



Creative Vision Audit & Consultancy Services
Certified Public Accountants & Management
Consultants

Auditor's Report

For the year ended December 21, 2019

Care of Afghan Families

(CAF)



House No: 612, Street – 12,
Near Burjae Mamoor Abdal
Qally Fathullah, Kabul - Afghanistan
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Certified Public Accountants & Management Consultants

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Independent Auditor's Report

General Director
Care of Afghan Families (CAF)
Kabul, Afghanistan

Creative Vision Audit & Consultancy Services

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Opinion

We have audited the financial statements of Care of Afghan Families (hereafter referred to as "CAF"), which comprises the Balance sheet as at December 21, 2019, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the CAF as at 21 December 2019, 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.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Organization in accordance with the International Ethics Standards Board for Accountant's *Code of Ethics for Professional Accountants (IESBA Code)* together with the ethical requirements that are relevant to our audit of the financial statements in Afghanistan, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA 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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for Small and Medium-sized Entities, 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.



In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 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.

As part of an audit in accordance with ISAs, 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 Organization'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 Organization'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 Organization 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.

For and on behalf of

*Creative Vision Audit
& Consultancy Services*



Creative Vision
Audit & Consultancy Services

Date: February 16, 2020

House No. 612, Street No. 12, Qualle Fatehullah,
Kabul, Afghanistan


CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF FINANCIAL POSITION
AS AT 21 DECEMBER 2019

	Note	1398		1397	
		21 December 2019		21 December 2018	
		AFN	US\$	AFN	US\$
ASSETS					
<i>Current assets</i>					
Receivable from donors	3	1,039,004	13,480	83,854,677	1,109,676
Security deposits	4	398,804	5,174	516,216	6,831
Cash and cash equivalents	5	126,781,764	1,644,861	85,583,350	1,132,552
		<u>128,219,572</u>	<u>1,663,515</u>	<u>169,954,243</u>	<u>2,249,059</u>
<i>Non - Current assets</i>					
Operating fixed assets	6	738,227	9,578	1,546,173	20,461
		<u>128,957,799</u>	<u>1,673,093</u>	<u>171,500,416</u>	<u>2,269,520</u>
TOTAL ASSETS					
LIABILITIES AND FUNDS					
<i>Current liabilities</i>					
Deferred grant income - Restricted	7	65,677,577	852,098	9,179,002	121,469
Other payables	8	57,201,706	742,132	153,214,625	2,027,538
		<u>122,879,282</u>	<u>1,594,231</u>	<u>162,393,627</u>	<u>2,149,007</u>
<i>Funds</i>					
Accumulated Core Fund		<u>6,078,516</u>	<u>78,862</u>	<u>9,106,789</u>	<u>120,513</u>
Contingencies & Commitments					
		<u>128,957,799</u>	<u>1,673,093</u>	<u>171,500,416</u>	<u>2,269,520</u>
TOTAL LIABILITIES AND FUNDS					

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



Director General
 Dr Mohammad.Ashraf Elham


Operation/Finance Director
 Mohammad Edriss Yousufy

**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 21 DECEMBER 2019**

	Note	1398		1397	
		21 December 2019		21 December 2018	
		AFN	US\$	AFN	US\$
INCOME					
Amortization of deferred grant	9	420,732,929	5,368,354	673,284,206	8,909,788
Other income	10	343,780	4,386	1,037,976	13,736
		<u>421,076,710</u>	<u>5,372,741</u>	<u>674,322,182</u>	<u>8,923,524</u>
EXPENDITURE					
Direct operating cost	11	388,963,454	4,962,990	616,561,130	8,159,154
Indirect operating cost	12	35,141,528	448,389	63,099,223	835,013
		<u>424,104,982</u>	<u>5,411,380</u>	<u>679,660,353</u>	<u>8,994,167</u>
Deficit of income over expenditure		(3,028,273)	(38,639)	(5,338,171)	(70,642)
Accumulated Core Fund brought forward		9,106,789	120,513	14,444,961	209,499
Exchange Loss on Core Fund brought forward		-	(3,002)	-	(18,344)
Accumulated Core Funds carried forward		<u>6,078,516</u>	<u>78,871</u>	<u>9,106,789</u>	<u>120,513</u>

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



Director General
 Dr Mohammad.Ashraf Elham


Operation/Finance Director
 Mohammad Edriss Yousufy

**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 21 DECEMBER 2019**

	1398		1397	
	21 December 2019		21 December 2018	
	AFN	US\$	AFN	US\$
Cash flow from operating activities				
Deficit for the year	(3,028,273)	(38,639)	(5,338,171)	(70,642)
Adjustment for:				
Depreciation of operating fixed assets	1,010,396	12,892	1,030,350	13,635
Loss on disposal	24,800	322	-	(18,344)
Exchange gain/loss	-	(2,443)	-	(18,344)
	(1,993,076)	(27,868)	(4,307,822)	(75,351)
Working capital changes				
Increase/(decrease)in current assets				
Receivable from donors	82,815,673	1,096,196	(64,264,356)	(825,553)
Security deposits	117,412	1,657	149,973	2,831
Increase/(decrease)in current liabilities				
Deferred grand income - restricted	56,498,575	730,630	(33,540,411)	(498,102)
Other payables	(96,012,920)	(1,285,406)	85,637,745	1,047,453
Working capital changes	43,418,740	543,077	(12,017,049)	(273,371)
Net cash generated/(used in) operating activities	41,425,664	515,209	(16,324,871)	(348,722)
Cash flow from investing activities:				
Purchase of operating fixed assets	(227,250)	(2,900)	(331,464)	(1,535)
Net cash generated/(used in) investing activities	(227,250)	(2,900)	(331,464)	(1,535)
Net increase in cash & cash equivalents	41,198,414	512,309	(16,656,335)	(350,257)
Cash & cash equivalents, at beginning of the year	85,583,350	1,132,552	102,239,686	1,482,809
Cash & cash equivalents, end of the year	126,781,764	1,644,861	85,583,350	1,132,552

Represented by:

Cash in hand	1,521,314	19,737	4,256,893	56,333
Cash in banks	125,260,450	1,625,123	81,326,457	1,076,219
	126,781,764	1,644,861	85,583,350	1,132,552

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


Director General

Dr Mohammad.Ashraf Elham



CAF


Operation/Finance Director

Mohammad Edriss Yousufy

**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF CORE FUND
FOR THE YEAR ENDED 21 DECEMBER 2019**

	Core fund	
	AFN	US\$
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	14,444,961	209,499
Surplus for the period	(5,338,171)	(70,642)
Exchange Loss on Core Fund brought forwarded	-	(18,344)
Balance as at December 21, 2018	9,106,789	120,513
Surplus for the period	(3,028,273)	(38,639)
Exchange Loss on Core Fund brought forwarded	-	(3,012)
Balance as at December 21, 2019	<u>6,078,517</u>	<u>78,862</u>

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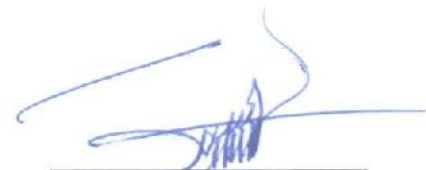
The annexed notes form 1 to 14 are an integral part of these financial statements.



Director General
Dr Mohammad.Ashraf Elham



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Operation/Finance Director
Mohammad Edriss Yousufy

**CARE OF AFGHAN FAMILIES (CAF)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 21 DECEMBER 2019**

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) and donors specific reporting requirements.

