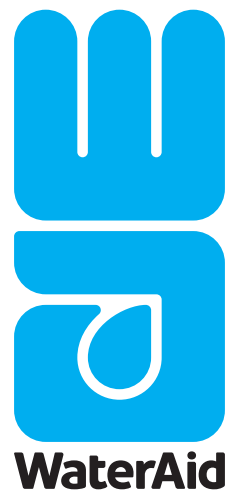


WaterAid Pakistan

Annual Report 2020-21



Reflections of Resilience





**One vision.
Three goals.**

About the title

Rameen, 12, fetching water from the WaterAid supported clean drinking water facility close to her home in a village of Thatta, Sindh, Pakistan.

Contents and Technical Support
by **Sara Akmal**

Reviewed by **Niaz Ahmed**

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Clean Water



Decent Toilets



Good Hygiene

Our vision

is a world where everyone, everywhere has safe water, sanitation and hygiene.

Our mission

is to transform the lives of the poorest and most marginalised people by improving access to safe water, sanitation and hygiene.

WaterAid is an international not-for-profit working in Pakistan since 2006, determined to make clean water, decent toilets and good hygiene normal for everyone, everywhere within a generation.

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- 4** Our strategic objectives
- 5** Our programmes
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- 7** Our partners
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- 9** Audit statements

Acronyms

CDA	Capital Development Authority
CDW	Clean Drinking Water
COVID-19	Coronavirus Disease
CLTS	Community Led Total Sanitation
CRPs	Community Resource Persons
DWTS	Decentralised Wastewater Treatment System
GFT	Girls Friendly Toilet
GWR	Groundwater Recharge
MHM	Menstrual Hygiene Management
OHS	Occupational Health and Safety
O&M	Operations and Maintenance
ODF	Open Defecation Free
PCRWR	Pakistan Council of Research in Water Resources
PATS	Pakistan Approach to Total Sanitation
SNC	Single National Curriculum
WAP	WaterAid Pakistan
WASH	Water, Sanitation and Hygiene

1

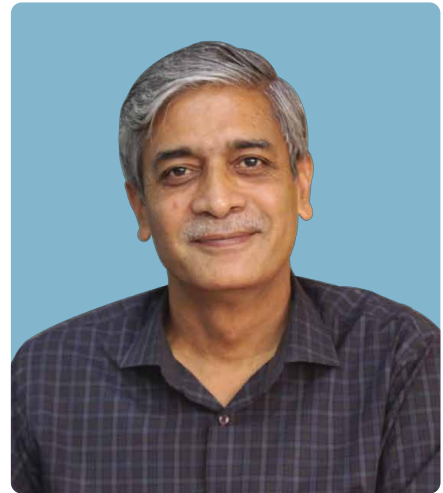
Foreword

The past year has significantly transformed our world. Our friends, families, colleagues and communities have had their lives changed in critical ways. Likewise, living through a global pandemic has threatened the lives of the marginalised communities WaterAid exists for.

The transformative promise of the 2030 Agenda for Sustainable Development “Leave no one behind” has driven WaterAid’s multi-dimensional engagement on COVID-19 response. From the day Pakistan reported its first case, WaterAid has been supporting the government and partner organisations at every level, focusing on strengthening the existing system. We work with local partners to help communities access safe water, sanitation, and hygiene awareness. We use our experience and research to influence decision-makers to do more to provide these vital services. Our vision is of a world where everyone has access to safe water, sanitation, and hygiene services.

This year, we managed reaching out to around 49 million people with COVID-19 response and 1,456 communities across the country through consistent programmes implemented jointly with communities, partners, donors, and the government. The COVID-19 response included nationwide campaign on hygiene behaviour change, installation of handwashing stations for communities and institutions, prioritising actions related to clean water provision, sanitation, and hygiene, with emphasis on girls and female adolescents through the provision of menstrual hygiene kits.

