

Financial Report 2012





Horwath Hussain Chaudhury & Co.
(Chartered Accountants)

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**INDEPENDENT AUDITORS' REPORT
TO
THE MANAGEMENT OF
HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)**

We have audited the annexed consolidated statement of financial position of "Human Resource Development Society (HRDS)" as at June 30, 2012 and consolidated income and expenditure account, along with the notes forming part thereof, for the year ended June 30, 2012 (here-in-after referred to as the Financial Statements).

Management's Responsibility

Management is responsible for the preparation of these financial statements in accordance with "Income receipt and expenditure incurred basis" and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion consolidated financial statements present fairly, in all material respects, the financial position of Human Resource Development Society (HRDS) as at June 30, 2012 and of their financial performance and cash flows for the year then ended.

We are satisfied that the amount of grants shown in the financial statements have been spent on the objects for which they were made within the specified limit. We have also satisfied ourselves about the propriety of disbursement made from the grants.

Place: Rawalpindi.
Dated: March 27, 2013


HORWATH HUSSAIN CHAUDHURY & CO.
(CHARTERED ACCOUNTANTS)



**HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)
STATEMENT OF FINANCIAL POSITION (CONSOLIDATED)
AS AT JUNE 30, 2012**

	NOTE	2012 ------(Rupees)-----	2011 ------(Rupees)-----
FUND AND LIABILITIES			
Accumulated fund	3	17,476,397	22,145,900
CURRENT LIABILITIES			
Account payables	4	38,876,697	78,683,063
Project advances	5	-	(50,538,272)
		38,876,697	28,144,791
		<u>56,353,094</u>	<u>50,290,691</u>
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	9,573,704	7,792,403
CURRENT ASSETS			
Advances, prepayments and other receivables	7	19,603,536	18,988,720
Cash and bank balances	8	27,175,854	23,509,568
		46,779,390	42,498,288
		<u>56,353,094</u>	<u>50,290,691</u>

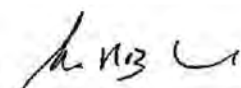
AUDITORS' REPORT ANNEXED:

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


Finance Manager




Executive Director


Patron in Chief



**HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)
INCOME AND EXPENDITURE ACCOUNT (CONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2012**

	NOTE	2012 Rupees
INCOME		
Grants	9	206,586,063
UNOPS Income		7,340,000
Other receipts	10	29,771,004
		243,697,067
EXPENDITURE		
Project expenses	11	(206,666,132)
Administrative expenses	12	(19,650,427)
UNOPS expenses	13	(7,492,221)
		(233,808,780)
Surplus for the year transferred to accumulated fund		<u><u>9,888,287</u></u>

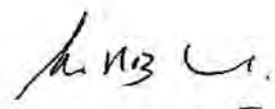
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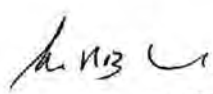
**HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)
STATEMENT OF CASH FLOW (CONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2012**

	2012	2011
	----- (Rupees) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (loss) before taxation	9,888,287	11,499,223
Adjustments for:		
Depreciation	2,259,029	2,042,485
Prior year adjustment	35,980,482	-
	<u>38,239,511</u>	<u>2,042,485</u>
	48,127,798	13,541,708
Working capital changes		
Advances, prepayments and other receivables	(614,816)	(1,586,097)
Receivables from projects	-	10,934,340
Accrued and other liabilities	(39,806,366)	(73,407,129)
Projects advances	-	59,445,400
Cash flows from working capital	(40,421,182)	(4,613,486)
	<u>7,706,616</u>	<u>8,928,222</u>
Net cash flows from / (used in) operating activities	7,706,616	8,928,222
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(4,040,330)	2,658,787
Net cash flows used in investing activities	(4,040,330)	2,658,787
CASH FLOWS FROM FINANCING ACTIVITIES		
Opening project balances	-	7,513,275
Net cash flows from financing activities	-	7,513,275
Net increase in cash and cash equivalents	3,666,286	19,100,284
Cash and cash equivalents at the beginning of the year	23,509,568	4,409,284
Cash and cash equivalents at the end of the year	<u>27,175,854</u>	<u>23,509,568</u>


Finance Manager




Executive Director


Patron in Chief

**HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)
NOTES TO THE FINANCIAL STATEMENTS (CONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2012**

1 THE ORGANIZATION AND ITS STATUS

HRDS was established in April, 1992 and registered with Directorate of Social Welfare, Government of Punjab under Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 DDSW-LD/92-417 (April 23, 1992) with the objective of providing integrated services to the most deprived communities in difficult to reach area.

