



© IDEA

ANNUAL REPORT 2019

Initiative for Development & Empowerment Axis (IDEA)

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ACRONYMS

ALP	Accelerated Learning Programme
CEDP	Citizen Engagement in Development Planning
CIP	Care International Pakistan
GIZ	German Technical Support
HCIM	Humanitarian Coordination and Information Management
M&F	Male and Female
M&E	Monitoring and Evaluation
NC	Neighborhood Council
SELP	Strengthening Electoral and Legislative Process (SELP)
TDEA	Trust for Democratic Education and Accountability
VC	Village Council
VDP	Village Development Plan
MoU	Memorandum of Understanding
FDMA	Merged Area/FATA Disaster Management Authority
EAD	Economic Affairs Division
UNHCR	United Nations High Commissioner for Refugees
CAR	Commissionerate of Afghan Refugees
FGD	Focus Group Discussion
TDEA	Trust for Democratic Education and Accountability
IDEA	Initiative for Development & Empowerment Axis
KII	Key Informant Interview
KP	Khyber Pakhtunkhwa
OSC	Out of School Children
RI	Relief International
RV	Refugee Village
SAFRON	State And Frontier Regions
TACS	Take a Child to School
CNIC	Computerized National Identity Card

ABOUT IDEA

Introduction:

IDEA is a non-profit organization, registered under the Voluntary Social Welfare Agencies (Registration & Control) Ordinance 1961; in 2003, having registration # 2172. IDEA has a working Memorandum of Understanding (MoU) signed in April 2018 with the EAD.

Vision:

We envisage a progressive and prosperous society with justice and peace.

Mission:

To strive for development and empowerment of the marginalized communities through effective participatory approach and instructional development.

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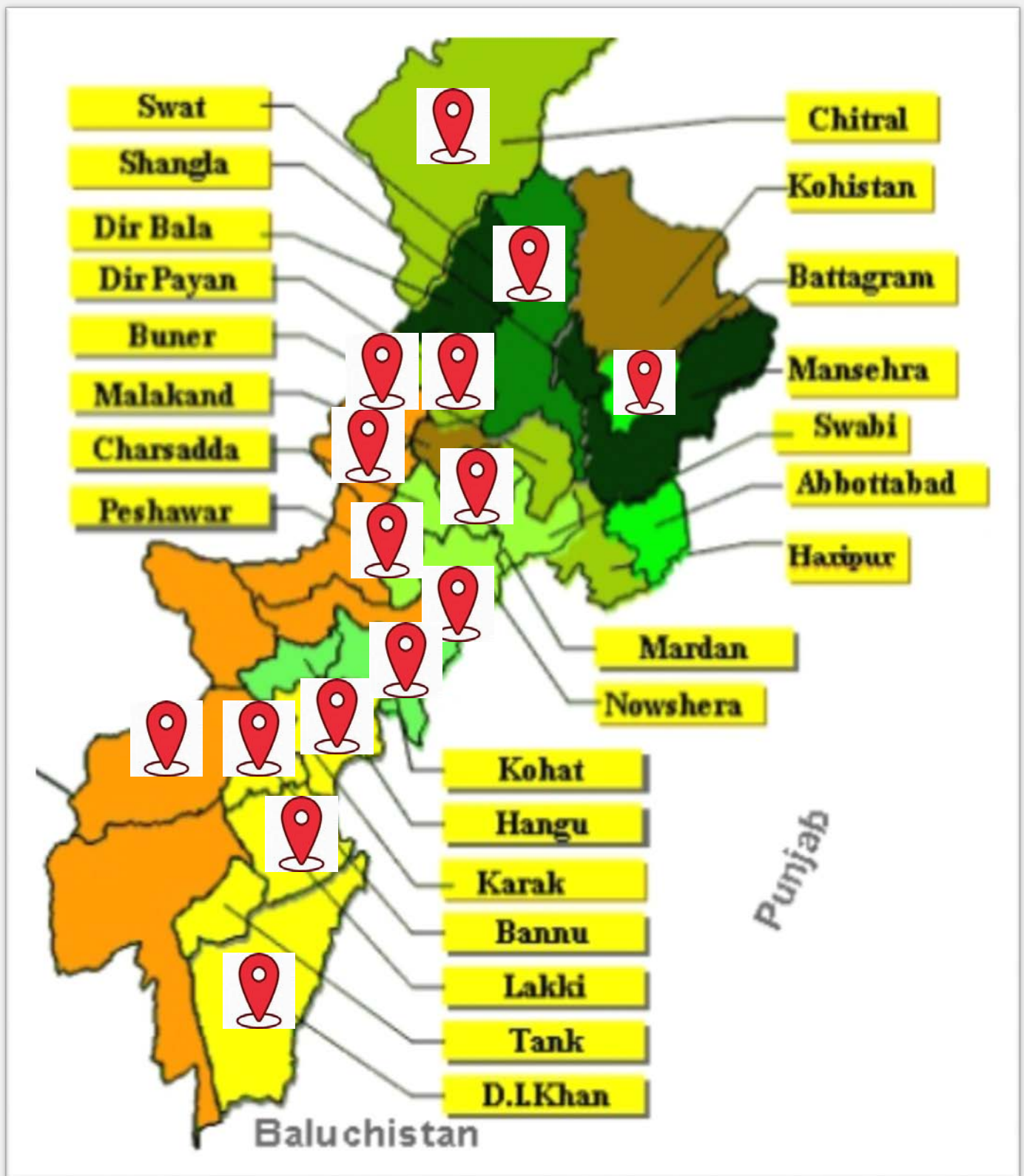
ANNUAL REPORT 2019-20