2.2 Accounting convention

These financial statements have been presented in US Dollars (USD), which is also the Company's functional currency together with local currency Afghani. (AFN).

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.

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.

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CARE OF AFGHAN FAMILIES (CAF)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 21 DECEMBER 2019

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.

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.



**CARE OF AFGHAN FAMILIES (CAF)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 21 DECEMBER 2019**

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.

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.

CARE OF AFGHAN FAMILIES
 NOTES TO THE ACCOUNTS
 FOR THE ENDED DECEMBER 21, 2019

NOTE	1398		1397	
	21 December 2019		21 December 2018	
	AFN	US\$	AFN	US\$
3 RECEIVABLE FROM DONORS				
SEHAT III Project Daikundi	-	-	488,480	6,464
CBNP Logar	-	-	3,158,442	41,797
UN Women	661,953	8,588	862,999	11,420
CLTS Logar	-	-	9,113,719	120,605
SEHATMANDI BPHS Project Logar	-	-	46,714,858	618,193
SEHATMANDI EPHS Project Logar	-	-	9,911,709	131,165
SEHATMANDI EPHS Project DKD	-	-	3,107,337	41,120
SEHATMANDI BPHS Project BDK	-	-	10,310,230	136,439
Receivable from Employees	199,335	2,586	186,903	2,473
SPS Project	177,716	2,306	-	-
	1,039,004	13,480	83,854,677	1,109,676
4 SECURITY DEPOSITS				
Roshan Afghanistan	187,413	2,431	187,413	2,480
Others	211,391	2,743	328,803	4,351
	398,804	5,174	516,216	6,831

The amount (AFN 187,413 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 77.0775 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.

The amount (AFN 211,391 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 77.0775 US\$) represents the amount deposited by Care of Afghan Families (CAF) to UNHAS/WFP Kabul, Afghanistan as advance payment for flight bookings.

5 CASH AND CASH EQUIVALENTS

Cash in hand	5.1	1,521,314	19,737	4,256,893	56,333
Cash at Bank	5.2	125,260,450	1,625,123	81,326,457	1,076,219
		126,781,764	1,644,861	85,583,350	1,132,552

5.1 Cash in Hand

Cash in US\$	31,679	411	43,234	572
Cash in Afghanis	1,489,635	19,326	4,213,659	55,761
	1,521,314	19,737	4,256,893	56,333

This amount is converted into USD by applying the exchange rate of AFN 77.0775 as of Dec 21, 2019 from Da Afghanistan Bank.

CARE OF AFGHAN FAMILIES
 NOTES TO THE ACCOUNTS
 FOR THE ENDED DECEMBER 21, 2019

	NOTE	1398		1397	
		21 December 2019		21 December 2018	
		AFN	US\$	AFN	US\$
5.2 Cash at Bank - Current Accounts					
AIB USD A/C 0500302000002518	Kabul	177,398	2,302	7,082	94
AIB USD A/C 0500302000002534	Kabul	-	-	554,813	7,342
AIB EURO A/C 0500303000002515	Kabul	8,575	111	19,357	256
AIB AFN A/C 0500301000002510	Kabul	3,721,459	48,282	1,415,118	18,727
AIB AFN A/C 0500301000002537	Kabul	-	-	7,061	93
AIB AFN A/C 0500301000002545	Kabul	2,845,577	36,918	2,180,076	28,850
AZIZI AFN A/C 000101102557655	Kabul	534,661	6,937	197,713	2,616
AZIZI AFN A/C '000101102568678	Kabul	124,145	1,611	2,548,158	33,721
AIB AFN A/C 0500301000002501	Kabul	-	-	9,854	130
AIB AFN A/C 0500301000002502	Kabul	-	-	2,437,275	32,253
AIB AFN A/C 0500301000002503	Kabul	63,194	820	3,088,185	40,867
AIB AFN A/C 0500301000002504	Kabul	5,585	72	8,196	108
AZIZI AFN A/C 001101100040257	Badakhshan	-	-	198,899	2,632
AIB AFN A/C 0511301005978811	Kunduz	-	-	6,252	83
AZIZI AFN A/C 001101100226583	Badakhshan	-	-	47,994	635
AZIZI AFN A/C 001201100211186	Takhar	-	-	44,748	592
AZIZI AFN A/C 001101100970125	CLTS BDK	8,904	116	-	-
AZIZI AFN A/C 33747	Trauma Logar	65,324	848	-	-
AZIZI AFN A/C 004901100683847	Logar	8,970	116	59,985	794
AZIZI AFN A/C 004901100278133	Logar	1,847,387	23,968	2,245,273	29,712
AZIZI AFN A/C 004901101251304	Logar EPHS	373,754	4,849	-	-
AZIZI AFN A/C 003401100413220	MO EPHS LGR	-	-	667,252	8,830
AZIZI AFN A/C -6082	Malria BDK	-	-	113,542	1,503
AZIZI AFN A/C -0125	CLTS BDK	-	-	2,024,547	26,791
AZIZI AFN A/C -2747	Troma Log	-	-	159,258	2,108
AZIZI AFN A/C -3437	CLTS Log	-	-	514,039	6,802
AZIZI AFN A/C -9975	Shtmndi BDK	-	-	48,169,730	637,446
AZIZI AFN A/C -9894	Shtmndi DKD	-	-	11,887,685	157,314
AZIZI AFN A/C 9716	Shtmndi BPHS Log	-	-	2,694,937	35,663
AZIZI AFN A/C -10067	Shtmndi EPHS Log	-	-	11,127	147
AZIZI AFN A/C -0429	GRP BDK	-	-	4,150	55
AZIZI AFN A/C -0348	GRP Log	-	-	4,150	55
CAF(EPHS & BPHS)For Logar 1212	Sehatmandi LGR	115,475,517	1,498,174	-	-
		125,260,450	1,625,123	81,326,457	1,076,219

The bank balances in Afghani, EURO and US\$ are converted by applying exchange rate of Da Afghanistan Bank as of December 21, 2019.

CARE OF AFGHAN FAMILIES
 NOTES TO THE ACCOUNTS
 FOR THE ENDED DECEMBER 21, 2019

	NOTE	1398		1397	
		21 December 2019		21 December 2018	
		AFN	US\$	AFN	US\$
6 OPERATING FIXED ASSETS					
Cost	6.1	8,174,809	106,060	10,013,702	132,515
Less: Accumulated Depreciation	6.1	(7,436,582)	(96,482)	(8,467,529)	(112,054)
Net Book Value	6.1	738,227	9,578	1,546,173	20,461

7 DEFERRED GRANT INCOME

Restricted:

UNICEF CLTS Project

HSS GAVI Badakshan

UNDP Malaria Project

Sehatmandi Logar New

UNDP Malaria Project New

ACTD Project Badakhshan

Annex 12

Annex 14

-	-	7,346,580	97,220
-	-	1,389,816	18,392
-	-	423,606	5,606
65,661,653	851,891	-	-
15,923	207	-	-
-	-	19,000	251
65,677,577	852,098	9,179,002	121,469

* Deferred grant income, which are in Afghani are converted into US\$ and projects which are US\$ or EURO are converted in to Afghani by applying of Da Afghanistan Bank Rate as of Dec 21, 2019.

