

**PAKISTAN RED CRESCENT SOCIETY  
PUNJAB PROVINCIAL BRANCH**

**AUDITORS' REPORT TO THE MANAGEMENT COMMITTEE**

We have audited the annexed balance sheet of **PAKISTAN RED CRESCENT SOCIETY PUNJAB (PROVINCIAL BRANCH)** as at December 31, 2005 and the related income and expenditure account together with the notes forming part thereof (here-in-after referred to as the financial statements for the year then ended).

It is the responsibility of the management committee to establish and maintain a system of internal control, and prepare and present the financial statements in conformity with the generally accepted accounting principles. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements present fairly in all material respects the financial position of Pakistan Red Crescent Society (Provincial Branch) as at December 31, 2005 and of its surplus for the year then ended in accordance with the generally accepted accounting principles.

Date:  
Lahore 07/10/06

  
(M. Hussain Chaudhury & Co.)  
Chartered Accountants


**PAKISTAN RED CRESCENT SOCIETY  
PUNJAB PROVINCIAL BRANCH**

**BALANCE SHEET AS AT DECEMBER 31, 2005**

<b>FUNDS AND LIABILITIES</b>	Note	<b>2005</b> Rupees	<b>2004</b> Rupees
<b>Accumulated Funds</b>			
Accumulated Funds	3	98,328,870	89,847,177
Earthquake Relief Fund	4	68,910,601	-
Long Term Security Deposits	5	60,000	70,000
<b>Current Liabilities</b>			
Payables	6	4,385,947	5,601,514
Advance rent		2,958,265	2,625,333
Accrued expenses		535,647	1,264,356
		7,879,859	9,491,203
		<u>175,179,330</u>	<u>99,408,380</u>

<b>PROPERTY AND ASSETS</b>	Note	<b>2005</b> Rupees	<b>2004</b> Rupees
<b>Tangible Fixed Assets</b>			
Fixed assets - At written down value	7	14,380,653	10,425,765
Capital work in progress	8	6,544,750	-
		20,925,403	10,425,765
<b>Long Term Investments</b>	9	29,500,000	35,700,000
<b>Long Term Security Deposits</b>		59,300	59,300
<b>Current Assets</b>			
Stores and spares		3,705,497	3,095,355
Short term investments	10	72,500,000	11,300,000
Outstanding balances receivable	11	5,940,602	2,791,814
Advances, prepayments and other receivables	12	10,554,474	481,888
Cash and bank balances	13	31,994,054	35,554,258
		124,694,627	53,223,315
		<u>175,179,330</u>	<u>99,408,380</u>

The annexed notes (1 to 24) form an integral part of these accounts.

  
CHAIRMAN      SECRETARY

  
HONY. TREASURER

  
ACCOUNTS OFFICER

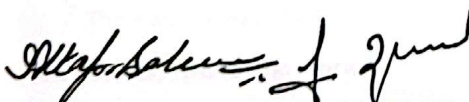


**PAKISTAN RED CRESCENT SOCIETY  
PUNJAB PROVINCIAL BRANCH**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Note	2005 Rupees	2004 Rupees
<b>Income</b>			
Membership subscriptions, grants and donations	14	12,310,118	7,857,047
Red Crescent week collections	15	2,340,554	15,377,379
Rental income (Net)	16	5,593,869	5,210,294
Profit on investments / deposits	17	4,979,791	3,188,373
Other income	18	4,975,870	6,318,265
		30,200,202	37,951,358
<b>Expenditures</b>			
Grants, relief and services	19	8,791,557	5,596,628
National Headquarter's share	20	414,117	815,859
Salaries and allowances	21	7,939,763	7,425,995
Administrative	22	4,380,169	3,515,065
Publicity and advertisement	23	73,531	52,214
		(21,599,137)	(17,405,761)
<b>Surplus Transferred to Accumulated Funds</b>	3	<u>8,601,065</u>	<u>20,545,597</u>

The annexed notes (1 to 24) form an integral part of these accounts.