CSO certification award granted by Pakistan Centre for Philanthropy (PCP) under certification no. PCP-2011/213 issued on April 5, 2011 for a period of 3 years.

Certification of HRDS in Financial Management Capacity, Micro - Assessment through access to Web-based Assessment system conducted by A.F.Ferguson and Co, Chartered Accountant giving the risk rating as Medium Risk Organization till December 31, 2012.

2 SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as applicable in Pakistan. Following accounting policies are consistently used in the preparation of these financial statements.

2.1 Accounting Convention

These financial statements have been prepared under the historical cost convention without making any adjustments for the effect of inflation or current values.

2.2 Accounting

The financial year of the organization is from July 01-June 30 (12 months).

2.3 Restricted Fund

The restricted fund comprises the accumulated surplus and deficit of donations and grants for which the donor has specified an intention to support a particular aspect of activities together with income accruing directly to those restricted funds. Surpluses are held until they are fully expended or returned at the end of the respective grant period.

2.3 Unrestricted

The unrestricted fund comprise the accumulated surplus and deficit of united funds / donation and grants which are used by the organization for its various activities, according to its other programs / plans.

2.4 Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation. Depreciation is charged on the reducing balance method, so as to write off the depreciable amount of an asset over its estimated useful life, at the annual rates mentioned in the schedule of property, plant and equipment. Full year's depreciation is charged on additions to property, plant and equipment in the year it is acquired while no depreciation is charged in the year of disposal. Gains and/or losses on disposal of an item of property, plant and equipment are recognized as income or expense in income and expenditure account for the year.

2.5 Cash and Cash Equivalents

Cash and cash equivalents comprise of cash in hand and at banks. Cash equivalents are short term and highly liquid current assets.

2.6 Trade and Other payables

Liabilities for trade and other amounts payable are carried at cost which is the fair value of the consideration to be paid in future for goods and services received, whether or not billed to the company.

2.7 Allocation of Common Cost

Common costs are allocated to the projects / activities on a basis consistent, to the extent possible, with the actual activities.

2.8 Taxation

Withholding income tax has been deducted from resident person as per rules and regulations made applicable by the Income Tax Law. This tax at the time of payment deducted and deposited into the government treasury. Subsequently the required statements under the Income Tax Ordinance 2001 prepared and submitted to relevant tax authorities.

2.9 Provisions

Provisions are recognized when the organization has a present obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable.

2.10 Revenue recognition

Grants, donations and other income are recognized on receipt basis. Service charges on bank accounts are recognized on actual basis.

2.11 Capital grant recognition

Capital grant is amortized over the useful life of the asset for which it is received.

HUMAN RESOURCE DEVELOPMENT SOCIETY

HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS) NOTES TO THE FINANCIAL STATEMENTS (CONSOLIDATED) FOR THE YEAR ENDED JUNE 30, 2012

		2012	2011
-----Rupees-----			
3 ACCUMULATED FUND			
Opening balance		22,145,900	3,133,402
Project advances	5.1	(50,538,272)	-
Opening receivables received		-	7,513,275
Prior year adjustment	3.1	35,980,482	-
Surplus for the year		9,888,287	11,499,223
		<u>17,476,397</u>	<u>22,145,900</u>

3.1 Advances made to the projects were not recognised in the year 2011 therefore prior year adjustment was made to account for the said receivables and accumulated fund account is credited to recognise the prior year income.

