

A group of approximately 15 people, including men and women, are posed for a group photo in front of a building entrance. Some are standing in the back row, while others are seated or kneeling in the front. They are dressed in a mix of casual and semi-formal attire. A semi-transparent dark blue banner with the text '2021 ANNUAL REPORT' is overlaid across the middle of the photo.

2021 ANNUAL REPORT

INTRODUCTION

2021 was a strategic year for Accountability Lab Pakistan. We expanded our programs to some of the most neglected districts in Sindh and Khyber Pakhtunkhwa (KP). Our collaborations with some of the key government departments grew further, and we raised more funds to support our programs.

Major highlights of the year included the expansion of our community resilience program against Covid-19, where we recruited, trained, and engaged over 350 volunteers across ten districts in KP and Sindh to help us identify fake news, myths, and misinformation and push out verified information. We expanded our Youth Peace Incubation program (YPI) to eight universities, and we forged partnerships with the provincial governments of Balochistan and Khyber Pakhtunkhwa.

Despite these successes, the year was not without its share of challenges. Amid the pandemic induced lockdowns, we had to delay the crowning ceremony of our Integrity Icon Pakistan 2021 event to 2022. We weren't able to organize regular meet-ups of our accountpreneurs (accountability entrepreneurs), and despite utmost care, many of our staff members suffered from Covid-19 – thankfully, all of them recovered fully.

I take this opportunity to thank the entire team and the advisors behind the offering for a successful transition to a PCP certified entity with 2(36) (Tax exemption) status from the Federal Board of Revenue. We are deeply beholden to our donors and implementing partners for their part in Accountability Lab's journey. The trust they have placed in the Lab and its dedicated teams is not a burden we bear lightly, but with great pride. Our prudent and robust balance sheet with well-minded cash flows will enable the execution of our ambitious growth strategy. We are committed to finding new ways to leverage development spending to mainstream the under-served, make their lives easier, and contribute more deeply to impactful outcomes.

In 2022, we look forward to a helping mitigate the impact of the Coronavirus pandemic and its effects on less privileged people, the restoration of livelihoods, strong and transparent institutions, open governance and greater youth engagement in policymaking. I am overwhelmingly proud of how adaptive and resilient our team was in the face of a challenging global pandemic. I am grateful for their unswerving commitment to maintaining support for those in need. It is also by their efforts that we kept true to our cause, expanding new initiatives for 2022 that will positively impact the lives of underprivileged communities. We envision a just society, accountable leaders and transparent institutions, and with every coming day, we are strengthening our commitment to make this happen. Looking forward to a vibrant, exciting and safe year for everyone.

Fayyaz Yaseen, Country Director: AL Pakistan



AL VISION AND MISSION

We continue to reimagine how to build accountability in Pakistan. Our vision is a country in which citizens are active, leaders are responsible and institutions are accountable. It is a country in which resources are used wisely, youth are taking leadership responsibly, decisions benefit everyone fairly, and people lead secure lives. Our mission is to make governance work for the Pakistan people.

OUR STRUCTURE

Accountability Lab Pakistan is a registered non-profit based in Islamabad with 28 staff and 300+ volunteers. We are part of a global translocal network of Labs including Accountability Lab Global (registered as a 501c3 in the US), Liberia, Mali, Mexico, Nepal, Niger, Nigeria, South Africa, and Zimbabwe, all of which are locally registered. We now have 100+ staff across this network, supported by hundreds of volunteers.



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 interrelated 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).

“ Our values - integrity, innovation, humility, practicality, and collaboration - have given us the resilience to move past the challenges brought by the pandemic



Shifting norms to ensure that integrity becomes the expected behavior within societies.



Influencing policies, processes and practices, through growing coalitions and advocating for change.



Equipping reformers - inside and outside government - with the knowledge and tools to push for better governance.



