

2021



MDF

Management & Development Foundation

# ANNUAL REPORT

## MANAGEMENT AND DEVELOPMENT FOUNDATION



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## Message from the President

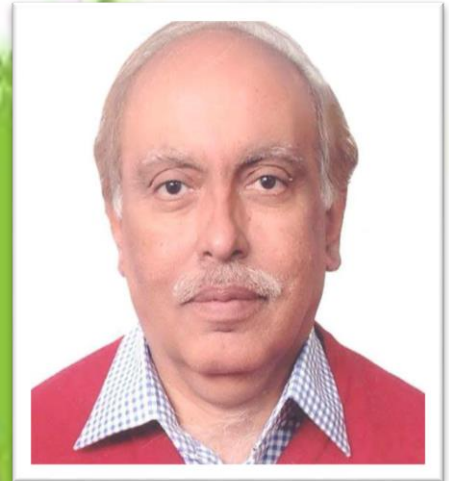
Another year has passed by adding to the experience in our lives. The year 2021 started with few challenges but by hard work of MDF team made it possible to stand firm against the strong winds. I am glad to see the success made by the MDF staff through their untiring efforts. Some of the long term Education, WASH and Shelter projects ended this year. On the other hand new Education and WASH projects also started in different districts of Sindh province of Pakistan. I believe these all small efforts from each one of the civil society organization can bring bigger impact.

It always gives me satisfaction when I go in the community and see how much our small efforts are being able to bring change. Seeing a child from marginalized community getting education or child getting healthy by the project efforts is the most refreshing feelings.

My best wishes are always there for MDF team.

Regards,

Yameen Memon, PhD (USA)  
President BoG -MDF



## Foreword

It is my strong belief that change starts from yourself, if you want to achieve something then remember one thing there is no short cut to success and those who work hard succeed in life. In December 2021, we visited Sanghar district for project 16 days activism, open forum (*Khulii Katcheri*) meeting and we met two women from the community who told us how they got inspired by the motivation of the project staff and they have opened school on their own for the children of the village as there was no school nearby and named it as MDF Girls School.



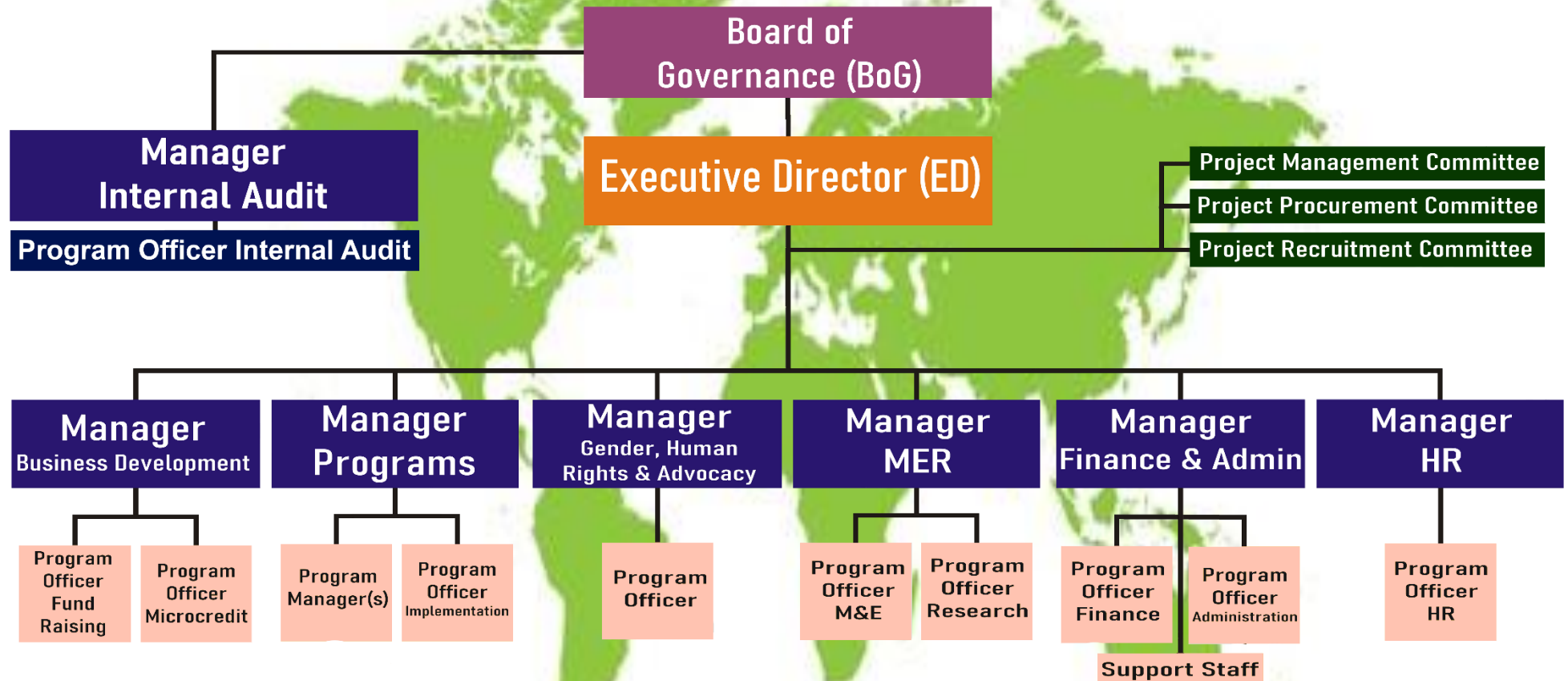
MDF is working on different projects throughout Sindh province. In 2021 MDF worked on Health & Nutrition, WASH, Education, Women Rights & Empowerment, Shelter and Capacity Building. MDF project teams are doing significant job in the field and making it possible to initiate change in the lives of the marginalized people and becoming their voice. I feel honor to present this MDF Annual Report 2021.

Working together as a team can make things possible.

Regards

Nelson Robert  
Executive Director – MDF

# MDF Organogram



# MDF Partners

## INTERNATIONAL


## NATIONAL

Accelerated Action Plan-Health	ASK Development	Aurat Foundation	Behnazir Bhutto Shaeed Youth Development Program	Behnazir Housing Cell
Community Development Program Government of Sindh	Civil Society Human and Institutional Development Programme	Free & Fair Election Network	Government of Sindh	Government of Punjab
ILM Ideas Education and Innovation Funds	Laar Humanitarian and Development Programme	National Rural Support Programme	Orangi Pilot Project	Pakistan Hosiery Manufacturers Association
Punjab Saaf Pani Company Government of Punjab	School of Leadership Foundation	Sindh Education Foundation	Strengthening Participatory Organization	State Life Insurance Corporation of Pakistan

## Water & WASH Projects

To make rural communities Open Defecation (ODF) Free and improvement in hygiene practices through handwashing, the WASH component was implemented under Accelerated Action Plan (AAP), Local Government Department, Government of Sindh, through Implementation Partners was designed on Community Led Total Sanitation (CLTS) approach. In this approach, through a process of participatory facilitation, community members analyzed their own sanitation situation, including the extent of open defecation and the spread of contamination through it that adversely affects each one of them. Once people are convinced about the need of sanitation, communities mobilize to construct latrines on their own at the household level, according to their own capacity, and more importantly use it regularly with strong sense of ownership.

The approach also believes that the choice of sanitation technology has to come from people using the latrines in view of their affordability and ground situations. This all needs a behavior change campaign for not only the use of sanitary toilets but also for hand washing with soap at critical times.