  
CHAIRMAN                      SECRETARY

  
HONY. TREASURER

  
ACCOUNTS OFFICER

**PAKISTAN RED CRESCENT SOCIETY  
PUNJAB PROVINCIAL BRANCH**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED DECEMBER 31, 2005**

**Note 1  
Status and Operations**

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The Society is constituted under the Pakistan Red Crescent Society Act (XV OF 1920) as amended up to February 1974. The principal activity of the Society is to provide humanitarian and voluntary services to mankind in war and peace.

**Note 2  
Significant Accounting Policies**

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**2.1 Basis of preparation**

These financial statements have been prepared in accordance with the requirements of "Generally Accepted Accounting Principles".

**2.2 Accounting convention**

These accounts have been prepared under the historical cost convention, without any adjustment for the effect of inflation or reference to current values.

**2.3 Retirement benefits**

The Society in the year 1992 introduced General Provident Fund and Pension Fund Schemes as per the Punjab Government Rules for its employees.

**2.4 Fixed assets**

All fixed assets are stated at written down value except free hold land which is stated at cost.

Depreciation on fixed assets is charged on reducing balance method at the rates specified in Note 7. No depreciation is provided on the assets in the year of disposal, while full year's depreciation is charged in the year of purchase.

Profit / (loss) on disposal of fixed assets is reflected in the current income. Major repairs and maintenance are capitalized, normal repairs and maintenance are charged to income.

**2.5 Investments**

These are stated at cost.

**2.6 Stores, spares and stocks**

These are valued at first in first out basis.

**2.7 Provisions**

A provision is recognized in the financial statements when the Society has legal or constructive obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation.

**2.8 Receivables**

Known bad debts are written off and provision is made for receivables considered doubtful.



3.9 Revenue recognition

The Society has the following major sources of income:

- Membership subscriptions.
- Grants from the Government and National Headquarter.
- Donations in cash and kind.
- Red Crescent week collections.
- Profit on investments.
- Rental income.

Revenue is recorded on receipt basis except profit on investments and rental income being accounted for on accrual basis.

Note 3  
Accumulated Funds

	Balance as at 01-01-2005	Surplus / (Deficit)	Adjustment	Balance as at 31-12-2005
	Rupees	Rupees	Rupees	Rupees
General	20,666,330	251,385	-	20,917,715
Disease and disaster	27,435,967	6,223,444	(191,571)	33,467,840
Military hospital	222,404	10,000	-	232,404
T.B. relief	224,266	9,400	-	233,666
Junior Red Crescent fund	1,839,828	323,117	(755)	2,162,190
Maternity hospital	32,212,285	21,761	72,954	32,307,000
Civil hospital	235,459	10,000	-	245,459
Project account	452,817	-	-	452,817
Pension fund	5,023,449	(312,080)	-	4,711,369
Population welfare fund	(76,399)	-	-	(76,399)
Military	1,116,639	-	-	1,116,639
Ambulance project reserve fund	137,922	-	-	137,922
World Red Crescent Day - Painting competition	809	(5,737)	-	(4,928)
Provincial program officer fund	69,336	63	-	69,399
Ambulance project fund	65,596	-	-	65,596
First aid project fund	(8,518)	61,849	-	53,331
Blood bank - Headquarter	2,210	(720)	-	1,490
Dissemination and tracing	47,691	6,921	-	54,612
DFID project fund	(21,429)	289,564	-	268,135
Site Office - Pind Dadan Khan	3,185	(20,771)	-	(17,586)
CBDP workshop fund	175,435	(269,519)	-	(94,084)
VCT project fund	21,895	1,977,343	-	1,999,238
JRC grant	-	45	-	45
Reproductive health	-	25,000	-	25,000
	<u>89,847,177</u>	<u>8,601,065</u>	<u>(119,372)</u>	<u>98,328,870</u>

Note 4  
Earthquake Relief Fund

	2005 Rupees	2004 Rupees
Donations for earthquake victims:		
- In cash	70,028,755	-
- In kind	10,925,440	-
	80,954,195	-
Less: Disbursements	12,043,594	-
	<u>68,910,601</u>	<u>-</u>