BUILDING COVID-19 COMMUNITY RESILIENCE WITH FEMALE LEADERS

With Direct Aid Program support from the Australian High Commission, AL Pakistan has implemented the "Building COVID-19 Community Resilience with Female Leaders" project to enhance the role of local women leaders in raising awareness on Covid-19 among women from marginalized communities. Under the Coronavirus CivActs Campaign, the project works with female leaders from government and civil society to debunk Covid-19 related rumours and misinformation; disseminate verified information; gather feedback on the coronavirus response from local communities in the targeted Union Councils. The campaign aims to strengthen communication between local women leaders and communities by supporting renewed trust in case of future emergencies.

Impact to Date

- As part of the Training of Trainers on countering misinformation on Covid-19, 46 women leaders and community influencers from nine Union Councils of Haripur received training.
- We successfully conducted 45 community awareness sessions in 40 villages across nine Union Councils.
- We conducted 15 awareness sessions at girls' academic institutions, including the University of Haripur.
- We published four monthly newsletters highlighting myths, facts, public voices and other important information on Covid-19 in English and Urdu.
- We designed and uploaded 24 social media posts on Covid-19 myths, facts, and stories (excluding August).
- We produced a 12-day radio campaign on FM Power 99 to push out verified coronavirus information and debunk rumours regarding vaccination.



HIGHLIGHTS

- In addition to women leaders, transgender people also took part in the training on countering misinformation.
- Direct beneficiaries of the community awareness sessions included 1350 women and 30 transgender people.
- Direct beneficiaries of the awareness sessions at girls' academic institutions included 540 female students and faculty members.
- The total estimated outreach of the radio campaign on countering misinformation around vaccinations was 1.3 million.



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 “friend raisers”) and financial resources (an innovation fund). In February 2021, a global launch and orientation to the virtual Accountability Incubator program was held for all the members of the 2021 Incubator cohort. The accountapreneurs were introduced to the program and the program layout for the year.

HIGHLIGHTS

- 2021 accountapreneur Aamir Hayat, launched Digital Dera, a digital revolution for local farmers initiated by the Internet Society and Agriculture Republic to raise awareness and provide the farming community with authentic information for better crop yields and collecting data on shifting local trends due to climate change to share with policymakers.
- Nayyara Rehman, a member of the 2021 cohort, has been running the "Glasstite" campaign to raise awareness on issues of job culture in the corporate sector.
- Saro Imran, an alumnus and member of the 2020 cohort, established an incubation program called "Pink Skills and Training centre", a local language curriculum for transgender entrepreneurs to build their capacities to run their initiatives.





INTEGRITY ICON PAKISTAN (IIP)

Integrity Icon is a global movement to celebrate and encourage honest government officials. The campaign aims to move away from “naming and shaming” corrupt public officials to “naming and faming” public servants working with integrity. The goals of the campaign are to create role models and celebrate honest public officials; inspire young people to aspire for a career in the public service; to connect and support the Integrity Icons build coalitions to push for further reform and value-based decision-making over time. Accountability Lab Pakistan has been running the Integrity Icon campaign since 2016 and has been able to celebrate 30+ honest government officials from across the country. In 2020 we celebrated five incredible public servants. They are [Amna Baig](#), Assistant Superintendent of Police at Frontier Constabulary Lines; [Daryan Khatoon](#), Head Teacher at the Govt. Girls Primary School in Shamsabad Sukkur.; [Mukhtar Paras](#), Director General at the Secretariat Training Institute, Islamabad; [Tariq Javed](#), Deputy Commissioner; and [Azhar Ali](#), Chief Conservator of Forests in the Forest Department.

Integrity Icon updates:

- 2020 Integrity Icon winner [ASP Amna Baig played an essential role in establishing the Gender Protection Unit](#), a walk-in, 24/7 helpline facility for women, children and transgender people offering comprehensive referral support that includes legal services for domestic violence.
- We conducted a virtual Accountable Leadership training program with 107 young civil servants at the Civil Services Academy, Lahore. This comprehensive training program imparts the values of the Integrity Icon campaign to trainee civil servants; trains them to become responsible leaders and think critically about the importance of accountability, integrity, and ethics.
- Through his organization, Secretariat Training Institute, 2020 Integrity Icon Mukhtar Paras initiated a [training program](#) for civil servants on accountable leadership, design thinking and other technical areas.
- Integrity Icon 2020 received extensive national and international media coverage. Read more here - 92 News, [Dunya News](#), [Jang](#), [Sub News](#), [The News](#), Urdu Point, Quetta News, [Klasara TV](#), Baghi TV and Hum News.