Following are the districts where MDF is Implementing and Completed WASH Projects in 2021:

S#	Project	District	# of Villages	Duration
1.	Social Mobilization to achieve ODF Villages in District	Khairpur	600	May 2019 to August 2021 Completed
2.	Social Mobilization to achieve ODF Villages in District	Naushahro Feroz	600	May 2019 to August 2021 Completed
3.	Social Mobilization to achieve ODF Villages in District	Hyderabad (Rural)	600	November 2021 to May 2024
4.	Social Mobilization to achieve ODF Villages in District	Jamshoro	600	
5.	Social Mobilization to achieve ODF Villages in District	Tando Allahyar	600	

## Education Projects

### Educating the Uneducated

The Adult Literacy and Numeracy Skill- Non Formal Education project started in July 2021 to May 2022 to complete the learning of package A. The overall objective of the project is to educate 12,100 female learners 3,700 in Sujawal, 2,800 in Tando Muhammad Khan, 2,600 in Tando Allahyar and 3,000 in Matiari districts of Sindh, Province of Pakistan. The duration of course of Package A is eight (08) months of learning period. The learning course is on 3Rs (read, write and arithmetic) utilizing the Package-A developed by Japan International Cooperation Agency (JICA) and recognized by the Directorate of Non-Formal Education & Literacy Department, Government of Sindh. The project established 484 Adult Literacy and Numeracy Centers ((ALNs) 148 in Sujawal, 112 in Tando Muhammad Khan, 104 in Tando Allahyar and 120 in Matiari districts of Sindh Province of Pakistan.

Lot/District	Number of Targeted Learners	Number of ALNS Centers
Lot 1: Sujawal	3,700	148
Lot 2: Tando Muhammad Khan	2,800	112
Lot 3: Tando Allah Yar	2,600	104
Lot 4: Matiari	3,000	120
<b>Total</b>	<b>12,100</b>	<b>484</b>

### Inauguration of ALNS Centers

On 6th of December 2021, MDF Project team conducted inauguration ceremony of two ALNS Centers at villages Haji Hussain Daal and Muhammad Hashim Daal of District Tando Muhammad Khan. The guest of honor was Ms. Tanzila Ume Habiba. She is a Member of the Sindh Provincial Assembly and the Chairperson of the Standing Committee on Higher, Technical Education and Research, School Education and Special Education. All ALNS Centers are supported by EU through NRSP and jointly implemented by MDF & SZABIST.





On 20th of December 2021, MDF Project team organized inauguration ceremony of the two ALNS Centers at village Ghulam Joya 1 & 2 of District Matiari. The guest of honor was Mr. Makhdom Fakhar Zaman, Ex-Chairman District Council Matiari.



## Management and Operation of Public Schools by Education Management Organizations (EMO) in Sindh

To overcome the obstacles in providing quality teaching and efficient operation and management of model primary schools, the School Education & Literacy Department, Government of Sindh desires to outsource the management and administration of selected Package(s) of public sector schools in Sindh to Education Management Organizations (EMOs) in a manner that such public schools will be managed and run by these EMOs on a public-private partnership basis, under the public private partnership (PPP) Act (the Project).

Management and Development Foundation (MDF) in Joint Venture with Shaheed Zulfiqar Ali Bhutto Institute of Science and Technology (SZABIST) and Management and Development Center (MDC) have been awarded the project for 10 years covering 10 schools in

Jacobabad and Kashmore districts of Sindh Province of Pakistan. The Project is an important part of the Government’s strategy towards developing education sector and enhancing the literacy rate.

Project	District	Number of Schools	Duration
Management and operation of certain public schools by Education Management Organizations in the province of Sindh	Jacobabad and Kashmore	10	November 2021 to May 2031

### **ILMPOSSIBLE- Take a Child to School (TACS-II)**

The project has been implemented in Badin, Naushahro Feroz and Dadu Districts of Sindh Province of Pakistan, with the support from British Council (BC) since 2015. MDF implemented the project in Badin since 2015 and later extended district Naushahro Feroz and Dadu districts.

To create an enabling environment for school enrollment through running an enrollment and retention campaign by implementing the effective mobilization framework devised by British Council to engage young volunteers and communities in Sindh province. The TAC-II Project was completed in May 2021.

S#	District	No. of Union Councils	No. of Villages	No. of Children Enrolled	No. of Local Volunteers Trained
1.	Badin	10	500	8,660	624
2.	Dadu	10	485	6,250	500
3.	Naushahro Feroz	10	500	6,250	500
<b>Total</b>				<b>21,160</b>	<b>1,624</b>

**Success Story of Miss Farzana Bhatti:** She become a TACS-II volunteer in 2019, during volunteers’ identification a TACS-II team member met with Ms. Farzana Bhatti and told her about TACS-II project and its aim. She became inspire from the aim of TACS-II project and become agreed to join the TACS-II project as a volunteer. She attended capacity building training in 2019. During the training

she learned volunteerism and how to get the out of school children enrolled in primary schools. She conducted household survey and identified many Out of School Children around her community, she enrolled many children to her neighborhood schools.

Farzana Bhatti didn't stop there but she also become the part of IIm-Summit 2019 at Islamabad. She voluntarily took part in many of the activities of TACS-II project. She continued her struggle with hard work, although she is in a private job but she also keep in touch with TACS-II team of district Naushahro Feroz and committed to continue with her struggle for out of school children.

### **Adolescent and Adult Learning and Training Program**

Since 2017, with the support of Sindh Education Foundation (SEF), two Adolescent and Adult Learning and Training Program (AALTP) centers have been established in district Dadu. The Adults are provided with 6 months course on 3R i.e. Read, Write and Arithmetic and the module of SEF is utilized. After completion of 6 months course, the Adults are provided Skill Development Training. After the completion of initial 6 months of learning course, the new batch of Adults was identified. The new batch of Adults were provided trainings on 3Rs and then the Skill Development Course. In 24 months, at least 2 batches of Adults can be trained through this AALTP initiative. The regular attendance and retention of learners is mandatory for the program. Project has trained more than 1,000 adults and adolescent through AALTP inventiveness.

### **PATHWAYS – EDGE Programme/ English and Digital for Girl's Education & Leadership Skills**

British Council supported to educate 75 girls of 15-22 years in Hyderabad district for three months (February 2021 to April 2021) with English and Digital for Girls Education & Leadership Skills (EDGE). This included series of training by British Council training team and MDF. The project educated 75 girls in English and digital learning in Hyderabad district.

## Health Projects

### Save Child to Save Life - Ending Malnutrition

The project is supported by Accelerated Action Plan (AAP), Health Department, Government of Sindh (GoS) in district Hyderabad. The project initial period is from January 2020 to June 2022. The project intervention is to reduce stunting and malnutrition ratio among 0-59 month's children and pregnant and lactating women (PLWs), as well as to provide awareness regarding Infant & Young Child Feeding (IYCF), balance diet, immunization and vaccination and child health care in district Hyderabad, Sindh.

**Case Study of Ramesh Popat:** The project gained huge success and is making efforts to reach the entire population of uncovered area in the district of Hyderabad, where government hired lady health visitors (LHWs) are not covering local population. In this context the project was able to bring change in the lives of many mothers and children.



*Before*

*After*

One of the inspiring story is of Ramesh Popat a 4 year's old victim of Severe Acute Malnutrition (SAM) due to poverty. When visited by the Community Health Work (CHW) in September 2021, his mid-upper arm circumference (MUAC) was measured and it was 8.5 cm. Ramesh was referred to the Out Patient Therapeutic Program (OTP) where Ramesh remained under treatment and provided with Ready-to-Use Therapeutic Food (RUTF) dosage. Ramesh's health was transformed and when his MUAC was taken it improved to 12.5 cm in just two months' time. The project has more than 1,000 case studies of almost similar nature.

**Provision of Iron Folic Acid and Deworming Tablets**

The project team has also provided IFA to 26,419 pregnant and lactating women (PLWs) so far. This is due to Iron deficiency and other complications that occur during delivery. In all 71,581 Adolescent Girls were also given IFA and in addition, they were also provided with deworming tablets. Further project team provided deworming tablets to 50,876 children and 25,290 PLWs.

**Community Awareness Sessions**

Project team conducted 10,284 awareness sessions on balance diet, importance and advantages of breastfeeding, importance of vaccination, mother care during pregnancy and child care during 0-59 months and use of Iodized salt during 2021, through community health workers under “Hiring of NGOs for Service Delivery in District Hyderabad- Uncovered Area” project.

