



CARE OF AFGHAN FAMILIES (CAF)
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 21 DECEMBER 2017

CREDENCE

AUDITORS & ADVISORS

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INDEPENDENT AUDITORS' REPORT TO BOARD OF DIRECTORS

We have audited the financial statements of **Care of Afghan Families** ("the Organization"), which comprise the statement of financial position as at 21 December 2017, statement of income and expenditure, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's 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, 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 our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, we consider internal control relevant to the Organization's preparation and fair presentation 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 Organization's internal control. An audit also includes evaluating the appropriateness of accounting policies & principles used and reasonableness of accounting estimates made by management, as well as evaluating the overall 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.

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Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at 21 December 2017, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRSs for SMEs).

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position and the statement of income and expenditure confirms to the approved accounting standards.



Credence Auditors & Advisors

Credence Auditors & Advisors
Kabul, Afghanistan.

Dated: 27 March 2018

**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF FINANCIAL POSITION
AS AT 21 DECEMBER 2017**

	Note	1396		1395 Restated	
		21 December 2017		20 December 2016	
		AFN	US\$	AFN	US\$
ASSETS					
<i>Current assets</i>					
Receivable from donors	3	19,590,321	284,124	7,701,427	115,222
Security deposits	4	666,189	9,662	763,690	11,426
Cash and cash equivalents	5	102,239,686	1,482,809	160,136,171	2,395,813
		<u>122,496,196</u>	<u>1,776,595</u>	<u>168,601,288</u>	<u>2,522,461</u>
<i>Non - Current assets</i>					
Operating fixed assets	6	2,245,058	32,560	3,248,319	48,598
TOTAL ASSETS		<u>124,741,254</u>	<u>1,809,155</u>	<u>171,849,607</u>	<u>2,571,059</u>
LIABILITIES AND FUNDS					
<i>Current liabilities</i>					
Deferred grant income - Restricted	7	42,719,412	619,571	92,790,941	1,388,255
Other payables	8	67,576,880	980,085	63,669,294	952,563
		<u>110,296,292</u>	<u>1,599,656</u>	<u>156,460,235</u>	<u>2,340,817</u>
<i>Funds</i>					
Accumulated Core Fund		<u>14,444,962</u>	<u>209,499</u>	<u>15,389,372</u>	<u>230,242</u>
Contingencies & Commitments		-	-	-	-
TOTAL LIABILITIES AND FUNDS		<u>124,741,254</u>	<u>1,809,155</u>	<u>171,849,607</u>	<u>2,571,059</u>

The annexed notes form 1 to 14 are an integral part of these financial statements.

Director General
M.Naim.Rassa



Operation Director
Dr.Nasir Ahmad Hamid

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**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 21 DECEMBER 2017**

	Note	1396		1395 Restated	
		21 December 2017		20 December 2016	
		AFN	US\$	AFN	US\$
INCOME					
Amortization of deferred grant	9	625,145,253	9,066,646	571,268,774	8,546,810
Other income	10	913,984	13,256	798,356	11,944
		<u>626,059,237</u>	<u>9,079,902</u>	<u>572,067,131</u>	<u>8,558,754</u>
EXPENDITURE					
Direct operating cost	11	564,064,552	8,180,777	521,970,445	7,809,253
Indirect operating cost	12	62,939,096	912,822	49,310,368	737,737
		<u>627,003,648</u>	<u>9,093,599</u>	<u>571,280,813</u>	<u>8,546,990</u>
Deficit of income over expenditure		(944,411)	(13,697)	786,317	11,764
Accumulated Core Fund brought forward		15,389,372	230,242	14,603,055	282,162
Exchange Loss on Core Fund brought forward		-	(7,046)	-	(63,684)
Accumulated Core Funds carried forward		<u>14,444,962</u>	<u>209,499</u>	<u>15,389,372</u>	<u>230,242</u>

The annexed notes form 1 to 14 are an integral part of these financial statements.

