



## ANNUAL REPORT 2022

### 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 accountapreneurs (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 32 staff and 350+ 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 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.





The Accountability Incubator is a year-long flagship training program for young change-makers to build sustainable and effective tools for change. The Incubator provides a non-prescriptive, but a supportive environment for creative and enterprising individuals who bring innovative ideas to inspire accountability in their respective communities. Accountability Incubator provides “accountapreneurs” (accountability entrepreneurs) with relevant trainings, quarterly meet-ups, online learning modules, hands-on mentorship for the development of their ideas, communication support including development of promotional videos and publication of blogs; and networking opportunities through pitch events and “friend raisers”.

In Pakistan, since 2015; we have incubated 47 accountapreneurs working on different ideas like Integrity theatre, Accountability citizen journalism, Disability simulating board games, Health platform, Data 4 all, empowering girls, Transgender rights, a platform bringing transparency in the publishing sector and more. In 2022, eight new young and dynamic accountapreneurs were enrolled for the Accountability Incubator program.

## HIGHLIGHTS

- 2022 accountapreneur Wardah Noor CEO of Khudkaar applied for a spark fund grant and won the amount of 10,500 USD.
- Four current and former accountapreneurs were selected to participate in "The Queen's Young Leaders Programme".
- Former accountapreneur, Saro Imran received Youth Icon Award 2022 by Channan Development Association on her services for the transgender community and human rights.

## ACTIVITIES

- Global Launch of Incubator Program to formally introduce the cohort, develop a peek into their initiatives, and connect them.
- This was designed as a knowledge-building exercise for accountapreneurs. The three-day-long boot camp aimed to equip these change-makers with the initial knowledge required to start their initiatives, connect with their cohort members, and gain networking opportunities with the mentors.
- Throughout the incubation program, monthly peer learning calls were organized by cohort members to help them share knowledge and new concepts with each other based on each member's strengths that can help others in 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 celebrated 35+ honest government officials from across the country till date. The crowning ceremony for 2021 was postponed in 2021 due to the Covid-19 pandemic and was therefore conducted in 2022. We celebrated five incredible public servants of Integrity Icon including [Zil E Huma](#), Deputy Director at Press Information Department in Islamabad; [Shahzadi Noshad](#), DSP Traffic Incharge In Haripur, Khyber Pakhtunkhwa; [Romana Murad Khoso](#), Section Officer from Quetta, Balochistan; [Nasir Bashir](#), Assistant Professor at Government Diyal Singh in Lahore, Punjab; and [Muhammad Naseer Musvi](#), Deputy Director (Admin) Directorate of Schools Education (Primary) in Sukkur, Sindh.

### HIGHLIGHTS:

- For the year 2021, more than **1200 nominations** were received across Pakistan.
- Around **320 participants**, including government officials, icons, students, academia, and representatives of civil society organizations, joined the crowning ceremony.
- 2021 Integrity Icon Zil E Huma, Deputy Director at Press Information Department, participated in a panel discussion on "**The Effects of Fake News and Misinformation and Role of Journalism**". As a panel member, she provided insights on "Media Laws and Rules to counter Misinformation and Role of Youth in countering Misinformation" to the youth at the event.
- Integrity Icon 2021 received extensive national and international media coverage. Read more here - [Arab News](#), [The News](#), [Pak Observer](#), [Pakistan Today](#), [Daily Qudrat](#), [Associated Press of Pakistan](#), [Urdu Point](#), and [Youth Vision](#).





## BUILDING INSTITUTIONAL CAPACITY OF PAC BALOCHISTAN

With an objective to automate the complete process of Public Accounts Committee's (PAC) hearings, review of audit paras, follow-up, recoveries and reporting, Accountability Lab, with support from Governance and Policy Project – World Bank, initiated the "Strengthening Institutional Capacity of PAC Balochistan" project in September 2021. Through this project an institutional capacity building and reform process was initiated that included capacity building of PAC members and officials through trainings, knowledge exchange programs, research and analysis of gaps in current rules of business, development of customized MIS and a public engagement campaign in order to promote a culture of citizen-led-accountability in Balochistan and to bridge the trust gap between state institutions and the citizen.