8 OTHER PAYABLE

Payable to community

Salaries payable

Vehicle rent payable

Payable office rent

Payable trainings

Payable against supplies

Payable against fuel

Other payables

Payable against equipment

Payable against PCH Project

Payable Utilities bills

Payable to SHDP Daikundi Pro

Payable to SHDP logar Projec

Payable to BARAN SEHAT

Payable to BARAN SEHTMANDI

AC/Payable to OPHS SEHATMDI LOG

Income tax payable

Investment in Project

Payable Changer

Payable Service Company

Payable Utilities bills

Payable Equipment

Staff Union Payable

179,149	2,324	179,149	2,371
19,292,747	250,303	101,193,083	1,339,121
453,746	5,887	3,705,856	49,041
110,000	1,427	755,916	10,003
1,896,659	24,607	2,552,767	33,782
14,367,748	186,407	12,865,053	170,247
369,379	4,792	3,512,815	46,486
1,286,182	16,687	15,784,403	208,880
-	-	-	-
-	-	3,598,199	47,616
-	-	-	-
-	-	-	-
-	-	-	-
1,441,292	18,699	1,441,292	19,073
3,191,101	41,401	3,012,426	39,864
4,447,827	57,706	-	-
165,875	2,152	-	-
10,000,000	129,740	-	-
-	-	1,460,000	19,321
-	-	2,775,336	36,727
-	-	168,320	2,227
-	-	158,510	2,098
-	-	51,500	682
57,201,706	742,132	153,214,626	2,027,539

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CARE OF AFGHAN FAMILIES
NOTES TO THE ACCOUNTS
FOR THE ENDED DECEMBER 21, 2019

	NOTE	1398		1397	
		21 December 2019		21 December 2018	
		AFN	US\$	AFN	US\$
9 AMORTIZATION OF DEFERRED INCOME					
MOPH BPHS SEHAT-II Badkhsaan		-	-	126,823,248	1,678,293
UNDP Malaria Project	Annex 1	648,148	8,270	1,185,268	15,685
CLTS BDK		-	-	6,926,753	91,664
HSS GAVI Badakshan		-	-	3,964,846	52,468
SFP Project Badakhshan		-	-	1,163,308	15,394
MOPH EPHS SEHAT-III Daikundi		-	-	29,554,886	391,109
MOPH EPHS SEHAT-III Logar		-	-	33,073,776	437,676
MOPH BPHS SEHAT-III Logar		-	-	115,514,085	1,528,635
POLIO 2		-	-	2,912,502	38,542
SMART Survey Logar		-	-	968,947	12,822
CBNP Logar		-	-	8,070,060	106,794
UNDP Malaria Project (Extension)		-	-	4,113,510	54,435
UN Women	Annex 2	9,288,441	118,516	5,874,888	77,744
MSH Challenge TB Badakhshan		-	-	2,473,349	32,731
Trauma II LOGAR		-	-	6,912,467	91,475
CLTS Logar	Annex 3	7,485,348	95,510	9,457,982	125,161
UNICEF CLTS Project	Annex 4	6,449,886	82,298	6,907,070	91,403
SEHATMANDI Logar BPHS Project	Annex 5	5,745,925	73,315	111,740,485	1,478,698
SEHATMANDI Logar EPHS Project	Annex 6	3,300,609	42,114	26,289,509	347,898
SEHATMANDI DKD EPHS Project	Annex 7	1,637,198	20,890	35,341,246	467,682
SEHATMANDI BDK BPHS Project	Annex 8	6,339,270	80,886	129,534,327	1,714,170
Smart Survey BDK		-	-	1,447,227	19,152
HSS GAVI Badakshan	Annex 9	650,660	8,302	3,034,466	40,156
GHRP BDK	Annex 10	62,120	793	-	-
GHRP Logar	Annex 11	27,778,800	354,444	-	-
Sehatmandi Logar (New EPHS &	Annex 12	348,903,498	4,451,844	-	-
UNDP Malaria New 1	Annex 13	504,789	6,441	-	-
UNDP Malaria New 2	Annex 14	1,741,521	22,221	-	-
SPS Project	Annex 15	177,716	2,268	-	-
Income from Acted Project		19,000	242	-	-
		<u>420,732,929</u>	<u>5,368,354</u>	<u>673,284,206</u>	<u>8,909,788</u>
10 OTHER INCOME					
Membership fee	10.1	565,797	7,219	802,045	10,614
Others	10.2	47,509	606	225,426	2,983
Exchange (Gain) / Loss		(259,224)	(3,308)	10,505	139
Income/Loss on Disposal		(10,301)	(131)	-	-
		<u>343,780</u>	<u>4,386</u>	<u>1,037,976</u>	<u>13,736</u>

CARE OF AFGHAN FAMILIES
 NOTES TO THE ACCOUNTS
 FOR THE ENDED DECEMBER 21, 2019

NOTE	1398		1397	
	21 December 2019		21 December 2018	
	AFN	US\$	AFN	US\$
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	220,619,827	2,815,005	397,112,208	5,255,115
Goods and services	122,948,853	1,568,769	205,156,901	2,714,908
Sub-Grant Expenses	35,563,138	453,769	-	-
Fixed assets	9,831,636	125,447	14,292,022	189,131
	<u>388,963,454</u>	<u>4,962,990</u>	<u>616,561,130</u>	<u>8,159,154</u>

12 INDIRECT OPERATING COST

Salaries, wages and benefits	20,539,702	262,077	42,433,721	561,539
Travel, transportation and per diem	4,068,622	51,914	4,250,870	56,253
Communication	258,535	3,299	414,499	5,485
Repair and maintenance	75,441	963	1,165,679	15,426
Utilities & Fuel	900,743	11,493	835,711	11,059
Audit fee	311,737	3,978	293,021	3,878
Rent	1,594,788	20,349	2,146,679	28,408
Depreciation	1,010,396	12,892	1,030,353	13,635
Financial Charges	895,319	11,424	382,767	5,065
Miscellaneous	2,216,024	28,275	3,899,451	51,603
HQ Goods and services	2,093,833	26,716	5,538,518	73,293
Training	1,176,389	15,010	707,955	9,369
	<u>35,141,528</u>	<u>448,389</u>	<u>63,099,223</u>	<u>835,013</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\$).