We appreciate and value our partnerships at federal, provincial and local levels in addressing the water and sanitation crisis more coherently



Siddiq Ahmed Khan
Country Director

This year, we managed to drive positive changes directly in the lives of around 49 million people with COVID-19 response and 1,456 communities across the country, through several programmes implemented jointly with communities, partners, donors, and the government.

and turning challenges into opportunities. Next year will be yet another year of many challenges for us to continue implementing projects in communities based on the new normal.

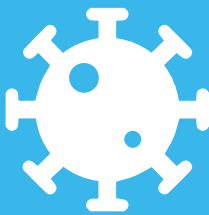
I am sure, with strategic partnerships and with the commitment of our staff, we will be able to continue improving the quality of life of vulnerable communities in Pakistan.



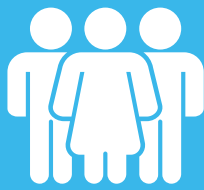


Year at a glance

(April 2020 - March 2021)



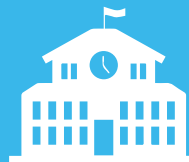
Reached
49 million
people with COVID-19 response via
nationwide awareness campaign



Served 1,456
communities in
15 districts



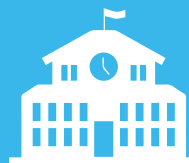
Provided clean
drinking water to
6,156
people
(Females: 49%, Males: 51%)



Provided clean
drinking water to
1,921
school children
(Boys: 54%, Girls: 46%)



Reached
11,454
people with
sanitation facilities
(Females: 51%, Males: 49%)



Reached
3,466
school children
with sanitation
facilities
(Boys: 47%, Girls: 53%)



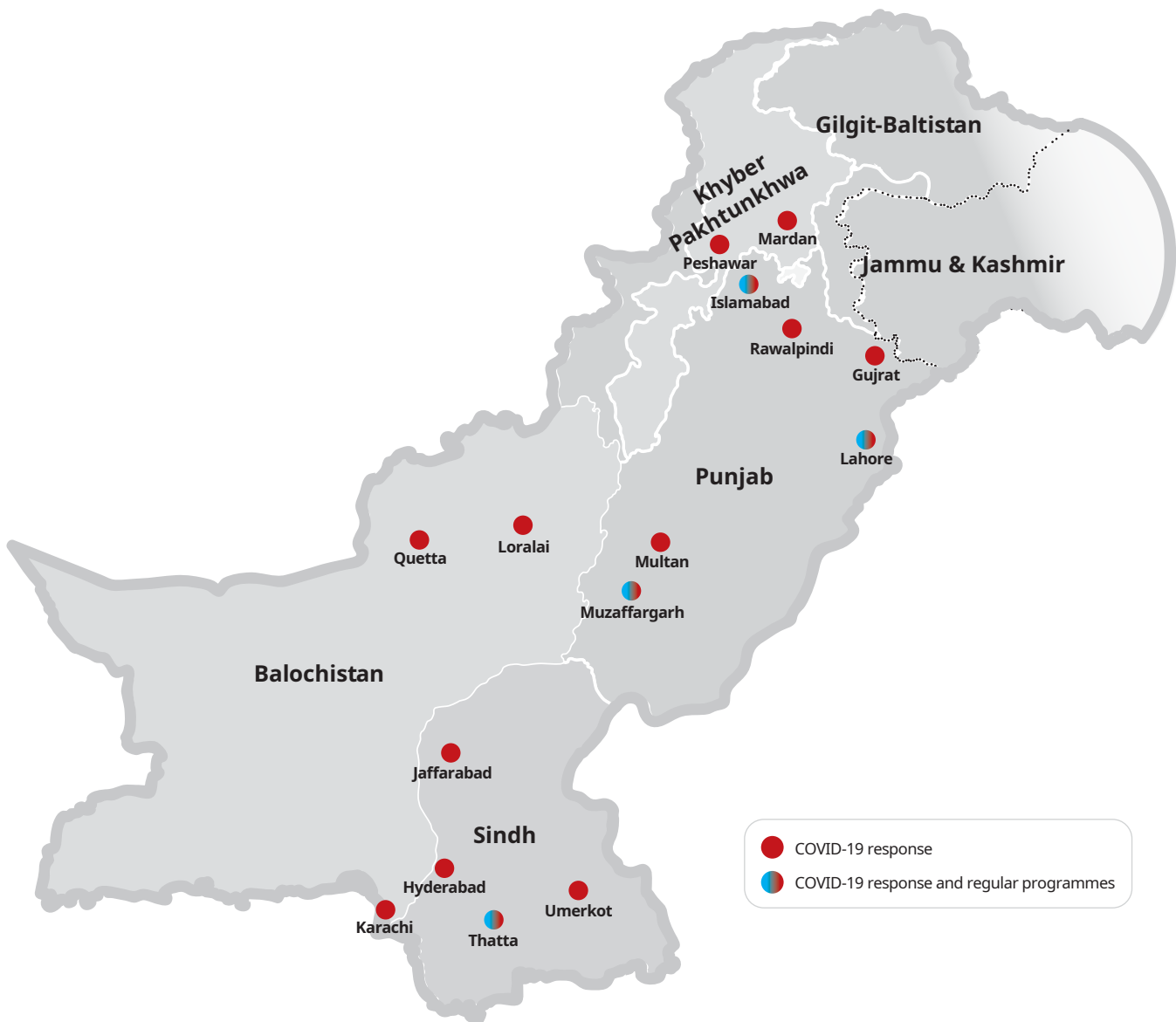
Reached
2.6 million
People through 343
hand washing
facilities