### ACTIVITIES

- To assess the capacity gaps a Capacity Need Assessment (CAN) was conducted with Key officials and members of the PAC Balochistan, and other key stakeholders.
- Lab has developed and launched a customized Management Information System (MIS) for complete automation of hearing process, digitization of old record, interdepartmental communication, monitoring, recoveries and reporting;
- A series of training workshops were conducted for the parliamentary members and officials of the PAC Balochistan on areas including auditing, accounting, procurement, tax, rules and procedures of PAC, leadership and communication.
- Lab also arranged a series of knowledge exchange visits for the members and officials of PAC Balochistan on national and international with other PACs.
- To promote citizen led accountability in the province; series of awareness raising sessions were arranged with leading universities; bar association; media and civil society.

### HIGHLIGHTS

- Capacity of parliamentary members and officials of the PAC Balochistan was built on areas identified in CNA.
- Institutional collaborations were established on national and international level for continued knowledge exchange and learning.
- Complete system of the PAC in Balochistan has been digitized.
- Project will contribute tremendously toward the climate protection by reducing the use of paper, printing and will reduce the hearing processing and recovery time to a great extent.
- Citizen engagement campaign has improved trust of public at the accountability framework in the province leading to citizen-led accountability and improved governance in the province.



## STRENGTHENING ANTI-CORRUPTION ESTABLISHMENT BALOCHISTAN

Accountability Lab Pakistan with support from Governance and Policy Project – World Bank has implemented a short-term intervention to strengthen the institutional capacity of the Anti-corruption Establishment Balochistan (ACEB). Through the project Lab arranged a series of training workshop to build the capacity of the ACEB officials on communication and negotiation skills, anti-corruption laws, white collar crimes, asset investigation, tools and techniques for prevention of white-collar crimes and financial intelligence techniques. Apart from the trainings, Lab arrange knowledge exchange visits for the ACEB officials with counterpart agencies in other provinces including AECs and NAB. The knowledge exchange program provided detailed orientation to the senior officials of ACEB about the infrastructure, processes and capabilities of sister organizations and helped to develop formal institutional linkages among the agencies for knowledge sharing and collaboration in future.

### HIGHLIGHTS

- First time ever, ACEB established institutional collaborations with sister organizations within the anti-corruption echo-system.
- An MoU between ACEB and Accountability Lab was signed for development of an ongoing capacity building program for the ACEB and to assist ACEB in fund raising efforts for long term capacity building initiatives.
- Improved understanding of ACEB officials on key areas including Anti-corruption laws, anti-corruption institutional regime, white-collar crimes, asset investigation techniques, intelligence techniques and communication and conflict managements/resolution.
- Improved investigation and conviction rate.
- Reduced conflict during investigation.
- Improved public trust on ACEB.
- Due to institutional collaborations build through the project, ACEB will be better able to collect information and intelligence with support from the sister organizations.
- The trained officials will be better able to train new recruits on investigation technique and anti-corruption laws.

### ACTIVITIES

- A series of training workshops were conducted on crisis communication and negotiation skills, understanding of anti-corruption laws, understanding and prevention of white-collar crimes, financial and asset investigation and intelligence.
- Series of knowledge exchange visits with sister organizations in other provinces arranged to build the institutional collaborations with sister organizations in other provinces for continued knowledge sharing and learning.







## ACCOUNTABLE LEADERSHIP AND DESIGN THINKING PROGRAM

To be accountable to citizens and ensure better service delivery, public servants need to uphold the values of accountability and integrity. We believe – if the public servants are accountable and practice the value of integrity – distrust between citizens and state diminishes and paves ways to a more inclusive and accountable governance. To support the change-makers to hold those in power to account and respond to the citizens' needs; Accountability Lab Pakistan (ALP) is building a movement of active citizens and responsible leaders. During 2022, in collaboration with premier government led training institutions including Secretariat Training Institute, National Police Academy, Sihala Police College, Information Services Academy and FIA Academy; Accountability Lab introduced the Accountable Leadership and Design Thinking program that works on values of integrity, empathy, humility and self-accountability; enabling government officials to develop creative ideas to solve issues of accountability in their respective departments.