4 ACCOUNT PAYABLES			
Head office	4.1	1,472,046	
Research and Advocacy Fund Programme	4.2	408,602	-
WASH IDP's Naqi Camp FATA Emergency	4.3	19,000	-
Unicef IDPs Jallozai PCA 11/109	4.4	33,133	-
Unicef education Swat PCA 11/49	4.5	72,833	-
Sightsavers Phase II	4.6	4,924,650	-
Unicef Jallozai PCA 12/42	4.7	729,000	-
Welcome to school initiative (Unicef Jallozai PCA 12/64)	4.8	1,567,775	-
Provision of WASH services (Unicef Jallozai PCA 12/12)	4.9	1,641,161	-
Care international	4.10	26,610	-
Unicef 1768	4.11	12,273,158	-
Sight Savers Phase I	4.12	429,059	-
Unicef-Water, Sanitation, Hygiene facilities and school assessment services		6,675,171	-
Unicef Welcome to school initiative		6,563,814	-
PPAF (SM)		282,647	-
Other projects payables		1,758,038	-
Payable to vendors		-	33,815,481
Staff payables		-	712,706
Vehicle rent		-	157,500
Audit fee		-	150,000
POL		-	139,179
Office rent		-	20,000
Inter fund transfers		-	43,688,197
		<u>38,876,697</u>	<u>78,683,063</u>

4.1 Head office		
Audit fee		150,000
Tariq Hanif & Co.		9,000
Qasim Aziz		40,465
Unicef LTA		39,331
Shafqat Ali		20,000
Nadeem khan		13,167
Noor ur Rehman		16,466
Ramzak motors		55,386
Unicef Jallozai		344,942
Malik Azhar		9,223
Unicef WES all projects		-
UNOPS		652,063
Malik Azhar		516
M/s Mughal computers		10,000
Utilities		24,362
Salaries		60,000
Vehicle rent		5,040
Withholding tax		22,085
		<u>1,472,046</u>

**HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)
NOTES TO THE FINANCIAL STATEMENTS (CONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2012**

	2012	2011
	-----Rupees-----	
4.2 Research and Advocacy Fund Programme		
Muhammad Jahangir	408,602	
4.3 WASH IDP's Naqi Camp FATA Emergency		
Staff salaries	19,000	
4.4 Unicef IDPs Jallozai PCA 11/109		
Payable to Tariq Jan	33,133	
4.5 Unicef education Swat PCA 11/49		
Staff Salaries	72,833	
4.6 Sightsavers Phase II		
Abdur Rehman printers	30,000	
Haji Sarfaraz filling station	76,841	
Indus Motor Company limited	1,696,200	
Kamran	100,000	
EFU general insurance	36,330	
Zyan filling station	80,819	
Pak Suzuki Motors Company limited	1,231,000	
Farah deba	90,000	
Sang e paris petroleum services	59,460	
Xtra Computer	180,000	
Staff salaries	1,344,000	
	4,924,650	
4.7 Unicef Jallozai PCA 12/42		
Fazal Qayyum	90,000	
United Rent a Car	400,000	
Muhammad Arif	30,000	
Muhammad Jahangir	100,000	
Muhammad Waseem	90,000	
Staff salaries	19,000	
	729,000	
4.8 Welcome to school initiative (Unicef Jallozai PCA 12/64)		
Badshah khan	62,825	
Dilawar khan	90,000	
Madyan Filling Station	112,550	
Maqbool Hussain SWAT	76,000	
Staff salaries	900,000	
Umar Rent a Car	326,400	
	1,567,775	
4.9 Provision of WASH services (Unicef Jallozai PCA 12/12)		
Badar ul Whab	40,000	
Dr. Saif Ullah	40,000	
Gas Zone	126,077	
Land Mark Associate	180,000	
M/S Afaaq Engineering Services	80,833	
M/S Aneel Qasir	360,000	
Noor Muhammad goods transport Company	117,000	
Staff salaries	54,250	
Tariq Jan	238,001	
Unique rent a car	405,000	
	1,641,161	

HUMAN RESOURCE DEVELOPMENT SOCIETY

HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS) NOTES TO THE FINANCIAL STATEMENTS (CONSOLIDATED) FOR THE YEAR ENDED JUNE 30, 2012

