Collaborations for Open Government?"

v. We also conducted virtual Fail Faire Events to engage the Open Gov Hub community.

vi. By the end of 2020 we were able to set up a physical Open Gov Hub Space. This space is designed to promote coworking and facilitate small scale events. In 2021 we will be launching our marketing strategy for Open GovHub Pakistan.

BUSINESS ACCOUNTABILITY BOOTCAMP (BAB)

Accountability Lab Pakistan organized a series of interactive one-day business accountability boot camps on ethical business practices, effective lobbying skills, and open government partnership (OGP). The freely available boot camps were conducted in Karachi, Peshawar, Lahore, and Quetta. This project sought to achieve the following objectives;

- To increase knowledge and change perception of local entrepreneurs about ethical business practices, orient them about the Open Government Partnership (OGP), and business compliance;
- To build their advocacy skills to use the same for demanding OGP implementation, greater access to government held information, and ease of doing business;
- To learn about the challenges faced by the younger entrepreneurs and help them overcome the same.

Starting from October this year, in-person boot camps were organized in four provincial capitals of Pakistan:

- First boot-camp was organized in Lahore on October 8th, it was organized in collaboration with the Lahore chamber of commerce and Women chamber of commerce Lahore;
- The second boot-camp was organized on October 13th in Peshawar in partnership with the CECOs University and Peshawar chamber of commerce;
- The third boot-camp was organized on October 19th in Karachi, it was organized in partnership with the National Incubation Center (NIC) and Bahria University, University.



 The fourth and last boot-camp was organized in Quetta on October 22nd, it was organized in partnership with the Small and Medium Enterprises Development Authority (SMEDA) and Women chamber of commerce.

DIGITAL YOUTH SUMMIT

AL Global along with Feedback Labs organized a Digital Youth Summit, an opportunity to explore effective and actionable solutions on how to re-engage Pakistan in the OGP and highlight the role young people and other key stakeholders can play to support this process at national and sub national levels. ALP proposed a panel discussion Given Pakistan's inactive OGP status, how can we/CSOs and youth support the government to re-engage with the OGP process, so that Pakistan is not expelled from it? This panel discussion included Pakistani youth representatives, civil society activists working to promote OGP in Pakistan and Representatives from OGP platform.

FAIL FAIRE (FF)

Fail Faire is the Lab's flagship event designed to celebrate failure and develop a culture of learning from failures. Since December 2019, Accountability Lab has conducted one in-person Fail Faire event, five virtual Fail Faire events, and produced 6 blogs around each event. These events invite speakers to share their experiences of failure and reflect upon their learning's from those experiences. These six Fail Faire events featured different themes and hosted guests from different sectors.

Impact to Date:

Though Fail Faire events were planned as in person events but During COVID A lab was able to carry them out as Facebook live events. The structure of the events was changed to accomodate virtual limitations like more Screen time with the speakers rather than interacting with audience. The audience was engaged through lively chat in comments and we targeted University students from Muhammad Nawaz Sharif University of Agriculture Multan and themed the event which were relatable to students. Through online events we were able to reach more than 7000 individuals. Most of the viewership is from Punjab. Blogs corresponding to each fail faire event were published highlighting the learnings and to increase out reach. These events



connected our audience with different communities like Young Public Speakers and Persons with disability.

STRENGTHENING COMMUNITY RESILIENCE TO COVID-19 (SCRC)

SCRC is an 18-month long project that aims to address the immediate threat and longer-term implications of the COVID-19 pandemic for the most vulnerable populations of Pakistan through greater awareness of health risks and preventive measures, improved access to support services, reduced communal tensions and stigma, and greater responsiveness of public authorities to the voices and interests of the poor, women and girls, minorities, and other marginalized populations. The proposed activities of the project will contribute to greater awareness of safe health and hygiene practices; improved access to timely and reliable information on COVID-19; improved communication between public health and other government agencies and vulnerable communities; and provide informed policy measures for longer-term COVID-19 resilience. The project reach includes Sindh (Sukkur, Khairpur Mirs, Larkana, Shikarpur & Jacobabad) and KP (Peshawar, Charsadda, Mardan, Swabi & Haripur).

