



**CREDENCE AUDITORS & ADVISORS**

---

**AUDIT REPORT**

**CARE OF AFGHAN FAMILIES (CAF)**

**AUDIT FOR THE YEAR 2024**

**March 20, 2025**

---

Address: 3rd floor, Mirwais Plaza, Haji Yaqoob Square, Shahr-e-Naw, Kabul, Afghanistan  
Tel: +93 (0) 788 527 527/ +93 (0) 0731 751 375/ 020 220 3951  
Email: info@caa.af

**CARE OF AFGHAN FAMILIES (CAF)**  
**FOR THE YEAR ENDED 20 MARCH 2025**  
**Credence Auditors & Advisors CAA**

**Contact**

Mr. Abdul Wahid Niazi  
Managing Director Tel:  
+93 788 527 527  
Email: director@caa.af

Mr. Falak Naz Audit  
Director  
Tel: +93 798 572 588  
Email: info@caa.af

Credence Auditors & Advisors  
CAA Website: www.caa.af

Add: 3<sup>rd</sup> Floor Mirwais Plaza,  
Haji Yaqoob Square Kabul,  
Afghanistan

**Financial statement**

Credence Auditors & Advisors (CAA) has been awarded for the Annual Audit of Care of Afghan Families (CAF) for the year ended 20 March 2025. Financial statement and Credence Auditors & Advisors has carried out the Audit considering the principles listed as:

- International Auditing Standards (IASs).
- International Financial Reporting Standards (IFRSs).
- Afghanistan Laws and Regulations.
- Code of Ethics.
- Terms and conditions of grant contracts.
- International Standards by International Organization of Supreme Audit Office (INTOSAI).
- CAF Policies and Regulation.
- Registered License with Certified Professional Accountants (CPA) Afghanistan

Credence Auditors & Advisors has expressed an opinion and audited the financial statements, as well as the internal control of the Audited Organization; the detailed outcome and relevant documents of the audit is attached with this document.

Truthfully,

Credence Auditors & Advisors CAA

Thank You!

## INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS

### **Opinion**

We have audited the accompanying financial statements of Care of Afghan Families (CAF) which comprise of statement of financial position as on March 20, 2025, statement of the related statement of income and expenditure for the year then ended, statement of changes in accumulated fund, summary of significant accounting policies and other explanatory notes. In our opinion, the accompanying financial statements present unqualified and fairly in all material respects, the financial position of Care of Afghan Families (CAF) as at March 20, 2025 and its financial performance for the year then ended in accordance with the accounting policies mentioned in note 2 to the financial statements.

### **Basis for Opinion**

We conducted our audit in accordance with the international standards on auditing (ISAs). Our responsibilities under those standards are further in Auditor's Responsibilities of the financial statements section of our report. We are independent of Care of Afghan Families (CAF) in accordance with the International Ethics Standards and appropriate to provide a basis for our audit opinion.

### **Management responsibilities for the financial statements**

CAF's management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting policies as mentioned in note 2 to the financial statements, and for such internal control as the CAF's management determines is necessary to enable the preparation of the financial statements that are free from material misstatements, whether due fraud or error.

In preparing the financial statements, management is responsible for assessing the CAF 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 intends to liquidate the CAF or to cease operation or has no legalistic alternative to do so.

Management is responsible for overseeing the CAF financial reporting process.

### **Auditor's Responsibilities**

Our objective is to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatements, whether due fraud or error, and to issue an auditor's report that include our opinion. Reasonable assurance is a high-level assurance, but is not a guarantee that an audit conducted in accordance with IAS, s will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered as material if, individually or in the aggregate, they could be 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 IAS's, we perform professional skepticism and professional judgment throughout the audit. We also;

Identify and assess the risks of material misstatements of financial statements whether due 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 material misstatements resulting from fraud is higher than from one.

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 statement, 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 The General Director 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.



- Resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls.
- Obtain an understanding of the internal controls 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 controls.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of the accounting estimates that are used and related disclosures made by the management
- Conclude on the appropriateness of the management use of the going concern basis whether uncertainty exist related to the events or conditions that may cast significant doubts on the organization ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in audit report to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date 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 contents of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieve fair presentation.