### ACTIVITIES

- More than 200 government officials from across the government departments were trained on Accountable Leadership and Design Thinking.
- A series of mentoring sessions were arranged by engaging senior bureaucrats and industry specialist for experiential learning.
- Lab produced blogs, articles and policy briefs to enable discussion around key gaps and needed reforms in public sector.
- Case studies have been documented to assess the impact of the intervention and make required improvements.

### HIGHLIGHTS

- During 2022 the program expanded from Secretariat Training Institute to National Police Academy, Sihala Police College, Federal Investigation Agency Academy and Information Service Academy.
- Formal MoU with National Police Academy has been signed for long term collaboration and sustainability of the program.
- Documentation of case studies and ideas for reforms by the public servants has been initiated.
- The network of change makers and reformer within the public service has been expanded adding to the impact and sustainability of the intervention.





## GOV - HER - NANCE

The year-long project was implemented by Accountability Lab Pakistan in collaboration with the Department of Health KP in Peshawar, Mardan and Nowshera districts. The project was supported by GIZ. The objective of the project was to ensure gender equity and socio-economic resilience of local communities during COVID-19 and future health pandemics. This project supported and enhanced the role and voice of local female leaders in the decision-making process and strengthened the communication between local government entities and communities, leading to a renewed trust in the case of current and future health emergencies.

### PROJECT HIGHLIGHTS BY NUMBERS

**2500**

Female  
Beneficiaries  
Engaged

**1.5 Million**

Citizens Reached  
through Radio  
Campaign

**6000**

Bulletin  
Dissemination

**100**

Issues related to women  
addressed by Line  
Departments

### ACTIVITIES

- A mapping exercise at the inception of the project was carried out enabling the identification and onboarding of 70 influential female leaders from the 03 target districts. These included elected local government members, social activists, lawyers, and counselors.
- A series of comprehensive capacity-building workshops were conducted with the identified female leaders. The training enhanced the skills of female leaders in developing effective community mobilization skills, advocacy, extracting and communicating community feedback to the local government representatives, and building political networks
- Sixty (60) community awareness sessions were conducted by female leaders in the most vulnerable communities in Khyber Pakhtunkhwa. A total of 2500 women were reached out directly through these sessions and sensitized on the understanding of fundamental rights especially equal access to health services, mechanisms to access government departments effectively for redressal of issues faced by women, and the role of women in strengthening community response against a disaster or a pandemic.
- Ten (10) news bulletins were developed and disseminated amongst a total of 6000 community members from the three target districts. The bulletins focused on the updated and verified information regarding the covid-19 gathered through different government sources including health, education departments, civil society organizations, and media.
- A radio campaign was aired through national and regional FMs focusing on countering misinformation, the importance of vaccination, and women empowerment through active participation in governance.
- Six (06) town hall meetings were conducted with project beneficiaries, representatives from government departments, civil society organizations and media.





## YOUTH PEACE INCUBATION PROGRAM (YPI)

Accountability Lab (AL) Pakistan, with the support of The Asia Foundation (TAF), launched a year-long Youth Peace Incubation (YPI) Program in three provinces of Pakistan – Punjab, Khyber Pakhtunkhwa, and Sindh in 2021. Through the Peace Incubation Centers (PICs), the Lab engaged students in various thematic activities to help develop their critical skills such as civic engagement, peacebuilding, and responsible leadership. The peace incubators were based at eight public sector universities - Abdul Wali Khan University, Mardan (AWKUM), Federal Urdu University, Karachi (FUUAST), MNS-University of Agriculture, Multan (MNS-UAM), University of Okara (UoO), Women University, Swabi (WUS), University of Haripur (UoH), University of Karachi (UoK), and Fatima Jinnah Women University, Rawalpindi (FJWU).