Impact to Date:

During the project period from October 2020 to December 2020 has achieved following:

a. Weekly bulletin

Total 12 weekly bulletins were published in three months period during October to December 2020. All 12 bulletins were published in four (4) languages including:

- English
- Urdu
- Sindh
- Pashto (Audio)

The campaign reached out to 0.22 million people through digital media in three months.

b. Community mobilization and training workshops

While universities were closed due to COVID 19; the program team successfully mobilized the communities in 10 target districts and 340 volunteers were engaged during workshops against the set target of 300.

c. Research



- o 21 myths about covid-19 were debunked in project communities
- o 10 validated facts around covid-19 were disseminated massively through the Lab social media pages
- o 2 research papers related to covid-19 were published:
 - § "Follow the money" on where the covid-19 public funds are being utilized
 - § Women health during COVID19

d. Network of CSOs and CBOs

Lab is mapping local CSOs and CBOs in all project districts to connect them with our volunteers to ensure wider dissemination of campaign material. In the coming months, Lab is aiming to arrange networking activities (virtual) for our volunteers with these CBOs so the campaign can reach local communities through these CBOs. This engagement will not only amplify the impact of the campaign but will also add to the sustainability of the program.



ACCOUNTABILITY LAB FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30,2020

FAISAL LATIF & CO. CHARTERED ACCOUNTANTS

OFFICE 202, 1ST FLOOR, KASHIF BLAIR PLAZA, G-8 MARKAZ, ISLAMABAD

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

We have audited the annexed Statement of Financial Position of "ACCOUNTABILITY LAB" as at 30th June, 2020, related Income and Expenditure Account, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except stated in other information, the accompanying financial statements present fairly, in all material respects, of the financial position of Accountability Lab as at 30th June, 2020 and of its financial performance and its cash flows for the year then ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

Basis of opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Management in accordance with the International Ethics Standards Board for Accountant 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 audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the Financial Statements

The Management is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan and for such internal control as the Management determines is necessary to enable the preparation of financial statements that are free material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing its ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charges with governance are responsible for overseeing the Management 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 excepted 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 or internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of
 the Organization internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made try management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based On the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 'Organization 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, ii such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the
 disclosures, and whether the financial statements represent the underlying transactions and events in a
 manner that achieves fair presentation.

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

lalamahad

FAISAL LATIF & COMPANY
CHARTERED ACCOUNTANTS

FAISAL LATIF, FCA



ACCOUNTABILITY LAB STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2020

	Notes	2020 Rupees	2019 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipments	3	2,751,393	694,799
CURRENT ASSETS			
Receivable against grants	4	8,955,717	1,436,375
Advances, deposits & prepayments	5	3,113,343	1,290,353
Bank Balance-Soneri Bank		2,415,934	-
Cash	6	54,325	677,109
		14,539,319	3,403,837
TOTAL ASSETS		17,290,712	4,098,636
FUNDS, RESERVES & LIABILITIES			
FUNDS & RESERVES			
Revenue Reserve		7,700,169	1,609,934
CURRENT LIABILITIES			
Creditors, accrued & other liabilities	7	9,514,805	2,488,702
Income tax payable		75,738	-,,
Advance against projects			*
	ı	9,590,543	2,488,702
Contingencies and Commitments	8	-	-
TOTAL FUNDS AND LIABILITIES		17,290,712	4,098,636

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

CHAIRMAN



ACCOUNTABILITY LAB INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED JUNE 30, 2020

		2020	2019
	Notes	Rupees	Rupees
REVENUE			
Grants from DAI		13,098,781	7,244,311
Grants from UNDP		7,308,220	2,523,950
Grants from TAF		1,203,400	2,044,625
Grants from FOSI		11,642,596	-
Grants from OGH		600,812	7
Grant From CIPE		2,244,810	-
Total Revenue	-	36,098,619	11,812,886
COST OF PROJECTS	9	27,227,298	14,980,914
Gross surplus / (deficit)	-	8,871,321	(3,168,028)
ADMN. & GENERAL EXPENSES	10	2,781,086	1,317,178
Net surplus / (deficit)	_	6,090,235	(4,485,206)