Reached
151,401
people through
hygiene awareness
messages



Where we work



Source: http://www.surveyofpakistan.gov.pk/SiteImage/Misc/files/political_map_pakistan.pdf

4

Our strategic objectives

-  Sustainable WASH services
-  Improved sector governance
-  Cross integrating WASH with other social sectors
-  Improved sector coordination
-  WASH legislation and prioritisation



WaterAid/Arshad Ali



Our programmes

WaterAid/Arshad Ali



Our focus of work with rural and urban communities during the year shifted towards the emerging situation of pandemic; COVID-19. We worked mainly on improving hygiene practices, raising awareness, and ensuring inclusive WASH facilities. In the meantime, our regular programmes also continued.

COVID-19 emergency response in Pakistan

Persistent lock-down due to COVID-19, schools closure, restricted field movements and embargo on holding public meetings and events greatly restricted the progress of our field level interventions during first half of the year. However, we were able to catch-up during second half by putting in additional time and efforts.

Responding to COVID-19 pandemic, WaterAid Pakistan used multi-pronged approach, combining education, an increased number of facilities and social distancing techniques. WaterAid Pakistan implemented COVID-19 emergency response in 15 districts across Pakistan with the support of local implementing partners.

WaterAid integrated COVID-19 messaging and compliances into all the hygiene related activities at community and school levels while we also changed our approach by holding much smaller gatherings observing the social distancing. Under our school activities, we worked in a school with 66 children with disabilities and constructed inclusive toilet, conducted hygiene awareness sessions and improved the accessibility in their current toilets by providing ramps, handrails and grab-bars. The accessibility of the WASH infrastructure in 3 healthcare facilities was also improved by constructing ramps, widening entrance, and providing handrails and grab bars in the toilets.

Under COVID-19 control component, nationwide awareness-raising was carried out through mass media campaigns to avoid the spread of COVID-19. For this purpose, WaterAid developed COVID-19 preventive messages on handwashing, use of mask, social distancing and surface cleaning. These key awareness products reached out to 49 million people through nationwide TV and radio channels from May 2020 till September 2020 and then from January 2021 till March 2021. Under this component, WaterAid Pakistan:



Under COVID-19 response, a WaterAid supported rehabilitated Water filtration plant was inaugurated by Honourable Governor of Punjab Mr. Chaudhary Muhammad Sarwar in Mehmoodabad, Shalimar Town, Lahore. Through this inclusive and accessible plant, 3,719 people of the community have now access to safe drinking water.