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OF AFGHAN FAMILIES (CAF)
ES TO THE ACCOUNTS
ASSET SCHEDULE

Operating fixed assets

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 \$
year ended 21 December 2018														
ing cost as at 21 December 2017	901,711	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	9,682,237	140,424
ange translation adjustment	-	(1,145)	-	(736)	-	(3,844)	-	(833)	-	(2,683)	-	(3,055)	-	(12,296)
on during the year	-	-	-	-	281,964	3,731	-	-	49,500	655	-	-	331,464	4,386
als during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ation as at 21 December 2017	901,711	11,933	579,430	7,668	3,308,992	43,789	656,145	8,683	2,161,967	28,610	2,405,455	31,832	10,013,702	132,515
ange translation adjustment	(823,645)	(11,674)	(399,777)	(4,957)	(2,696,100)	(39,657)	(435,252)	(5,909)	(1,488,791)	(21,990)	(1,593,614)	(23,677)	(7,437,179)	(107,864)
ociation for the year	-	1,022	-	434	-	3,472	-	517	-	1,926	-	2,073	-	9,445
als during the year	(35,797)	(474)	(48,782)	(646)	(327,728)	(4,337)	(73,752)	(976)	(183,475)	(2,428)	(360,818)	(4,775)	(1,030,353)	(13,635)
als during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
at 21 December 2018	(859,442)	(11,125)	(448,559)	(5,169)	(3,023,828)	(40,521)	(509,004)	(6,368)	(1,672,266)	(22,493)	(1,954,432)	(26,379)	(8,467,529)	(112,054)
	42,269	807	130,871	2,499	285,164	3,268	147,141	2,315	489,701	6,117	451,023	5,454	1,546,173	20,461
year ended 21 December 2019														
ing cost as at 21 December 2018	901,711	11,933	579,430	7,668	3,308,992	43,789	656,145	8,683	2,161,967	28,610	2,405,455	31,832	10,013,702	132,515
ange translation adjustment	-	(234)	-	(150)	-	(858)	-	(170)	-	(561)	-	(624)	-	(2,597)
ion during the year	-	-	-	-	227,250	2,948	-	-	-	-	-	-	227,250	2,948
als during the year	206,340	2,677	89,700	1,164	1,061,790	13,776	23,189	301	685,125	8,889	-	-	2,066,143	26,806
als during the year	695,371	14,376	489,730	8,681	2,474,453	59,655	632,956	8,814	1,476,842	36,938	2,405,455	31,208	8,174,809	106,060
ation as at 21 December 2018	(859,442)	(11,125)	(448,559)	(5,169)	(3,023,828)	(40,521)	(509,004)	(6,368)	(1,672,266)	(22,493)	(1,954,432)	(26,379)	(8,467,529)	(112,054)
ange translation adjustment	-	218	-	101	-	794	-	125	-	441	-	517	-	2,197
ociation for the year	(29,037)	(377)	(44,115)	(572)	(337,309)	(4,376)	(59,315)	(770)	(179,797)	(2,333)	(360,822)	(4,681)	(1,010,396)	(13,109)
als during the year	(202,271)	(2,624)	(89,700)	(1,164)	(1,041,058)	(13,507)	(23,189)	(301)	(685,125)	(8,889)	-	-	(2,041,343)	(26,484)
als during the year	(686,208)	(13,908)	(402,974)	(6,803)	(2,320,080)	(57,610)	(545,131)	(7,313)	(1,166,938)	(33,273)	(2,315,254)	(30,543)	(7,436,582)	(96,482)
at 21 December 2019	9,163	468	86,756	1,878	154,373	2,045	87,826	1,501	309,904	3,665	90,201	665	738,227	9,578

ARE OF AFGHAN FAMILIES (CAF)

onor: UNDP / GF

roject Period: Jan 01, 2018 to Dec 31, 2018

roject Name: Strengthening and scaling-up Malaria Prevention & Case Management

ocation: Badakhshan, Logar

atement of Budget Variance

atement Period: Dec 22, 2018 to December 21, 2019

Annex.1

All Provinces

	AMOUNTS IN AFS			TOTAL EXPENDITURE TO 21 DEC 2019	BUDGET VARIANCE	VARIANCE %
	ACTUAL EXPENDITURE UP TO YEAR ENDED 21 DEC 2018	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2019				
RECEIPTS						
Opening balance	-	423,606	-	-	-	-
Grant from Donor	6,002,454	200,425	4,737,541	1,264,913	21%	
	6,002,454	624,031	4,737,541	1,264,913	21%	
EXPENDITURE						
Human Resources	2,189,268	426,297	2,212,179	(22,911)	-1%	
Training Costs	2,578,877	-	1,557,888	1,020,989	40%	
Other direct cost	918,810	11,227	693,167	225,643	25%	
Direct Cost @ 5%	315,499	210,624	298,424	17,075	5%	
TOTAL COSTS	6,002,454	648,148	4,761,658	1,240,796	21%	
Project End Receivable Written Off to the expenses		(24,117)	(24,117)			
IND BALANCE IN AFS	423,606	-	-			
IND BALANCE IN US\$	6,144	-	-			
Expenditure IN US\$	54,435		63,013			

CARE OF AFGHAN FAMILIES (CAF)
 Donor: UN WOMEN
 Project Title: Support to Parwan Women Protection Center
 Province and Districts: Parwan
 Project Period: Feb 1, 2018 to Oct 01, 2018 to Mar 31, 2020
 Statement of Budget Variance
 Statement Period: Dec 22, 2018 to December 21, 2019

AMOUNTS IN AFS						
	BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2018	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2019	TOTAL ACTUAL TO 21 DEC 2019	BUDGET VARIANCE	VARIANCE %
RECEIPTS						
Opening balance	-	-	(863,000)	-	-	-
Grant from Donor	20,218,736	5,011,888	9,489,488	14,501,376	5,717,360	28%
	20,218,736	5,011,888	8,626,488	14,501,376	5,717,360	28%
EXPENDITURE						
Personnel Cost	9,546,435	2,689,835	4,647,859	7,337,694	2,208,741	23%
IT/PC Utilities Supplies	8,716,468	2,638,438	3,838,089	6,476,527	2,239,941	26%
Transportation	219,430	145,620	32,270	177,890	41,540	19%
Communication	281,972	70,070	93,750	163,820	118,152	42%
Capacity Building/Networking	51,100	15,186	17,349	32,535	18,565	36%
Indirect Cost	1,403,332	315,739	659,124	974,863	428,469	31%
TOTAL DIRECT COSTS	20,218,736	5,874,888	9,288,441	15,163,329	5,055,407	25%
TOTAL FUND BALANCE		(863,000)	(661,953)	(661,953)		
UND BALANCE CONVERTED IN US\$		(11,197)	(8,588)	(8,588)		
TOTAL EXPENDITURE CONVERTED IN US\$		76,221	120,508	196,728		

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CARE OF AFGHAN FAMILIES (CAF)

Donor: FHI 360

Project Period: April 15, 2018 to April 14, 2019

Project Name: CLTS

Location: Logar

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

Annex.3

	Logar					
	AMOUNTS IN AFS					
	TOTAL BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2018	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2019	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
RECEIPTS						
Opening balance	-	-	(9,113,718)	-	-	-
Grant from Donor	18,235,340	344,264	16,599,067	16,943,331	1,292,010	7%
	18,235,340	344,264	7,485,349	16,943,331	1,292,010	7%
EXPENDITURE						
Salaries	11,803,710	6,128,400	4,602,160	10,730,560	1,073,150	9%
Equipments	336,270	305,700	-	305,700	30,570	9%
Travel Transportation	2,968,295	1,509,800	1,190,650	2,700,450	267,845	9%
Other Direct Cost	1,583,725	705,290	728,800	1,434,090	149,635	9%
Indirect Cost	1,543,341	808,792	593,870	1,402,662	140,678	9%
TOTAL COSTS	18,235,340	9,457,982	7,115,480	16,573,462	1,661,878	9%
ODF Cost Transfer to CAF			369,868			
FUND BALANCE IN AFS		(9,113,718)	0	0		
FUND BALANCE IN US\$		(118,241)	0	0		
Expenditure IN US\$		122,707	122,707	122,707		

CARE OF AFGHAN FAMILIES (CAF)