**Prime Minister's Health Card Distribution and Awareness Dissemination**

State Life Insurance Corporation of Pakistan through MDF, initiated the project in district Tharparkar under Prime Minister's *Sahaat Sahulat* Program from July 2019 to December 2021. The project has distributed 224,000 Prime Minister's Health Cards to the beneficiary families of district Tharparkar. The community mobilization campaigns were also carried out during the implementation phase of the project. Following activities were carried out in the project:

- Undertake campaigns in villages to increase awareness of the prime minister's national health insurance programme and its key features;
- Provide orientation to relevant stakeholders regarding the project benefits;
- Mobilize households in participating district for enrolment in the scheme and facilitating their enrolment and subsequent re-enrolment as the case maybe;
- Advice to beneficiary households wishing to avail benefits covered under the scheme and facilitating their access to such services as needed;
- Conduct publicity campaigns in the district Tharparkar on basic performance indicators of the scheme;
- Assist for the grievance redressal mechanism developed by the State Life Insurance Corporation of Pakistan;
- Distribute health cards to the project beneficiaries; and
- Conduct validation of beneficiaries' data before uploading it on State Life online portal.

## Women Rights

### Inclusion of Women

#### Women Peace and Water Governance

The project was initiated with the support from Oxfam, first it was in district Hyderabad and later extended to include districts of Badin and Tando Muhammad Khan. The project started in April 2019 and ended in November 2020. The main focus of the project was to amend the "Sindh Water Management Ordinance 2002 (SWMO 2002)" as this ordinance did not have any women participation in it.

At the turn of 2021 the Amendment Act 2018 in SWMO 2002 got approval from Sindh Assembly which made it possible the inclusion of around 90,000 women in 45,000 Watercourse Associations (WCAs), Farmer Organization (FOs) and Canal Area Water Boards. Oxfam, Sindh Irrigation and Drainage Authority (SIDA) and MDF are now working together for the approval of Rules of Business (RoBs)

from Law Department, Government of Sindh and introduce the Watercourse Associations (WCAs), Farmer Organization (FOs) and Canal Area Water Boards (AWB) with new amendment and ensure the women participation at each level of water governance across Sindh.

Please visit the documentary on water issues in Sindh on YouTube Link below for more information: <https://youtu.be/6RddW7UwDLs>

## Women Leadership in Public Life in Sindh, Pakistan

Oxfam and MDF in joint venture with the support from European Union (EU) undertaking the project in Sanghar and Sukkur districts of Sindh Province of Pakistan from April 2020 to June 2022. The project comprises of research component, training need assessment, review of rights and laws, judicial review for protection of women rights, training delivery to Sindh Commission on the Status of Women (SCSW) and Women Development Department (WDD), Government of Sindh, officials, policy advocacy and reforms, inspection visits to women protection facilities, steering group for women empowerment indicators, coordination committee formation, 24/7 helpline establishment, Model Women Protection Cell (WPC) at Sukkur, Friends of Women Empowerment (FWE) groups, training of Community Organization (COs) and Women Rights Organizations (WROs), selection of 8 Union Councils (UCs) in Sukkur & Sanghar districts, media engagement through docu-dramas and quarterly *khuli katchehri* (open forum discussions) and Information, Education and Communication (IEC) material for dissemination etc.



## 16 days Activism

In accordance with the project work plan, MDF planned to commemorate 16 days of activism for supporting the women all over the World who are fighting for their rights and still are on the ground to claim their rights despite several issues and problems. Gender Based Violence



open forum organized at Different venues of the District Sukkur and District Sanghar to raise awareness and provide the recent updates and development in context of 16 days of activism which is terms of pledges raised by the World in the support of the women suffering due to gender based violence across the globe. In above connection 03 Open Forums and 07 Engagement meetings were held in both targeted areas as given below schedule:

Open Forums					
S#	Date	Details of Activity	No. of Participants		
			Male	Female	Total
1	24-11-2021	Open Forum Arranged at City Hall Sukkur	22	13	35
2	03-12-2021	Open Forum arranged at CPO Hall Sukkur	11	16	27
3	04-12-2021	Open Forum arranged at DC Office Sanghar	21	24	45
<b>Total</b>			<b>54</b>	<b>53</b>	<b>107</b>
Engagement Meetings					
1	27-11-2021	Arranged at UC Long Bhatti District Sukkur	20	10	30
2	30-11-2021	Arranged at Rohri District Sukkur	15	10	25
3	30-11-2021	Arranged at WDD Hall District Sanghar	10	10	20
4	07-12-2021	Arranged at Long Bhatti / Abeloi District Sukkur	10	10	20
5	07-12-2021	Arranged at WDD Hall District Sanghar	8	11	19
6	08-12-2021	Arranged at UC Waah Burira Rasoolpur Sukkur	8	18	26
7	10-12-2021	Arranged at WDD Hall District Sanghar	11	12	23
<b>Total</b>			<b>82</b>	<b>81</b>	<b>163</b>
<b>Grand Total</b>			<b>136</b>	<b>134</b>	<b>270</b>



## Low Cost Shelters

### Low Cost Shelters for Marginalized Community of Sindh

The project is supported by the Benazir Housing Cell (BHC), Government of Sindh in below mentioned district from May 2020 to June 2022.

1. Construction of 126 Low Cost Housing Units in the district Tharparkar;
2. Construction of 121 Low Cost Housing Units in the district Umerkot; and
3. Construction of 56 Low Cost Housing Units in the district Shaheed Benazirabad.

In 2010, 2011, 2012 the people of Sindh have experienced catastrophes resulting in massive displacement and loss of assets as well as shelters placing victims in a dangerous situation. Even though the government along with Civil Society Organizations (CSOs) has been assisted the communities for their survival but the consecutive floods have caused misery to the people of Sindh. Therefore, the present government, intends to provide housing services through BHC to the needy communities or those living in extreme vulnerability.



## Staff Capacity Building

### Humanitarian Response Capacity Development














MDF has signed a Memorandum of Understanding (MoU) with Concern Worldwide for the capacity building of MDF staff. The MoU intends to setting down the rules for cooperation and define an operational framework within which both parties collaborate with each as well as with the respective Provincial Disaster Management Authority (PDMA) to work on agreed activities and action plans to augment disaster response capacity at local level. The overall goal is to develop and sustain both human resource and institutional capacity of the selected local Non-Governmental Organizations (NGOs) to enhance organizational capacity in conducting humanitarian needs assessments, proposal development and smooth implementation of humanitarian program with improved accountability and internal controls. Following is the schedule of the virtual training imparted:












S#	Organization	Participant	Designation	Contact Number	WhatsApp number	Email Address	Office location
<b>Nominations for Program Training: 6 to 10 December 2021 (Proposal Development, M&amp;E and Need Assessment)</b>							
2	MDF	Aina Imtiaz	M&E Proposal Development	0335-1027706	0335-1027706	<a href="mailto:aina.shaikh98@yahoo.com">aina.shaikh98@yahoo.com</a>	Head Office
4	MDF	Mustafa Akash	M&E Officer	0333-730-7898	0333-730-7898	<a href="mailto:mustafamnoonari@gmail.com">mustafamnoonari@gmail.com</a>	Sanghar Office
5	MDF	Ghulam Mujtaba	Proposal Writer/development	0332-991-9990	0332-991-9990	<a href="mailto:gmsamooo@gmail.com">gmsamooo@gmail.com</a>	Head Office
<b>Nominations for Quality and Accountability to Affected Population (Q&amp;AAP) Training: 3 to 6 January 2022</b>							
1	MDF	Khair U Nisa	District Project Manager	0336-851-2678	0336-851-2678	<a href="mailto:kirandaudpota@hotmail.com">kirandaudpota@hotmail.com</a>	Head Office
2	MDF	Shafique Ahmed	Project Manager	0333-753-5676	0333-753-5676	<a href="mailto:shafiquekhoso@hotmail.com">shafiquekhoso@hotmail.com</a>	Sukkur Office
3	MDF	Sonia Panjwani	Social Mobilizer	0304-348-9483	0304-348-9483	<a href="mailto:sonia.panjwani14@gmail.com">sonia.panjwani14@gmail.com</a>	Sukkur Office
4	MDF	Shevo Mal	District Coordinator	0302-331-5682	0302-331-5682	<a href="mailto:shevomal@gmail.com">shevomal@gmail.com</a>	Tando Allahyar Office
<b>Nominations for Effective Operational Humanitarian Response (Systems Training): 10 to 14 January 2021 (financial management, procurement, HR, logistics, Basic Security Management etc.)</b>							
1	MDF	Pirbhu Lal Berhman	Manager F&A/HR	0333-270-1935	0333-270-1935	<a href="mailto:pirbhu_berhman@yahoo.com">pirbhu_berhman@yahoo.com</a>	Head Office
2	MDF	Asif Hussain	Admin Finance & Logistic Officer	0313-337-7768	0313-337-7768	<a href="mailto:Asifd.mdf@gmail.com">Asifd.mdf@gmail.com</a>	Head Office
3	MDF	Fozia Sindhu	HR Officer	0310 370-6859	0310 370-6859	<a href="mailto:foziasindhu70@gmail.com">foziasindhu70@gmail.com</a>	Head Office