Distributed
29,783
hygiene Kits
among poor communities

Installed
**1,000 banners/
billboards/
streamers**
across the country

Made
282,780
speaker announcements
through community resource
persons

Telecasted
120,000
COVID-19 based messages
through local cable channels

Installed
temporary hand washing
stations at
302 locations

Trained
50
health care staff
members on COVID-19

Flood emergency response in Sindh and Balochistan provinces

In August 2020, heavy torrential monsoon rains caused huge damage across the southern provinces of Sindh and Balochistan in Pakistan. WaterAid managed the flood emergency response by engaging its implementing partners National Rural Support Programme and Balochistan Rural Support Programme in Sindh and Balochistan respectively. The response was provided mainly in districts Thatta and Umerkot in Sindh, and district Jaffarabad in Balochistan province which focused on the provision and access to clean drinking water, provision to proper sanitation facility i.e. portable pit latrines and provision of hygiene kits.

Under flood response, WaterAid provided 6,178,600-Liter of clean drinking water and distributed 68,667 aqua tablets to avoid water contamination during transportation. Furthermore, 1,500 hygiene kits and 560 MHM Kits were distributed and 158 portable pit latrines were installed for flood-affected families after proper site identification in the affected areas.

Urban WASH Programme

Improving access to clean drinking water

In collaboration with PepsiCo, WaterAid Pakistan aims to provide access to clean drinking water to communities living in the urban slums of Lahore, Islamabad, and Karachi. This year, WaterAid established 4 new communal water schemes in Humak while rehabilitated one in Saidpur village in Islamabad Capital Territory. Similarly, it established two water supply schemes in schools and one in a healthcare facility in Humak, Islamabad. The systems were established in close partnership with Capital Development Authority as well as the respective community. Proper operation and maintenance (O&M) mechanisms were also developed for all five community water filtration plants. The community will carry out the O&M of these schemes while CDA will bear the electricity cost of this system. O&M mechanism was also established for each of the institutional schemes followed by capacity building of the relevant staff. All of these water supply schemes are based on ultrafiltration technology.

Establish and showcase pilot projects on WASH

The project Decentralised Wastewater Treatment System (DWTS) is a key contribution to the “Clean” component of the Prime Minister’s Clean Green Pakistan movement. Following a decentralised



approach to wastewater treatment, the system will serve 300 households of the respective community. The project completed the infrastructure development phase while the social mobilisation component is still ongoing. The project was handed over to Capital Development Authority for future operations and maintenance, this year.

Improved OHS and WASH services for sanitation workers in Muzaffargarh - Punjab

In district Muzaffargarh, WaterAid Pakistan is working to improve both occupational and residential WASH conditions of sanitation workers. This has resulted in safeguarding Occupational Health and Safety (OHS) of sanitation workers. Under this component, Occupational Health and Safety kits were provided to Municipal Corporation Muzaffargarh and oriented 15 sanitation workers/sewer-men on the proper use of this equipment.

In addition, the other component is to provide the sanitation workers community with access to clean drinking water through a social entrepreneurship based model. The project established this enterprise model through a consultative process with the stakeholders and a systematic identification and training of entrepreneur and commissioning of the entrepreneurship model. The enterprise is successfully running and providing clean drinking water to the vicinity at mutually agreed rates with the community.

“The provision of Occupational Health and Safety (OHS) kits at my workplace enables me to feel safe while working in a manhole”.

Usama, a young sanitation worker from Muzaffargarh.



Rural WASH programme

Our Rural programme intends to address Water, Sanitation and Hygiene (WASH) crisis and bringing a lasting change in the lives of the 63% of the population that lives in rural areas. Through these interventions, we ensure inclusive and sustainable WASH services in households, healthcare facilities and schools for the most vulnerable and excluded communities.