We communicate with the management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

Yours Truly:



*Credence Auditors and  
Advisors CAA*

**Credence Auditors & Advisors (CAA)**  
**Kabul Afghanistan**  
**Dated: 16 September 2025**

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

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

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 21 for the period from 20 March 2024 to 20 March 2025 funded by different donors. The financial statements are the responsibility of the CAF 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



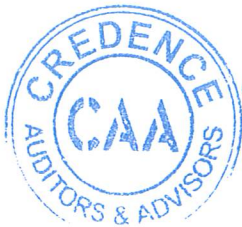
*Credence Auditors and  
Advisors CAA*

Credence Auditors & Advisors  
Kabul, Afghanistan.  
Dated: September 16, 2025

## INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF COMPUTATION OF INDIRECT COST RATE

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

Our audit for the period ended March 20, 2025 was 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 9% is presented (39,624,439 AFN) 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.



*Credence Auditors and  
Advisors CAA*

**Credence Auditors & Advisors**  
**Kabul, Afghanistan.**  
**Dated: September 16, 2025**

## INDEPENDENT AUDITOR'S REPORT ON COMPUTATION OF TAX CALCULATION

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

Our audit for the period ended March 20, 2025 was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedule of computation of tax contained that the organization collected tax is AFN 19,181,383/- and paid tax is AFN 17,847,508/- presented for the purpose of additional analysis and is not required as part of the financial statements. 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.



*Credence Auditors and  
Advisors CAA*

Credence Auditors & Advisors  
Kabul, Afghanistan.  
Dated: September 16, 2025



# **Audited Financial Statements**

**FINANCIAL STATEMENT FORM 20 MARCH 2024 TO 20 MARCH 2025**

**CARE OF AFGHAN FAMILIES (CAF)  
STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 20, 2025**

	Note	1403		1402	
		March 20, 2025		March 19, 2024	
		AFN	US\$	AFN	US\$
<b>ASSETS</b>					
<i>Current assets</i>					
Receivable from donors	3	103,068,982	1,461,453	175,394,500	2,459,520
Security deposits	4	283,862	4,025	284,939	3,996
Cash and cash equivalent	5	71,119,484	1,008,429	61,755,639	865,986
		<u>174,472,328</u>	<u>2,473,908</u>	<u>237,435,078</u>	<u>3,329,502</u>
<i>Non - Current assets</i>					
Operating fixed assets	6	1,343,524	19,050	1,494,931	20,963
<b>TOTAL ASSETS</b>		<u>175,815,852</u>	<u>2,492,958</u>	<u>238,930,009</u>	<u>3,350,465</u>
<b>LIABILITIES AND FUNDS</b>					
<i>Current liabilities</i>					
Deferred grant income - I	7	16,719,618	237,074	64,617,281	906,114
Other payables	8	154,650,907	2,192,852	170,499,542	2,390,879
		<u>171,370,525</u>	<u>2,429,926</u>	<u>235,116,823</u>	<u>3,296,993</u>
<i>Funds</i>					
Accumulated Core Fund BF		4,445,326	63,032	3,813,186	53,471
Revaluation Reserve		-	-	-	-
Granted Assets Reserves		-	-	-	-
Total Fund		<u>4,445,326</u>	<u>63,032</u>	<u>3,813,186</u>	<u>53,471</u>
<i>Contingencies &amp; Commitments</i>					
<b>TOTAL LIABILITIES AND FUNDS</b>		<u>175,815,852</u>	<u>2,492,958</u>	<u>238,930,009</u>	<u>3,350,465</u>

The annexed notes from 1 to 15 are an integral part of these financial statements.

**Director General**

Dr. Sayed Ashuqullah Majidi

**Admin & Finance Director**

Mohammad Edriss Yousufy

**CARE OF AFGHAN FAMILIES (CAF)  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 20 MARCH 2025**

	Note	1,403		1402	
		20 March 2025		19 March 2024	
		AFN	US\$	AFN	US\$
<b>INCOME</b>					
Amortization of deferred grant	9	487,975,474	6,888,754	1,096,388,483	14,322,020
Other income	10	(5,491,202)	(77,862)	(2,549,109)	(35,746)
		<b>482,484,273</b>	<b>6,810,893</b>	<b>1,093,839,373</b>	<b>14,286,275</b>
<b>EXPENDITURE</b>					
Direct operating cost	11	441,938,994	6,266,416	1,029,662,004	14,438,731
Indirect operating cost	12	39,624,439	561,850	65,937,203	924,623
Bad Debt Expense	13	590,715	8,376	-	-
		<b>482,154,148</b>	<b>6,836,642</b>	<b>1,095,599,207</b>	<b>15,363,354</b>
Deficit of income over expenditure		<b>330,125</b>	<b>4,681</b>	(1,759,833)	(24,678)
Accumulated Core Fund brought forward		<b>3,813,186</b>	<b>54,069</b>	3,793,118	53,190
Exchange Gain/Loss on Core Fund		<b>302,015</b>	<b>4,282</b>	1,779,902.00	24,959
<b>Accumulated Core Funds carried forward</b>		<b>4,445,326</b>	<b>63,032</b>	<b>3,813,186</b>	<b>53,471</b>

The annexed notes from 1 to 15 are an integral part of these financial statements.