Note 5  
Long Term Security Deposits

	2005 Rupees	2004 Rupees
Rest house, Murree	-	50,000
Less: Written back to income	-	(50,000)
	40,000	50,000
Suppliers	20,000	20,000
Contractors	60,000	70,000

Note 6  
Payables

	2005 Rupees	2004 Rupees
Payable to:		
National Headquarter	4,974,000	3,611,000
Opening balance	414,117	213,000
Share for the current year (refer to note 20)	(1,401,504)	(1,500,000)
Paid during the year	(807,447)	(841,000)
	<u>3,179,166</u>	<u>4,283,000</u>
Fatehagh Referral Hospital	300,000	300,000
S.K. & F. Pakistan Limited	238,150	238,150
Less: Written back to other income (refer to note 18)	(238,150)	-
	<u>4,579,216</u>	<u>5,021,150</u>

Notes to the Accounts

Note 7

Fixed Assets

Particulars	Written down value				Rate	Depreciation for the year	As at 31-12-2005
	As At 01-01-2005	Additions	Deletions	As At 31-12-2005			
	Rupees	Rupees	Rupees	Rupees	%	Rupees	Rupees
<b>Land</b>							
Shahalam market - Freehold	2,533,600	-	-	2,533,600	-	-	2,533,600
<b>Buildings</b>							
Red Crescent office on leasehold land	462,639	-	-	462,639	5	23,132	439,507
Red Crescent MCH Centre, Murree on leasehold land	1,179,508	-	-	1,179,508	5	58,975	1,120,533
Red Crescent house Shahalam Market on freehold land	1,026,566	-	-	1,026,566	5	51,328	975,238
Red Crescent warehouse Gujranwala on freehold donated land	198,645	-	-	198,645	5	9,932	188,713
<b>Plant and equipment</b>							
Electric installation	121,821	-	-	121,821	10	12,182	109,639
Sui gas installation	4,977	-	-	4,977	10	498	4,479
Computers and accessories	202,854	295,350	-	498,204	30	149,461	348,743
Office equipment	291,575	217,115	-	508,690	10	50,869	457,821
Blood donor service	566,115	-	-	566,115	10	56,612	509,503
Dental	12,672	4,500	-	17,172	20	3,434	13,738
Clinical laboratory	40,730	-	-	40,730	5	2,037	38,693
X-ray plant	2,682	-	-	2,682	20	536	2,146
Maternity hospital	934,920	-	-	934,920	10	93,492	841,428
Junior Red Crescent	2,412	-	-	2,412	10	241	2,171
Eye department	429,286	69,024	-	498,310	10	49,831	448,479
Red Crescent MCH Centre, Murree	439,275	13,000	-	452,275	10	45,227	407,048
Red Crescent Thalassemia centre	39,033	7,300	-	46,333	10	4,633	41,700
Ultra sound machine	-	4,792,855	-	4,792,855	10	479,286	4,313,569
<b>Furniture and fixture</b>							
Office	83,899	-	-	83,899	10	8,390	75,509
Red Crescent house	19,589	-	-	19,589	10	1,959	17,630
Blood donor service	7,829	9,425	-	17,254	10	1,725	15,529
Red Crescent MCH Centre, Murree	110,690	-	-	110,690	10	11,069	99,621
Maternity hospital	20,328	-	-	20,328	10	2,033	18,295
Red Crescent Thalassemia centre	6,750	1,500	-	8,250	10	825	7,425
<b>Vehicles</b>	1,687,370	-	-	1,687,370	20	337,474	1,349,896
<b>Total Rupees 2005</b>	<u>10,425,765</u>	<u>5,410,069</u>	<u>-</u>	<u>15,835,834</u>		<u>1,455,181</u>	<u>14,380,653</u>
<b>Total Rupees 2004</b>	<u>9,926,655</u>	<u>1,768,987</u>	<u>(262,144)</u>	<u>11,433,498</u>		<u>1,007,733</u>	<u>10,425,765</u>

6.1 The Society has 99 years leasehold land measuring 0.706 acres in Lahore for Provincial Headquarter and 8 kanals and 4 marlas in Murree for MCH, Centre. The remaining lease period as on December 31, 2005 is 61 years for both leases.