Is not just a consolidation of Facts, Figures and Narrative, but it is an overview of endeavors, Challenges, lesson learnt, Blood, and Sweat of those who were Involved in execution of the projects From the Executive Director to the Office Boy!

Authored by: *Muhammad Rafiq, and Ayesha Zia from Programme team of IDEA*

Published by: *Initiative for Development & Empowerment Axis (IDEA), Peshawar*

IDEA FOOTPRINT



FOREWORD

Are we really making an impact in the community? That is the question I keep asking myself. I get the answer when I see the reports and donors' feedback, for me seeing is believing. The Year 2019, had been less turbulent and brought many new opportunities as well as new challenges for the developmental sector in general and for IDEA in particular. This report portrays detailed account on our challenges, successes and the lesson learnt.

IDEA feels, that includes me and my staff, is one of many others, who feels responsible for the development and empowerment of marginalized and vulnerable segments of the society and want to contribute through effective and participatory approach. The quality accomplishment against targets had been to the full satisfaction of the donors and partners. What has been most encouraging is, that most of the donors have categorically agreed to continue their support through funding for a period, beyond 2019.

In the nutshell, IDEA has had another significant year, in which it enhanced its visibility as well as credibility and expended its role as an important player in the development sector. This is evidenced by number of partnership offers and funding it has and will receive from the donors for collaboration. Notwithstanding, the IDEA is committed to continuously improve upon its development vision.

We- IDEA's team together along with our stakeholders are at the door steps year 2020, with confidence, commitment and determination to work and strengthen humanitarian and development motif, and contribute more effectively towards a more progressive and prosperous society.



Muhammad Amad

Executive Director

1. PROGRAMME SECTOR

1.1 TDEA WOMEN CNICS AND VOTER REGISTRATION CAMPAIGN-BATTAGRAM

Duration: 7 months

IDEA signed an agreement with “Trust for Democratic Education and Accountability” (TDEA) for Strengthening Electoral and Legislative Process (SELP) in District Batagram in a joint venture with FAFEN. Under this project, IDEA will provide support to Election Commission of Pakistan for women NICs issuance and voter registration to



3246 female for voter registration and identification of 3895 women for voters registration. The project duration is of 7 months started from 1st April 2019, to October 2019. The project will be implemented in two tehsils of District Batagram i.e. tehsil Batagram and Alai. The project activities include door to door campaign, social mobilization, arrangement of mobile Registration van, and other facilities to connect target female with NADRA office. Though the overall benefits and impact of the project deliverable can only be assessed after carrying out the necessary extensive scientific impact analysis and studies.