Due to the critical situation of the pandemic in Pakistan, the 2021 Integrity Icon ceremony has been postponed to 2022.



YOUTH PEACE INCUBATOR

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

Updates on a year-long program

- 25 Social Action Projects (SAP) were conducted at the Muhammad Nawaz Shareef University of Agriculture, Multan (MNS-UAM); Abdul Wali Khan University Mardan (AWKUM); Women University Swabi (WUS); Federal Urdu University (FUUAST); and the University of Karachi (UoK).
- We registered more than 100 students from each university for training workshops, and an additional 65 students were accommodated, ensuring that all COVID-19 SOPs are observed.
-
- During this year's project phase, we reached 1140 students.

YOUTH PEACE INCUBATOR BY NUMBERS

300

Direct participants

1140

Students reached

25

Social Action Projects

“

Through this training, I learned teamwork and how you can help people in your society. The main thing was overcoming problems and creating opportunities that can benefit you and others. It was activity-based, and each activity contained valuable lessons for us.”

Hafiz Asloob (Student – MNSUAM)

OPEN GOV HUB

There are often very few managed spaces where young people can come together, get online, share resources, access events, and collaborate under a commitment to empower citizens and open up governments. Open Gov Hub (OGH) is a dynamic meeting place, co-working space and innovation hub that brings together people, ideas and resources to open up governments and empower citizens.

OGH was established to achieve:

- Transparency - opening up information and data about public activities, and helping keep governments honest
- Accountability - promoting responsibility and integrity in governance and combating corruption
- Participation - equality and participation for all citizens



Impact to date:

- We conducted 15 networking get-togethers, rented our meeting rooms for five external meetings, built back-office systems and increased our work in open governance.
- We attended a virtual retreat hosted by Open GovHub D.C, to learn about adapting processes during Covid-19 and how other affiliate hubs are innovatively working to promote open governance in their countries.

OGH PAKISTAN WAS
INSTRUMENTAL IN
BUILDING A COMMUNITY
OF ORGANIZATIONS
WORKING ON OGP
NATIONALLY AND
INTERNATIONALLY





GOVERNANCE AND POLICY PROJECT

The public sector financial management accountability framework is essential to have overall fiscal discipline, promote strategic, economic and social priorities and value guarantee of funds. Public Accounts Committee (PAC) is a vital part of the parliament's accountability arrangements to safeguard public funds. The parliament ensures oversight on public exchequer through the PAC by examining the Auditor General's report on expenditure from the public exchequer. A functional PAC helps the government achieve its strategic aim by optimising its resources.

The province of Balochistan lacks a well-functioning PAC to ensure checks and balances in the administrative functions of the government. Accountability Lab Pakistan with support from the Governance and Policy Project is implementing the "Building Institutional Capacity of PAC" project to strengthen the capacity of Balochistan's Public Accounts Committee (PAC) and ensure greater efficiency and transparency as well as build public awareness on government-led processes to drive citizen-led accountability.

HIGHLIGHTS

- ALP has been successful in improving the knowledge and understanding of participants on processes around the function of PAC.
- The training significantly increased the knowledge and awareness levels of the participants on basic concepts of budgeting, accounting and auditing while reflecting on the statutory functions of PAC Balochistan.
- We've seen a positive knowledge shift as a result of the training with the PAC secretariat staff with 46% of the participants saying they are highly satisfied with the training.





COMMUNITY RESILIENCE ACTIVITY

In the last five years, there has been an increase in reported violent attacks on university students across Pakistan, indicating violent extremism (VE). There is a lack of reinforcement of values and ideas that promote pluralism by faculty members in public universities. Faculty members knowingly or unknowingly help perpetuate VE narratives and mindsets in universities. Their lack of understanding of VE issues limits their ability to push CVE messages. Faculty members are not well equipped to identify VE incidents, therefore, fail to address them accordingly.