Promoting sustainable WASH services at scale – Thatta, Sindh

Since 2017, WaterAid and H&M Foundation have collaborated to develop and promote inclusive and sustainable WASH delivery models, improve capacities of government and stakeholders for WASH services and strengthen institutions for delivering WASH.

To ensure access to safe drinking water, WaterAid continued construction/ rehabilitation of water infrastructure in target communities that are vulnerable to groundwater salinity along with schools and health care facilities. Based on a thorough technical assessment and consultative planning, five community managed water supply schemes including three ultra-filtration units and two lead-boreholes were constructed with support from the village WASH committees. To demonstrate safely managed sanitation model, a small end-pipe sewage treatment unit (STU), meeting national environmental quality standards was constructed for an ODF village of 45 households. The work in schools included rehabilitation of 30 existing latrines and construction of seven new latrines with a special focus on providing separate latrines for girl students in schools with mix enrolment.

The key progress includes:

Rehabilitation of existing water and sanitation facilities in **3 healthcare facilities**

Reaching out to **936** households with **5** water supply schemes

Formation of **65 WASH clubs** in girls schools



An End to Open Defecation in District Muzaffargarh

District Muzaffargarh, with a population of more than 4 million and 728 villages, achieved ODF status through WaterAid's consistent efforts that revolved around empowerment and awareness on access to WASH. This truly contributes to creating a clean and safe environment and can lead to better health outcomes. Muzaffargarh is the first ODF district in the country and has become a role model on the district wide approach to eliminate open defecation.

As part of sustaining ODF status of district Muzaffargarh, WaterAid initiated a process, led by Public Health Engineering Department (PHED Punjab), for development of ODF sustainability guidelines with clear roles and responsibilities of the stakeholders for Muzaffargarh as well as other districts of Punjab province. Series of individual and joint virtual consultations were held with sector partners including government representatives from PHED, health, education, and local government departments, INGOs and local NGOs to develop mutually agreed strategy and guidelines for ODF sustainability. The first draft of these guidelines was submitted to PHED for their review and endorsement. The guidelines will be rolled out to the partners once finalised.

This year, WaterAid established/rehabilitated 4 climate resilient, inclusive safe drinking water supply schemes in Muzaffargarh. In addition to the clear O&M mechanisms in place, all the communities in the district have been linked with government established water quality testing labs to ensure regular testing and safety of water.



Menstrual Hygiene Management (MHM) Movement

The goal of Menstrual Hygiene Management (MHM) movement is to create an enabling environment where women and girls are empowered to manage menstrual hygiene with safety and dignity. Thus, contributing to gender equality and an inclusive society in Pakistan.

To promote MHM model in schools, WaterAid constructed 25 Girls and Women Friendly Toilets (GFTs/ WFTs) and 5 drinking water supply schemes in model schools of Islamabad. Through this movement, WaterAid influenced government to adopt WaterAid designs of GFTs in school construction. A compendium of Girls and Women Friendly Toilets was developed by WAP for sharing with government, private sector and other relevant stakeholders for integrating into public and private building designs.



WaterAid also continued its support to MHM champions/ambassadors (including, government officials, civil society, private sector, chamber of commerce and industries and parliamentarians) at national and provincial levels to highlight and address MHM related issues and challenges.

MHM policy gap analysis was conducted focussing Sindh and federal territory for understanding the current situation of MHM integration in policies, plans and strategies of education, health, WASH, local government, Public Health and Engineering Department (PHED) and Social Welfare Departments. Also, 60 teachers were trained on MHM at federal and provincial levels in collaboration with federal and provincial teachers' training institutes.

Improved personal hygiene and sanitation facilities for women and girls in rural areas of Thatta

WaterAid supported the Government of Sindh to improve hygiene and sanitation conditions in schools and healthcare facilities with infrastructure focused on women/girls-friendly toilets and improved behaviours of rural communities towards hygiene.