Director General
M. Naim Rassa



Operation Director
Dr. Nasir Ahmad Hamid

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**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 21 DECEMBER 2017**

	1396		1395 Restated	
	21 December 2017		20 December 2016	
	AFN	US\$	AFN	US\$
Cash flow from operating activities				
Deficit for the year	(944,411)	(13,697)	786,317	11,764
Adjustment for:				
Depreciation of operating fixed assets	1,376,670	19,966	1,183,258	17,703
Exchange gain/loss	-	(7,046)	-	4,078
	<u>432,259</u>	<u>(777)</u>	<u>1,969,576</u>	<u>33,545</u>
Working capital changes				
Increase/(decrease)in current assets				
Receivable from donors	(11,888,894)	(168,902)	(868,003)	(14,615)
Security deposits	97,501	1,764	(236,277)	(3,664)
Other assets	-	-	35,000	515
Increase/(decrease)in current liabilities				
Deferred grand income - restricted	(50,071,528)	(768,684)	(54,362,327)	(778,166)
Other payables	3,907,586	27,523	4,892,223	87,558
Working capital changes	<u>(57,955,336)</u>	<u>(908,299)</u>	<u>(50,539,384)</u>	<u>(708,372)</u>
Net cash generated/(used in) operating activities	<u>(57,523,076)</u>	<u>(909,076)</u>	<u>(48,569,808)</u>	<u>(674,827)</u>
Cash flow from investing activities:				
Purchase of operating fixed assets	(373,409)	(3,928)	(780,406)	(12,268)
Net cash generated/(used in) investing activities	<u>(373,409)</u>	<u>(3,928)</u>	<u>(780,406)</u>	<u>(12,268)</u>
Net increase in cash & cash equivalents	<u>(57,896,485)</u>	<u>(913,004)</u>	<u>(49,350,214)</u>	<u>(687,095)</u>
Cash & cash equivalents, at beginning of the year	<u>160,136,171</u>	<u>2,395,813</u>	<u>209,486,386</u>	<u>3,082,908</u>
Cash & cash equivalents, end of the year	<u>102,239,686</u>	<u>1,482,809</u>	<u>160,136,171</u>	<u>2,395,813</u>
Represented by:				
Cash in hand	2,504,349	36,321	2,151,980	32,196
cash in banks	99,735,337	1,446,488	157,983,294	2,363,604
	<u>102,239,686</u>	<u>1,482,809</u>	<u>160,135,274</u>	<u>2,395,800</u>

The annexed notes form 1 to 14 are an integral part of these financial statements.

Director General
M.Naim.Rassa



Operation Director
Dr. Nasir Ahmad Hamid



**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF CORE FUND
FOR THE YEAR ENDED 21 DECEMBER 2017**

	Core fund	
	AFN	US\$
Balance as at Dec 21, 2015	14,603,055	282,162
Surplus for the period	786,317	11,764
Exchange Gain /(Loss) on Core Fund brought forwarded	-	(63,684)
Balance as at December 20, 2016	15,389,372	230,242
Surplus for the period	(944,411)	(13,697)
Exchange Loss on Core Fund brought forwarded	-	(7,046)
Balance as at December 21, 2017	14,444,962	209,499

The annexed notes form 1 to 14 are an integral part of these financial statements.


 Director General
 M. Naim Rassa




 Operation Director
 Dr. Nasir Ahmad Hamid



**CARE OF AFGHAN FAMILIES (CAF)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 21 DECEMBER 2017**

1 ORGANIZATION AND ITS STATUS

Care of Afghan Families (CAF) is an Afghan non-governmental and not for profit organization established in 2003 in Kabul and registered with the Ministry of Economy of Afghanistan. The mission of the organization is to enable families to fight against poverty, injustice and unawareness through provision of essential health care, Nutrition, community development and Education and Research programs by efficient and innovative management system.

2 BASIS OF PREPARATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Statement of Compliance

The financial statements have been prepared in accordance with the requirements of International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

2.2 Accounting convention

The financial statements have been prepared in accordance with the historical cost convention.

2.3 Functional and presentation currency

These financial statements are presented in Afghani (AFN) and US Dollars which both are the organizations' presentation and functional currencies.

2.4 Foreign currency transactions and translations

Foreign currency transactions are translated into the functional currency, using the exchange rates prevailing on the date of the transaction. Monetary assets and liabilities, denominated in foreign currencies, are translated into the functional currency using the exchange rate prevailing on the date of the statement of financial position. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation of monetary items at year-end exchange rates, are charged to income for the year.

2.5 Critical accounting estimates and judgments

The preparation of financial statements in conformity with approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Organization accounting policies. Estimates and judgments are continually evaluated and are based on historic experience, including expectations of future events that are believed to be reasonable under the circumstances. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements.