Donor: UNICEF

Project Period: May 1, 2018 to April 18, 2019

Project Name: CLTS

Location: Badakhshan

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

Annex.4

		Badakhshan				
		AMOUNTS IN AFS				
	TOTAL BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2018	EXPENDITURE FOR THE YEAR ENDED 21 DEC 2019	TOTAL ACTUAL TO 21 DEC 2019	BUDGET VARIANCE	VARIANCE %
RECEIPTS						
Opening balance	-	-	7,346,580	-	-	0%
Grant from Donor	16,076,867	14,253,650	1,764,327	16,017,977	58,890	0%
	16,076,867	14,253,650	9,110,907	16,017,977	58,890	0%
EXPENDITURE						
Output-1 Enhancing Capacity of CAF	14,507,200	6,643,677	5,597,291	12,240,968	2,266,232	16%
Output-2 Planning Monitoring and Evaluat	167,000	35,960	119,818	155,778	11,222	7%
Output-3 Effective Program Management	1,402,667	227,433	732,777	960,210	442,457	32%
TOTAL COSTS	16,076,867	6,907,070	6,449,886	13,356,956	2,719,911	17%
Refunded to the Donor		-	2,661,021	2,661,021		
FUND BALANCE IN AFS		7,346,580	-	-		
FUND BALANCE IN US\$		95,314	-	-		
Expenditure IN US\$		89,612	83,681			

W

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

Project Period: July 01, 2018 to Dec 31, 2018

Project Name: SEHATMANDI Logar BPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

Annex .5

	AMOUNTS IN AFS				TOTAL ACTUAL TO 21 DEC 2019	BUDGET VARIANCE	VARIANCE %
	BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2018	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2019				
RECEIPTS							
Opening balance	-	-	(46,714,859)		-	-	
Grant from Donor	118,228,413	65,025,627	52,460,784	117,486,411	742,002	1%	
	118,228,413	65,025,627	5,745,925	117,486,411	742,002	1%	
EXPENDITURE							
Remuneration	77,244,329	71,127,384	4,111,355	75,238,739	2,005,590	3%	
Reimbursable	30,236,047	30,454,876	1,689,396	32,144,272	(1,908,225)	-6%	
Innovation	-	-	-	-	-	-	
Contingency fund	-	-	-	-	-	-	
Overhead cost @ 10%	10,748,036.60	10,158,226	580,075	10,738,301	9,736	0%	
TOTAL COSTS	118,228,413	111,740,486	6,380,826	118,121,312	107,101	0%	
Third Party Penalty			(634,901)	(634,901)			
FUND BALANCE IN AFS		(46,714,859)	-	-			
FUND BALANCE IN US\$		(606,076.47)	-	-			
Expenditure IN US\$		1,449,716	1,449,716	1,449,716			

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CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

Project Period: July 01, 2018 to Dec 31, 2018

Project Name: SEHATMANDI Logar EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

Annex .6

	AMOUNTS IN AFS					VARIANCE %
	BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2018	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2019	TOTAL ACTUAL TO 21 DEC 2019	BUDGET VARIANCE	
<u>RECEIPTS</u>						
Opening balance	-		(9,911,709)		-	-
Grant from Donor	29,777,818	16,377,800	13,212,319	29,590,119	187,699	1%
	29,777,818	16,377,800	3,300,610	29,590,119	187,699	1%
<u>EXPENDITURE</u>						
Remuneration	17,178,660	15,367,472	967,519	16,334,991	843,669	5%
Reimbursable Innovation	9,892,084	8,532,082	2,033,035	10,565,117	(673,033)	-7%
Contingency fund	-	-	-	-	-	0%
Overhead cost @ 10%	2,707,074	2,389,955	300,055	2,690,011	17,064	0%
						1%
TOTAL COSTS	29,777,818	26,289,509	3,300,609	29,590,119	187,700	1%
FUND BALANCE IN AFS		(9,911,709)	0	0		
FUND BALANCE IN US\$		(128,594.07)	0.00	-		
Expenditure IN US\$		341,079	341,079	341,079		

WTC

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

Project Period: July 01, 2018 to Dec 31, 2018

Project Name: SEHATMANDI DKD EPHS Project

Location: Diakundi Province

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

Annex .7

	AMOUNTS IN AFS					VARIANCE %
	BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2018	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2019	TOTAL ACTUAL TO 21 DEC 2019	BUDGET VARIANCE	
<u>RECEIPTS</u>						
Opening balance	-	-	(3,107,337)	-	-	-
Grant from Donor	37,050,471	32,233,909	4,744,534	36,978,443	72,028	0%
	37,050,471	32,233,909	1,637,198	36,978,443	72,028	0%
<u>EXPENDITURE</u>						
Remuneration	22,009,259	18,562,608	1,166,389	19,728,997	2,280,262	10%
Reimbursable Innovation	11,672,987	13,565,797	348,964	13,914,761	(2,241,774)	-19%
Contingency fund	-	-	-	-	-	-
Overhead cost @ 10%	3,368,225	3,212,841	151,535	3,364,376	3,849	0%
TOTAL COSTS	37,050,471	35,341,246	1,666,888	37,008,134	42,337	0%
Third Party Penalty			(29,691)	(29,691)		
FUND BALANCE IN AFS		(3,107,337)	-	-		
FUND BALANCE IN US\$		(40,314.44)	-	-		
Expenditure IN US\$		458,516	458,516	458,516		

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

Project Period: July 01, 2018 to Dec 31, 2018

Project Name: SEHATMANDI BDK BPHS Project

Location: Badakhshan Province

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

Annex .8

	AMOUNTS IN AFS				BUDGET VARIANCE	VARIANCE %
	BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2018	EXPENDITURE TO THE YEAR ENDED 21 DEC 2019	TOTAL ACTUAL TO 21 DEC 2019		
RECEIPTS						
Opening balance	-		(10,310,230)		-	-
Grant from Donor	140,501,752	122,236,523	16,828,175	139,064,698	1,437,054	1%
	140,501,752	122,236,523	6,517,945	139,064,698	1,437,054	1%
EXPENDITURE						
Remuneration	86,271,048	77,662,707	4,493,181	82,155,888	4,115,160	5%
Reimbursable	41,457,817	42,834,341	2,653,817	45,488,158	(4,030,341)	-10%
Overhead cost @ 10%	12,772,887	12,049,705	714,700	12,764,405	8,482	0%
TOTAL COSTS	140,501,752	132,546,753	7,861,698	140,408,451	93,301	0%
Third Party Penalty			(1,343,753)	(1,343,753)		
FUND BALANCE IN AFS		(10,310,230)	-	-		
FUND BALANCE IN US\$		(133,764.46)	-	-		
Expenditure IN US\$		1,719,656	101,997	1,719,656		
Total Income CAF excluding BARAN in AFS		129,534,327	6,339,270			
Total Income CAF excluding BARAN in USD		1,680,572	82,245			

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH/GAVI

Project Period: Aug 1, 2018 to Dec 31, 2018

Project Name: Upgrading Sub Health Centers and launching Community Based Outreach through Mobile Immunization strategy

Location: Badakhshan Province

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

Annex .9

	AMOUNTS IN AFS					
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2019	BUDGET VARIANCE	VARIANCE %
RECEIPTS						
Opening balance	-	-	1,389,816	-	-	-
Grant from Donor	4,657,139	4,424,282	-	4,424,282	232,857	5%
	4,657,139	4,424,282	1,389,816	4,424,282	232,857	5%
EXPENDITURE						
Remuneration	2,602,720	1,607,207	421,608	2,028,815	573,905	22%
Re-current Costs	1,116,650	829,479	196,068	1,025,547	91,103	8%
Assets and capital cost	716,000	453,282	2,000	455,282	260,718	36%
Overhead cost @ 5%	221,769	144,498	30,984	175,482	46,286	21%
TOTAL COSTS	4,657,139	3,034,466	650,660	3,685,126	972,012	21%
Refunded to the Donor			739,156	739,156		
FUND BALANCE IN AFS		1,389,816	-	-		
FUND BALANCE IN US\$		18,031	-	-		
Expenditure in US\$		39,369	8,442	47,811		