The program "Strengthening Local Governments and Community Networks to Reduce Violence against Religious Minorities and other Priority Groups" worked towards the political empowerment of marginalized groups and reducing violence against them in Pakistan.

Over the year-long intervention, we engaged more than 3,000 students at these universities along with an existing network of youth peace ambassadors already developed, oriented, and trained by TAF in these provinces.

### HIGHLIGHTS

- The training workshops and Social Action Projects (SAPs) have significantly increased knowledge and awareness levels on understanding conflict, ways to map conflict, and measures to resolve the same.
- The program largely succeeded in making the participants identify the steps involved in the peace process well in their order.
- Besides Training Workshops and Social Action Projects (SAPs), the exposure visits and networking events arranged for students of partner universities helped them explore opportunities related to their courses.
- In the social action projects (SAPs), the majority of participants were female students, which shows an outstanding achievement of the project.

### ACTIVITIES

- Peace Incubation Centers were established in the targeted universities to increase students' awareness and knowledge of fundamental rights and promote youth engagement.
- Two-day training workshop's were also conducted in each of the universities to increase the student's awareness and knowledge about fundamental rights.
- A total of 5 Social Action Projects (SAPs) were conducted to promote the values of peace, diversity, inclusion, harmony, gender equality, and capacity building.
- A Social Enterprise Idea Challenge was also aligned for a group of students from each of the partner universities with seed funding to start their social enterprise.



## STRENGTHENING COMMUNITY RESILIENCE TO COVID - 19 (SCRC)

Accountability Lab Pakistan (ALP), in partnership with The Asia Foundation (TAF) Pakistan and with financial support from the European Union, implemented a 21 months long project that built and strengthened the resilience of marginalised communities in Pakistan. The project's overall objective was to increase awareness of Covid-19 related health & hygiene practices and improve the delivery of policy and support services by national and sub-national authorities to the marginalised communities of Pakistan. These two mutually reinforcing objectives aimed to develop the resilience of the marginalised populations of Pakistan not in the face of the pandemic but also to prepare them in the event of other national (or other) emergencies. This project targeted marginalised communities in 10 districts, five from KP and Sindh. The districts from KP are Peshawar, Charsadda, Mardan, Swabi and Haripur; in Sindh - these are Sukkur, Khairpur, Shikarpur, Larkana and Jacobabad.

### PROJECT HIGHLIGHTS BY NUMBERS

**5.2 Million**

Social Media  
Reach

**0.48 Million**

Social Media  
Engagement

**1500 +**

Citizens Reached

**6.35 Million**

Radio Campaign  
Reach

### ACTIVITIES

- The Coronavirus CivActs Campaign (CCC) was launched to debunk rumours or misinformation, push out verified information, and gather feedback on the coronavirus response daily.
- a Total of 56 Weekly bulletins were disseminated in 5 regional languages to debunk fake news, stop spreading misinformation, and reduce the spread of rumours and stigma, especially on social media around Covid-19.
- The project trained around 339 volunteers from the community (almost more than 30 in each of the project districts) on identifying fake news and countering misinformation.
- Around 8 bloggers and YouTubers brought forth stories of resilience and hope from marginalized communities during the COVID-19 Pandemic.
- A weekly radio campaign was also aired on local, regional and national radio channels to push out verified information about COVID-19.
- For the offline advocacy activities, around 1500 pamphlets, 600 brochures, 600 posters and 10 standees were disseminated within the targeted communities.





## COUNTERING MISINFORMATION AROUND COVID-19 IN PAKISTAN

A national level campaign that debunked rumors, pushed out verified information and gathered feedback on the COVID-19 response every day in Pakistan. In doing so, it built the trust between public health institutions and the common citizens of Pakistan, and encouraged the people for greater acceptability of Covid19 vaccines, and observance of pandemic related safety standard operating procedures (SoPs).