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2.6 Operating fixed assets

Operating fixed assets are stated at cost less accumulated depreciation and any identified impairment losses. Subsequent costs, if reliably measurable, are included in the asset's carrying amount, or recognized as a separate asset as appropriate, only when it is probable that future economic benefits associated with the cost will flow to the Organization. The carrying amount of any replaced parts as well as other repairs and maintenance costs, are charged to income during the period in which they are incurred.

CAF Owned Operating fixed assets are recognized as assets in the financial statements but the operating fixed assets for the projects sites are charged to donor and reported as expenditure in the financial statements. At the closure of projects assets are handed back to the donor or as may be specified in the donor's agreement.

Depreciation charge is based on the straight line method. Cost of an asset is written off to the income statement over its estimated useful life. Full year's depreciation is charged in the year the assets are available for use while no depreciation is charged in the year in which the assets are disposed off.

	Annual Rate (%)
Communication	15
Furniture and Fixtures	15
Computer and	30
Office Equipment's	20
Electrical Equipment's	15
Office vehicles	15

An item of operating fixed assets is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any loss arising on derecognition of assets (calculated as difference between the net disposal proceeds and carrying amount of assets) is included in the income statement.

2.7 Impairment of non-financial assets

Assets that are subject to depreciation are reviewed for impairment on the date of the statement of financial position, or whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized, equal to the amount by which the asset's carrying amount exceeds its recoverable amount. An asset's recoverable amount is the higher of its fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows. Non financial assets that suffered an impairment, are reviewed for possible reversal of the impairment at each statement of financial position date. Reversals of the impairment loss are restricted to the extent that asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss has been recognized. An impairment loss, or the reversal of an impairment loss, are both recognized in the income for the period / year.

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2.8 Revenue Recognition

Grants are recognized when the following conditions are met;

- i) the organization will comply with the conditions attaching to them; and
- ii) the grants will be received.

Government grants are recognized in the income statement on a systematic basis over the periods in which the entity recognizes as expenses the related costs for which the grants are intended to compensate. It is fundamental to the income approach that grants is recognized in the income statement on a systematic basis over the periods in which the entity recognizes as expenses the related costs for which the grant is intended to compensate.

2.9 Grants Receivable

Grants are recognized at their fair value as deferred income, when there is reasonable assurance that the grant will be received and the Organization will comply with conditions associated with the grant.

Grants that compensate the Organization for expenses incurred, are recognized on a systematic basis in the income for the period / year in which the related expenses are recognized. Grants that compensate the Organization for the cost of an asset are recognized in income on a systematic basis over the expected useful life of the related asset.

2.10 Deferred Grant Income

The grant received during the year is charged to deferred grant income and further grouped as restricted and un-restricted funds. The deferred grant income is amortized over the period for which the grant received and charged to income statement.

2.11 Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that the Entity will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (where the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

2.12 Taxation

The organization is not liable to tax in accordance with the Income Tax Law 2009 subject to specific private ruling on exemption from ministry of finance, Government of Afghanistan.

2.13 Off-setting

Financial assets and liabilities are offset and the net amount reported at the end of reporting period when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis, or realize the asset and settle the liability simultaneously.

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2.14 Finance cost

Finance cost comprise bank charges which are recognized in income statement.

2.15 Account Receivable

Accounts receivable are stated at their nominal value as a reduced by appropriate allowance for estimated doubtful amounts. Bad debts are written off as and when they are arise.

2.16 Account Payables

Accounts payables being financial liabilities are initially recognized at fair value and are carried at nominal value.

2.17 Cash and cash equivalents.

Cash and cash equivalents comprise cash balance and balance at banks.

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CARE OF AFGHAN FAMILIES (CAF)