The awareness campaigns and the social mobilization process has been carried out by the project over the years has inculcated social awareness in the province as a whole that would help catalyse not only the Project activities but also in turn help in other developmental activities. The role of women in the development and decision making



perspective is not only crucial but equally important especially in the decision making. The rural of women in particular are often deprived of opportunities to raise their voice for their social rights. Making the women more proactive and stronger in local

decisions makings in the clarion call of the house and to bring them to the main stream, the project contributed building their capacity in civic rights. The provision of MRV and NRC facilitation to these identified women for their registration was the main accomplishment of the project. The local elders and leaders, political and religious leaders and influential of the area along with the involvement of line departments in the campaign have showed good and interesting results at the end.

Case Study

PAKISTAN IS MY IDENTITY

Village Mitha khel Payan is situated in U/C Sabir Abad, district Karak. The estimated population of the UC is about 9 thousands. The local people are hardworking and hospitable. Up to 70% of populations are related to agriculture, as their main source of income. The population is traditional and culturally strong. Female are not allowed to take active part in social activities. In certain cases, parents do not send their girls to schools, as women are mostly restricted to their domestic work. Female are subject to strict social obligations and traditions, as they cannot go to the doctor without the company of a male member of the household.



Problems of the area are same like those of other villages in the UC. The water table up to 100 feet is contaminated and not safe for drinking purpose. The roads and street are not paved. The local community faces a lot problems in rainy days, and they can't walk easily to the markets, reaching to schools and taking patients to nearby medical facilities. With the NIC and voter registration campaign of IDEA/ TDEA, the local female for knowing their problems and way of thinking to lead a better and proactive live, it was revealed that considerable number of the female are without the national identity and national citizenship. Our Female SO , Surayya Salim discussed the issue among members and later on gathered the village elders and highlighted the importance of national identity for female and without having the national identity, women cannot be eligible for any registration for hajj, opening bank accounts, or cannot find any employment. The community elders were convinced and agreed to the registration of female for CNIC from NADRA. The local elders demanded for MRV to facilitate their women in the registration of the CNIC. The local elder provided a secured building as a registration point, and IDEA registered 27 female with NADRA. After these NADRA ID Cards, now women were CNIC holder and were also eligible for BISP Wasilla Haq Program, and could open bank accounts and perform the Hajj

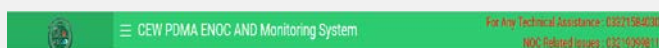
1.2. HUMANITARIAN COORDINATION AND INFORMATION MANAGEMENT- MERGED DISTRICTS OF TRIBAL AREAS- CONCERN WORLDWIDE

Duration: 9 months

Concern Worldwide signed a partnership agreement with Initiative for Development and Empowerment Axis (IDEA) to implement the HCIM component of the project and organized an inception workshop for the partner's staff. Concern signed a MoU with Merged Area Disaster Management Authority (MADMA), which used to be called FATA Disaster Management Authority (FDMA) in order to strengthen



institutional capacity building for better preparedness, coordination and effective disaster response management. IDEA has based IT specialist and Project Manager in CEW PDMA (formerly FDMA). A consultant was hired by Concern partner to develop an online system for assisting humanitarian aid agencies in their application process for NOC, to develop standard monitoring, file tracking and disaster compensation modules for MADMA. The procurement of information technology (IT) equipment for MADMA is in its final process. A consultation workshop was organized with the participation of all stakeholders from relevant government departments, UNOCHA and other humanitarian agencies to present the proposed modules and get their feedback for improvements in the design. Stakeholders' feedback has been incorporated in the design of software modules including Electronic-NOC Submission and Monitoring System, Progress Monitoring, Disaster compensation module for FDMA and File Tracking system, these online systems are developed and implemented. IT specialist is based in CEW PDMA to support in trouble shooting and capacity building of CEW staff.