### HIGHLIGHTS

- The project produced 24 bulletins, ten each in Urdu, English, Sindhi, Punjabi, and Pushto. The bulletins produced in Punjab and Pashto were in audio form.
- In Khyber Pakhtunkhwa, the KP health department formally came on board to partner with us and endorse this campaign.

### ACTIVITIES

- A total of 24 biweekly bulletins were produced in five regional languages to push out verified information and gather feedback on the COVID-19 response every day in Pakistan.
- A dedicated radio campaign also pushed out verified information in local languages through national radio channels across Pakistan.
- in order to promote the uptake of vaccination, the project released 20 video-based message series with health practitioners, religious scholars, senior government administrators, politicians, civil society representatives, and other influential members of the society.
- Young content creators were given an opportunity to bring forth resilience stories of unsung heroes and the ways they navigated through the pandemic, under Virtual Media Caravan.
- For the Covid-19 related public health spending of the government, a Follow The Money infographic was developed to track the funds allocated throughout the country.





## ANNUAL RETREAT

Every year, Accountability Lab Pakistan organizes a team retreat for its employees to step away from the day-to-day work routine to reflect and find renewed energy for the Lab's way forward.

For this year, the Lab conducted a two-day retreat around the theme of "Team Building", focusing on building team cohesion and bolstering the support and energy teams need to succeed.

The main objective was to build team cohesion and bolster the support and energy the team needed to succeed. The purpose of the whole program was to build the personal and professional capacities of the staff of Accountability Lab with regards to being ideal team players while managing and positively resolving interpersonal conflicts.

Several interactive sessions and activities were designed to address concerns like growing territories in a fast-growing team, building team cohesion, dealing with team conflicts, improving inter-team and intra-team communication, and embracing values that build a healthy organizational-culture professional ethics, maintain discipline and work efficiency in a flat structured organization and improving personal competence, were designed for the two days the team spent in the valley.

### HIGHLIGHTS

- Participants reflected upon their strengths and weaknesses when working in a team environment and learned changes they needed to make in their personal and professional conduct to become effective team members.
- There was efficient coordination and collaboration among all functional departments of the organization.
- Improved understanding of the reasons that cause workplace conflicts and skills required to resolve them.







## OTHER PROJECTS

### COUNTRY ANALYSIS REPORT (CAR)

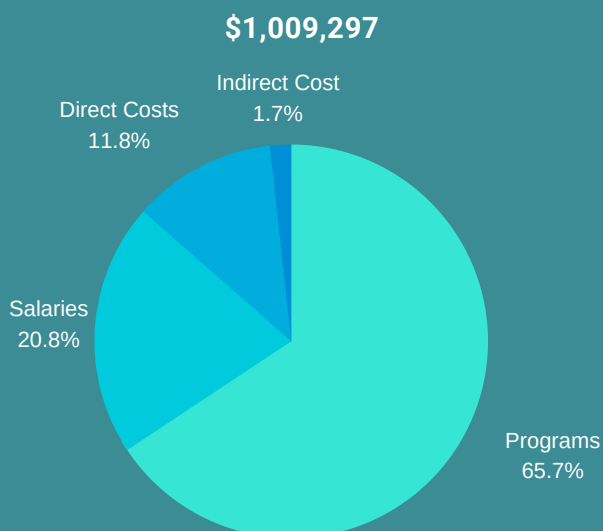
Accountability Lab Pakistan is examining Pakistan's social, political, and economic development indicators to analyze the impact of policy actions and highlight challenges concerning each sector. Amid current political uncertainty and a financial crisis, the Country Report gives an overview of developments in different sectors such as security, governance, and the rule of law. The report also focuses on human rights progress, including the rights of minorities, women, and children and examines the progress across various developmental indicators to promote citizen awareness of a socially connected, economically stable, and politically accountable Pakistan.

In 2022, the Lab successfully published seven editions of the Country Analysis Report in English language and four editions have been published in the Urdu language.