Note 8  
**Capital Work in Progress**

		<b>2005</b>	<b>2004</b>
		Rupees	Rupees
Advance against purchase of vehicles	8.1	<u>6,544,750</u>	<u>-</u>

**8.1** During the year the Society paid advance for the booking of 9 ambulances to Pak Suzuki Motor Company Limited, which have been received subsequent to the balance sheet date.

Note 9  
**Long Term Investments - at cost**

		<b>2005</b>	<b>2004</b>
		Rupees	Rupees
United Bank Limited	9.1	2,000,000	2,000,000
Askari Leasing Limited (Anza Special Certificates)	9.2	12,500,000	12,500,000
Industrial Development Bank of Pakistan		-	6,200,000
Union Leasing (Bemisal Certificates)	9.3	5,000,000	5,000,000
Crescent Standard Investment Bank Limited	9.4	<u>10,000,000</u>	<u>10,000,000</u>
		<u>29,500,000</u>	<u>35,700,000</u>

**9.1** This represents investment in PLS Term Deposits yielding 2.4% per annum and will mature on May 08, 2007.

**9.2** This represents investment in Anza Special Certificates yielding 6.50% and will mature on August 04, 2008.

**9.3** This represents investment in Bemisal Certificates yielding 7% and will mature on July 29, 2008.

**9.4** This represents investment in Certificate of Deposits yielding 8.5% and will mature on December 03, 2009.

Note 10  
**Short Term Investments - at cost**

		<b>2005</b>	<b>2004</b>
		Rupees	Rupees
Askari Leasing Limited		-	2,000,000
Industrial Development Bank of Pakistan		-	7,300,000
Soneri Bank Limited		-	2,000,000
Saudi Pak Commercial Bank Ltd	10.1	17,500,000	-
Bank Alfalah Limited	10.2	20,000,000	-
Crescent Standard Investment Bank Ltd	10.3	<u>35,000,000</u>	-
		<u>72,500,000</u>	<u>11,300,000</u>

**10.1** This represents investment in PLS Term Deposits Receipts yielding 9% per annum. The investment will mature on June 23, 2006.

**10.2** This represents investment in Term Deposits Certificates yielding 11% per annum. The investment will mature on January 20, 2006.

**10.3** This represents investment in Term Deposits Certificates yielding 7.50% to 11.25% per annum. The investment of Rs. 30 million will mature on January 16, 2006 and that of Rs. 5 million was encashed in February, 2006.

Note 11  
Outstanding Balances Receivable

	2005	2004
	Rupees	Rupees
From:		
District branches		
Bad debts written off	5,068,944	2,541,749
Provision for doubtful receivables	(67,730)	(298,573)
	<u>(159,374)</u>	<u>(67,730)</u>
	4,841,840	2,175,440
St. John Ambulance Association	-	33,730
Sundry debts	514,523	733,140
Bad debts written off	(30,443)	(492,763)
Provision for doubtful receivables	<u>(11,275)</u>	<u>(30,443)</u>
	472,805	209,934
Profit accrued on investments / deposits	625,957	372,710
	<u>5,940,602</u>	<u>2,758,084</u>

Note 12  
Advances, Prepayments and Other Receivables

	2005	2004
	Rupees	Rupees
Advances:		
Temporary		
- Jamil Mehboob Maggoon	12.1 9,800,000	-
- Others	572,380	376,596
	<u>10,372,380</u>	<u>376,596</u>
House building (employees)	22,360	29,940
Temporary (projects)	41,446	1,363
	<u>10,436,186</u>	<u>407,899</u>
Prepaid insurance	41,691	41,698
Receivables from employees	76,597	32,291
	<u>10,554,474</u>	<u>481,888</u>

12.1 This represents advance for the purchase of CGI sheets to be used in the construction of 1,000 houses in earthquake affected areas of Azad Jammu and Kashmir.