## MDF Ongoing & Completed Projects





Following table describes the ongoing and completed projects by MDF











S#	Project	Location	Duration	Source/Funding
1.	Hiring the services of an NGO for Social Mobilization to achieve ODF Villages in District Hyderabad (Rural)	Hyderabad	November 2021 to May 2024	 
2.	Hiring the services of an NGO for Social Mobilization to achieve ODF Villages in District Jamshoro	Jamshoro	November 2021 to May 2024	Local Government Department, Government of Sindh
3.	Hiring the services of an NGO for Social Mobilization to achieve ODF Villages in District Tando Allahyar	Tando Allahyar	November 2021 to May 2024	
4.	Management and operation of certain public schools by Education Management Organizations in the province of Sindh Joint Venture of (SZABIST-MDC-MDF)	Kashmore and Jacobabad	November 2021 to October 2031	School Education Department Government of Sindh 
5.	Hiring the Services of Adult Literacy and Numeracy Skill (ALNS) Service Provider to Implement Female Adult Literacy and Numeracy Skills (ALNS) Programme Under Sindh Union Council and Community Economic Strengthening Support (SUCCESS) Programme	Tando Allahyar, Matiari, Tando Muhammad Khan and Sujawal	July 2021 to April 2022	 National Rural Support Programme
6.	Humanitarian Response Capacity Development	Hyderabad	June 2021 to September 2021	
7.	Women Leadership in Public Life in Sindh, Pakistan	District Sanghar & District Sukkur	April 2020 to June 2022	
8.	Construction of 126 Low-Cost Housing Units	District Tharparkar	May 2020 to Dec 2021	
9.	Construction of 121 Low-Cost Housing Units	District Umerkot	May 2020 to Dec 2021	

S#	Project	Location	Duration	Source/Funding
10.	Construction of 56 Low-Cost Housing Units	District Shaheed Benazir Abad	May 2020 to Dec 2021	
11.	PATHWAYS – EDGE Programme/ English and Digital for Girl's Education & Leadership Skills	Hyderabad	December 2020 to April 2021	
12.	Hiring of NGOs for Service Delivery in District Hyderabad- Uncovered Area	Hyderabad District	Jan 2020 to June 2022	Accelerated Action Plan Government of Sindh Health Department  
13.	Hiring of Services of NGOs, for Health Card Distribution and Awareness Dissemination	Tharparkar District	July 2019 to May 2021	
14.	Hiring the services of an NGO for Social Mobilization to achieve ODF Villages	District Khairpur (Excluding Taluka Kotdigi, Kingri and Gambat)	May 2019 to August 2021	Accelerated Action Plan (AAP), Government of Sindh  
15.	Hiring the services of an NGO for Social Mobilization to achieve ODF Villages	District Naushahro Feroz (Excluding Taluka Mehrabpur and Moro)	May 2019 to August 2021	 
16.	Hiring the Services of NGOs for Social Mobilization to achieve ODF villages in the District	District Dadu	May 2019 to October 2020	Saaf Suthro Sindh Program 
17.	Hiring the Services of NGOs for Social Mobilization to achieve ODF villages in the District	District Jacobabad	May 2019 to October 2020	Local Government Department Government of Sindh 
18.	Hiring the Services of NGOs for Social Mobilization to achieve ODF villages in the District	District Tando Muhammad Khan	May 2019 to October 2020	
19.	Women Peace and Water Governance (Strategic Partnership Project Phase II)	Hyderabad Sindh	May 2019 to November 2020	
20.	High Efficiency Irrigation System (HEIS) Kitchen Gardening	District Khairpur Mirs	July 2020 to December 2021	
21.	Theater for promotion of Peace and Co-existence	District Khairpur, Shikarpur and Jacobabad	January 2019 To October 2019	

S#	Project	Location	Duration	Source/Funding
22.	The goat entrepreneurship model to increase the income by 250% of 80 households	Badin District	December 2018 To December 2019	 
23.	Baseline Study for Play for the Advancement of Quality Education (PAQE) II	Umerkot District	March 2018 to April 2018	
24.	Whole Family Extension Approach through AVCCR University of Animal Sciences Lahore	Umerkot, Khairpur & Dadu	November 2017 to December 2020	 <p>University of Animal Sciences Lahore</p>
25.	Costed Implementation Plan (CIP) with Population Welfare Department, Govt. of Sindh	Sukkur	October 2017 to December 2020	 <p>Population Welfare Department, Govt. of Sindh</p>
26.	ILMPOSSIBLE-Take a child to School (TACS)	District of Badin, Naushahro Feroz and Dadu	January 2020 to May 2021	
27.	Prime Minister Health Program	Jacobabad District	September 2017 to June 2018	
28.	Business Case Study on Spate Irrigated Crops in Sindh, Punjab and Balochistan with the support of Netherlands Enterprise Agency	Various districts of Sindh, Punjab and Balochistan	October 2017	 <p>Netherlands Enterprise Agency</p>
29.	Schools Improvement Plan in Government Schools with Refurbishment and Accessories Provision	Dadu District	June 2017 to March 2018	<p>Community Development Program,</p>  <p>Government of Sindh</p>
30.	Prime Minister Health Program	Hyderabad District	May 2017 to April 2018	
31.	Adolescent and Adult Learning and Training Program of Foundation	Dadu District	July 2017 To December 2021	 <p>Sindh Education Foundation</p>









S#	Project	Location	Duration	Source/Funding
32.	Partners in Non – Formal Education in Sindh – II	Dadu District	April, 2017 to January, 2018	
33.	Assessment of animal population, milk availability and milk marketing in villages situated around the Milk Producers Group	Sukkur, Umerkot Larkana, Khairpur Naushahro Feroz Tharparkar Mirpurkhas Thatta Hyderabad Shaheed Benazirabad	September, 2016 to June, 2017	
34.	Primary Research on status and Barriers to Immunization in Urban Slums of Karachi and Hyderabad Sindh	Karachi Hyderabad	26 October, 2016 to 30 December, 2016	
35.	The Participatory Irrigation Management (PIM) System for Water Governance to Ensure Water Availability at Tail End of Faiz Gunj Canal in Khairpur District	Khairpur District of Sindh Province	August 2016 to September 2017	
36.	Construction of 235 Low Cost Housing Units in District Umerkot	Umerkot District of Sindh Province	June 2016 to December 2019	
37.	Construction of 236 Low Cost Housing Units in District Tharparkar	Tharparker District of Sindh Province	June 2016 to December 2019	Shaheed Benazir Bhutto Housing Cell (BHC), Government of Sindh
38.	Training on Surveying and Designing of Watercourses	Sindh Province	February, 2012 to February, 2012	
39.	One Day Event on Climate Resilient Agriculture	District Badin UC Seerani	July, 2013 to August, 2013	
40.	Gender Based Violence, 10 Days Activism Rally	Umerkot	December, 2012 to December, 2012	
41.	Agriculture and Commercial Vegetable Training – Sustainable Initiatives Towards Resilience and Transformation (SIRAT)	District Thatta	November, 2014 to December, 2014	
42.	Disaster Preparedness, First Aid and Early Warning System Training for Islamic Relief's Sustainable	District Sujawal	April, 2015 to May, 2015	