	NOTE	1396		1395	
		21 December 2017		20 December 2016	
		AFN	US\$	AFN	US\$
3 RECEIVABLE FROM DONORS					
PCH BDK		1,065,233	15,449	-	-
PCH TKR		2,859,216	41,468	-	-
SFP Project Badakhshan	Annex 1.2	1,225,202	17,769	2,126,076	31,808
RBF Project Badakhshan		-	-	360,394	5,392
SEHAT Project Logar		-	-	5,025,362	75,185
ACTD Project Badakhshan		-	-	189,595	2,837
SEHAT III Project Daikundi	Annex 6.3	3,723,475	54,003	-	-
SEHAT Kundoz	Annex 7.2	1,927,811	27,960	-	-
MSH Challenge TB BDK (Extension)	Annex 9.2				
		276,173	4,005	-	-
UNICEF CLTS Project	Annex 11	937,935	13,603	-	-
UNOCHA Live saving Trauma	Annex 12	1,850,076	26,832	-	-
POLIO 1 Kandahar	Annex 16.1	598,038	8,673	-	-
POLIO 2	Annex 16.2	2,086,741	30,265	-	-
SHDP (PCH Project TKR)		448,806	6,509	-	-
BARAN (PCH Project BDK)		2,591,615	37,587	-	-
		19,590,321	284,124	7,701,427	115,222
4 SECURITY DEPOSITS					
Roshan Afghanistan		187,413	2,718	187,413	2,804
UNHAS/WFP		478,776	6,944	576,277	8,622
		666,189	9,662	763,690	11,426
<p>The amount (AFN 187,413 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 68.95 per US\$) represents the amount deposited by Care of Afghan Families (CAF) with Roshan Afghanistan (a telecommunications operator) as a security against postpaid SIM cards.</p> <p>The amount (AFN 478,776 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 68.95 per US\$) represents the amount deposited by Care of Afghan Families (CAF) to UNHAS/WFP Kabul, Afghanistan as advance payment for flight bookings.</p>					
5 CASH AND CASH EQUIVALENTS					
Cash in hand	5.1	2,504,349	36,321	2,151,980	32,196
Cash at Bank	5.2	99,735,337	1,446,488	157,984,191	2,363,617
		102,239,686	1,482,809	160,136,171	2,395,813

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CARE OF AFGHAN FAMILIES (CAF)

NOTE	1396		1395	
	21 December 2017		20 December 2016	
	AFN	US\$	AFN	US\$
5.1 Cash in Hand				
Cash in US\$	60,057	871	58,218	871
Cash in Afghanis	2,444,292	35,450	2,093,762	31,325
	<u>2,504,349</u>	<u>36,321</u>	<u>2,151,980</u>	<u>32,196</u>

This amount is converted into USD by applying the exchange rate of AFN 68.95 as of Dec 21, 2017 from Da Afghanistan Bank.

5.2 Cash at Bank - Current Accounts

AIB USD A/C 0500302000002518	Kabul	71,932	1,043	9,217,338	137,902
AIB USD A/C 0500302000002526	Kabul	22,866	332	5,317,169	79,551
AIB USD A/C 0500302000002534	Kabul	278,879	4,045	1,458,754	21,825
AIB USD A/C 0500302000002550	Kabul	64,890	941	70,723	1,058
AIB USD A/C 05003020000025 A1	Kabul	22,415	325	29,549	442
AZIZI USD A/C 20417	Kabul	-	-	13,769,842	206,012
AZIZI USD A/C 000101208085855	Kabul	22,449	326		
AIB EURO A/C 0500303000002515	Kabul	26,551	385	30,940	463
AIB AFN A/C 0500301000002510	Kabul	15,955,160	231,402	11,817,743	176,806
AIB AFN A/C 0500301000002537	Kabul	30,672,259	444,848	82,448,109	1,233,514
AIB AFN A/C 0500301000002545	Kabul	1,419,305	20,585	5,180,798	77,510
AZIZI AFN A/C 000101102557655	Kabul	339,697	4,927	679	10
AZIZI AFN A/C 000101102568678	Kabul	2,725,346	39,526	12,374	185
AIB AFN A/C 0500301000002501	Kabul	16,583,621	240,517	21,311	319
AIB AFN A/C 0500301000002502	Kabul	3,983,553	57,775	86,223	1,290
AIB AFN A/C 0500301000002503	Kabul	534,895	7,758	1,597,680	23,903
AIB AFN A/C 0500301000002504	Kabul	672,711	9,757	917,259	13,723
AZIZI AFN A/C 001101100040257	Badakhshan	8,176,910	118,592	12,581,055	188,226
AIB AFN A/C 0511301005978811	Kunduz	6,252	91	3,446,088	51,557
AZIZI AFN A/C 001101100226583	Badakhshan	417,886	6,061	1,016,962	15,215
AZIZI AFN A/C 001201100211186	Takhar	44,748	649	44,798	670
AZIZI AFN A/C 001101100956082	Malaria BDK	212,657	3,084	492,397	7,367
AZIZI AFN A/C 003401100304082	Malaria KNDZ	54,224	786	271,311	4,059
AZIZI AFN A/C 001101100970125	CLTS BDK	1,094,023	15,867	1,738,545	26,011
AZIZI AFN A/C 33747	Trauma Logar	95,300	1,382	527,200	7,887
AZIZI AFN A/C 004901100683847	Logar	210,422	3,052	175,938	2,632
NKB AFN A/C 66849912	Daikundi	2,373,145	34,418	3,406,926	50,971
AZIZI AFN A/C 004901100278133	Logar	2,623,583	38,051	2,306,481	34,507
AZIZI AFN A/C 004901101251304	Logar EPHS	2,459,377	35,669	-	-
AZIZI AFN A/C 003401100413220	MO EPHS LGR	8,570,281	124,297	-	-
		<u>99,735,337</u>	<u>1,446,488</u>	<u>157,984,191</u>	<u>2,363,617</u>