Engaged with
20 MHM champions from
different government
departments

Trained
25 teachers at
provincial level training
of MHM master trainers
in Sindh

Master trainers trained
417 teachers
in 7 districts of Sindh



Advocating for the right change

WaterAid / Arshad Ali

While continuing our engagement with the provincial assemblies of Punjab and Sindh, we also expanded our legislative engagement with the National Assembly and Senate of Pakistan.

Engagement with the Parliamentarians

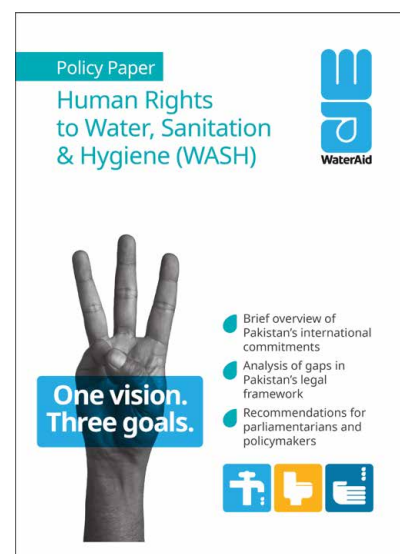
In order to enhance the political ownership of WASH and its recognition as human rights, WAP ramped up its advocacy efforts with the parliament. WaterAid continued its advocacy efforts by arranging a national consultative workshop on human rights to Water, Sanitation and Hygiene. 40 parliamentarians from senate, provincial and national assemblies attended this workshop.

The policy makers from all provincial assemblies and national assembly pledged their commitment towards Human Rights to WASH with some clear actions that they would take within their respective assemblies to move in this direction. Representatives of SDG cells from all provinces, Gilgit-Baltistan and Azad Jammu and Kashmir attended the consultation. The workshop was arranged in collaboration with Pakistan Institute for Parliamentary Services.



Realisation of human rights to Water, Sanitation and Hygiene

WaterAid produced a policy paper on State of Human Rights to Water and Sanitation in Pakistan. The paper looks at Pakistan's international and domestic legal obligations towards WASH as human rights in view of the international and national legal and policy frameworks, and the role of the legislators as well as national, provincial and local governments in the effective realisation of these rights.



Support to Government

WaterAid supported the Federal and Provincial Governments to design and implement sustainable WASH programmes through capacity building sessions on WASH policies, systems and service delivery for the government officials. In addition, WaterAid partnered with the Local Government and Community Development (LG&CD) Department, Punjab and Public Health Engineering Department (PHED), Sindh through series of training sessions on development of Annual Development Plans (ADPs) and effective budgeting for WASH.



Support to Federal Government to implement Prime Minister's Clean Green Pakistan Movement

WaterAid Pakistan provided technical assistance to the Ministry of Federal Education and Professional Training for integration of WASH messages into Single National Curriculum. This integration will have a significant impact on the knowledge and behaviours of million of children every year leading to an overall impact at the national level about knowledge, behaviour change and ultimately on practices related to WASH. The curriculum development teams of National Curriculum Council finalised framework for grades 6-8 while curriculum for grades 1-5 has been finalised already and being rolled out.

WASH Media Action

For over a decade, WaterAid Pakistan is constantly enhancing the capacity of journalists to investigate water, sanitation and hygiene (WASH) problems and their relation to health, well-being, human development and climate change. WaterAid provides an opportunity for journalists to gain first-hand knowledge through factual data and investigation to ensure responsible and accurate coverage of WASH issues. It provides an informed and evidence-based context to key policy debates and mutual understanding of WASH issues, highlighting in the mainstream media and raising the voice of poor and marginalised people who are living without water and sanitation services. In the last year, 120 media practitioners were trained on WASH reporting via series of workshops in Rawalpindi, Karachi, Multan & Peshawar.



Celebrations of key international days

WaterAid Pakistan celebrated key international days relevant to the themes of WASH in our region and across the world. WaterAid mark these days in order to raise awareness and to celebrate the importance of safe drinking water, handwashing, MHM, use of toilets and access to sanitation. Also, these days provide a great opportunity to influence key decision makers and raise awareness of our work around WASH at the national and provincial level.