It is essential to sensitize educational institutions on VE issues by building the capacity of faculty members on religious tolerance, critical thinking, leadership, and conflict resolution. Trained members will effectively lead and implement social action projects and promote messages of peace and tolerance.

HIGHLIGHTS

- We engaged 450 participants through activities during the reporting period of the project against a set target of 335.
- We provided a unique opportunity for the students and faculty members to express their views freely.
- The workshops helped faculty members learn new ways to engage their peers and students around sensitive topics.
- Project activities were an opportunity for faculty, students and administrative staff from different departments to come together and reflect on various issues leading to conflict.



STRENGTHENING COMMUNITY RESILIENCE TO COVID-19

SCRC is an 18-month long project that aims to address the immediate threat and long-term implications of the Covid-19 pandemic for the most vulnerable populations of Pakistan through greater awareness of health risks and preventive measures. The campaign aims to improve access to support services, reduce communal tensions and stigma, and encourage greater responsiveness of public authorities to the voices and interests of the poor, women and girls, minority groups, and other marginalized populations. The project covers Sindh (Sukkur, Khairpur Mirs, Larkana, Shikarpur & Jacobabad) and KP (Peshawar, Charsadda, Mardan, Swabi & Haripur)

Impact to date

- We trained 339 community volunteers, 30 in each of the project districts, on rumour tracking, identifying fake news, and countering misinformation.
- We provided 1500 pamphlets, 600 brochures and posters, as well as ten standees designed and distributed by the thousands within the targeted communities.
- We invited ten content creators to participate in the Virtual Media Caravan activity, where they shared inspirational stories of unsung champions of COVID-19 (in the form of blogs, columns and video) of marginalized communities. These stories have been shared on more than 35 local websites, newspapers, Facebook pages and YouTube channels.
- 56 Coronavirus CivActs Campaign (CCC) weekly bulletins were developed and published in four languages including, English, Urdu, Sindhi and Pashto, reaching 5.2 million people on social media in 15 months.
- Radio spots were aired in various languages on regional and local radio channels focusing on Covid-19 SOPs, countering misinformation and vaccine promotion, with a total reach of 6.35 million. The project created 12 radio programs organized in Urdu, Pashto and Sindhi.
- We produced 27 100 copies of IEC materials (brochures, pamphlets, posters and standees) which were disseminated in 10 project districts for offline advocacy.
- 33 videos from public health experts, government officials, DCs, DHO, political and religious figures as well as influencers were developed in collaboration with the Department of Health (DoH) - KP to increase the vaccination rate and focus on the strata of the population eligible for vaccination.

Highlights

- In collaboration with Department of Health Khyber Pakhtunkhwa (DoH-KP), we reached the goal to improve mass vaccination.
- Small grants on Covid-19 social actions were awarded to partner universities in Karachi, Multan and Swabi to engage young people, especially female students, in the pandemic response efforts to build community resilience at a very grassroots level.
- Research pieces were developed, highlighting the impact of COVID-19 on various aspects of life, including, [women's health during Covid-19](#), Follow The Money, People with Disabilities and COVID-19, and the invisible gap of digital outreach regarding government services for the vulnerable population during COVID-19.
- A dedicated WhatsApp number was established for the citizens to report misinformation, false news, myths, conspiracies, questions and concerns related to Covid-19 spread, cure, prevention and vaccination.



OTHER PROJECTS

YOUTH SDG SUMMIT

Accountability Lab Pakistan was proud to be a part of the Youth SDG Summit 2021. Considering that youth represents 64% of Pakistan's total population, the Lab hosted a session on "Youth participation as a route to accountable and transparent governance in Pakistan", focusing on how young people can contribute towards achieving SDG 16.