**Director General**

**Dr. Sayed Ashuqullah Majidi**

**Admin & Finance Director**

**Mohammad Edriss Yousufy**

**CARE OF AFGHAN FAMILIES (CAF)  
STATEMENT OF CORE FUND  
FOR THE YEAR ENDED 20 MARCH 2025**

	Core fund		Granted Assets Reserve	
	AFN	US\$	AFN	US\$
Surplus for the period	(1,155,747)	(13,873)	-	-
Depreciation on Granted Assets			(78,120)	(938)
Exchange Loss on Core Fund brought forwarded	26,203	(18,354)	-	-
Balance as at December 21, 2021	<u>5,126,807</u>	<u>49,019</u>	<u>104,158</u>	<u>1,429</u>
Surplus for the period	<b>(1,599,449)</b>	<b>(18,147)</b>	<b>1,422,368</b>	<b>13,718</b>
Depreciation on Granted Assets			<b>(477,770)</b>	<b>(5,735)</b>
Exchange Loss on Core Fund brought forwarded	-	<b>9,623</b>	-	<b>(70)</b>
Balance as at December 21, 2022	<u><b>3,527,358</b></u>	<u><b>40,495</b></u>	<u><b>1,048,756</b></u>	<u><b>9,342</b></u>
Surplus for the period	<b>265,760</b>	<b>3,056</b>	<b>1,048,756</b>	<b>9,342</b>
Depreciation on Granted Assets			<b>(317,645)</b>	<b>(3,653)</b>
Exchange Loss on Core Fund brought forwarded	-	<b>70</b>	-	-
Balance as at March 20, 2023	<u><b>3,793,118</b></u>	<u><b>43,621</b></u>	<u><b>1,779,866</b></u>	<u><b>20,468</b></u>
Surplus for the period	<b>(1,759,833)</b>	<b>(24,678)</b>	<b>(1,779,866)</b>	<b>(20,468)</b>
Depreciation on Granted Assets				
Exchange Loss on Core Fund brought forwarded	<b>1,779,902</b>	<b>24,959</b>		
Balance as at March 19, 2024	<u><b>3,813,186</b></u>	<u><b>43,902</b></u>	<u>-</u>	<u>-</u>
Surplus for the period	<b>330,125</b>	<b>4,681</b>	-	-
Depreciation on Granted Assets				
Exchange Loss on Core Fund brought forwarded	<b>302,015</b>			
Balance as at March 20, 2025	<u><b>4,445,326</b></u>	<u><b>48,583</b></u>	<u>-</u>	<u>-</u>

The annexed notes from 1 to 21 are an integral part of these financial statements.

**Director General**  
Dr. Sayed Ashuqullah Majidi

**Admin & Finance Director**  
Mohammad Edriss Yousufy



**CARE OF AFGHAN FAMILIES (CAF)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 20 MARCH 2025**

---

**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 Afghanis. (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.

**CARE OF AFGHAN FAMILIES (CAF)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 20 MARCH 2025**

---

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.

**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.

**CARE OF AFGHAN FAMILIES (CAF)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 20 MARCH 2025**

---

**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 YEAR ENDED 20 MARCH 2025**

Rate: 70.525 Rate:

NOTE	Annexes	1403		1402	
		March 20, 2025		March 19, 2024	
		AFN	US\$	AFN	US\$
<b>3 RECEIVABLE FROM DONORS &amp; OTHERS</b>					
Sehatmandi Logar Jan-2019 to June 2021	Annex.1	15,324,314	217,289	15,324,314	214,890
Sehatmandi Logar 1-July to 15-Aug-2021	Annex.2	66,031,355	936,283	66,031,354	925,944
Afghan Japan Covid-19 (Ammendment-1)	Annex.3	1,719,500	24,381	1,721,379	24,139
Receivable from Employees		-	-	377,038	5,287
Receivable from OPHA (Sehatmandi, UN 2 Logar, MHNT Paktika & F Covid-19 Logar (Ammendment-2))	Annex.4	1,546,098	21,923	1,433,316	20,099
Logar HER Project 2	Annex.5	15,573,980	220,829	-	-
TSFP Logar 3	Annex.6	1,504,980	21,340	-	-
Receivable from OPHA (Sehatmandi, UN 2 Logar, Parwan HER and L MHNT Paktika)		1,368,755	19,408	-	-
MHNT Paktika		-	-	1,086,696	15,239
TSFP Logar		-	-	2,556,284	35,846
TSFP Parwan		-	-	5,516,696	77,359
HER Project Logar		-	-	13,416,580	188,138
HER Project Faryab		-	-	30,506,493	427,786
HER Project Parwan		-	-	23,781,908	333,489
WHO-Samangan Hospital		-	-	9,781,950	137,170
TSFP Logar 2		-	-	2,314,395	32,454
Covid-19-4 Logar		-	-	-	-
UN-Women WPC Parwan, Samangan, Daikundi, Kabul & Paktia		-	-	-	-
UN-Women FGC Parwan, Samangan, Daikundi & Paktia		-	-	-	-
		<b>103,068,982</b>	<b>1,461,453</b>	<b>175,394,500</b>	<b>2,459,520</b>

NOTE		1403		1402	
		March 20, 2025		March 19, 2024	
		AFN	US\$	AFN	US\$
<b>4 SECURITY DEPOSITS</b>					
Roshan Afghanistan		187,413	2,657	187,413	2,628
Others		96,449	1,368	97,526	1,368
		<b>283,862</b>	<b>4,025</b>	<b>284,939</b>	<b>3,996</b>

The amount (AFN 187,413 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 70.525 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 96,449 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 70.525 US\$) represents the amount deposited by Care of Afghan Families (CAF) to UNHAS/WFP Kabul, Afghanistan as advance payment for flight bookings.

NOTE		1403		1402	
		March 20, 2025		March 19, 2024	
		AFN	US\$	AFN	US\$
<b>5 CASH AND CASH EQUIVALENTS</b>					
Cash in hand		7,460,416	105,784	5,488,453	76,963
Cash at Bank		63,659,069	902,645	56,267,186	789,023
		<b>71,119,484</b>	<b>1,008,429</b>	<b>61,755,639</b>	<b>865,986</b>
<b>5.1 Cash in Hand</b>					
Cash in US\$		2,317,753	32,864	3,519,700	49,356
Cash in Afghanis		5,142,662	72,920	1,968,753	27,607
		<b>7,460,416</b>	<b>105,784</b>	<b>5,488,453</b>	<b>76,963</b>

This amount is converted into USD by applying the exchange rate of AFN 70.525 as of Mar 20, 2025 from Da Afghanistan Bank.



**5.2 Cash at Bank - Current Accounts**

AIB USD A/C 0500302000002518	Kabul-USD Main-	20,378,626	288,956	34,154,606	478,943
AIB USD A/C 0500302000002534	Kabul-USD Sub-A	-	-	-	-
AIB AFN A/C 0500301000002510	Kabul-AFS Main-/	123,429	1,750	151,241	2,121
AIB AFN A/C 0500301000002545	Kabul-AFS Main-/	26,086,028	369,883	9,643,397	135,227
AZIZI AFN A/C 00010/12/117761/40	Kabul-USD Main-	19,617	278	25,683	360
AZIZI AFN A/C 256130	Kabul-AFS Sub-Af	7,810	111	99,081	1,389
AZIZI AFN A/C 000101102557655	Kabul-UN-WOME	32,263	457	8,003,680	112,234
AZIZI AFN A/C '000101102568678	Kabul-AFS Main-/	110,645	1,569	116,145	1,629
AIB AFN A/C 0500301000002503	Kabul AFS Sub Af	3,160,528	44,814	1,375,896	19,294
AIB AFN A/C 0500301000002504	Kabul-AFS-Malari	781,543	11,082	391,657	5,492
AZIZI USD 000101214074689	Samangan	54,484	773	15,507	217
AZIZI AFN A/C 001101100970125	Kabul-AFS Sub-Af	-	-	-	-
AZIZI AFN A/C 33747	Kabul-Covid19-Lc	3,764	53	7,364	103
AZIZI AFN A/C 004901100683847	PO-Logar-Malaria	287,066	4,070	-	-
AZIZI AFN A/C 004901100278133	PO-Logar BPHS-A	3,909,377	55,432	510,589	7,160
AZIZI AFN A/C 000101213273956	PO-Logar EPHS-A	2,371,059	33,620	1,429,925	20,052
AZIZI USD 000101213845767	Parwan	10,006	142	61,908	868
Azizi USD 000101213845427	Faryab	614	9	181,683	2,548
AZIZI AFN A/C -00010111811077	Logar-Covid19-Af	51,298	727	56,798	796
AZIZI AFN A/C-00010111978718	Kabul-Afghan-Jaç	4,960	70	8,560	120
AZIZI AFN A/C-000101110431212	Kabul-Sehatmand	27,965	397	33,465	469
AZIZI AFN A/C 000101114466085	Samangan FHH	6,237,989	88,451	-	-
		<b>63,659,069</b>	<b>902,645</b>	<b>56,267,186</b>	<b>789,023</b>