This year, due to COVID-19 physical activities around these days were restricted. However, multiple webinars were arranged by WaterAid Pakistan on Global Handwashing Day, World Toilet Day, MHM Day and World Water Day.

**Webinar on
World Toilet Day 2020**

**Sustainable Sanitation and
Climate Change**

14:00 PM PST,
Thursday, 19th Nov 2020

zoom f LIVE

#WorldToiletDay

UN WATER
19 November
WORLD TOILET DAY
Sustainable sanitation and climate change



Our partners

WaterAid/Arshad Ali

WaterAid's fundamental principles of partnership are delineated in its partnership framework. WaterAid works in partnership with other organisations to achieve changes in poor people's rights and access to WASH services, to strengthen the capacity of the WASH sector and to promote the integration of WASH in health, education and broader economic development.

WaterAid's Country Programme in Pakistan was established in 2006 with the opening of a country office. Our programme delivery approach is pivoted around collaboration and fostering effective partnerships. This collaboration is based on complementarity and synergy, between two or more organisations, to achieve agreed objectives that could not be accomplished effectively by the individual organisations on their own. The key principles underpinning WAP's partnership include mutual respect, accountability, inclusiveness and gender equality and commitment to a shared cause.



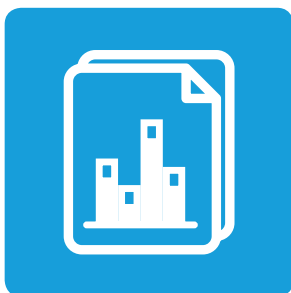


“The water at our home used to be contaminated resulting in different diseases for my family members. Now that we have access to clean drinking water, my kids do not get sick as often and can focus on their studies”.

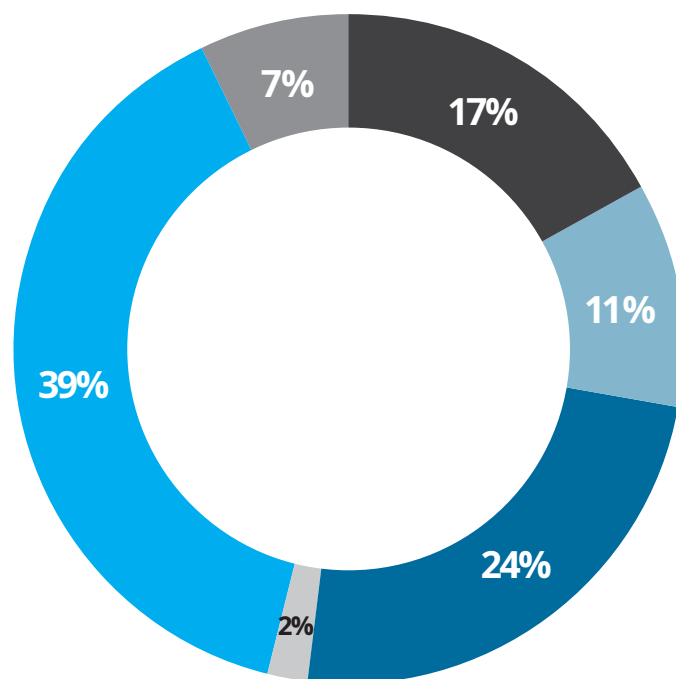
Rizwana, 35, a resident of village Humak (a suburb town of Islamabad) said while collecting water from a WaterAid supported water filtration plant.



Financial expenditure



Expenditure for the year 2020-21



<div></div>	Rural WASH programme	17%
<div></div>	Urban WASH programme	11%
<div></div>	Organisational effectiveness	24%
<div></div>	Programme quality and fundraising	2%
<div></div>	COVID-19 emergency response	39%
<div></div>	Advocacy and influencing	7%



Audit statements



**INDEPENDENT AUDITOR'S REPORT
TO WATERAID PAKISTAN**

Opinion

We have audited the financial statements of WaterAid Pakistan (the entity), which comprise the statement of financial position as at March 31, 2021, statement of comprehensive income, statement of movement in restricted donors' fund / grants and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at March 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) issued by International Accounting Standards Board (IASB) as notified by the Securities and Exchange Commission of Pakistan (SECP) and accounting standards for Not for Profit Organizations (NPOs) issued by the Institute of Chartered Accountants of Pakistan (ICAP).