Software developed by IDEA

1.3. ILMPOSSIBLE: TAKE A CHILD TO SCHOOL, (TACS), DISTRICT MARDAN AND KOHAT

Duration: 6 months

Initiative for Development and Empowerment Axis (IDEA) is implementing British Council funded education project; ILMPOSSIBLE: Take A Child To School in 10 union Councils of district Mardan & Kohat. The purpose of the newly initiated British Council; ILMPOSSIBLE Take A Child to School (TACS) program is to enroll Out Of Schools children in government schools.



During the project life from July –December 2019, after zealous field work and establishing effective coordination and liaison with the communities, IDEA field team successfully identified and trained a total of 120 volunteers/ilmbassadors as per volunteer's criteria of age 18-32 years.

As a result of our volunteers and community influential hard work and commitment, total of 1925 out of school children has been enrolled in government primary school across 10 union councils.

Moreover two union council level enrollment campaign conducted successfully, the enrollment campaigns was conducted in which SDEO, school teachers, students and other community members like local government representative's participated.



Case Study

SELF-HELP IS ESSENCE OF HEROISM

The Mohallah committee of union council Khazana Dheri (Khazana Development Organization (KDO)) has an adorable performance in a very short time; the committee was formed in July 2019, while it has completed two self-help initiatives (SHI). The Mohallah committees co-chairman (Mr. Bacha Gul) played a very vital role in completing the self-help initiatives by using his own personal linkages with local government members for getting funds.

He convinced the local government member Mr. Sabir Rehman (The district Members) and collected a fund of PKR- 52000 and Mohallah committee generated its own fund of PKR- 20000. MC use its linkages and purchased the said items directly from the garments factory in Karachi, the committee received and packed the items and distributed in two schools.

The Khazana Development Organization (KDO) has completed the following two SHI, MC has distributed sweaters to 194 students in GPS Khan Pur union council Khazana dheri.

MC Has distributed sweaters, socks and school capes to 120 students in GPS Sugar cane form union council Khazana Dheri.

The Mohallah committee impact on the community is based on trust, as the committee is acknowledged by the community and schools. After completing the aforesaid activities in schools, the other schools administration and parents of poor students also contacted and requested the MC for getting the same support for their students. The out of school children and their parents has been awarded and sensitized by the Mohallah committee and now they acknowledged the important of education.



District Nazim Mr. Sabir Rehman during distribution of Sweater, socks and school cape in GPS Sugar cane form school union council Khazana Dheri district Mardan

1.4. ENHANCING ACCESS TO QUALITY EDUCATION IN KP-UNHCR

Duration: 6 months

UNHCR signed Project Partnership Agreement with Initiative for Development and Empowerment Axis (IDEA) for the project “Enhancing Access to Quality Education in KP”. Beginning from Mid of July 2019 till December, 31st 2019, IDEA on behalf of UNHCR will continue to support education activities related to 41 formal and 39 Home Based Girls’ Schools (HBGS) for around 14074 regular students with 10577 (75%) Boys and 3497 (25%) Girls’ enrolment. Afghan refugee children in District Nowshera, Charssadda, Peshawar, Kohat, Hangu, Bannu, Lakki Marwat and DI Khan. IDEA’s specific programme will cover monitoring and support of the School Management Committees (SMCs), community mobilization and education sensitization campaigns during UNHCR’s education transitioning progress. Till date IDEA has been able to achieve the major objectives of providing books to the children studying in AR schools studying in KG to Grade 3. The other objective was to provide incentive to the teachers, which has been achieved every month till date. Regular monitoring and coordination was conducted for the improvement of activities.