**NOTE**

	1402 March 19, 2024		1402 March 19, 2024	
	AFN	US\$	AFN	US\$
<b>6 OPERATING FIXED ASSETS</b>				
Cost	7,612,123	107,935	7,612,122	106,743
Less: Accumulated Depreciation	(6,268,599)	(88,885)	(6,117,191)	(85,780)
Net Book Value	<b>1,343,524</b>	<b>19,050</b>	<b>1,494,931</b>	<b>20,963</b>

**NOTE**

	1402 March 19, 2024		1402 March 19, 2024	
	AFN	US\$	AFN	US\$
<b>7 DEFERRED GRANT INCOME</b>				
<b>Restricted:</b>				
MHNT Parwan and Panjsheer	Annex.7	-	4,509,594	63,237
MHNT Paktia	Annex.8	-	-	-
TB STOP UNOPS	Annex.9	1,658,254	23,513	1,081,440
GC7 Logar (Malaria TB and HIV)	Annex.10	1,002,365	14,213	-
FHH 3 SMNG	Annex.11	8,410,627	119,257	-
FHH 2 Logar	Annex.12	5,648,372	80,090	-
Covid-19-4 Logar	Annex.13	-	-	2,972,594
UNDP/GF-Strenghtening and Scaling Malaria		-	-	-
Sehatmandi Logar (July-Dec-2022)		-	-	-
CBNP Kapisa		-	-	-
MHNT Samangan and Daikundi		-	13,133,234	184,165
USAID-MSH AFIAT Parwan		-	2,693,033	37,764
USAID-MSH AFIAT Faryab		-	961,448	13,482
UNDP Malria Parwan		-	336,879	4,724
UNDP Malria Faryab		-	43,751	614
UNFPA FHH Samangan		-	4,498,815	63,086
HER Project Logar 2		-	33,481,872	469,509
UNFPA FHH Logar		-	904,620	12,685
HER Project Faryab		-	-	-
HER Project Logar		-	-	-
HER Project Parwan		-	-	-
		<b>16,719,618</b>	<b>237,074</b>	<b>64,617,281</b>
				<b>906,114</b>

\* 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 Mar 20, 2025.

NOTE	1403		1402	
	20-Mar-25		March 19, 2024	
	AFN	US\$	AFN	US\$
<b>8 OTHER PAYABLE</b>				
Payable Community	179,149	2,540	179,149	2,512
Payable Staff	72,883,623	1,033,444	60,863,333	853,474
Payable Medical Supplie	177,451	2,516	257,265	3,608
Payable Service Company	13,943	198	91,279	1,280
Payable Utilities bills	54,092	767		
Payable Vehicle Rent	865,764	12,276	1,200,489	16,834
Payable Office Rent	338,405	4,798	310,232	4,350
Payable Trainings	2,064,066	29,267	1,600,000	22,436
Payable Supplies	12,637,448	179,191	28,267,286	396,386
Payable Fuel	5,097,960	72,286	4,917,102	68,951
Payable Equipment	745,122	10,565	1,527,534	21,420
Payable Furniture	11,300	160	11,300	158
Payable Others	16,082,760	228,043	18,691,661	262,109
Doubtful Debts	24,053,431	341,062	24,053,431	337,296
Payable OPHA Covid 19-2 & 3	265,721	3,768	265,721	3,726
Payable OPHA GF	-	-	-	-
Payable OPHA Sehatmand-3 Logar	3,874,916	54,944	3,874,916	54,337
Payable FGC PK With OPHA	290,980	4,126	290,980	4,080
Payable to OPHA WHO SM Log	757,381	10,739	757,381	10,621
A/P to OREAD TB Stop	1,148,777	16,289	1,357,891	19,041
Payable HER 2 Logar	8,883,053	125,956	3,012,770	42,247
Payable Deposit From Supplier	232,516	3,297		
Payable MHNT Parwan & Panjshir	529,364	7,506		
Payable MHNT Paktika	61,350	870		
Payble Loan From Emplo	-	-	16,901,362	237,004
Income tax payable	3,402,337	48,243	2,068,460	29,006
A/P To OPHA HER Parwan	-	-	-	-
	<u>154,650,907</u>	<u>2,192,852</u>	<u>170,499,542</u>	<u>2,390,879</u>