S#	Project	Location	Duration	Source/Funding
	<b>Initiatives Towards Resilience and Transformation (SIRAT) Project</b>			
43.	<b>Value Addition trainings Sustainable Initiatives Towards Resilience and Transformation (SIRAT)</b>	<b>District Sujawal</b>	<b>April, 2015 to April, 2015</b>	
44.	<b>Theater Performance for Promoting Peace Building Among Religious and Community Leaders</b>	<b>Karachi</b>	<b>June 2016</b>	
45.	<b>Business Association Formation and Training (Master Trainer of BMST) Sustainable Initiatives towards Resilience &amp; Transformation (SIRAT)</b>	<b>District Thatta Sindh</b>	<b>March 2016</b>	
46.	<b>International Women Day Celebration</b>	<b>District Badin of Sindh Province</b>	<b>March 2016</b>	
47.	<b>Partners in Non – Formal Education in Sindh</b>	<b>District Dadu</b>	<b>1st January, 2016 to 30th Extendable to 2 years</b>	
48.	<b>Enhance Women’s Economic Empowerment,</b>	<b>UC Sakhi Hassan, North Nazimabad, Karachi</b>	<b>1st December, 2015 to 28th February, 2017</b>	
49.	<b>ILMPOSSIBLE- Take a Child to School (TACs)</b>	<b>District Dadu Sindh</b>	<b>1st January, 2016 to 31st December, 2016</b>	
50.	<b>ILMPOSSIBLE- Take a Child to School (TACs)</b>	<b>District Naushahro Feroz Sindh</b>	<b>1st January, 2016 to 31st December, 2016</b>	
51.	<b>Conduct/Perform Street Theatres on WASH in Badin &amp;Thatta Districts of Sindh Province</b>	<b>District Badin and Thatta</b>	<b>30th June, 2015 to 31st March, 2016</b>	
52.	<b>“Transforming Children from Passive Recipients to Active Participants through Interactive Learning and Reading Practices”</b>	<b>District Dadu Sindh Province</b>	<b>1st July, 2015 to 31st December, 2016</b>	
53.	<b>Take a Child to School (TACS)</b>	<b>Badin District of Sindh Province</b>	<b>January, 2015 to January, 2017</b>	
54.	<b>Construction of 200 Low Cost Housing Units (Chowraa) at District Tharparkar</b>	<b>Tharparkar District of Sindh Province</b>	<b>January, 2015 to December, 2015</b>	

S#	Project	Location	Duration	Source/Funding
55.	Community Mobilization for Punjab Saaf Pani Saath Project	Bahawalpur, Bahawalnagar, Rahimyar Khan and Lodhran Districts of Punjab Province	January, 2015 to January 2018	 Punjab Saaf Pani Company, Government of Punjab
56.	Sustainable Initiatives towards Resilience & Transformation (SIRAT) Trainings	Thatta District of Sindh Province	Nov, 2014 to Feb, 2015	
57.	One Room Shelter (ORS) Program	Shikarpur District of Sindh Province	June, 2014 to March, 2015	
58.	Construction of 175 Low Cost Housing Units at District Tando Muhammad Khan Sindh	Tando Muhammad Khan District of Sindh Province	May 2014 to May, 2015	
59.	Promoting Learning Resource Material for Quality Education in Primary Schools of Sindh	Sindh Province of Pakistan	April 2014 to June 2015	
60.	One Room Shelter (ORS) Program	Qambar Shahdadkot District of Sindh Province	October, 2013 to November, 2014	
61.	Village Development Through Water & Sanitation to Reduce Health Hazards in Umerkot District	District Umerkot of Sindh Province	January, 2014 to December 2014	Community Development Project, Government of Sindh
62.	E-Clinic	Tharparkar District of Sindh	1 <sup>st</sup> December 2012 to 31 <sup>st</sup> November 2013	
63.	International Women Day Celebration	District Badin of Sindh Province	March 2013	
64.	(Ilm Ideas) Teaching Mathematics & English Through Interactive and Participatory Games to Enhance learning Achievements of Girl and Boy Students in Government and Private Primary Schools of Badin District Sindh	Badin District of Sindh Province	1 <sup>st</sup> February, 2013 to 30 <sup>th</sup> April, 2014	
65.	Gender Based Violence, 16 days activism Rally	Matli, Badin, Mithi	December 2012 to December 2012	

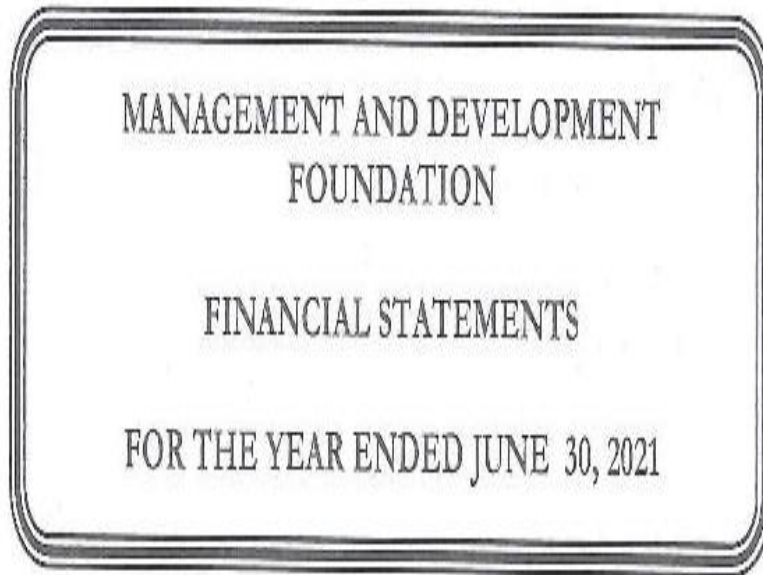


S#	Project	Location	Duration	Source/Funding
66.	One Room Shelter (ORS) Program	Badin District of Sindh Province	October 2012 to March 2013	
67.	Mapping of Availability of Resources and Women Groups / Organizations, Cooperative Societies	All 23 Districts of Sindh Province Pakistan	June to October 2012	 Community Development Project, Government of Sindh
68.	To Provide Roofing Material to the Flood Affectees Phase - II	Tando Allahyar District of Sindh Province	October, 2012 to December, 2012	
69.	Supporting Women's Computerized National Identity Card (CNIC) Registration in Selected Tharparkar District of Sindh Province of Sindh	Tharparkar District Of Sindh Province	August 2012 to September 30, 2013	
70.	“Monitoring/Supervision of Supplementing the Federal Program of Non-Formal Basic Education in Sindh through RSPs and Civil Society Organizations Opening of 400 Centers in all 23 Districts of Province of Sindh and Enhancing Girls Enrolment through Re-opening of 400 Closed Schools through Rural Support Program in 11 Districts of Sindh”.	23 Districts Of Sindh Province	February, 2012 to June 2012	 Literacy & Non-Formal Basic Education, Education & Literacy Department, Government of Sindh Karachi.
71.	Village Development Through Water & Sanitation to Reduce Health Hazards in Badin District	District Badin of Sindh Province	April 2011 to April 2012	 Community Development Project, Government of Sindh
72.	Up-Scaling Rural Sanitation through PATS Approach, Critical Early Recovery in District Sanghar Sindh Approach	District Sanghar of Sindh Province	March 2012 to November	  SAFWCO
73.	Supporting 4 Months campaign on Gender - Based Violence	Mirpurkhas, Matiari, Sanghar, Umerkot and Tharparkar Districts of Sindh Province	Dec 2011 – May 2012	
74.	Organization of International Women Day	District Tando Allahyar of Sindh Province	March 2012	

S#	Project	Location	Duration	Source/Funding
75.	Organization of International Women Day	District Badin of Sindh Province	March 2012	 Pakistan Fisher Folk Forum
76.	Specialized in depth Training on Community Mobilization and Other Social Aspects	Hyderabad District of Sindh Province	1-15 Feb 2012	 Government of Sindh & SAFWCO
77.	Refresher Training on Social Mobilization / Agriculture Engineering aspects i.e. Surveying and Designing of Water Courses etc.	Hyderabad District of Sindh Province	18-28 Feb 2012	
78.	Training on Surveying and Designing of Water Courses	Hyderabad District of Sindh Province	1-15 March 2012	
79.	To Provide Roofing Material to the Flood Affectees	Tando Allahyar District of Sindh Province	Feb 2012	
80.	Health and Hygiene Promotion (Awareness and Free Distribution of 46000 Soaps)	Tando Muhammad Khan, Tando Allahyar, Badin Districts of Sindh Province	Dec 2011- March 2012	
81.	Establishment of 2 ARIs	Tando Muhammad Khan & Badin DHQs of Sindh Province	Dec 2011- Feb 2012	
82.	Establish Diarrhea Treatment Center (DTC)	DHQ Tando Allah Yar of Sindh Province	Oct - Nov 2011	
83.	Health and Hygiene Promotion (Awareness and Free Distribution of 15000 Soaps)	Tando Allah Yar District of Sindh Province	Nov 2011	
84.	Establishment of Ten (10) Temporary Learning centers (TLCs) Phase - I	Tando Allahyar District of Sindh Province	Sep – Dec 2011	 
85.	Establishment of Ten (10) Temporary Learning Centers (TLCs) Phase - II	Tando Allahyar District of Sindh Province	Jan – March 2012	



# Audit Report 2020-2021



## INDEPENDENT AUDITOR'S REPORT

To the Management Committee of Management and Development Foundation.