STEP PAKISTAN

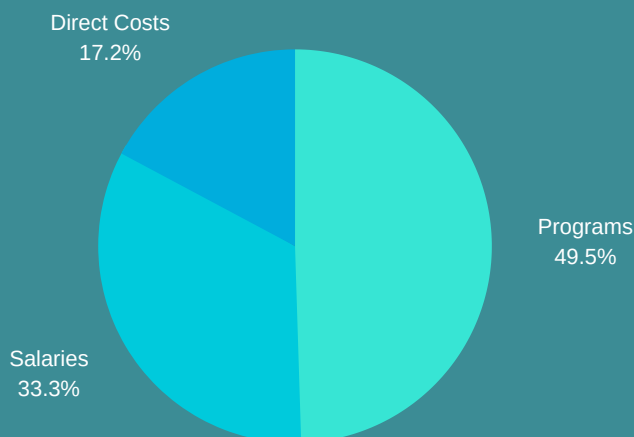
The Lab engaged in an ecosystem partnership with STEP for their first Pakistan focused Step Conference. STEP is the leading tech and entrepreneurship festival for emerging markets, featured in global media such as CNN, Euronews, and Forbes.

CATALYST 2030

Accountability Lab Pakistan teamed up with Discovering New Artists (DNA) and opened a Country Chapter of Catalyst 2030 in Pakistan. Both organizations have been leading the Pakistan Country Chapter to bring a policy change in the 'Education & Accountability' sector in Pakistan.

AL PAKISTAN 2021 FINANCES

\$302,120



CONTACT US

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AL Pakistan is a registered non-profit based in Islamabad, an affiliate of Accountability Lab Global.



**ACCOUNTABILITY LAB
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30,2021**

ASAD FOUAD CHARTERED ACCOUNTANTS

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Asad Fouad

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

We have audited the annexed Statement of Financial Position of **"ACCOUNTABILITY LAB"** as at 30th June, 2021, related Income and Expenditure Account, Statement of Changes in Funds and Reserves 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, 2021 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 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:

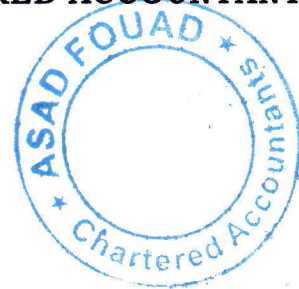
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 Organization internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
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- 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.

Islamabad: August 17 2021


ASAD FOUAD
CHARTERED ACCOUNTANTS



**ACCOUNTABILITY LAB
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2021**

	<u>Notes</u>	2021Rupees.....	2020
<u>ASSETS</u>			
NON-CURRENT ASSETS			
Property, plant and equipments	3	4,095,333	2,751,393
CURRENT ASSETS			
Receivable against grants	4	23,845,872	8,955,717
Advances ,Deposits & Prepayments	5	6,159,804	3,113,343
Bank Balance	6	13,407,123	2,415,934
Cash		2,531	54,325
		43,415,330	14,539,319
TOTAL ASSETS		47,510,663	17,290,712
<u>FUNDS, RESERVES & LIABILITIES</u>			
FUNDS & RESERVES			
Revenue Reserve		21,569,165	7,700,169
CURRENT LIABILITIES			
Creditors, Accrued & Other liabilities	7	25,845,872	9,514,805
Income tax payable		95,626	75,738
		25,941,498	9,590,543
Contingencies and Commitments		-	-
TOTAL FUNDS AND LIABILITIES		47,510,663	17,290,712

The annexed notes 1 to 10 form an integral part of these financial statements.

CHAIRMAN

DIRECTOR PROGRAMS

**ACCOUNTABILITY LAB
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED JUNE 30, 2021**

	Notes	2021Rupees....	2020
REVENUE			
Grants from DAI		8,046,224	13,098,781
Grants from UNDP		-	7,308,220
Grants from The Asia Foundation		43,538,511	1,203,400
Grants from Foundation Open Society Institute Pakistan		-	11,642,596
Grants from Center for International Private Enterprise (CIPE)		2,952,400	2,244,810
Grants from Open Gove Hub		225,420	600,812
Grants from AL Global		1,360,075	-
Grant From DAP (Australian High Commision ISB.)		3,985,287	-
Grant From National Endowment for Democracy (NED)		7,137,000	-
Grant From Internet Society		4,217,940	-
Grant From Secondmuse (SG) PTE.LTD.		797,000	-
Total Revenue		72,259,857	36,098,619
COST OF PROJECTS	1	53,760,711	27,227,298
Gross surplus / (deficit)		18,499,146	8,871,321
ADMN. & GENERAL EXPENSES	2	4,630,149	2,781,086
Net surplus / (deficit)		13,868,996	6,090,235