Figure 2 Books provided to girls in UNHCR project



Figure 1 Boys provided books in UNHCR Project

1.5 ADVANCING GIRLS EDUCATION AND SKILLS (AGES) PROJECT

Duration 2017-2021

The Advancing Girls Education and Skills (AGES) project (2017-2021) designed to improve the constellation of supports for adolescent girls so that they can thrive at home, school, and work. It was conceived that establishing 87 Accelerated Learning Centers with 4000 Girl enrolment in Swat, Bunir and Peshawar Districts to be targeted in upcoming years.

At times things do not respond the way they are envisaged at the planning stage. It is true for AGES upon signing contract agreement, under this program IDEA Secured the NOC from relevant government departments immediately following intimation of the AGES grant approval. As per government's directives, IDEA was unable to initiate any program activities at field level in which direct engagement with the communities is



involved and all donors have secure NOC. Due to delay in the approval of NOC of AGES's donors (World Learning), on ground implementation of activities effected to greater extent. In February 2019, the Concern district education offices (Swat, Peshawar and Bunir) informed about the cancellation of ALP AGES project status in Khyber Pukhtunkhwa.

The department reiterated that department would extend their full support in future whenever the project initiated again.

Key Project Deliverables: During this quarter IDEA staff has completed the following start-up deliverables

- i. Customization of Scheme of Study for elementary classes
- ii. Participation in project startup and planning meetings
- iii. Participation in training on AGES M&E and Learning Software
- iv. Preparation of budgeted Year 1 work plan
- v. Participated in the development of budgeted Life of Project work plan
- vi. Development of yearly targets for monitoring, evaluation and learning indicators
- vii. Submission of M&E tools to capture AGES data



- viii. Submission of life skill program modules to World Learning for comparability analysis and development of agreed upon life skills content of the AGES program
- ix. Submission of ALP curriculum for World Learning review
- x. Development and sharing of AGES staff job description and coordination with World Learning on the hiring process.

1.6 CITIZEN ENGAGEMENT IN DEVELOPMENT PLANNING-CEDP-GIZ

Duration: 8 months

Khyber Pakhtunkhwa Local government Act 2013 (KP LGA 2013) warrants bringing government closer to the citizens. IDEA signed partnership agreement GIZ for providing consultancy services in district Kohat. The programme is structured around three result areas: Strengthening Local Governance (RA SLG), Increasing Revenue Generation (RA RG), and Enhancing State-Citizen Dialogue (RA SCD).

The result area “Strengthening Local Governance” aimed at strengthening the performance of local governments and elected councils, through the support of the coherent implementation of local government reforms with a focus on participatory development planning, training, and policy advice at the



Figure 3 Citizen Engagement in development of VDP

provincial level. As per the agreed operational plan for 2018, the RA SLG in close collaboration with the Local Government Department (LGE&RDD) and District administration intended to facilitate the “Citizen Engagement in Development Planning” (CEDP) mechanism in all

village and neighborhood councils in the district Kohat, Khyber Pakhtunkhwa.

On 16th May 2018, GIZ signed a cooperation agreement with IDEA to facilitate CEDP at District Kohat in 18 VC/NC for a period of 5 months, (Jun-Nov 2018). CEDP utilized social mobilization, as its primary means of supporting the marginalized rural communities. People are the imperative assets and key role player in the design of developmental approach, followed by CEDP-SLG. The local planning and the social mobilization process was carried out by the project, inculcated social awareness in the area as a whole, that would help catalyze not only the project activities, but also in turn help in other developmental activities. The project has achieved a significant success and formed/strengthened/worked with 18 targeted VCDPs, and building their



Figure 4 Engaging community in Kohat

capacity in planning, identification, implementation and ADP. The active involvement of the community in the project activities resulted in

improved quality and efficient implementation of the project.