The bank balances in Afghanis, EURO and US\$ are converted by applying exchange rate of Da Afghanistan Bank as of December 21, 2017.

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CARE OF AFGHAN FAMILIES (CAF)

	NOTE	1396		1395	
		21 December 2017		20 December 2016	
		AFN	US\$	AFN	US\$
6 OPERATING FIXED ASSETS					
Cost	6.1	9,682,236	140,424	12,263,749	183,479
Less: Accumulated Depreciation	6.1	(7,437,178)	(107,864)	(9,015,430)	(134,881)
Net Book Value	6.1	<u>2,245,058</u>	<u>32,560</u>	<u>3,248,319</u>	<u>48,598</u>
7 DEFERRED GRANT INCOME					
Restricted:					
MOPH EPHS SEHAT-I Daikundi		-	-	1,993,036	29,818
MOPH BPHS SEHAT-III Logar	Annex.3.3	14,182,579	205,694	-	-
MOPH EPHS SEHAT-III Logar	Annex.4	6,603,904	95,778	-	-
ACTD Project Badakhshan	Annex.5	19,000	276	-	-
MOPH BPHS SEHAT-I Kunduz		-	-	11,234,288	168,077
MOPH BPHS SEHAT-II Badkhshaan	Annex.8	18,759,849	272,079	65,674,590	982,564
MSH Challenge TB Badakhshan		-	-	1,352,044	20,228
UNDP Malaria Project	Annex.10.2	1,090,261	15,812	2,028,783	30,353
UNICEF CLTS Project		-	-	954,555	14,281
UNOCHA Live saving Trauma		-	-	1,929,382	28,866
HSS GAVI Badakshan	Annex.13	2,063,820	29,932	-	-
Other Outstanding		-	-	7,624,262	114,067
		<u>42,719,412</u>	<u>619,571</u>	<u>92,790,941</u>	<u>1,388,255</u>
* Deferred grant income, which are in Afghanis are converted into US\$ and projects which are US\$ or EURO are converted in to Afghanis by applying of Da Afghanistan Bank Rate as of Dec 21, 2017.					
8 OTHER PAYABLE					
Payable to community		179,149	2,598	179,149	2,680
Salaries payable		4,962,551	71,973	16,191,595	242,244
Vehicle rent payable		316,000	4,583	1,315,817	19,686
Payable office rent		55,000	798	124,600	1,864
Payable trainings		2,972,767	43,115	3,078,841	46,063
Payable against supplies		23,067,863	334,559	16,856,583	252,193
Payable against fuel		2,012,501	29,188	1,375,540	20,580
Other payables		528,402	7,664	10,743,350	160,732
Payable against PCH Project		11,328,679	164,303	1,054,019	15,769
Payable to SHDP Daikundi Pro		2,752,638	39,922	2,141,115	32,033
Payable to SHDP logar Projec		5,743,107	83,294	5,696,530	85,226
Payable to BARAN		7,538,956	109,339	4,872,091	72,892
Income tax payable		312,127	4,527	40,065	599
Investment in Project		5,807,140	84,222	-	-
		<u>67,576,880</u>	<u>980,085</u>	<u>63,669,294</u>	<u>952,563</u>

CAA

CARE OF AFGHAN FAMILIES (CAF)