	2012	2011
	-----Rupees-----	
4.10 Care international		
Firdos Khan	21,434	
Sheraz Siddiq	5,176	
	<u>26,610</u>	
4.11 Unicef 1768		
Essa Khan filling station	53,396	
Abdul Ghafoor	148,130	
Kamran filling station	32,025	
LTA Funds	5,745,877	
M/S FRIGCO	554,337	
Iqbal water tankering	236,500	
Khattak filling station	150,000	
Meerz Ali	495,000	
Prang CNG	183,678	
Unicef education 2345	4,462,957	
Vehicles rent	157,500	
Shah autos filling station	53,758	
	<u>12,273,158</u>	
4.12 Sight Savers Phase I		
Afaaq Engineering Company	15,929	
Abdul Hayee	250,000	
Civil work contractor	161,080	
Payables to vendors	2,050	
	<u>429,059</u>	
5 PROJECT ADVANCES		
Unicef WES	(6,675,171)	(6,675,171)
Unicef education	(6,563,814)	(6,563,814)
Flood and IDP's WASH Emergency	(40,258,954)	(40,258,954)
PPAF all projects	3,884,785	3,884,785
Sight Savers International	(925,118)	(925,118)
	<u>(50,538,272)</u>	<u>(50,538,272)</u>
5.1 Transfer to accumulated fund represents accumulated deficit of projects in June 2011 which is transferred to accumulated fund for the year 2012.		
6 PROPERTY, PLANT AND EQUIPMENT	<u>9,573,704</u>	<u>7,792,403</u>
(Schedule annexed)		

HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)
 NOTES TO THE FINANCIAL STATEMENTS (CONSOLIDATED)
 FOR THE YEAR ENDED JUNE 30, 2012

2012 2011
 -----Rupees-----

7 ADVANCES PREPAYMENTS AND OTHER RECEIVABLES

Staff personal loan		177,000	124,000
Grant receivable Consultancy IRC and LTA		-	166,154
Field and project advances		9,028,803	9,221,724
Security deposits and prepayments		1,163,325	1,416,665
Other receivables		50,000	-
Farukh Aftab (CB)		46,485	-
DMPP project	7.1	73,845	-
Research and Advocacy Fund Programme	7.2	67,265	-
Unicef education Swat PCA 11/49 (Badshah khan)		720,216	-
Provision of WASH services (Unicef Jalozai PCA 12/12)		30,000	-
Care international	7.3	253,000	278,000
HRDS Unicef education and WASH all projects		-	1,141,293
PPAF all projects		-	4,881,084
Unicef LTA		5,785,208	-
Unicef 1768	7.4	2,125,589	-
Sight Savers Phase I	7.5	82,800	1,759,800
		19,603,536	18,988,720
7.1 DMPP project			
Receivable from farukh		37,395	
Receivable from Ifrikhar Ahmed		20,000	
Receivable from Malik Azhar		16,450	
		73,845	
7.2 Research and Advocacy Fund Programme			
Gas Man CNG		10,000	
HRD society		30,000	
Nadeem Khan Jadoon		27,265	
		67,265	
7.3 Care international			
HBL		15,000	
Malik Azhar		20,000	
Mustafa Memon		13,000	
Rehmat Ali		5,000	
Security deposit filling station		200,000	
		253,000	
7.4 Unicef 1768			
Abdul Ghafoor		-	
Contractor Upper Swat		100,000	
HRDS MAIN		50,379	
Ifrikhar Ahmed		13,981	
Kunwar Javeed Iqbal		10,000	
Malik Azhar		17,732	
Tariq Jan		6,592	
Tariq Jan Jalozai		735,522	
Unicef Madyan		18,277	
Nadeem Khan		18,086	
FIDA Hussain contractor		655,020	
Unicef Madyan		500,000	
		2,125,589	

**HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)
NOTES TO THE FINANCIAL STATEMENTS (CONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2012**