1.7 NEEDS ASSESSMENT OF OUT-OF-SCHOOL AFGHAN REFUGEE CHILDREN

Duration 3 months

In April 2019, IDEA in collaboration with Relief international conducted Need Assessment of out of School Children in the Refugee camps. The objectives of the needs assessment was, to assess Afghan children's ability to access education at primary level in different refugee villages, as well as the education needs and constraints in these areas with the possibility of intervention for RI.

The assessment was conducted on the basis of KII and focus group discussions (FGD), with boys and girls of 'in and out' of school status and their parents. Key Informant Interviews (KII) were conducted with refugee school teachers, community member in Refugee Villages, and the UNHCR education representative, CAR representative and representative of the local NGO Khwando Kor, (Sisters Home).

The districts of Peshawar, Mardan, Nowshera, and Swabi were selected based on high concentration of Afghan refugee population in Refugee Villages / camps and hosting areas. The target group was selected on the basis of high number of refugee schools in RVs / camps in these four districts. The need assessment was conducted only in RVs/camps, due to high concentration of Afghan refugee population, as



Figure 5 Afghan Children in School

compared to the scattered population in hosting areas, in both urban and rural areas. IDEA team of eight members comprising of four men and four women was trained in detail on the methodology, tools and approaches of the assessment for one and a half days. The data was collected in the four Refugee Villages (RV) / camps using the developed assessment tools over a span of three days. The primary data collection was complemented with a desk review of secondary sources and demographic data pertaining to the proposed program areas to reconfirm neighborhoods, beneficiary figures, required support etc.

2. PROGRAM DEVELOPMENT & DUE DILIGENCE

Proposals submitted in response to RFAs, during the reporting period are:

- i. HCIM Project, Concern Rapid Fund in Baluchistan.
- ii. Citizen Engagement in Development Planning” funded by GIZ
- iii. UNDP Funding for Kuram & Orakzai districts
- iv. British Council for AWAZ-II for Southern KP Districts
- v. UNHCR for Refugee scholarship Programme
- vi. Partnership with VSO
- vii. Food security & livelihood programme for Torgar
- viii. Social protection schemes in Nowshera and Dir Lower Districts to ILO
- ix. TDEA-Citizen Voice project for cycle 14 to 16
- x. Mardan Water & Sanitation Company for Social awareness
- xi. Small Grant Fund -TDEA
- xii. Culture Department Khyber Pakhtunkhwa
- xiii. Penny Appeal
- xiv. Benazir Income Support Programme-BISP Survey

3. EXTERNAL AUDITING

As practiced in vogue, in the year 2019, the IDEA engaged a private Quality Control Review (QCR) rated firm to conduct audit of the account of the IDEA on its behalf on annual basis. Few reference pages of Audit Report are annexed at the end of this report. In addition of External audit, the Internal Auditor regularly audits the internal and project expenses of Head Office as well as of District, Regional and Field Offices on monthly basis and also on weekly basis, if required. It is worthwhile mentioning that the financial statement does not carry any qualified Opinion by the External Audit Firm, thus shows that the internal auditing system has kept a thorough check over the internal controls and compliance on Standard Operating Procedure (SOP).

IDEA internal audit system is an independent, objective assurance and consulting activity designed to add value and improve IDEA operations. It is concerned with evaluating and improving the effectiveness of risk management, control and governance process of IDEA.