**Opinion**

We have audited the financial statements of **Management and Development Foundation**, which comprise the statement of financial position as at June 30, 2021 and statement of financial affairs, statement of cash flows for the year then ended, and notes to the financial statement including a summary of significant accounting policies.

In our opinion the accompanying financial statements presented fairly in all material respect, the statement of financial position of **Management and Development Foundation** as at June 30, statement of financial affairs, statement of cash flows for the year then ended and the notes to the financial statement in accordance with the accounting and reporting standards as applicable in Pakistan,

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with 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 Managing Committee is responsible for the preparation and fair presentation of this financial statement in accordance with the approved accounting and reporting standards as applicable in Pakistan and for such internal control as the Managing Committee determines is necessary to enable the preparation of the financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management Committee is responsible for assessing the entity's ability to continue as going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease the operation, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity'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,

**JHY** Hassan Naeem & Co.  
Chartered Accountants

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 entity'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 entity'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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management committee 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.

The engagement partner on the audit resulting in this independent auditor's report is **Imran Iqbal**

*Hassan Naeem & Co.*

KARACHI

DATE: November 3<sup>rd</sup>, 2021

**MANAGEMENT AND DEVELOPMENT FOUNDATION (MDF)  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2021**

	Note	30 June 2021 Rupees	30 June 2020 Rupees
<b>Non-Current Assets</b>			
Fixed Assets -Tangible	4	3,761,557	4,657,475
<b>Current Assets</b>			
Fund Receivable	5	46,086,350	41,398,994
Other Receivable	6	12,288,534	7,204,967
Cash and Bank Balance	7	26,590,164	45,243,186
		84,965,048	93,847,147
<b>TOTAL ASSETS</b>		<b>88,726,605</b>	<b>98,504,622</b>
<b>REPRESENTED BY:</b>			
<b>Current Liabilities</b>			
Accrued and Other Liabilities	8	51,834,120	56,446,203
<b>Funds</b>			
General Funds		(304,601)	(8,739)
Restricted Funds		37,197,086	42,067,158
		36,892,485	42,058,419
		<b>88,726,605</b>	<b>98,504,622</b>

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



**Finance Secretary**

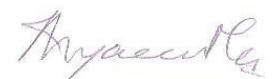


**President**

MANAGEMENT AND DEVELOPMENT FOUNDATION (MDF)  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR 30 JUNE, 2021

	Notes	30 June 2021	30 June 2020
		RUPEES	RUPEES
<b>FUND</b>			
Funds Utilized		170,634,834	111,204,775
<b>EXPENSES</b>			
Project	9	167,838,060	107,545,227
Operating Costs	9	2,796,774	3,659,548
		170,634,834	111,204,775
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>		-	-

  
\_\_\_\_\_  
Finance Secretary

  
\_\_\_\_\_  
President

MANAGEMENT AND DEVELOPMENT FOUNDATION (MDF)  
 STATEMENT OF CHANGES IN FUNDS  
 AS AT 30 JUNE 2021


Opening Funds July 01, 2020	Receipt Funds Form Donor	Bank Profit/ Contribution Receipt	Total Available Funds	Fund Utilized During the Year	Closing Fund June 30, 2021
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RUPEES

**RESTRICTED FUND**

SP Project Phase-I -OXFAM	2,860,880	9,178,951	87,128	12,126,959	12,059,269	67,690
Women Leadership-OXFAM- EU I	506,549	4,627,357	11,259	5,145,165	4,965,099	180,066
Women Leadership-OXFAM- EU II	-	4,420,467	89,019	4,509,486	5,152,688	(643,202)
Nutrition Project -AAP-HYD	2,417,359	25,301,398	291,348	28,010,105	28,340,366	(330,261)
Social Mobilization ODF (AAP-KHP)	31,091	14,007,018	-	14,038,109	8,886,386	5,151,723
Social Mobilization ODF (AAP-NF)	128,161	13,549,025	-	13,677,186	9,050,274	4,626,912
Social Mobilization ODF (SSS-TMK)	20,494	8,924,710	-	8,945,204	8,364,392	580,812
Social Mobilization ODF (SSS-JCD)	(297,615)	11,298,780	-	11,001,165	8,918,216	2,082,949
Social Mobilization ODF (SSS-Dadu)	86,161	6,318,098	-	6,404,259	8,039,765	(1,635,506)
Community Development Program-CDP Dadu	94,599	-	-	94,599	28,310	66,289
Sindh Reading Program Phase-II Dadu	361,953	-	-	361,953	-	361,953
TACS-British Council Badin, Dadu & N.Feroz	3,115,627	13,213,314	477,963	16,806,904	13,484,446	3,322,458
Children Global Network Badin, Dadu & N.Feroz	261,690	-	-	261,690	-	261,690
EWEE -Aurat Foundation Karachi	637,004	-	-	637,004	99,127	537,877
Sindh Reading Program Dadu	(165,822)	-	-	(165,822)	-	(165,822)
Goat Entrepreneurship Model - AFGP BADIN	(283,292)	252,922	-	(30,370)	9,207	(39,577)
AALIP- SEF Dadu	440,824	2,924,876	31,741	3,397,441	3,385,664	11,777
Theater Project- DAI	(35,564)	-	731	(34,833)	22	(34,855)
USAID SGAFP Dadu	1,079,270	-	-	1,079,270	136,494	942,776
Micro Finance	(704,369)	-	-	(704,369)	-	(704,369)
State life Insurance Corporation -Health Card	3,865,027	-	-	3,865,027	720,126	3,144,901
Funds from PPHI	-	13,963,117	-	13,963,117	12,098,067	1,865,050
Funds from BC-Empower Project	-	1,249,500	-	1,249,500	872,727	376,773
Low Cost Housing Units-(SBBHC-GoS)	27,647,131	32,749,266	-	60,396,397	43,227,415	17,168,982
<b>TOTAL RESTRICTED FUND</b>	<b>42,067,158</b>	<b>161,978,799</b>	<b>989,189</b>	<b>205,035,146</b>	<b>167,838,060</b>	<b>37,197,086</b>
<b>GENERAL FUND</b>	<b>(8,739)</b>	<b>-</b>	<b>2,500,912</b>	<b>2,492,173</b>	<b>2,796,774</b>	<b>(304,601)</b>
<b>TOTAL FUND</b>	<b>42,058,419</b>	<b>161,978,799</b>	<b>3,490,101</b>	<b>207,527,319</b>	<b>170,634,834</b>	<b>36,892,485</b>

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

  
 Finance Secretary


  
 President



**MANAGEMENT AND DEVELOPMENT FOUNDATION (MDF)  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	30 June 2021 Rupees	30 June 2020 Rupees
<b>Cash Flow From Operating Activities</b>			
Surplus / (deficit) during the year		-	-
<b>Adjustments for:</b>			
Depreciation		974,418	1,262,414
		974,418	1,262,414
<b>(Increase) / decrease in current assets</b>			
Fund Receivable		(4,687,356)	(37,952,734)
Other Receivable		(5,083,567)	979,533
<b>Increase / (decrease) in current liabilities</b>			
Accrued and Other Liabilities		(4,612,083)	40,933,324
		(14,383,006)	3,960,123
Net cash flows from operating activities		(13,408,588)	5,222,537
<b>Cash Flows from Investing Activities</b>			
Fixed capital expenditure		(78,500)	(1,317,060)
Net cash flows from investing activities		(78,500)	(1,317,060)
<b>Cash Financing Activities</b>			
Changes in Accumulated Fund		(5,165,934)	35,724,464
Net cash flows from Financing activities		(5,165,934)	35,724,464
Net (decrease)/(increase) in cash and cash equivalents		(18,653,022)	39,629,941
Net cash and cash equivalents at the beginning of the year		45,243,186	5,613,245
<b>Cash and Cash Equivalents at the End of the Year</b>		<b>26,590,164</b>	<b>45,243,186</b>

  
Finance Secretary

  
President

MANAGEMENT AND DEVELOPMENT FOUNDATION (MDF)  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2021

**1 STATUS AND NATURE OF BUSINESS**

The Management and Development Foundation (MDF) was established on 21 September 2010 and registered under the Societies Registration Act, 1860. It is established as non-profit organization. The basic purpose of the foundation is to improve the overall condition of health, education and living standard of people of rural areas.