	2012	2011
	-----Rupees-----	
7.5 Sight Savers Phase I		
Muhammad Jahangir	32,700	
Muzammal Farooq	19,000	
Nadeem Khan	31,100	
	82,800	
8 CASH AND BANK BALANCES		
Cash in hand	30,000	30,000
Cash at bank:		
<u>Habib Bank Limited:</u>		
HBL A/c 2211790003703	120,778	852,152
HBL A/c 22537900358303	12,528,951	-
HRDS-Care	-	47,447
HRDS PPAF (CB)	358,259	58,469
HRDS PPAF (SM)	-	34,086
HRDS PPAF (DMPP)	24,478	13,891
WASH IDP's Naqi Camp FATA Emergency	532,804	-
Unicef IDPs Jallozai PCA 11/109	2,784,722	-
HRDS Sightsavers Phase II	8,458,820	25
HRDS Sightsavers Phase I	2,330,621	80,888
Provision of WASH services (Unicef Jallozai PCA 12/12)	1,927,905	-
Unicef LTA	5,375	-
Unicef 1768	5,935	-
Research and Advocacy Fund Programme	(476,840)	-
Unicef education Swat PCA 11/49	(462,440)	-
Unicef Jallozai PCA 12/64	(1,392)	-
Unicef Jallozai PCA 12/42	(992,124)	-
HRDS Unicef Education and WASH all projects	-	22,392,610
	27,145,854	23,479,568
Total cash and bank	27,175,854	23,509,568

**HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)
NOTES TO THE FINANCIAL STATEMENTS (CONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2012**

**2012
Rupees**

9 GRANTS

Pakistan Poverty Alleviation Fund (PPAF) Capacity Building (CB)	(Annexure-A)	-
Pakistan Poverty Alleviation Fund (PPAF) DMPP	(Annexure-B)	21,355,615
Research and Advocacy Fund Programme	(Annexure-C)	5,092,853
Unicef IDP's Mohmand Agency	(Annexure-D)	6,836,564
Unicef IDPs Jallozai PCA 11/109	(Annexure-E)	20,753,654
Unicef education Swat PCA 11/49	(Annexure-F)	10,676,965
Sightsavers Phase II	(Annexure-G)	8,938,820
United Nations Development Program (UNDP)	(Annexure-H)	44,619,585
Unicef Jallozai PCA 12/42	(Annexure-I)	-
Welcome to school initiative (Unicef Jallozai PCA 12/64)	(Annexure-J)	-
Provision of WASH services (Unicef Jallozai PCA 12/12)	(Annexure-K)	7,407,297
Care international	(Annexure-L)	35,522,493
Unicef LTA	(Annexure-M)	39,847,444
Flood and IDP's WASH Emergency Response Jallozai Camp and Mohmand Agency	(Annexure-N)	-
Sight Savers Phase I	(Annexure-O)	5,534,772
		<u>206,586,063</u>

10 OTHER RECEIPTS

Consultancy income	28,259,336
Management income	1,296,167
Rental Income	130,500
Miscellaneous income	85,001
	<u>29,771,004</u>

11 PROJECT EXPENSES

Pakistan Poverty Alleviation Fund (PPAF) Capacity Building (CB)	(Annexure-A)	141,130
Pakistan Poverty Alleviation Fund (PPAF) DMPP	(Annexure-B)	24,878,850
Research and Advocacy Fund Programme	(Annexure-C)	5,862,970
Unicef IDP's Mohmand Agency	(Annexure-D)	10,627,760
Unicef IDPs Jallozai PCA 11/109	(Annexure-E)	21,446,619
Unicef education Swat PCA 11/49	(Annexure-F)	25,353,190
Sightsavers Phase ii	(Annexure-G)	2,739,426
United Nations Development Program (UNDP)	(Annexure-H)	44,532,485
Unicef Jallozai PCA 12/42	(Annexure-I)	2,079,677
Welcome to school initiative (Unicef Jallozai PCA 12/64)	(Annexure-J)	1,569,167
Provision of WASH services (Unicef Jallozai PCA 12/12)	(Annexure-K)	14,390,553
Care international	(Annexure-L)	226,855
Flood and IDP's WASH Emergency Response Jallozai Camp and Mohmand Agency	(Annexure-M)	34,056,861
Unicef 1768	(Annexure-N)	14,989,720
Sight Savers Phase I	(Annexure-O)	3,770,869
		<u>206,666,132</u>

**IIUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)
NOTES TO THE FINANCIAL STATEMENTS (CONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2012**