NOTE	1396		1395		
	21 December 2017		20 December 2016		
	AFN	US\$	AFN	US\$	
9 AMORTIZATION OF DEFERRED INCOME					
SFP Project Badakhshan	Annex.1.1 & 1.2	8,020,256	116,320	10,712,584	160,272
World Bank RBF Badakhshan	Annex.2	2,542,413	36,873	7,783,997	116,457
MOPH BPHS SEHAT-I Logar	Annex.3.1	4,795,409	69,549	180,748,354	2,704,194
MOPH BPHS SEHAT-I Logar	Annex.3.2	77,524,818	1,124,363	-	-
MOPH BPHS SEHAT-III Logar	Annex.3.3	119,603,843	1,734,646	-	-
MOPH EPHS SEHAT-III Logar	Annex.4	27,113,191	393,230	-	-
ACTD CHW Training project Badakhsh	Annex.5	-	-	380,000	5,685
MOPH EPHS SEHAT-I Daikundi	Annex.6.1	6,051,045	87,760	70,742,629	1,058,388
MOPH EPHS SEHAT-I Daikundi	Annex.6.2	34,778,733	504,405	-	-
MOPH EPHS SEHAT-III Daikundi	Annex.6.3	46,099,201	668,589	-	-
MOPH BPHS SEHAT-I Kunduz	Annex.7.1	1,100,223	15,957	58,597,993	876,691
MOPH BPHS SEHAT-I Kunduz (Extension)	Annex.7.2	36,841,981	534,329	-	-
MOPH BPHS SEHAT-II Badkhshaan	Annex.8	209,155,787	3,033,441	212,011,009	3,171,918
MSH Challenge TB Badakhshan	Annex.9.1	5,832,487	84,590	1,700,026	25,434
MSH Challenge TB Badakhshan (Extension)	Annex.9.2	276,173	4,005	-	-
UNDP Malaria Project	Annex.10.1	993,124	14,404	6,014,434	89,983
UNDP Malaria Project (Extension)	Annex.10.2	8,213,926	119,129	-	-
UNICEF CLTS Project	Annex.11	13,892,490	201,486	7,111,906	106,402
UNOCHA Live saving Trauma	Annex.12	8,100,579	117,485	2,391,739	35,783
HSS GAVI Badakhshan	Annex.13	5,564,362	80,701	-	-
SQUEAC Assessment Badakhshan	Annex.14	836,794	12,136	-	-
SMART Survey Logar	Annex.15	372,930	5,409	-	-
POLIO1 Kandahar	Annex.16.1	1,034,274	15,000	-	-
POLIO 2	Annex.16.2	2,086,741	30,265	-	-
PCH Takhar and Badakhshan		4,314,475	62,574	-	-
MOPH (AKF) CME Takhar		-	-	8,629,179	129,102
CHASS Project		-	-	135,060	2,021
IYCN Survey MI		-	-	1,691,565	25,308
IFA Survey MI		-	-	2,618,299	39,173
		625,145,253	9,066,646	571,268,774	8,546,810

CAA

CARE OF AFGHAN FAMILIES (CAF)

	NOTE	1396		1395	
		21 December 2017		20 December 2016	
		AFN	US\$	AFN	US\$
10 OTHER INCOME					
Membership fee	10.1	856,680	12,425	770,519	11,528
Others	10.2	309,980	4,496	26,940	403
Exchange gain		(252,676)	(3,665)	897	13
		<u>913,984</u>	<u>13,256</u>	<u>798,356</u>	<u>11,944</u>
10.1	It represents the membership fee paid by the employees whose salaries are greater than 12,500 AFN.				
10.2	It represents the donation and adjustment from different sources.				
11 DIRECT OPERATING COST					
Salaries and benefits		309,964,265	4,495,493	272,583,974	4,078,156
Goods and services		245,950,638	3,567,087	244,486,755	3,657,791
Fixed assets		8,149,649	118,197	4,899,716	73,305
		<u>564,064,552</u>	<u>8,180,777</u>	<u>521,970,445</u>	<u>7,809,253</u>
12 INDIRECT OPERATING COST					
Salaries, wages and benefits		44,974,551	652,278	37,406,114	559,637
Travel, transportation and per diem		4,380,364	63,530	2,297,658	34,375
Communication		252,362	3,660	450,315	6,737
Repair and maintenance		704,711	10,221	740,272	11,075
Utilities & Fuel		1,063,395	15,423	931,127	13,931
Audit fee		304,519	4,417	643,845	9,633
Rent		1,955,947	28,368	643,845	9,633
Depreciation		1,376,670	19,966	1,183,259	17,703
Bank charges		404,691	5,869	170,166	2,546
Miscellaneous		280,426	4,067	-	-
HQ Goods and services		6,029,351	87,445	3,910,976	58,513
Training		1,212,109	17,580	932,791	13,956
		<u>62,939,096</u>	<u>912,822</u>	<u>49,310,368</u>	<u>737,737</u>