**These financial statements incorporate the financial information included in the financial statements of MDF (Head Office) and the following projects:**

Women and Marginalised groups, NRM and Peace Building: Unlocking the Potential SP Phase-II (Oxfam)  
Women Leadership In Public Life in Sindh Pakistan at District Sukkar & Sanghar (Oxfam -EU)  
Service Delivery in the un covered Areas of District Hyderabad (AAP-Hyd)  
Social Mobilization to achieve the ODF Villages in District Khairpur Mirs (AAP-KHP)  
Social Mobilization to achieve the ODF Villages in District Nau Shaharo Feroze (AAP-NSF)  
Social Mobilization to achieve the ODF Villages in District Tando Muhammad Khan (SSS-TMK)  
Social Mobilization to achieve the ODF Villages in District Jacobabad (SSS-JCD)  
Social Mobilization to achieve the ODF Villages in District Dadu (SSS-Dadu)  
Community Development Program & Planning & Development Department GoS (CDP-Dadu)  
Sindh Reading Program-Non Formal Education in District Dadu (SRP Phase-I)  
Take A Child to School in District Dadu ,Badin & Nau Shaharo Feroze by BC (TACS-II)  
Children Global Fund (CGN) in District Dadu Badin & Nau Shaharo Feroze (CGN)  
Enhance Women Economic Empowerment Funded By Aurat Foundation (EWEE-Aurat Foudation)  
Sindh Reading Program-Non Formal Education in District Dadu (SRP Phase-II)  
The Goat Entrepreneurship Model to Increase the income by 250% of 80 Household (AFGP-IDEA)  
Adolescent and Adult Learning and Training Program -Sindh Education Foundation (AAITP-SEF)  
Theater for Promotion of Peace and Coexistence- Funded By DAI (Theater Project- DAI)  
Practices-(USAID-Dadu)  
Sehat Sahulat Project (Health Card) by State Life Insurance Corporation of Pakistan  
Shaheed Benazir Bhutto Housing Cell (SBBHC) Construction of Low Cost Husing Unit by GoS  
Micro Finance Funded by OCT,OPP

**2 STATEMENT OF COMPLIANCE**

**2.1 Accounting Convention**

These financial statements have been prepared under the historical cost convention and accrual basis of accounting except as otherwise disclosed in the accounting policies below.

**2.2 Basis Of Preparation**

These financial statements have been prepared in accordance with the requirements of the "Guideline For Accounting and Financial Reporting By Non-Government Organizations (NGOs)/Non-Profit Organizations (NPOs)" issued by the Institute of Chartered Accountants of Pakistan (ICAP).



### 2.3 Significant Accounting Estimates And Judgments

The preparation of financial statements in conformity with the Accounting and Financial Reporting Standards as applicable in Pakistan requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised.

Significant areas requiring the use of management estimates in these financial statements relate to the useful life of depreciable assets. However, assumptions and judgments made by management in the application of accounting policies that have significant effect on the financial statements are not expected to result in material adjustment to the carrying amounts of assets and liabilities in the next year.

## 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 3.1 Income and Expenditure Recognition

Income is recognized to the extent that it is probable that the future economic benefits will flow to the organization and can be measured reliably.

Expenditures are recognized at the time of their occurrence

### 3.2 Fixed Assets

Operating fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on a diminishing balance method at the rate mentioned in the relevant note. Depreciation on depreciable assets is commenced from the month the asset is available for use up to the date when the asset is disposed off.

Maintenance and repairs are charged to profit and loss account as and when incurred. Major renewals and improvements are capitalized and the assets so replaced, if any, are written off.

### 3.3 Impairment of Assets

The carrying amount of the Organization's assets are reviewed at each balance sheet date to identify circumstances indicating concurrence of impairment loss or reversal of previous impairment losses. If any such indications exist, the recoverable amounts of such assets are estimated and impairment losses or reversal of impairment losses are recognized in the profit and loss account. Reversal of impairment loss is restricted to the original cost of the asset.

### 3.4 Fund receivables

Fund receivable are carried at agreed amount on the basis of real activities.

### 3.5 Cash and Cash Equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purpose of cash flow statement, cash and cash equivalents include cash in hand and with banks.

### 3.6 Taxation

MDF is a not for profit organisation, therefore its total income is subject to one hundred percent credit of the total tax payable under section 100C of the Income Tax Ordinance, 2001.

### 3.7 Other Payable

Liabilities for other payables are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received.

### 3.8 Offsetting

Financial assets and liabilities are offset and the net amount is reported in the balance sheet, if the Society has a legally enforceable right to setoff the recognised amounts and the Society intends to settle either on a net basis or realise the asset and settle the liability simultaneously.



**4 Fixed Assets - Tangible**

Description	Cost			Rate	Accumulated Depreciation			
	As at June 30, 2020	Addition/ (deletion)	As at June 30, 2021		As at June 30, 2020	Charge for the year	As at June 30, 2021	Written down value
Equipment	1,973,305		1,973,305	15%	978,658	149,197	1,127,855	845,450
Furniture, fixtures & fittings	4,036,224		4,036,224	15%	1,735,276	345,142	2,080,418	1,955,806
Computers and peripherals	3,152,815	78,500	3,231,315	33%	1,790,935	480,079	2,271,014	960,301
<b>Total</b>	<b>9,162,344</b>	<b>78,500</b>	<b>9,240,844</b>		<b>4,504,869</b>	<b>974,418</b>	<b>5,479,287</b>	<b>3,761,557</b>
2020	7,845,284	1,317,060	9,162,344		3,242,455	1,262,414	4,504,869	4,657,475

**5 Fund Receivable**

From Government of Sindh (AAP Project)  
From Government of Sindh (Saaf Satharo Sindh Project)  
From SBBHC GoS  
Accounts Receivable - other projects

	30 June 2021 Rupees	30 June 2020 Rupees
	20,285,718	16,262,786
	9,156	22,938,995
	21,595,407	1,803,002
	4,196,069	394,211
	<b>46,086,350</b>	<b>41,398,994</b>

**6 Other Receivable**

Others  
Advance tax  
Advances and Security deposits  
Bid and Performane Securities

	30 June 2021 Rupees	30 June 2020 Rupees
	191,497	248,820
	520,820	-
	380,000	958,000
	11,196,217	5,998,147
	<b>12,288,534</b>	<b>7,204,967</b>

**7 Cash and Bank Balance**

Cash in Hand  
Cash at Bank

	30 June 2021 Rupees	30 June 2020 Rupees
	-	2,927
	26,590,164	45,240,259
	<b>26,590,164</b>	<b>45,243,186</b>

**8 Accrued and Other Liabilities**

Payable for BHC project  
Staff Salary Payable  
Other Staff Payable  
Accrued and other Liabilities

	30 June 2021 Rupees	30 June 2020 Rupees
	-	8,092,983
	14,311,932	26,973,190
	564,819	219,612
	36,957,369	21,160,418
	<b>51,834,120</b>	<b>56,446,203</b>