Note 13  
Cash and Bank Balances

	2005	2004
	Rupees	Rupees
Cash in hand	107,102	76,302
Cash at banks in:		
Current accounts		
N.B.P. Regal Branch, Lahore	93,786	93,786
A.B.L. The Mall, Murree	144,511	119,353
	<u>238,297</u>	<u>213,139</u>
Saving accounts		
Bank Al-Habib Ltd, Mall Road, Lahore A/c # 67006-02-3	7,291,837	24,912,860
Bank Al-Habib Ltd, Mall Road, Lahore A/c # 67006-01-2	2,112,744	2,069,556
Bank Al-Habib Ltd, Shahalam Market, Lahore	2,735,066	6,000,626
Muslim Commercial Bank Limited, WAPDA House, Lahore	266,321	1,836,813
Union Bank Limited, Gulberg, Lahore	300,843	444,929
Bank Al-Habib Ltd.(IFRC) , Mall Road, Lahore A/c # 01-7	2,198,693	-
Bank Al-Habib Ltd.(ICRC) , Mall Road, Lahore A/c # 01-8	(52,036)	-
Bank Al-Falah Limited, Shahalam Market, Lahore	15,970,509	-
Saudi Pak Commercial Bank, Gulberg, Lahore	824,678	-
	<u>31,648,655</u>	<u>35,264,317</u>
	<u>31,994,054</u>	<u>35,554,258</u>

13.1 This represents credit balance in banks due to cheques issued in excess of bank balances that have not been presented at the balance sheet date.



Note 14

Membership Subscriptions, Grants and Donations

	2005	2004
	Rupees	Rupees
Membership subscription:		
Provincial headquarters	30,500	23,250
20% from Red Crescent district branches	223,204	73,650
20% membership fee JRC committee elementary education (boys)	11,387	16,409
Registration fee JRC committee elementary education (boys)	71,510	125,601
20% Membership fee JRC committee elementary education (girls)	15,448	23,000
Registration fee JRC committee elementary education (girls)	115,230	179,635
20% membership fee JRC committee secondary education	19,880	15,145
Registration fee district JRC committee secondary education	88,245	89,850
20% membership fee JRC committee colleges	525	1,600
Registration fee divisional committee colleges	9,600	17,700
	<u>585,529</u>	<u>565,840</u>
Grants:		
From P.R.C.S. National Headquarter, Islamabad for provincial programme officer	188,280	236,380
Expenditures:		
Salaries and allowances	170,280	158,400
Traveling allowances	-	59,080
Printing and stationery	17,937	4,976
Entertainment	-	2,668
Publicity	-	4,300
Miscellaneous	-	6,961
	<u>(188,217)</u>	<u>(236,405)</u>
	63	(25)
Ambulance Project	125,700	88,500
Expenditures:		
Salaries and allowances	103,200	52,904
Fuel and maintenance	22,500	32,382
	<u>(125,700)</u>	<u>(85,286)</u>
	-	3,214
First Aid Project	548,648	273,910
Expenditures:		
Salaries and allowances	361,200	199,774
Honorarium	-	3,500
Publicity	5,215	6,000
Traveling	8,860	26,975
Equipment	40,000	-
First aid material	25,750	3,000
Entertainment	45,774	38,636
	<u>(486,799)</u>	<u>(277,885)</u>
	61,849	(3,975)
World Red Crescent Day	-	10,000
Expenditures	<u>(5,737)</u>	<u>(10,000)</u>
	(5,737)	-
Blood bank	-	-
Expenditures	<u>(720)</u>	<u>(28,290)</u>
	(720)	(28,290)
Grant JRC for petrol and maintenance of vehicles	20,000	-
Expenses JRC for petrol and maintenance of vehicles	<u>(19,955)</u>	<u>-</u>
	45	-
Grant for dissemination and tracing	10,000	52,000
Expenditures	<u>(1,079)</u>	<u>(46,597)</u>
	8,921	5,403