13 Corresponding figures

No significant reclassification / rearrangements of corresponding figures have been made in these financial statements. Further the corresponding figures are not entirely comparable due to different reporting periods.

14 General

Figures have been rounded off to nearest Afghani (AFN) and nearest Dollar (US\$).

CAA

6.1 Operating fixed assets

CARE OF AFGHAN FAMILIES (CAF)

Particulars	Communication Equipment		Furniture and fixture		Computer & Accessories		Office Equipment		Electric Equipment		Office Vehicles		Total	
	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$
For the year ended 20 December 2016														
Opening cost	1,307,486	22,618	1,478,012	26,133	3,007,913	56,909	1,001,095	17,676	2,283,382	40,197	2,405,455	42,544	11,483,342	171,803,444
Addition during the year	129,646	1,940	147,100	2,201	387,484	5,797	83,378	1,247	32,798	491	-	-	780,406	11,676
Disposals during the year	1,437,132	24,558	1,625,112	28,334	3,395,397	62,706	1,084,473	18,923	2,316,180	40,688	2,405,455	42,544	12,263,748	183,479
Depreciation as at 21 Dec 2015	(111,236)	(1,664)	(66,905)	(1,001)	(361,282)	(5,405)	(95,453)	(1,278)	(197,565)	(2,956)	(360,816)	(5,398)	(1,183,256)	(17,703)
Depreciation for the year	(896,814)	(13,417)	(1,374,423)	(20,563)	(2,655,282)	(39,876)	(742,439)	(11,108)	(1,281,237)	(19,169)	(871,977)	(13,046)	(7,832,172)	(117,178)
Accumulated depreciation	(1,008,050)	(15,082)	(1,441,328)	(21,564)	(3,026,564)	(45,281)	(827,892)	(12,386)	(1,478,802)	(22,125)	(1,232,795)	(18,444)	(9,015,431)	(134,881)
NBV at 20 December 2016	429,082	9,476	183,784	6,770	368,833	17,425	256,581	6,537	837,378	18,564	1,172,660	24,100	3,248,317	48,598
For the year ended 21 December 2017														
Opening cost	1,437,132	24,558	1,625,112	28,334	3,395,397	62,706	1,084,473	18,923	2,316,180	40,688	2,405,455	42,544	12,263,749	217,753
Net Adjustment during the period	(535,421)	(7,766)	(1,045,682)	(15,166)	(368,369)	(5,343)	(428,328)	(6,212)	(203,712)	(2,954)	-	-	(2,581,513)	(37,440)
Disposals during the year	904,711	13,078	579,430	8,404	3,027,028	43,902	656,145	9,516	2,112,467	30,638	2,405,455	34,887	9,662,236	140,424
Depreciation as at 21 Dec 2016	(1,008,050)	(15,082)	(1,441,328)	(21,564)	(3,026,564)	(45,281)	(827,892)	(12,386)	(1,478,802)	(22,125)	(1,232,795)	(18,444)	(9,015,431)	(134,881)
Depreciation for the year	(351,016)	(5,091)	(54,131)	(785)	(276,408)	(4,009)	(120,586)	(1,749)	(213,702)	(3,099)	(360,818)	(5,233)	(1,376,670)	(19,966)
Adjustment of depreciation	535,421	8,499	1,096,682	17,392	606,872	9,633	513,236	8,226	203,712	3,234	-	-	2,954,923	46,983
	(823,645)	(11,674)	(399,777)	(4,957)	(2,696,100)	(39,667)	(435,252)	(5,909)	(1,488,791)	(21,990)	(1,593,614)	(23,677)	(7,437,178)	(107,864)
NBV at 21 December 2017	78,066	1,404	179,653	3,446	330,928	4,245	220,893	3,607	623,676	8,647	811,842	11,210	2,245,058	32,560

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