NOTE	1403		1402		
	20-Mar-25		March 19, 2024		
	AFN	US\$	AFN	US\$	
<b>9 AMORTIZATION OF DEFERRED INCOME</b>					
UNICEF HER Project Logar 2	Annex.5	306,981,775	4,332,224	56,635,841	783,647
WFP TSFP 3 Logar	Annex.6	2,370,011	33,605	-	-
TB STOP UNOPS	Annex.9	11,127,491	147,935	19,744,198	268,638
Logar GC7 (Malaria, TB and HIV)	Annex.10	4,243,469	60,170		
UNFPA FHH3 Samangan	Annex.11	10,978,003	155,661	-	-
UNFPA FHH2 Logar	Annex.12	5,709,846	80,962	-	-
UNDP Malaria Logar	Annex.14	196,210	2,782	2,598,108	36,433
WFP TSFP Parwan	Annex.15	792,864	11,242	23,273,489	326,359
UNDP Malria Parwan	Annex.16	77,047	1,092	651,420	9,135
UNDP Malria Faryab	Annex.17	43,751	620	772,834	10,837
UNFPA FHH Samangan	Annex.18	69,640,200	987,454	9,447,331	132,478
WFP TSFP 2 Logar	Annex.19	8,626,426	122,317	2,314,395	32,454
UNFPA FHH Logar	Annex.20	66,216,263	938,905	534,531	7,496
Combined Grant to Support HIV/AIDs, Tuberculosis & Malaria Programs and Health Systems in Afghanistan		702,510	10,724	-	-
CBNP Kapisa		-	-	21,737,514	304,821
MHNT Paktia		-	-	13,376,183	160,603
UNICEF HER Project Logar		-	-	222,407,652	2,878,075
UNICEF HER Project Faryab		-	-	336,382,113	4,317,952
UNICEF HER Project Parwan		-	-	331,672,954	4,290,883
WFP TSFP Logar		-	-	9,717,935	136,273
WHO IDH Samangan		-	-	15,460,310	209,998
USAID-MSH AFIAT Parwan		-	-	7,767,905	108,928
USAID-MSH AFIAT Faryab		-	-	8,880,148	124,524
UNFPA FHH Samangan		-	-	13,013,623	182,487
		<u>487,975,474</u>	<u>6,888,754</u>	<u>1,096,388,483</u>	<u>14,322,020</u>

NOTE	1403		1402	
	20-Mar-25		March 19, 2024	
	AFN	US\$	AFN	US\$
<b>10 OTHER INCOME</b>				
10.1 Membership fee	248,937	3,530	1,270,797	17,820
10.2 Others	-	-	16,339	229
Exchange (Gain) / Loss	(5,740,139)	(81,392)	(3,836,245)	(53,795)
	<u>(5,491,202)</u>	<u>(77,862)</u>	<u>(2,549,109)</u>	<u>(35,746)</u>
10.1 It represents the membership fee paid by the employees whose salaries are greater than 12,500 AFN.				

NOTE	1403		1402	
	20-Mar-25		March 19, 2024	
	AFN	US\$	AFN	US\$
<b>11 DIRECT OPERATING COST</b>				
Salaries and benefits	173,720,270	2,463,244	535,157,548	7,504,400
Goods and services	208,708,501	2,959,355	374,774,101	5,255,377
Sub-Grant Expenses	59,510,223	843,817	119,730,356	1,678,953
Fixed assets	-	-	-	-
	<u>441,938,994</u>	<u>6,266,416</u>	<u>1,029,662,004</u>	<u>14,438,731</u>

NOTE	1403		1402	
	20-Mar-25		March 19, 2024	
	AFN	US\$	AFN	US\$
<b>12 INDIRECT OPERATING COST</b>				
Salaries, wages and benefits	33,073,372	468,960	50,579,152	709,261
Travel, transportation and per diem	1,970,606	27,942	4,091,434	57,373
Communication	429,602	6,091	656,411	9,205
Repair and maintenance	413,690	5,866	710,799	9,967
Utilities & Fuel	243,375	3,451	559,472	7,845
Materials & supplies	462,402	6,557	642,536	9,010
Other Direct Costs	3,020,451	42,828	7,466,572	104,702
Purchase of Office Equipments	10,942	155	1,230,826	17,260
Depreciation	-	-	-	-
Financial Charges	-	-	-	-
Miscellaneous	-	-	-	-
HQ Goods and services	-	-	-	-
Training	-	-	-	-
	<u>39,624,439</u>	<u>561,850</u>	<u>65,937,203</u>	<u>924,623</u>