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CARE OF AFGHAN FAMILIES (CAF)

Donor: Government

Project Period: Jan 21, 2019 to June 21, 2019

Project Name: کمک نقدی صحنی حکومت به خاتم های بی بضاعت در ولایت بدخشان

Annex .10

Location: Badakhshan Province

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

	AMOUNTS IN AFS				VARIANCE %
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2019	TOTAL ACTUAL TO 21 DEC 2019	BUDGET VARIANCE	
RECEIPTS					
Opening balance	-	-	-	-	-
Grant from Donor	21,010,504	21,010,504	21,010,504	-	0%
	21,010,504	21,010,504	21,010,504	-	0%
EXPENDITURE					
Cash Payment to Needy Women	19,959,979	-	-	19,959,979	100%
Overhead cost @ 5%	1,050,525	62,120	62,120	988,405	94%
TOTAL COSTS	21,010,504	62,120	62,120	20,948,384	100%
Refunded to the Donor					
			20,948,384		
FUND BALANCE IN AFS					
FUND BALANCE IN US\$					
Expenditure in US\$					
		806	806		

CARE OF AFGHAN FAMILIES (CAF)

Donor: Government

Project Period: Jan 21, 2019 to June 21, 2019

Project Name: کمک نقدی صحی حکومت به خاتم های بی بضاعت در ولایت لوگر

Annex .11

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

AMOUNTS IN AFS					
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2019	TOTAL ACTUAL TO 21 DEC 2019	BUDGET VARIANCE	VARIANCE %
RECEIPTS					
Opening balance	-	-	-	-	-
Grant from Donor	29,114,892	29,114,892	29,114,892	-	0%
	29,114,892	29,114,892	29,114,892	-	0%
EXPENDITURE					
Cash Payment to Needy Women	27,788,029	26,456,000	26,456,000	1,332,029	5%
Overhead cost @ 5%	1,326,863	1,322,800	1,322,800	4,063	0%
TOTAL COSTS	29,114,892	27,778,800	27,778,800	1,336,092	5%
Refunded to the Donor		1,336,092	1,336,092		
FUND BALANCE IN AFS		-	-		
FUND BALANCE IN US\$		-	-		
Expenditure in US\$		360,401	360,401		

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

Project Period: Jan 01, 2019 to June 30, 2021

Project Name: Logar Sehatmandi BPHS and EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

Annex .12

AMOUNTS IN AFS

	BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2019	TOTAL ACTUAL TO 21 DEC 2019	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>					
Opening balance	-			-	-
Grant from Donor	1,000,571,666	414,565,151	414,565,151	586,006,515	59%
	1,000,571,666	414,565,151	414,565,151	586,006,515	59%
<u>EXPENDITURE</u>					
Lump-Sum	455,879,126	131,206,805	131,206,805	324,672,321	71%
Pay for Performance (P4P)	544,692,540	217,696,693	217,696,693	326,995,847	60%
TOTAL COSTS	1,000,571,666	348,903,498	348,903,498	651,668,168	65%
Third Party Penalty					
FUND BALANCE IN AFS					
FUND BALANCE IN US\$					
Expenditure IN US\$					
Total Income CAF excluding OPHA in AFS		313,340,360			
Total Income CAF excluding OPHA in USD		4,065,264			

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CARE OF AFGHAN FAMILIES (CAF)

Donor: UNDP / GF

Project Period: Jan 01, 2019 to Mar 31, 2019

Project Name: Strengthening and scaling-up Malaria Prevention & Case Management

Location: Badakhshan and Logar

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

Annex.13

		All Provinces			
		AMOUNTS IN AFS			
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2019	TOTAL EXPENDITURE TO 21 DEC 2019	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>					
Opening balance	-	-	-	-	-
Grant from Donor	885,813	813,886	813,886	71,928	8%
	885,813	813,886	813,886	71,928	8%
<u>EXPENDITURE</u>					
Human Resources	547,317	372,124	372,124	175,193	32%
SRs other direct cost	286,840	95,965	95,965	190,875	67%
Indirect Cost @ 5%	51,657	36,700	36,700	14,957	29%
TOTAL COSTS	885,813	504,789	504,789	381,024	43%
FUND BALANCE IN AFS		309,097	309,097		
FUND BALANCE IN US\$		4,010	4,010		
Expenditure IN US\$		6,549	6,549		

CARE OF AFGHAN FAMILIES (CAF)

Donor: UNDP / GF

Project Period: Apr 01, 2019 to Dec 31, 2019

Project Name: Strengthening and scaling-up Malaria Prevention & Case Management

Location: Logar

Statement of Budget Variance

Statement Period: Dec 22, 2018 to December 21, 2019

Annex.14

All Provinces					
AMOUNTS IN AFS					
	TOTAL BUDGET	ACTUAL EXPENDITURE	TOTAL	BUDGET	VARIANCE %
		FOR THE YEAR ENDED	EXPENDITURE TO 21	VARIANCE	
		21 DEC 2019	DEC 2019		
RECEIPTS					
Opening balance	-	309,097	309,097	-	-
Grant from Donor	2,087,193	1,448,347	1,448,347	638,846	31%
	2,087,193	1,757,444	1,757,444	638,846	31%
EXPENDITURE					
Human Resources	1,429,106	1,287,777	1,287,777	141,329	10%
Training Costs	178,464	140,937	140,937	37,527	21%
SRs other direct cost	384,953	226,092	226,092	158,861	41%
Indirect Cost @ 5%	94,671	86,715	86,715	7,956	8%
TOTAL COSTS	2,087,193	1,741,521	1,741,521	345,672	17%
FUND BALANCE IN AFS					
		15,923	15,923		
FUND BALANCE IN US\$					
		207	207		
Expenditure IN US\$					
		22,594	22,594		

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CARE OF AFGHAN FAMILIES (CAF)
 Donor: The Aga Khan University, Karachi-Pakistan
 Project Period: Oct 15-2019 to 15-Dec-2019
 Project Name: community survey of Sero-Prevalence Survey
 Location: Jalalabad and Kandahar
 Statement of Budget Variance
 Statement Period: Dec 22, 2018 to December 21, 2019

All Provinces					
AMOUNTS IN AFS					
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2019	TOTAL EXPENDITURE TO 21 DEC 2019	BUDGET VARIANCE	VARIANCE %
	-	-	-	-	-
	3,784,746			3,784,746	100%
	3,784,746	-	-	3,784,746	100%
RECEIPTS					
Opening balance					
Grant from Donor					
EXPENDITURE					
Personal Cost	1,088,558	-	-	1,088,558	100%
Operation Cost	1,453,000	161,560	161,560	1,291,440	89%
Training Costs	712,000	-	-	712,000	100%
Monitoring Cost	187,120	-	-	187,120	100%
Indirect Cost @ 10%	344,068	16,156	16,156	327,912	95%
TOTAL COSTS	3,784,746	177,716	177,716	3,607,030	95%
FUND BALANCE IN AFS		(177,716)	(177,716)		
FUND BALANCE IN US\$		(2,306)	(2,306)		
Expenditure IN US\$		2,306	2,306		

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Independent Auditor's Report on Computation of Tax Calculations

Director General
Care of Afghan Families (CAF)
Kabul, Afghanistan

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Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedule of computation of tax contained in the CAF financial statements includes withholding tax on salaries and procurement and other related to withholding as per the provision of the income tax law and the total withholding tax detail is given in the following table.