	SP-Phase-I Funded by OXFAM Rupees	Women Leadership OXFAM EU I Rupees	Women Leadership OXFAM EU II Rupees	Service Delivery in Un Covered Areas Hyd- AAP-HYD Rupees	Social Mobilization to achieve the ODF AAP-KHP Rupees	Social Mobilization to achieve the ODF AAP-NF Rupees	Social Mobilization to achieve the ODF SSS TMK Rupees	Social Mobilization to achieve the ODF SSS JCD Rupees
Staff Salaries	2,062,817	2,214,355	2,220,000	10,198,198	5,023,168	4,915,332	3,846,001	3,912,000
Local Travel	1,031,640	877,597	807,494	3,257,052	3,643,767	3,619,564	2,308,006	2,546,904
Communication, Postage & Courier	30,422	2,090	17,090	141,820	11,500	11,000	10,950	7,600
Office Rent and Utilities	150,000	186,000	208,000	682,500	-	240,000	115,670	126,000
Utilities Expenses	94,800	25,390	60,003	170,816	19,498	65,870	11,938	56,683
Bank Charges	17,024	2,217	2,841	69,047	4,523	10	12	1
Community Trainings and Workshops	1,703,123	-	193,790	46,864	-	-	3,000	-
Printing and Publication	47,140	1,000	-	57,450	-	10,000	445,000	466,900
Office Supplies & Consumables	108,381	78,740	57,366	384,338	34,775	39,343	89,380	67,693
Staff Capacity Building & Trainings	3,212,234	287,893	375,940	1,275,640	-	-	1,400,000	1,600,000
Consultancy Expenses	3,085,000	1,228,000	1,184,000	-	-	-	-	-
Depreciation Expenses	-	61,817	26,164	33,845	38,725	38,725	38,725	38,725
Certifications & Other Official Fees	-	-	-	542,796	110,430	110,430	95,710	95,710
Audit Fees	-	-	-	-	-	-	-	-
Other Expenses	516,688	-	-	-	-	-	-	-
Honarium/Volunteers Mobilization Cost	-	-	-	11,480,000	-	-	-	-
Community Support through Hard Component	-	-	-	-	-	-	-	-
SBBHC Expenses	-	-	-	-	-	-	-	-
ILM Ambassador Mobilization cost	-	-	-	-	-	-	-	-
I Health Card Stalife Project Expenses	-	-	-	-	-	-	-	-
PPHI Expenses (Repair of Health Facilities)	-	-	-	-	-	-	-	-
BC-Empower Project Expenses (Training Expenses)	-	-	-	-	-	-	-	-
Establishment of ECLL Class Rooms	-	-	-	-	-	-	-	-
Establishment of Libraries	-	-	-	-	-	-	-	-
Installation of Solar Panels	-	-	-	-	-	-	-	-
	12,059,269	4,965,099	5,152,688	28,340,366	8,886,386	9,050,274	8,364,392	8,918,216

9 Expenditure

	Social Mobilization to achieve the ODF SSS Dadu Rupees	Community Development Program (CDP-Dadu) Rupees	British Council Badin, Dadu & N.Feroz Rupees	EWEE - Aurat Foundation Karachi Rupees	Sindh Reading Program Phase-I Dadu Rupees	Goat Entrepreneurship Model AFGP BADIN Rupees	AALTP - SEF District Dadu Rupees	Theater for Promotion of Peace - DAI Rupees
Staff Salaries	3,862,000	-	7,456,808	-	-	-	1,188,333	-
Local Travel	2,120,747	-	1,062,700	-	-	-	386,867	-
Communication, Postage & Courier	980	-	109,994	-	-	-	-	-
Office Rent and Utilities	138,000	-	379,100	-	-	-	278,333	-
Utilities Expenses	34,740	-	107,431	-	-	-	-	-
Bank Charges	-	-	29,974	-	-	62	4,653	22
Community Trainings and Workshops	18,903	-	55,382	-	-	-	-	-
Printing and Publication	479,490	-	12,770	-	-	-	-	-
Office Supplies & Consumables	50,470	-	81,469	-	-	-	64,170	-
Staff Capacity Building & Trainings	1,200,000	-	645,562	-	-	-	113,876	-
Consultancy Expenses	-	-	-	-	-	-	-	-
Depreciation Expenses	38,725	28,310	6,656	99,127	-	9,145	149,432	-
Certifications & Other Official Fees	95,710	-	-	-	-	-	1,200,000	-
Audit Fees	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-
Honarium/Volunteers Mobilization Cost	-	-	-	-	-	-	-	-
Community Support through Ilard Component	-	-	2,111,600	-	-	-	-	-
SBBIC Expenses	-	-	1,425,000	-	-	-	-	-
ILM Ambassador Mobilization cost	-	-	-	-	-	-	-	-
Health Card Statalife Project Expenses	-	-	-	-	-	-	-	-
PPH Expenses (Repair of Health Facilities)	-	-	-	-	-	-	-	-
BC-Empower Project Expenses (Training Expenses)	-	-	-	-	-	-	-	-
Establishment of FCF, Class Rooms	-	-	-	-	-	-	-	-
Establishment of Libraries	-	-	-	-	-	-	-	-
Installation of Solar Panels	-	-	-	-	-	-	-	-
	8,039,765	28,310	13,484,446	99,127	-	9,207	3,385,664	22

9 Expenditure

Staff Salaries  
Local Travel  
Communication, Postage & Courier  
Office Rent and Utilities  
Utilities Expenses  
Bank Charges  
Community Trainings and Workshops  
Printing and Publication  
Office Supplies & Consumables  
Staff Capacity Building & Trainings  
Consultancy Expenses  
Depreciation Expenses  
Certifications & Other Official Fees  
Audit Fees  
Other Expenses  
Honarium/Volunteers Mobilization Cost  
Community Support through Ilard Component  
SBBIC Expenses  
ILM Ambassador Mobilization cost  
Health Card Statalife Project Expenses  
PPH Expenses (Repair of Health Facilities)  
BC-Empower Project Expenses (Training Expenses)  
Establishment of FCF, Class Rooms  
Establishment of Libraries  
Installation of Solar Panels

**9 Expenditure**

	USAID SGAPP Dadu Rupees	Health Card Project-State Life Ins: Co.Pak Rupees	PPHI Rupees	BC Empower project Rupees	Low Cost Housing Units - SBBHC-GoS Rupees	GENERAL FUND Rupees	TOTAL FUND 2021 Rupees	TOTAL FUND 2020 Rupees
Staff Salaries	-	-	-	-	-	1,856,001	48,755,013	47,266,170
Local Travel	-	-	-	-	-	20,000	21,682,338	23,316,822
Communication, Postage & Courier	-	-	-	-	-	-	343,446	213,410
Office Rent and Utilities	-	-	-	-	-	167,470	2,671,073	2,519,035
Utilities Expenses	-	-	-	-	-	-	647,169	598,631
Bank Charges	-	-	-	-	-	2,225	132,611	365,514
Community Trainings and Workshops	-	-	-	-	-	-	2,021,062	1,960,700
Printing and Publication	-	-	-	-	-	20,156	1,539,906	1,618,747
Office Supplies & Consumables	-	-	-	-	-	69,587	1,125,712	620,126
Staff Capacity Building & Trainings	-	-	-	-	-	-	10,111,145	4,092,035
Consultancy Expenses	-	-	-	-	-	-	5,497,000	682,999
Depreciation Expenses	136,494	-	-	-	-	229,803	974,418	1,262,414
Certifications & Other Official Fees	-	-	-	-	-	-	2,250,786	658,000
Audit Fees	-	-	-	-	-	175,000	175,000	150,000
Other Expenses	-	-	-	-	-	256,532	773,220	7,781,917
Honarium/Volunteers Mobilization Cost	-	-	-	-	-	-	13,591,600	-
Community Support through Hard Component	-	-	-	-	-	-	1,425,000	-
SBBHC Expenses	-	-	-	-	43,227,415	-	43,227,415	14,264,080
ILM Ambassador Mobilization cost	-	-	-	-	-	-	-	-
Health Card Statelevel Project Expenses	-	720,126	-	-	-	-	720,126	3,834,175
PPHI Expenses (Repair of Health Facilities)	-	-	12,098,067	-	-	-	12,098,067	-
BC-Empower Project Expenses (Training Expenses)	-	-	-	872,727	-	-	872,727	-
Establishment of FCF, Class Rooms	-	-	-	-	-	-	-	-
Establishment of Libraries	-	-	-	-	-	-	-	-
Installation of Solar Panels	-	-	-	-	-	-	-	-
	136,494	720,126	12,098,067	872,727	43,227,415	2,796,774	170,634,834	111,204,775



**10 Authorisation**

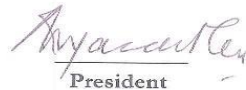
These financial statements were authorized for issue on 03 NOV 2021 by board of governance.

**11 General**

Figures have been rounded off to the nearest rupee.



Finance Secretary



President



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