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

CHAIRMAN



ACCOUNTABILITY LAB STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2020

CASH FLOW FROM OPERATING ACTIVITIES Excess of revenue over expenditure for the period Adjustments for non cash charges and other items: Depriciation		311,266 - 311,266	(4,485,206) 77,200 77,200
Adjustments for non cash charges and other items:		311,266	77,200 - -
		-	-
		-	-
Depremeion		-	- 1
Amortization		311,266	77,200
Financial Charges	-	311,266	77,200
	-		
Cash generated from operating activities before working	ıg		
capital changes		6,401,501	(4,408,006)
Working capital adjustments			
(Increase) / decrease in current assets:			
Receiveable against consultancy contracts		-	-
Grants receivable		(7,519,342)	8,563,625
Advances, deposits & prepayments		(1,822,990)	(594,237)
		(9,342,332)	7,969,388
(Increase)/decrease in current liabilities:			
Creditors, accrued & other liabilities		7,101,841	(6,010,342)
Advance against consultancy contracts		20	-
		7,101,841	(6,010,342)
Net cash flow from operation activities	(A)	4,161,010	(2,448,960)
CASH FLOW FROM INVESTING ACTIVITIES			
Short term investments			
Purchase of operating fixed assets	_	(2,367,860)	(184,600)
Net cash (used in) investing activities	(B)	(2,367,860)	(184,600)
CASH FLOW FROM FINANCING ACTIVITIES			
Contributions to general fund		-	-
Net cash flow from financing activities	(C)	-	•
Net (Increase)/decrease in cash and cash equivalents	(A + B + C)	1,793,150	(2,633,560)
Cash and cash equivalents at the beginning of the period	(= C)	677,109	3,310,669
Cash and cash equivalents at the end of the period	_	2,470,259	677,109
	=	-	2.171.07

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

CHAIRMAN



ACCOUNTABILITY LAB STATEMENT OF CHANGES IN FUNDS AND RESERVES FOR THE YEAR ENDED JUNE 30, 2020

	REVENUE RESERVE
	Rupees
Balance as at June 30, 2017	2,034,929
Surplus (deficit) for the year	4,060,211
Balance as at June 30, 2018	6,095,140
Surplus (deficit) for the year	(4,485,206)
Balance as at June 30, 2019	1,609,934
Surplus (deficit) for the year	6,090,235
Balance as at June 30, 2020	7,700,169

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

CHAIRMAN NO



ACCOUNTABILITY LAB NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

1 STATUS AND OPERATIONS

Accountability Lab is a Non Profit Organization registered under the Societies Registration Act, 1860 on 13th November, 2015. The entity is involved in raising awareness on accountability. The registered office (Central Office) of the entity is Office 2, First Floor, Rajpoot Plaza, Bostan Road, Chaklala Scheme-III, Rawalpindi.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION

2.1.1 Statement of compliance and significant estimates

These financial statements have been prepared in accordance with generally accepted accounting standards as applicable in Pakistan and on the basis of accounting policies set out below.

2.1.2 Critical accounting estimates and judgments

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

2.1.3 Functional and Presentation Currency

These financial statements have been prepared in Pakistan Rupee, which is the functional as well as reporting currency.

2.1.4 Accounting convention

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

2.1.5 Property and equipment

Property and equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost of Fixed assets consists of purchase price and attributable costs in bringing the assets to their working conditions.

Depreciation is calculated and charged to income statement by applying the rates mentioned in the respective note using reducing balance method so as to write off the cost of operating fixed assets over their useful lives. Full month's depreciation is charged in the month of addition and no depreciation is charged in the month of disposal. Asset's residual values and useful lives are reviewed at each financial year end and adjusted for their intended use.

Normal repair and maintenance is charged to income statement as and when incurred, whereas, major renewals and improvements are included in asset's carrying amount or are recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other expenses are charged to income statement during the period in which they are incurred.

The carrying amount of the assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication that the carrying amount exceeds recoverable amount exists, an impairment loss is recognized in the income statement of the period.



2.1.6 Cash and cash equivalents

Cash and cash equivalents are carried at cost in the balance sheet. For the purpose of cash flow statement, cash and cash equivalents comprise cash in hand, cash at banks on current and saving accounts.

2.1.7 Revenue recognition

Revenue is recognized on actual receipt basis

2.1.8. Taxation

Income of society is subject to 100% tax credit under provisions of the Income Tax Ordinance, 2001 hence no provision is accounted for.