NOTE	1403		1402	
	20-Mar-25		March 19, 2024	
	AFN	US\$	AFN	US\$
<b>13 Bad Debt Expenses</b>				
Bad Debt Expenses	590,715	8,376	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The bad debt expenses are related to Sehatmandi and Covid-19 projects. These costs are already incurred by CAF and invoiced as per the contract with MoPH/WB, however due to regime change on 15th of August 2021, the World Bank readjusted the invoiced amounts on

NOTE	1403		1402	
	20-Mar-25		March 19, 2024	
	AFN	US\$	AFN	US\$
<b>14 Corresponding figures</b>				

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.

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

Director General  
Dr. Sayed Ashuqullah Majidi

Admin & Finance Director  
Mohammad Edriss Yousufy

CARE OF AFGHAN FAMILIES (CAF)  
NOTES TO THE ACCOUNTS  
FIXED ASSET SCHEDULE

6 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 \$

For the period ended 19 March 2024

Cost

Opening cost as at 20 Mar 2023	695,371	6,707	354,099	3,415	3,682,228	35,513	596,374	5,752	1,359,050	13,107	925,000	8,921	7,612,122	76,054
Exchange translation adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Addition/Disposal/Revaluation during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance as at 19 March 2024	695,371	6,707	354,099	3,415	3,682,228	35,513	596,374	5,752	1,359,050	13,107	925,000	8,921	7,612,122	76,054

Depreciation

Acc. Depreciation as at 20 Mar 2023	695,371	6,707	327,125	3,124	2,701,669	24,609	591,423	5,700	1,324,481	12,741	312,186	2,676	5,952,255	59,139
Exchange translation adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation/Disposal/Revaluation for the year	-	-	3,225	45	123,167	1,727	450	6	3,406	48	34,688	486	164,936	2,313
Closing Balance as at 19 March 2024	695,371	6,707	330,350	3,124	2,824,836	24,609	591,873	5,700	1,327,887	12,741	346,874	2,676	6,117,190	61,452
NBV at 19 March 2024	0	0	23,749	291	857,392	10,904	4,501	52	31,163	366	578,126	6,245	1,494,932	20,963

For the period ended 20 March 2025

Cost

Opening cost as at 19 Mar 2024	695,371	6,707	354,099	3,415	3,682,228	35,513	596,374	5,752	1,359,050	13,107	925,000	11,560	7,612,122	76,054
Exchange translation adjustment	-	3,153	-	1,606	-	16,698	-	2,704	-	6,163	-	1,556	-	31,881
Addition/Disposal/Revaluation during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance as at 20 March 2025	695,371	9,860	354,099	5,021	3,682,228	52,212	596,374	8,456	1,359,050	19,270	925,000	13,116	7,612,122	107,935

Depreciation

Acc. Depreciation as at 19 Mar 2024	695,371	9,751	330,350	4,632	2,824,836	39,612	591,873	8,300	1,327,888	18,621	346,875	4,864	6,117,193	85,780
Exchange translation adjustment	-	109	-	52	-	460	-	93	-	208	-	60	-	982
Depreciation/Disposal/Revaluation for the year	-	-	2,600	36	110,263	1,546	450	6	3,406	48	34,688	486	151,406	2,123
Closing Balance as at 20 March 2025	695,371	9,860	332,950	4,721	2,935,099	41,618	592,323	8,399	1,331,294	18,877	381,563	5,410	6,268,599	88,885
NBV at 20 March 2025	0	0	21,149	300	747,130	10,594	4,050	57	27,756	394	543,438	7,706	1,343,523	19,050

Rate of Depreciation

15%	15%	30%	20%	15%	15%
-----	-----	-----	-----	-----	-----



**CARE OF AFGHAN FAMILIES**

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: Mar 19, 2024 to Mar 20, 2025