	2005 Rupees	2004 Rupees
Reproductive health Expenditures	25,000	31,500
	<u>-</u>	<u>(31,500)</u>
	25,000	-
DFID Project Expenditures:	458,288	171,000
Salaries and allowances	103,200	96,000
Traveling	-	40,684
Utilities	100,000	-
Printing and stationery	-	460
Rent	32,000	-
Hoteling and accommodation	-	15,000
Entertainment	-	15,158
Furniture, fittings and equipment	222,520	-
Publicity	-	3,623
	<u>(457,720)</u>	<u>(170,925)</u>
	568	75
Site office income at Pind Dadan Khan Expenditures:	-	20,000
Salaries and allowances	-	12,000
Building rent	12,000	12,000
Traveling	-	2,200
Utilities	8,771	10,476
	<u>(20,771)</u>	<u>(36,676)</u>
	(20,771)	(16,676)
C.B.D.P workshops Expenditures:	288,996	301,000
Boarding and lodging	34,700	113,060
Transportation and traveling	123,972	75,144
Printing and publicity	20,941	33,571
Entertainment	89,906	78,850
Postage	-	169
	<u>(269,519)</u>	<u>(300,794)</u>
	19,477	206
Grant for VCT project Expenditures:	3,173,664	1,736,694
Salaries and allowances	825,320	680,445
Printing, stationery and publicity	49,800	184,363
Utilities	113,068	83,623
Publicity	14,910	30,220
Medicines	-	108,507
Repair of building	-	266,044
Honorarium	-	22,000
Hotel accommodation	-	10,134
Transport	27,842	53,483
Entertainment	95,617	16,588
VCT equipment	-	246,478
Miscellaneous	16,278	12,907
	<u>(1,142,833)</u>	<u>(1,714,789)</u>
	2,030,829	21,885
Government grants:	-	5,000,000
Grant for welfare activities	500,000	500,000
Grant for maternity hospital	<u>500,000</u>	<u>5,500,000</u>



	<b>2005</b>	<b>2004</b>
	Rupees	Rupees
For Tsunami victims	4,260,039	-
Donation paid in cash	3,700,000	-
	<u>560,039</u>	-
In kind	<b>8,011,667</b>	<b>1,452,445</b>
In cash	417,894	258,935
For Thalassaemia centre	<b>117,465</b>	<b>98,000</b>
	<u>8,547,026</u>	<u>1,809,380</u>
	<u><b>12,310,118</b></u>	<u><b>7,857,047</b></u>

**Note 15**  
**Red Crescent Week Collections (Net)**

	<b>2005</b>	<b>2004</b>
	Rupees	Rupees
General collections:		
2005	104,223	-
2004	533,953	124,197
2003	-	13,707,222
	<u>638,176</u>	<u>13,831,419</u>
25% Share from district branches	1,953,548	1,738,872
	<u>2,591,724</u>	<u>15,570,291</u>
Expenses for the year	(251,170)	(192,912)
	<u><b>2,340,554</b></u>	<u><b>15,377,379</b></u>

**Note 16**  
**Rental Income (Net)**

	<b>2005</b>	<b>2004</b>
	Rupees	Rupees
Shops - Shahalam Market, Lahore	<u>5,593,869</u>	<u>5,210,294</u>