2,751,393

458,102

146,836

225,000

311,266

3,135

10,000

694,799

146,836

77,200

69,636

275,619 402,340 8,435 40,000 2,025,000

98,731

44,704

76,531

10%

30.06.20

the year

W.D.V

Deprectaion Charge for

As on 30.06.20

Ason

Rate

As on

Addition/

Particulars

Furniture & Fixtures Office Equipments

01.07.19	(Deletion)	30.06.20
374,350		374,350
455,715	098'29	523,575
11,570	1	11,570
ì	50,000	50,000
	2,250,000	2,250,000
841,635	2,367,860	3,209,495
657,035	184,600	841,635
	374,350 455,715 11,570 841,635	(De

2020

Motor bike Vehicle

Books

2019



PROPERTY, PLANT AND EQUIPMENT 2020



ACCOUNTABILITY LAB NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	Cost	Deprectaion	W.D.V					
Particulars	As on 01.07.19	Addition/ (Deletion)	As on 30.06.20	Rate %	As on 01.07.19	Charge for the year	As on 30.06.20	As on 30.06.20
Furniture & Fixtures	374,350	-	374,350	10%	68,107	30,624	98,731	275,619
Office Equipments	455,715	67,860	523,575	10%	76,531	44,704	121,235	402,340
Books	11,570		11,570	10%	2,198	937	3,135	8,435
Motor bike	-	50,000	50,000	20%	-	10,000	10,000	40,000
Vehicle		2,250,000	2,250,000	10%	-	225,000	225,000	2,025,000
2020	841,635	2,367,860	3,209,495		146,836	311,266	458,102	2,751,393
2019	657,035	184,600	841,635		69,636	77,200	146,836	694,79

		20. Rup		2019 Rupees
4	RECEIVABLE AGAINST GRANTS			
	UNDP	3.08	8,800	1,436,375
	DAI		9,713	1,450,575
	TAF		7,204	
	Accountability Accountapenures	40	-,204	
		8,95	5,717	1,436,375
5	ADVANCES AND PREPAYMENTS			
	Project Advances	241	0.056	E2 E12
	Staff Advances		8,256	72,513
	Misc advance		0,497	230,000
	Tax deducted at source		3,584	421,834
	Office Security		3,006	378,006
			3,000	188,000 1,290,353
		-		1,290,333
6	CASH AND BANK BALANCES			
	Cash in hand	54	1,325	44,607
	Cash at bank-Current account	2,415	5,934	632,502
		2,470	,259	677,109
7	CREDITORS AND OTHER LIABILITIES			
	Accrued Expenses	9,514	,805	2,488,702
		9,514	,805	2,488,702

8 CONTINGENCIES AND COMMITMENTS

There are no contingencies and commitments as at balance sheet date.

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ACCOUNTABILITY LAB NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

		2020 Rupees	2019 Rupees
9	COST OF PROJECTS		
	Salaries , Wages & Benefits	10,114,391	7.04 / 000
	Grant/Seed Funding	992,416	7,916,923
	Seminar & Workshops	6,565,269	260,000
	Travelling, Boarding & Lodging	1,759,340	2,879,803
	POL , R&M Vehicles	5,725	1,379,851
I	Food & Refreshment		182,565
(Communications	611,986	211,220
(Consultancy & Contractual Services	96,169 2,078,780	81,738
	Meetings and Conferences		202,500
	Printing & Stationery	3,031,645	854,808
	Space Rent & Utilities	630,555	204,762
	Rent, Toll tax & Parking	1,208,205	787,549
	Courier & Shipping Exp	-	-
	Equipments Rent Exp	55,025	12,880
	Misc Expenses	-	2,750
			3,565
) A	ADMN. & GENERAL EXPENSES		=
	alaraies, wages & Other Benefits		
	ood & Refreshment	1,508,015	-
	ent, Toll tax & Parking	2,255	-
	OL , R&M Vehicles	-	*
	pace & Utilities	561,986	-
	Charity & donation	-	-
	ank charges	(**)	15,000
	ax consulotancy Expense	2,296	2,103
	ther types of expense Insurance	25,000	-
0	ffice repair & maintenance	15,300	-
	ffice supplies	255,470	51,090
	egal & Professional Charges	59,048	27,135
	lisc Exp	40,000	75,000
	epreciation	450	1,600
	ease Rental	311,266	77,200
Le	case Nettial	-	1,068,050
		2,781,086	1,317,178

CHAIRMAN NO4020