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 the International Ethics Standard 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 management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs issued by IASB as notified by SECP and accounting standards for NPOs issued by the ICAP, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, 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, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A. F. FERGUSON & CO., Chartered Accountants, a member firm of the PwC network
74-East, 2nd Floor, Blue Area, Jinnah Avenue, P.O.Box 3021, Islamabad-44000, Pakistan
Tel: +92 (51) 2273457-60/2604934-37; Fax: +92 (51) 2277924, 2206473; < www.pwc.com/pk>

■ KARACHI ■ LAHORE ■ ISLAMABAD

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 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.



Chartered accountants
Islamabad: June 24, 2021

Engagement partner: JehanZeb Amin

WATERAID PAKISTAN

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2021

	Note	2021 Rupees	2020 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	5	3,245,566	3,999,763
Right-of-use assets	6	12,667,033	10,969,764
Long term security deposits	7	712,000	538,730
		<u>16,624,599</u>	<u>15,508,257</u>
CURRENT ASSETS			
Grant receivable	8	-	25,663,263
Advances and prepayments	9	21,227,961	6,065,830
Cash and bank balances	10	43,545,060	27,993,145
		<u>64,773,021</u>	<u>59,722,238</u>
TOTAL ASSETS		<u><u>81,397,620</u></u>	<u><u>75,230,495</u></u>
FUNDS AND LIABILITIES			
Restricted donors' fund / grant	11	2,099,799	-
Deferred grant	12	15,912,599	14,969,527
		<u>18,012,398</u>	<u>14,969,527</u>
NON-CURRENT LIABILITIES			
Provision for gratuity	13	23,636,389	27,492,901
Lease liabilities	14	-	5,313,936
		<u>23,636,389</u>	<u>32,806,837</u>
CURRENT LIABILITIES			
Accrued and other liabilities	15	32,721,153	21,898,653
Current portion of lease liabilities	14	7,027,680	5,555,478
		<u>39,748,833</u>	<u>27,454,131</u>
TOTAL FUNDS AND LIABILITIES		<u><u>81,397,620</u></u>	<u><u>75,230,495</u></u>
Contingencies and commitments	16		

The annexed notes 1 to 26 form an integral part of these financial statements.

Signature

Signature

COUNTRY DIRECTOR

Signature

FINANCE MANAGER

WATERAID PAKISTAN

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED MARCH 31, 2021

	Note	2021 Rupees	2020 Rupees
INCOME			
Grant income recognised	11	462,927,561	527,199,853
Amortization of deferred grant	12.2	7,930,114	6,715,654
		<u>470,857,675</u>	<u>533,915,507</u>
EXPENDITURE			
WaterAid Pakistan expenditure	18	270,143,105	247,450,822
Partner organisation expenditure	19	195,927,305	279,561,577
Depreciation	20	7,930,114	6,715,654
		<u>474,000,524</u>	<u>533,728,053</u>
Income less expenditure - net		<u>(3,142,849)</u>	<u>187,454</u>
Other comprehensive income / (loss)			
Remeasurement gain / (loss) of staff retirement	11	3,142,849	(187,454)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u><u>-</u></u>	<u><u>-</u></u>

The annexed notes 1 to 26 form an integral part of these financial statements.

Signature


COUNTRY DIRECTOR


FINANCE MANAGER



We are determined to make clean water, decent toilets and good hygiene normal for everyone, everywhere within a generation. By tackling these three essentials in ways that last, people can change their lives for good.

Find out more at
<http://www.wateraid.org/pk>