Note 17

Profit on Investments / Deposits

	2005 Rupees	2004 Rupees
<b>Long term investments</b>		
U.B.L - PLS Term Deposits	78,880	47,466
Askari Leasing Limited - Anza Gold Certificates	880,836	995,715
I.D.B.P. Mahana Munafa Certificates	423,996	434,004
Union Leasing Limited - Bemisal Certificates	350,000	350,479
Crescent Standard Investment Bank Limited	850,000	66,263
	<u>2,583,712</u>	<u>1,893,927</u>
<b>Short term investments</b>		
Regular Income Certificates	-	857,194
I.D.B.P. Term Deposit Receipts	345,000	21,000
Soneri Bank Limited - PLS Term Deposits	-	63,032
Saudi Pak Commercial Bank Limited	824,178	-
Bank Al-Falah Limited, Shahalam Market	90,912	-
Crescent Standard Investment Bank Limited	390,408	-
	<u>1,650,498</u>	<u>941,226</u>
<b>Saving accounts</b>		
Bank Al-Habib:		
PLS Account 67006-75-05	560,097	84,405
PLS Account 000326-01-03	66,704	33,524
PLS Account 067006-50-5	65,760	143,866
PLS Account 071593	34,841	-
M.C.B - PLS account	11,196	86,093
Union Bank - PLS account	6,983	5,332
	<u>745,581</u>	<u>353,220</u>
	<u>4,979,791</u>	<u>3,188,373</u>

Note 18

Other Income

	2005 Rupees	2004 Rupees
Prescription fee RCMCH Centre, Murree	139,272	48,575
Prescription fee - Shahalam market, Lahore	115,310	118,915
Children welfare centre	172,905	82,060
Clinical laboratory	16,665	15,140
X-ray department	118,605	110,250
Dental clinic	1,585,302	1,837,640
Maternity hospital	32,896	21,767
Population planning	1,000	1,300
ECG	18,060	33,315
Ultra sound	15,465	190
Eye department	<u>2,215,480</u>	<u>2,269,152</u>
	1,273,969	1,188,048
Hire of ambulances	130	610
Blood grouping fee	110,000	25,000
Advertisement in annual report	334,864	340,720
Income from First aid training	389,850	460,050
Blood screening income	-	1,477,856
Gain on disposal of fixed assets	395,552	442,954
Miscellaneous receipts	27,905	63,875
Income from Social Action Programme Initiative	228,120	-
Liabilities written back (refer to note 6)	-	50,000
Security deposit written back	<u>4,975,870</u>	<u>6,318,265</u>



Note 19

Grants, Relief and Services

	2005 Rupees	2004 Rupees
<b>Grants:</b>		
St. John (R.C.W. fund)	33,730	35,000
Chairman discretionary	1,200	1,200
Rotary Club	-	34,164
Mother and Child Welfare Centre - Pind Dadan Khan	60,000	60,000
District Red Crescent Branch - Faisalabad	824,113	-
	919,043	130,364
<b>Relief:</b>		
For T.B. relief	600	-
Packing and forwarding	-	2,110
Disease and disaster	799,662	511,673
Stores - Miscellaneous	11,111	19,423
Donation in cash	-	370,665
Donation in kind	2,491,995	1,075,296
	3,303,368	1,979,167
<b>Services:</b>		
Blood donor service		
Salaries and allowances	793,567	720,600
Printing and stationery	8,835	11,947
Telephone	11,500	15,590
Electricity and gas	60,000	60,000
Transport	11,099	13,768
Entertainment	25,083	29,771
Publicity	6,083	5,618
Cost of blood bags and chemicals	407,526	301,857
Miscellaneous	11,956	19,071
	1,335,649	1,178,222
Thalassemia Centre expenses		
Salaries and allowances	55,200	21,906
Publicity	615	2,110
Printing and stationery	-	59
Medicines consumed	273,048	119,552
Miscellaneous	1,544	38,016
	330,407	181,643
Medicines consumed, Shahalam Market		
Children welfare center	173,300	186,450
Dental clinic	84,422	57,396
Clinical laboratory	56,002	22,750
Eye department	4,174	-
X-ray department	10,788	24,263
	328,686	290,859
Red Crescent Maternity Hospital, Shahalam Market		
Salaries and allowances	1,019,147	962,497
Utilities	208,776	187,376
Transport	19,204	17,295
Printing and stationery	4,318	3,208
Medicines consumed	151,995	61,623
Repair and maintenance equipment	3,325	-
Washing	35,490	46,654
Miscellaneous	60,953	57,851
	1,503,208	1,336,504