Sr. No	Tax withhold during the year	Tax Paid during the year
1	AFN - 22,115,944/-	AFN - 21,950,071/-

The schedule of taxes is presented for the purpose of additional analysis and is not required to be the part of the financial statements. We have gone through the computation of withholding taxes on a sample basis and taxes are calculated as per the income tax law. Such information has been subjected to the auditing procedures applied in the audit of financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

For and on behalf of

*Creative Vision Audit
& Consultancy Services*



Creative Vision
Audit & Consultancy Services

Date: February 16, 2020

House No. 612, Street No. 12, Qualle Fatehullah,
Kabul, Afghanistan

Care of Afghan Families (CAF)

TAX REPORT FOR THE PERIOD FROM DECEMBER 21, 2018 TO DECEMBER 21, 2019

S/No	Description	21-Dec-2018 to 21-Dec-2019			21-Dec-2017 to 21-Dec-2018		
		Amount Collected	Amount Paid to Government	Balance with CAF	Amount Collected	Amount Paid to Government	Balance with CAF
Amounts in Af							
1	Payroll Tax						
	Kabul	5,867,965	5,776,335	91,630	4,847,840	5,159,967	(312,127)
	Badakhshan	2,686,763	2,686,763	-	7,804,473	7,804,473	-
	Kunduz	-	-	-	-	-	-
	Diakundi	483,103	483,103	-	2,201,128	2,201,128	-
	Logar	9,323,943	9,323,943	-	6,835,072	6,835,072	-
	Parwan	-	-	-	89,771	89,771	-
		18,361,774	18,270,144	91,630	21,778,283	22,090,410	(312,127)
2	Vehicle Tax						
	Kabul	354,360	337,560	16,800	322,005	322,005	-
	Badakhshan	179,991	179,991	-	630,105	630,105	-
	Kunduz	-	-	-	-	-	-
	Diakundi	13,627	13,627	-	71,970	71,970	-
	Logar	359,368	341,864	17,504	271,153	271,153	-
	Parwan	980	980	-	-	-	-
		908,326	874,022	34,304	1,295,233	1,295,233	-
3	Purchase Tax						
	Kabul	1,437,363	1,437,363	-	722,406	722,406	-
	Badakhshan	288,786	288,786	-	1,266,920	1,266,920	-
	Kunduz	-	-	-	-	-	-
	Diakundi	33,785	33,785	-	257,888	257,888	-
	Logar	653,067	613,128	39,940	773,311	773,311	-
	Parwan	8,140	8,140	-	13,456	13,456	-
		2,421,141	2,381,202	39,940	3,033,981	3,033,981	-
4	House Tax						
	Kabul	273,068	273,068	-	436,204	436,204	-
	Badakhshan	15,167	15,167	-	142,158	142,158	-
	Kunduz	-	-	-	-	-	-
	Diakundi	2,133	2,133	-	25,300	25,300	-
	Logar	111,001	111,001	-	125,000	125,000	-
	Parwan	23,334	23,334	-	24,889	24,889	-
		424,703	424,703	-	753,551	753,551	-
GRAND TOTAL		22,115,944	21,950,071	165,874	26,861,047	27,173,174	(312,127)

Note: An amount of 165,874 is payable to the government account this year.

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Independent Auditor's Report on Indirect cost rate

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Director General
Care of Afghan Families (CAF)
Kabul, Afghanistan

INDEPENDENT AUDITORS REPORT ON INDIRECT COST RATE:

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The schedule of computation of indirect cost rate is presented for the purpose of additional analysis and is not a requirement of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the purpose financial statements taken as a whole.

For and on behalf of

*Creative Vision Audit
& Consultancy Services*



Creative Vision
Audit & Consultancy Services

Date: February 16, 2020

House No. 612, Street No. 12, Qualle Fatehullah,
Kabul, Afghanistan

CARE OF AFGHAN FAMILIES (CAF)
 SCHEDULE OF COMPUTATION OF INDIRECT COST RATE
 FOR THE PERIOD ENDED DECEMBER 21, 2019

PARTICULARS

AMOUNTS IN AFS

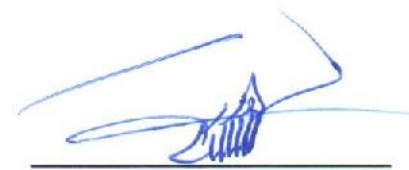
PARTICULARS	AMOUNTS IN AFS			INDIRECT COST
	DIRECT COST	CAPITAL COST	SUB-GRANTEE COST	
SALARIES AND BENEFITS	220,619,827	-	35,563,138	20,539,702
GOOD AND SERVICES	122,948,853	-	-	14,601,826
ASSETS	-	9,831,636	-	-
TOTAL	343,568,680	9,831,636	35,563,138	35,141,528

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$$\text{INDIRECT COST RATE (RATIO)} = \frac{\text{Indirect Cost}}{\text{Direct Cost}} = \frac{35,141,528}{343,568,680} = 10.23\%$$


 Director General
 Dr Mohammad.Ashraf Elham




 Operation/Finance Director
 Mohammad Edriss Yousufy



Independent Auditor's Report on Compliance

Director General
Care of Afghan Families (CAF)
Kabul, Afghanistan

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We are engaged to conduct the Audit of the financial statements of CAF for implementations of various project states under activities description from Annexure 1 to Annexure 15 for the period from 22 December 2018 to 21 December 2019 funded by different donors. The financial statements are the responsibility of the CAF's management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement resulting from violations of agreement terms, laws and regulations that have a direct and material effect on the financial statements.

Compliance with agreement terms, laws and regulations applicable to CAF is the responsibility of CAF's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of CAF's compliance with certain provisions of agreement terms, laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions, accordingly, we do not express such an opinion.

The result of our tests disclosed no instances of non-compliance that are required to be reported here under international Auditing standards.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the International Standards on Auditing (ISAs). Accordingly, this report is not suitable for any other purpose.