The annexed notes 1 to 10 form an integral part of these financial statements.

CHAIRMAN

DIRECTOR PROGRAMS

ACCOUNTABILITY LAB
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

	2021	2020
Rupees....	
CASH FLOW FROM OPERATING ACTIVITIES		
Excess of revenue over expenditure for the period	13,868,996	6,090,235
Adjustments for non cash charges and other items:		
Depreciation	459,481	311,266
Financial Charges	-	-
	459,481	311,266
Cash generated from operating activities before working capital changes	14,328,478	6,401,501
Working capital adjustments		
(Increase) / decrease in current assets:		
Grants receivable	(14,890,155)	(7,519,342)
Advances, deposits & prepayments	(3,046,461)	(1,822,990)
	(17,936,616)	(9,342,332)
(Increase)/decrease in current liabilities:		
Creditors, accrued & other liabilities	16,350,955	7,101,841
Advance against consultancy contracts	-	-
	16,350,955	7,101,841
Net cash flow from operation activities (A)	12,742,816	4,161,010
CASH FLOW FROM INVESTING ACTIVITIES		
Short term investments		
Purchase of operating fixed assets	(1,794,728)	(2,367,860)
Net cash (used in) investing activities (B)	(1,794,728)	(2,367,860)
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)	10,939,395	1,793,150
Cash and cash equivalents at the beginning of the period	2,470,259	677,109
Cash and cash equivalents at the end of the period	13,409,654	2,470,259

The annexed notes 1 to 10 form an integral part of these financial statements.

CHAIRMAN

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DIRECTOR PROGRAMS

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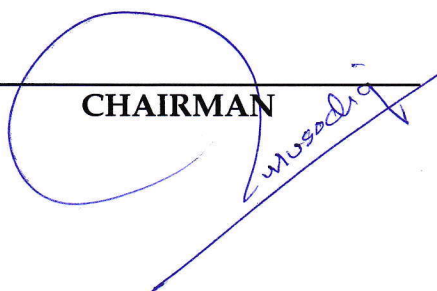
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ACCOUNTABILITY LAB
STATEMENT OF CHANGES IN FUNDS AND RESERVES
FOR THE YEAR ENDED JUNE 30, 2021

	<u>REVENUE RESERVE</u> Rupees
Balance as at June 30, 2018	6,095,140
Surplus (deficit) for the year	(4,485,206)
Balance as at June 30, 2019	<u>1,609,934</u>
Surplus (deficit) for the year	6,090,235
Balance as at June 30, 2020	<u>7,700,169</u>
Surplus (deficit) for the year	13,868,996
Balance as at June 30, 2021	<u><u>21,569,165</u></u>

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The annexed notes 1 to 10 form an integral part of these financial statements.


CHAIRMAN


DIRECTOR PROGRAMS

ACCOUNTABILITY LAB
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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 the accounting and reporting 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.