4. FINANCIAL UPDATES 2019

Project Title	DONOR/PARTNERS	DURATION	COST PKR	STATUS
Strengthening Electoral and Legislative Processes	TDEA-SELP	November 6, 2017 to December 31, 2018.	5,378,616	Completed
Citizen Engagement and Development planning by village and Neighborhood council	GIZ	July 1,2018 to October,2018	2359,850	Completed
Educational Assessment for Afghan Refugee	Relief International	December,3 2018 to Dec,4 2018	195,000	Completed
Advancing Girls Education & Skills	CARE-AGES	May 1 2018 to May 31, 2021	85,380,307	Completed
Citizen voice project	TDEA-CVP	3rd April,2019 to 31 Oct,2019	3,178,780	Current
FATA Early Recovery Program CMIS-919	USAID-CONCERN	Nov,1 ,2018 to 31,July,2019	10,728,017	Current
ILMPOSSIBLE (Take a child to School)	British Council	July,1 2019 to Dec,2019	5,869,800	Current
Enhancing Access to Quality Education (EAQUE) in KPK	UNHCR Pakistan	July,15 2019 to Dec,2019	38,621,172	Current
Total			151,711,542	

5. WAY FORWARD

In the next year, IDEA intends to implement following projects subsequent award of projects and No-Objection Certification from relevant departments and funding from the donors.

- i. ECHO –ACF partnership for Humanitarian Implementation plan at Orakzai
- ii. Partnership with Oxfam
- iii. Humanitarian Coordination and Information Management-Tribal Districts, Funded by Rapid Fund.
- iv. Concern Worldwide Funding for emergency programme for Baluchistan
- v. British Council funding for Education project
- vi. Food Security project at Torghar , PPAF funding
- vii. British Council AWAZ II funding
- viii. Citizen Engagement in Development Planning” funded by GIZ
- ix. TDEA Women NICs and Voter Registration Campaign – UNDP
- x. UNHCR Scholarship programme
- xi. Women voter Registration phase /Cycle 16
- xii. Any other Proposal Development approved during course of time

Annex -1: IDEA AUDIT REPORT 2019



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INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS

Opinion

We have audited the financial statements of Initiative for Development and Empowerment Axis (the Organization), which comprise the statement of financial position as at June 30, 2019, income and expenditure account and the 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at June 30, 2019, and its financial performance and cash flows for the year then ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

Basis for 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 Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Board of Directors 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 Board of Directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or 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's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.




- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.
- 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.

Place: Peshawar

Date : Oct 28, 2019


RSM Avais Hyder Liaquat Nauman
Chartered Accountants
 Engagement Partner: Muhammad Arif Saeed

**INITIATIVE FOR DEVELOPMENT AND EMPOWERMENT AXIS (IDEA)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2019**

	Note	2019 Rupees	2018 Rupees
INCOME			
Grant income			
Restricted	9	27,632,358	60,311,592
Unrestricted	10	7,338,044	5,312,135
		<u>34,970,402</u>	<u>65,623,727</u>
EXPENDITURE			
Program cost	11	27,632,358	61,226,714
General and administrative expenses	12	8,210,759	6,938,439
		<u>35,843,117</u>	<u>68,165,153</u>
(Deficit) for the year		<u>(872,715)</u>	<u>(2,541,426)</u>

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

Executive Director

Manager Finance



INITIATIVE FOR DEVELOPMENT AND EMPOWERMENT AXIS (IDEA)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2019

	Note	2019 Rupees	2018 Rupees
ASSETS			
NON CURRENT ASSETS			
Property and equipment	4	4,548,537	5,228,047
CURRENT ASSETS			
Other receivables	5	1,540,526	6,558,288
Cash and bank balances	6	1,880,081	842,430
		3,420,607	7,400,718
TOTAL ASSETS		<u>7,969,144</u>	<u>12,628,765</u>
CURRENT LIABILITIES			
Accrued and other liabilities	7	626,369	4,413,275
NET ASSETS EMPLOYED		<u>7,342,775</u>	<u>8,215,490</u>
REPRESENTED BY:			
General fund	8	<u>7,342,775</u>	<u>8,215,490</u>

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

Executive Director

Manager Finance



Overall Lead: Muhammad Amad

Authored by: *Muhammad Rafiq, and Syed Ayesha Zia –ul from Programme team of IDEA*

Checked & Approved by: Najeeb Ullah, (Head Program)

Design by: Muhammad Hassan



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