### PAKISTAN VIRTUAL AND IN-COUNTRY LEADERSHIP INITIATIVE FOR RESILIENCE AGAINST EXTREMISM

Pakistan Emerging Leaders Initiative is a dynamic collaboration between Atlas Corps and two Atlas Corps Alumni-led organizations: Accountability Lab Pakistan, and CaterpillHERs. The initiative was launched in 2022 and aims to build the resilience of community by building the capacity of local leaders and community-based initiatives. This collaboration will engage a total of 100 emerging professionals from Pakistan in one of three unique leadership development programs.

### AL PAKISTAN 2022 FINANCES



### CONTACT US

626, Street 38, NPF Sector  
E-11/3, Islamabad

Email: [asif@accountabilitylab.org](mailto:asif@accountabilitylab.org)

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



**ACCOUNTABILITY LAB  
FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED JUNE 30,2022**

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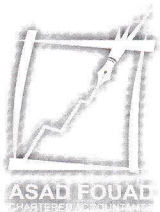
**ASAD FOUAD CHARTERED ACCOUNTANTS**

**406, Dossul Arcade, Jinnah Avenue, Blue Area, Islamabad-44000, Pakistan**

**PH: +92 (51) 2342429, +92 (51) 5143233**

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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 30<sup>th</sup> June, 2022, 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 30<sup>th</sup> June, 2022 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.

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.

Islamabad: August 04, 2022



Asad Fouad  
Chartered Accountants

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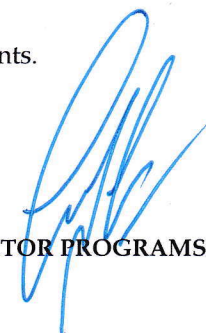


**ACCOUNTABILITY LAB**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2022**

	<u>Notes</u>	2022 .....Rupees.....	2021
<b><u>ASSETS</u></b>			
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipments	3	11,221,383	4,095,333
<b>CURRENT ASSETS</b>			
Receivable against Grants	4	25,862,919	23,845,872
Advances ,Deposits & Prepayments	5	6,500,178	6,159,804
Bank Balance	6	69,821,348	13,407,123
Cash		957,076	2,531
		103,141,521	43,415,330
<b>TOTAL ASSETS</b>		<b>114,362,904</b>	<b>47,510,663</b>
<b><u>FUNDS, RESERVES &amp; LIABILITIES</u></b>			
<b>FUNDS &amp; RESERVES</b>			
Revenue Reserve		61,686,847	21,569,165
<b>CURRENT LIABILITIES</b>			
Creditors, Accrued & Other Liabilities	7	52,512,218	25,845,872
Income Tax payable		163,839	95,626
		52,676,057	25,941,498
Contingencies and Commitments		-	-
<b>TOTAL FUNDS AND LIABILITIES</b>		<b>114,362,904</b>	<b>47,510,663</b>

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

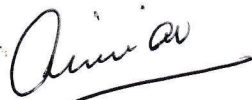
  
**CHAIRMAN**

  
**DIRECTOR PROGRAMS**

**ACCOUNTABILITY LAB**  
**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Notes	2022 ....Rupees....	2021
<b>REVENUE</b>			
GRANTS FROM UNDP		-	43,538,511
Grants from DAI		-	8,046,224
Grants from GIZ		19,481,670	-
Grants from The Asia Foundation		24,270,494	-
Grants from GPP		76,112,231	-
Grants from Center for International Private Enterprise (CIPE)		-	2,952,400
Grants from Open Gove Hub		-	1,360,075
Grants from AL Global		1,340,624	(72,259,857)
Grant From DAP (Australian High Commision ISB.)		(44,836)	3,985,287
Grant From National Endowment for Democracy (NED)		6,653,496	7,137,000
Grant From Internet Society		6,032,769	4,217,940
Grant From OSF		35,470,000	-
Grant From Secondmuse (SG) PTE.LTD.		-	797,000
<b>Total Revenue</b>		<b>169,316,448</b>	<b>72,259,857</b>
<b>COST OF PROJECTS</b>			
	1	<u>125,684,695</u>	<u>53,760,711</u>
Gross surplus / (deficit)		43,631,754	18,499,146
<b>ADMN. &amp; GENERAL EXPENSES</b>			
	2	4,709,914	4,630,149
Other Income	10	1,195,843	-
<b>Net surplus / (deficit)</b>		<u><u>40,117,682</u></u>	<u><u>13,868,997</u></u>