For and on behalf of

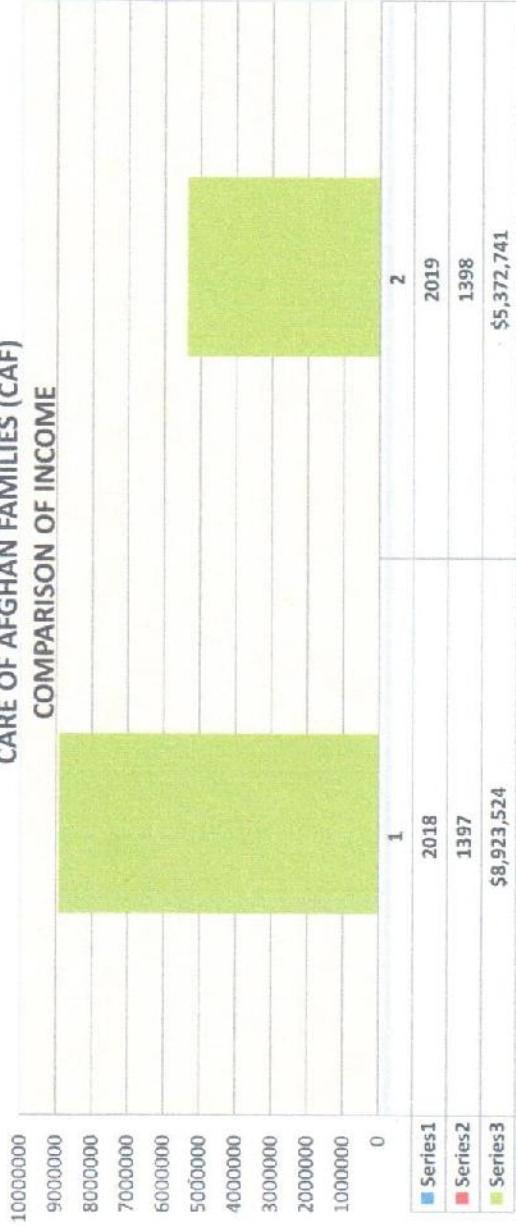
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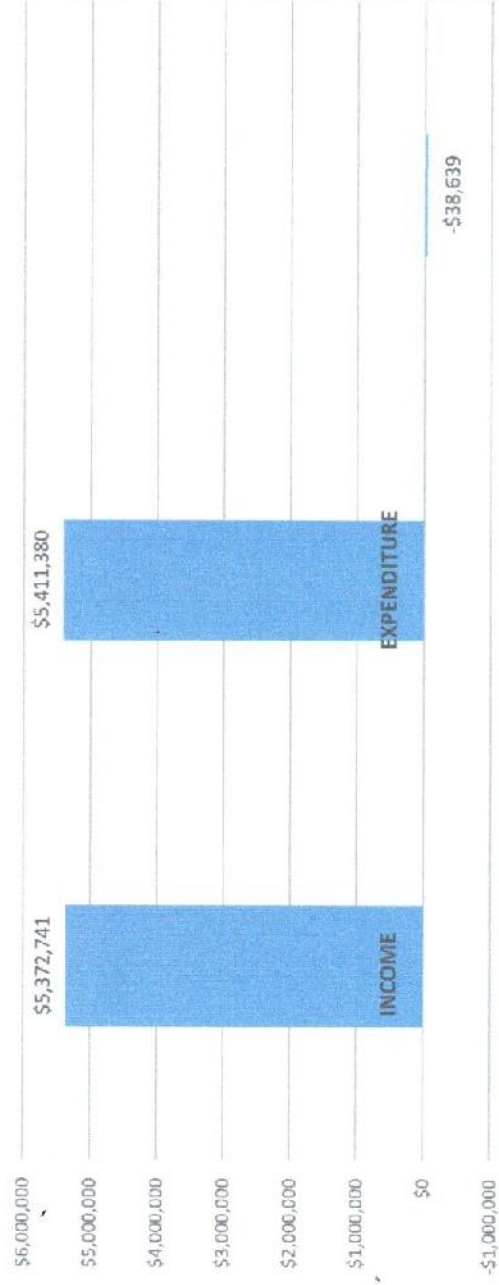
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Audit & Consultancy Services
House No. 612, Street No. 12, Qualle Fatehullah,
Kabul, Afghanistan

Date: February 16, 2020

**CARE OF AFGHAN FAMILIES (CAF)
COMPARISON OF INCOME**

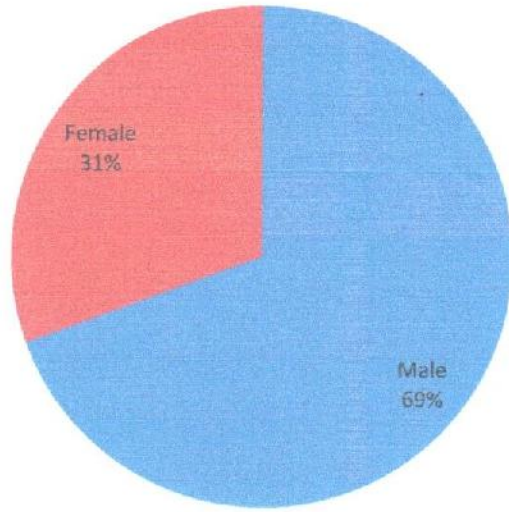


**CARE OF AFGHAN FAMILIES (CAF)
INCOME & EXPENDITURE 1398 (2019)**



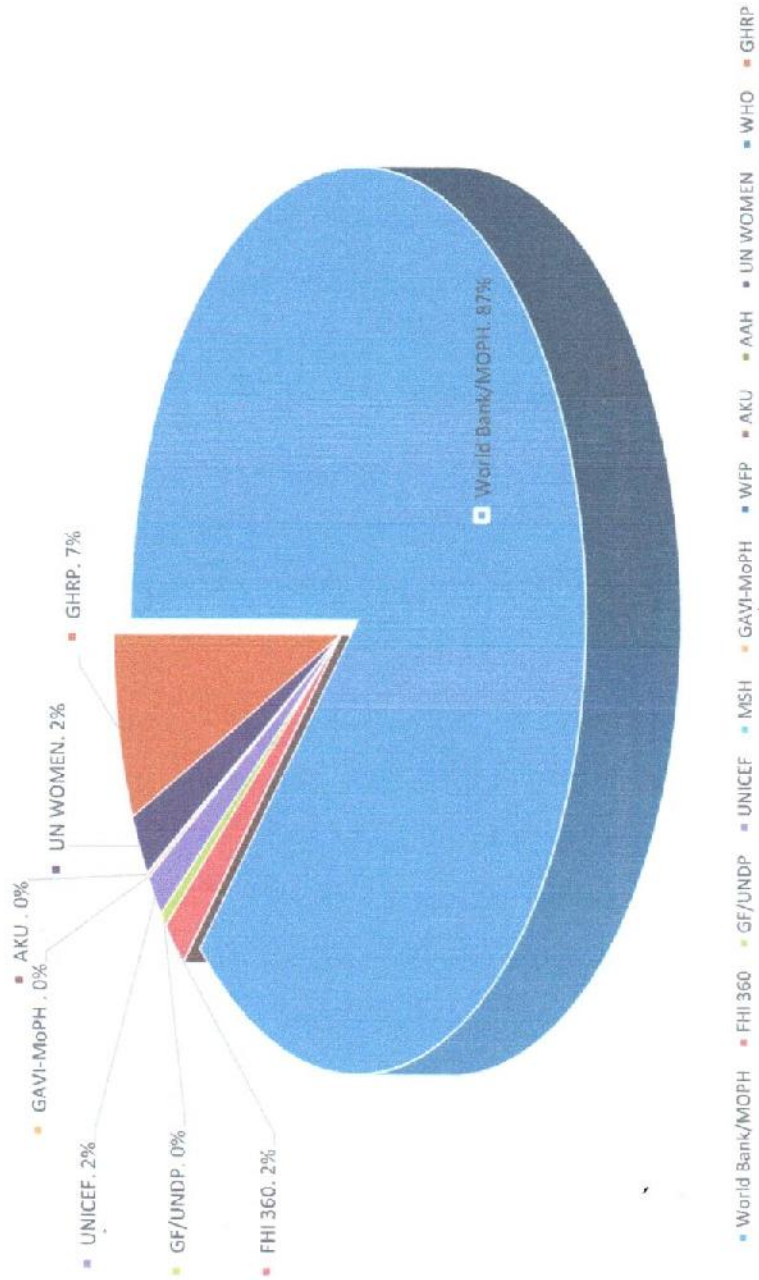
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**Care of Afghan Families (CAF)
Number of Employees during Year 1398 (2019)**



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CAF Percentage of Fund for 2019 (1398)



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