	<u>2005</u>	<u>2004</u>
	Rupees	Rupees
Red Crescent M.C.H. Centre, Murree		
Salaries and allowances	669,668	474,549
Utilities	79,206	55,530
Transport	37,306	16,483
Publicity	2,625	-
Printing and stationery	3,219	14,525
Medicines consumed	230,437	25,938
Equipment repair and maintenance	4,570	-
Building repair and maintenance	27,098	23,624
Miscellaneous	17,067	70,862
	<u>1,071,196</u>	<u>681,512</u>
	<u>8,791,557</u>	<u>5,596,628</u>

Note 20

**National Headquarter's Share**

	<u>2005</u>	<u>2004</u>
	Rupees	Rupees
10% Share on:		
Membership provincial headquarters	3,050	2,325
R.C.W. collections	234,055	722,738
Donations in cash	41,790	25,894
	<u>278,895</u>	<u>750,957</u>
50% Share on:		
Membership district branches	111,602	36,825
JRC membership fee	23,620	28,077
	<u>135,222</u>	<u>64,902</u>
	<u>414,117</u>	<u>815,859</u>

Note 21

**Salaries and Allowances**

	<u>2005</u>	<u>2004</u>
	Rupees	Rupees
Staff Salaries:		
General	2,269,213	2,080,998
Touring	348,129	407,818
Junior Red Crescent	534,045	511,246
Children Welfare Centre	720,403	921,970
Store	581,796	544,607
Transport	721,642	705,218
Dental clinic	286,787	269,760
Clinical laboratory	158,120	149,136
X-ray	71,328	67,358
Red Crescent warehouse - Gujranwala	47,593	44,666
Red Crescent house - General	154,181	178,301
Public relations officer	72,060	67,539
Eye department	207,000	8,383
	<u>6,172,297</u>	<u>5,957,040</u>
Pension and commutation	1,246,084	1,005,017
Annual special pay	521,382	463,938
	<u>1,767,466</u>	<u>1,468,955</u>
	<u>7,939,763</u>	<u>7,425,995</u>



Note 22  
Administrative

	2005	2004
	Rupees	Rupees
Traveling:		
Secretary	9,941	5,310
Managing committee	-	520
Touring staff	49,044	71,262
General	81,010	51,126
	<u>139,995</u>	<u>128,218</u>
Printing and stationery	86,277	72,591
Postage and telegram	71,743	57,397
Telephone	164,646	155,070
Electricity	215,494	251,598
Water and gas	51,686	41,508
Annual general meeting expenses	64,000	92,823
Entertainment expenses	25,253	20,997
Uniforms	-	48,899
Repair and maintenance of transport	329,593	299,247
Vehicle running expenses	829,478	759,067
Insurance	68,184	27,868
Maintenance of RC house Gujranwala	1,345	821
Repair and maintenance - building and office equipment	71,344	115,474
Junior Red Crescent literature, functions, activities and publicity	102,914	47,039
First aid training expenses	89,541	122,333
Audit fee - honorarium	25,000	25,000
Legal charges	56,572	1,000
Red Crescent house expenses	193,452	80,906
Provision for doubtful receivables	170,649	98,173
Withholding tax on bank profits	140,947	12,910
Bank charges	26,875	48,393
Depreciation (Note 7)	1,455,181	1,007,733
	<u>4,380,169</u>	<u>3,515,065</u>


Note 23  
Publicity and Advertisement

	2005	2004
	Rupees	Rupees
National events	1,463	4,794
General	72,068	47,420
	<u>73,531</u>	<u>52,214</u>

Note 24  
General

24.1 Figures have been rounded off to the nearest rupee,

24.2 Figures of the previous year have been re-arranged, wherever necessary, to facilitate comparison. No material re-arrangements / re-classifications have been made during the year except for the components of note-6 which were previously shown separately on the face of balance sheet, now shown as part of notes to the accounts. The comparative figures have also been re-arranged to this extent.

  
CHAIRMAN

  
SECRETARY

  
HONY. TREASURER

  
ACCOUNTS OFFICER