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, 2022

	2022	2021
	....Rupees....	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Excess of revenue over expenditure for the period	40,117,682	13,868,996
Adjustments for non cash charges and other items:		
Depreciation	1,262,409	459,481
Financial Charges	10,345	-
	1,272,754	459,481
<b>Cash generated from operating activities before working capital changes</b>	41,390,436	14,328,477
<b>Working capital adjustments</b>		
(Increase) / decrease in current assets:		
Grants receivable	(2,017,047)	(14,890,155)
Advances, deposits & prepayments	(165,514)	(3,046,461)
	(2,182,561)	(17,936,616)
(Increase)/ decrease in current liabilities:		
Creditors, accrued & other liabilities	26,666,346	16,350,955
Advance against consultancy contracts	-	-
	26,666,346	16,350,955
Net cash flow from operation activities (A)	65,874,221	12,742,816
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Short term investments		
Purchase of operating fixed assets	(8,496,758)	(1,794,728)
Net cash (used in) investing activities (B)	(8,496,758)	(1,794,728)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Contributions to general fund	-	-
Net cash flow from financing activities (C)	-	-
Net (Increase)/ decrease in cash and cash equivalents (A + B + C)	57,368,770	10,948,088
Cash and cash equivalents at the beginning of the period	13,409,654	2,461,566
Cash and cash equivalents at the end of the period	70,778,424	13,409,654

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



CHAIRMAN



DIRECTOR PROGRAMS

ACCOUNTABILITY LAB  
STATEMENT OF CHANGES IN FUNDS AND RESERVES  
FOR THE YEAR ENDED JUNE 30, 2022

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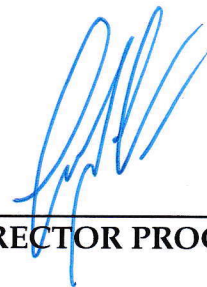
	<u>REVENUE</u> <u>RESERVE</u> Rupees
Balance as at June 30, 2018	6,095,140
Surplus (deficit) for the year	(4,485,206)
Balance as at June 30, 2019	<u>1,609,934</u>
Surplus (deficit) for the year	6,090,235
<b>Balance as at June 30, 2020</b>	<u><u>7,700,169</u></u>
Surplus (deficit) for the year	13,868,997
<b>Balance as at June 30, 2021</b>	<u><u>21,569,165</u></u>
Surplus (deficit) for the year	40,117,682
<b>Balance as at June 30, 2022</b>	<u><u>61,686,847</u></u>

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



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CHAIRMAN



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DIRECTOR PROGRAMS



**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, 2022

3. PROPERTY AND EQUIPMENT						
	FIXED ASSETS					
	Furniture & Fixtures	Office Equipments	Books	Motor bike	Vehicle	Total
	.....RUPEES.....					
<b>Cost</b>						
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
Balance as at July 01, 2021	1,020,769	1,671,019	12,435	50,000	2,250,000	5,004,223
Additions	9,000	2,709,788	5,820	-	5,772,150	8,496,758
Disposals						-
Balance as at June 30, 2022	1,029,769	4,380,807	18,255	50,000	8,022,150	13,500,981
<b>Depreciation</b>						
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	459,482
Elimination during the year						-
Balance as at June 30th 2021	190,935	268,391	4,065	18,000	427,500	908,891
Balance as at July 01, 2021	190,935	268,391	4,065	18,000	427,500	908,891
Charge for the year	83,883	411,242	1,419	6,400	759,465	1,262,409
Balance as at June 30th 2022	274,818	679,633	5,484	24,400	1,295,263	2,279,598
W.D.V as at June 30th 2022	754,951	3,701,174	12,771	25,600	6,726,887	11,221,383
W.D.V as at June 30th 2021	829,834	1,402,628	8,370	32,000	1,822,500	4,095,333
Annual Rate of depreciation	10%	10%	10%	20%	10%	
	2022			2021		
	Rupees			Rupees		