	2012 Rupees
12 ADMINISTRATIVE EXPENSES	
Salaries and wages	8,312,862
Staff benefits	397,929
Utilities	370,765
Communication and couriers	506,129
Boarding, lodging travelling and transportation	134,835
Stationery, printing and publication	641,597
Repair and maintenance	482,419
Head office rent	882,500
Audit fee	150,000
Professional charges	300,000
POL	1,137,534
Rent and insurance of vehicles	357,000
Training and seminars	447,131
Program cost for projects	1,012,115
Office supplies and miscellaneous expenses	933,938
Charity and donations	230,000
Advertisement	71,150
Membership fee	203,000
Travelling of staff	623,517
Entertainment and refreshment	399,270
Business development and marketing	620,000
Documentary	60,000
Bank charges	13,857
Depreciation	1,362,879
	19,650,427
13 UNOPS EXPENSES	
Civil work cost	378,000
Operational cost	3,551,921
Salaries and allowances	3,562,300
	7,492,221
14 GENERAL	

- Figures have been rounded off to the nearest rupee.

Prior years figures have been re-arranged and re-grouped for comparative purposes where necessary.

**HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (CONSOLIDATED)
AS AT JUNE 30, 2012**

Particulars	Cost			Depreciation			W.D.V As at 30-06-2012	Rate %	
	As at 01-07-2011	Addition / (Deletion)	As at 30-06-2012	As at 01-07-2011	Addition / (Deletion)	For the year			As at 30-06-2012
	(Rupees)								
HRDS:									
Furniture and fixtures	1,167,906	50,000	1,217,906	558,577	-	131,866	690,443	527,463	20%
Computer and printers	2,012,560	562,330	2,574,890	1,064,228	-	498,518	1,562,746	1,012,144	33%
Vehicles	4,913,500	-	4,913,500	1,791,520	-	405,857	2,197,377	2,716,123	13%
Electrical appliances	327,200	-	327,200	204,941	-	40,345	245,286	81,914	33%
Office equipments	2,398,249	-	2,398,249	1,530,693	-	286,293	1,816,986	581,263	33%
Sub-total	10,819,415	612,330	11,431,745	5,149,959	-	1,362,879	6,512,838	4,918,907	
Grants from Unicef									
Furniture and fixtures	50,000	-	50,000	31,517	-	3,697	35,214	14,786	20%
Computer and printers	513,000	-	513,000	418,015	-	31,345	449,360	63,640	33%
Office equipments	419,500	-	419,500	338,074	-	26,871	364,945	54,555	33%
Sub-total	982,500	-	982,500	787,606	-	61,913	849,519	132,981	
Grants from PPAF:									
Furniture and fixtures	49,741	-	49,741	30,348	-	3,879	34,227	15,514	20%
Computer and printers	303,200	-	303,200	231,995	-	23,498	255,493	47,707	33%
Vehicles	2,419,400	-	2,419,400	765,700	-	214,981	980,681	1,438,719	13%
Electrical appliances	106,379	-	106,379	35,105	-	23,520	58,625	47,754	33%
Office equipments	410,859	-	410,859	298,378	-	37,119	335,497	75,362	33%
Sub-total	3,289,579	-	3,289,579	1,361,526	-	302,997	1,664,523	1,625,056	

HUMAN RESOURCE DEVELOPMENT SOCIETY (HRDS)
 SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (CONSOLIDATED)
 AS AT JUNE 30, 2012

Particulars	Cost			Depreciation			W.D.V As at 30-06-2012	Rate %
	As at 01-07-2011	Addition / (Deletion)	As at 30-06-2012	As at 01-07-2011	Addition / (Deletion)	For the year		
(Rupees)								
Grants from RAF:								
Computer and printers	-	110,000	110,000	-		36,300	36,300	33%
Office equipment	-	8,000	8,000	-		2,640	2,640	33%
Sub-total	-	118,000	118,000	-	-	38,940	38,940	
Grants from Sight savers :								
Computer and printers	-	180,000	180,000	-		59,400	59,400	33%
Vehicles		3,000,000	3,000,000	-	-	390,000	390,000	13%
Sub-total	-	3,180,000	3,180,000	-	-	449,400	449,400	
Grants from UNDP								
Computer and printers	-	130,000	130,000	-		42,900	42,900	33%
Sub-total	-	130,000	130,000	-	-	42,900	42,900	
2012	15,091,494	4,040,330	19,131,824	7,299,091	-	2,259,029	9,558,120	
2011	12,432,707	2,658,787	15,091,494	5,256,606	-	2,042,484	7,299,090	