ACCOUNTABILITY LAB
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

3. PROPERTY AND EQUIPMENT

	FIXED ASSETS					
	Furniture & Fixtures	Office Equipments	Books	Motor bike	Vehicle	Total
RUPEES.....					
Cost						
Balance as at July 01, 2019	374,350	455,715	11,570	-	-	841,635
Additions	-	67,860	-	50,000	2,250,000	2,367,860
Disposals	-	-	-	-	-	-
Balance as at June 30, 2020	374,350	523,575	11,570	50,000	2,250,000	3,209,495
Balance as at July 01, 2020	374,350	523,575	11,570	50,000	2,250,000	3,209,495
Additions	646,419	1,147,444	865	-	-	1,794,728
Disposals	-	-	-	-	-	-
Balance as at June 30, 2021	1,020,769	1,671,019	12,435	50,000	2,250,000	5,004,223
Depreciation						
Balance as at July 01, 2019	68,107	76,531	2,198	-	-	146,836
Charge for the year	30,624	36,012	937	10,000	225,000	311,266
Elimination during the year	-	-	-	-	-	-
Balance as at June 30th 2020	98,731	112,543	3,135	10,000	225,000	458,102
Balance as at July 01, 2020	98,731	112,543	3,135	10,000	225,000	449,409
Charge for the year	92,204	155,848	930	8,000	202,500	459,481
Balance as at June 30th 2021	190,935	268,391	4,065	18,000	427,500	908,890
W.D.V as at June 30th 2021	829,834	1,402,628	8,370	32,000	1,822,500	4,095,333
W.D.V as at June 30th 2020	275,619	411,032	8,435	40,000	2,025,000	2,751,393
Annual Rate of depreciation	10%	10%	10%	20%	10%	

4 RECEIVABLE AGAINST GRANTS

UNDP	-	3,088,800
DAI	5,546,224	5,379,713
TAF	13,649,648	487,204
NED	4,650,000	-
	23,845,872	8,955,717

5 ADVANCES AND PREPAYMENTS

Project Advances	2,937,655	348,256
Staff Advances	2,380,000	2,120,497
Misc advance	-	33,584
Tax deducted at source	379,149	378,006
Office Security	463,000	233,000
	6,159,804	3,113,343

6 CASH AND BANK BALANCES

Cash in hand	2,531	54,325
Cash at bank-Current account	13,407,123	2,415,934
	13,409,654	2,470,259

7 CREDITORS AND OTHER LIABILITIES

Accrued Expenses	25,845,872	9,514,805
	25,845,872	9,514,805

8 COST OF PROJECTS

Salaries , wages & Benefits	21,192,729	10,114,391
Grants/Seed Funding	1,740,625	992,416
Seminar & Workshops	7,139,106	6,565,269
Travelling, Boarding & Lodging	6,348,846	1,759,340
POL, R&M Vehicles	213,113	5,725
Food & Refreshment	851,191	611,986
Communication	1,172,474	96,169
Consultancy & Contractual	4,698,356	2,078,780
Meetings and Conferences	1,721,048	3,031,645
Printing & Stationary	2,260,845	630,555
Space Rent & Utilities	3,181,539	1,208,205
Other Project Expenses (Supplies & Equipments)	3,122,606	
Courier & Shipping Exp	36,709	55,025
Misc Expenses	81,524	77,792
	<u>53,760,711</u>	<u>27,227,298</u>

9 ADMIN. & GENERAL EXPENSES

Salaries, Wages & Other Benefits	794,312	1,508,015
Food & Refreshment	-	2,255
POL, R&M Vehicles	568,515	561,986
Space Rent & Utilities	422,020	-
Bank Charges	55,905	2,296
Tax consultancy Expense	-	25,000
Other types of expense Insurance	-	15,300
Office repair & maintenance	1,398,505	255,470
Office Supplies	286,403	59,048
Legal & Professional Charges	360,599	40,000
Misc. Expense	284,409	450
Depreciation	459,481	311,266
	<u>4,630,149</u>	<u>2,781,086</u>

10 CONTINGENCIES AND COMMITMENTS

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

11 NUMBER OF EMPLOYEES (Average and Closing)

2021	2020
42	30

12 DATE FOR AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue on August 16, 2021 by the Board of Directors of the Company. NF

13 GENERAL

13.1 Figures have been rounded off to the nearest Rupee.


CHAIRMAN


DIRECTOR PROGRAMS

ACCOUNTABILITY LAB
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

3. PROPERTY AND EQUIPMENT

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.....RUPEES.....					

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Depreciation

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CHAIRMAN

DIRECTOR PROGRAMS