4 RECEIVABLE AGAINST GRANTS

DAI	-	13649648
UNDP	-	5,546,224.00
Asia Foundation	4,591,379.00	-
NED	3,016,766.00	4,650,000
GPP	8,260,856.00	-
GIZ	9,993,918.00	-
	25,862,919	23,845,872

5 ADVANCES AND PREPAYMENTS

Project Advances	1,598,457	2,937,655
Staff Advances	2,012,957	2,380,000
Advance to Vendor	1,637,544	-
Pre-Paid Expenses	339,324	-
Tax deducted at source	498,897	379,149
Office Security	413,000	463,000
	6,500,178	6,159,804

6 CASH AND BANK BALANCES

Cash in hand	957,076	2,531
Cash at bank-Current&Saving	69,821,348	13,407,123
	70,778,424	13,409,654

7 CREDITORS AND OTHER LIABILITIES

Accrued Expenses	52,512,218	25,845,872
	52,512,218	25,845,872

8 COST OF PROJECTS

Salaries,Wages & Benefits	24,600,446	21,192,729
EOBI	126,000	-
Grants/Seed Funding	6,932,279	1,740,625
Seminar & Workshops	26,983,370	7,139,106
Travelling, Boarding & Lodging	15,283,413	6,348,846
Staff Per Diems	1,489,794	213,113
Food & Refreshment	2,213,050	851,191
Communication	212,900	1,172,474
Consultancy & Contractual	12,228,481	4,698,356
Meetings and Conferences	26,978,560	1,721,048
Printing & Stationary	3,262,709	2,260,845
Space Rent & Utilities	2,450,000	3,181,539
Other Project Expenses (Supplies & Equipments)	2,644,455	3,122,606
Courier & Shipping Exp	180,638	36,709
Misc Expenses	98,600	81,524
	125,684,695	53,760,711

*Amir*

*[Signature]*



	2022 Rupees	2021 Rupees
<b>9 ADMIN. &amp; GENERAL EXPENSES</b>		
Salaries, Wages & Other Benefits	1,057,747	794,312
Food & Refreshment	-	-
POL, R&M Vehicles	630,388	568,515
Space Rent & Utilities	91,882	422,020
Bank Charges	10,345	55,905
Office repair & maintenance	655,521	1,398,505
Office Supplies	328,790	-
Legal & Professional Charges	296,150	-
Communication	86,525	286,403
Travelling, Boarding & Lodging	167,596	360,599
Misc. Expense	122,561	284,409
Depreciation	1,262,409	459,481
	<u>4,709,914</u>	<u>4,630,149</u>
<b>10 OTHER INCOME</b>		
Profit On Saving Income	751,884	-
Program Income	443,958	-
	<u>1,195,843</u>	<u>-</u>

**11 CONTINGENCIES AND COMMITMENTS**  
There are no contingencies and commitments as at balance sheet date.

<b>12 NUMBER OF EMPLOYEES (Average and Closing)</b>	2022	2021
	42	30

**13 DATE FOR AUTHORIZATION FOR ISSUE**  
These financial statements were authorized for issue on July 30, 2022 by the Trustees.

**14 GENERAL**

14.1 Figures have been rounded off to the nearest Rupee.

**ACCOUNTABILITY LAB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**3. PROPERTY AND EQUIPMENT**

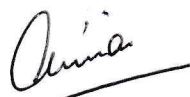
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.....RUPEES.....					

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**Depreciation**

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CHAIRMAN



DIRECTOR PROGRAMS