*Annex.1*

	AMOUNTS IN AFN						
	TOTAL BUDGET	ACTUAL EXPENDITURE to Dec 20, 2020	ACTUAL EXPENDITURE FOR THE YEAR ENDED JUN 30, 2021	ACTUAL FOR THE YEAR ENDED DEC 21, 2022	TOTAL EXPENDITURE TO 30 JUN 2021	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS:</b>							
Opening balance	-	-	19,683,874	(91,342,121)	-	-	-
Grant from Donor	1,079,529,250	791,452,343	127,155,295	76,017,806	994,625,444	84,903,806	8%
	<b>1,079,529,250</b>	<b>791,452,343</b>	<b>146,839,169</b>	<b>(15,324,314)</b>	<b>994,625,444</b>	<b>84,903,806</b>	<b>0</b>
<b>EXPENDITURE:</b>							
Lump-Sum	455,879,126	315,489,077	140,390,048	-	455,879,126	0	0%
Pay for Performance (P4P)	544,692,540	456,279,391	82,466,927	-	538,746,319	5,946,221	1%
Contingency	78,957,584	-	15,324,314	-	15,324,314	63,633,270	81%
<b>TOTAL COSTS</b>	<b>1,079,529,250</b>	<b>771,768,469</b>	<b>238,181,290</b>	<b>-</b>	<b>1,009,949,759</b>	<b>69,579,491</b>	<b>6%</b>
<b>FUND BALANCE IN AFS</b>		<b>19,683,874</b>	<b>(91,342,121)</b>	<b>(15,324,314)</b>	<b>(15,324,314)</b>		
<b>FUND BALANCE IN US\$</b>					<b>(217,289)</b>		

**CARE OF AFGHAN FAMILIES**

Donor: MOPH / WB

Project Period: Jul 01, 2021 to Aug 15, 2021

Project Name: Logar Sehatmandi BPHS and EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Mar 19, 2024 to Mar 20, 2025

*Annex.2*

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED Aug 15, 2021	TOTAL EXPENDITURE TO AUG 15 2021	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS:</b>					
Opening balance	-	-	-	-	-
Grant from Donor	448,247,510	-	-	448,247,510	100%
	<b>448,247,510</b>	<b>-</b>	<b>-</b>	<b>448,247,510</b>	<b>100%</b>
<b>EXPENDITURE:</b>					
Lump-Sum	176,251,393	27,812,462	27,812,462	148,438,931	84%
Pay for Performance (P4P)	271,996,118	38,218,892	38,218,892	233,777,225	86%
<b>TOTAL COSTS</b>	<b>448,247,510</b>	<b>66,031,355</b>	<b>66,031,355</b>	<b>382,216,156</b>	<b>85%</b>
<b>FUND BALANCE IN AFS</b>		<b>(66,031,355)</b>	<b>(66,031,355)</b>		
<b>FUND BALANCE IN US\$</b>			<b>(936,283)</b>		

**CARE OF AFGHAN FAMILIES**

Donor: MOPH / WB

Project Period: Sep 08, 2020 to 08, Mar 2021

Project Name: Afghanistan COVID-19 Emergency Response and Health System Preparedness Project

Location: Kabul (Afghan Japan COVID-19 Hospital)

Statement of Budget Variance

Statement Period: Mar 19, 2024 to Mar 20, 2025

*Annex.3*

	AMOUNTS IN AFN						VARIANCE %
	TOTAL BUDGET	ACTUAL EXPENDITURE UP TO YEAR ENDED 20 DEC 2020	ACTUAL EXPENDITURE TILL MAR 08, 2021	ACTUAL FOR THE YEAR ENDED DEC 21, 2022	TOTAL EXPENDITURE TO 08 MAR 2021	BUDGET VARIANCE	
<b>RECEIPTS:</b>							
Opening balance	-	-	(8,543,224)	(4,050,260)	-	-	-
Grant from Donor	253,027,545	58,390,972	87,586,457	2,330,760	148,308,189	104,719,355	41%
	<b>253,027,545</b>	<b>58,390,972</b>	<b>79,043,233</b>	<b>(1,719,500)</b>	<b>148,308,189</b>	<b>104,719,355</b>	<b>41%</b>
<b>EXPENDITURE:</b>							
Human Resources	77,812,413	36,866,862	24,769,011	-	61,635,873	16,176,540	21%
Recurrent	89,368,012	19,543,059	51,476,399	-	71,019,458	18,348,555	21%
Capital	18,187,740	7,055,980	1,534,583	-	8,590,563	9,597,177	53%
Indirect Cost @ 5%	9,268,408	3,173,295	3,889,000	-	7,062,295	2,206,113	24%
Contingency	58,390,972	295,000	1,424,500	-	1,719,500	56,671,471	97%
<b>TOTAL COSTS</b>	<b>253,027,545</b>	<b>66,934,196</b>	<b>83,093,493</b>	<b>-</b>	<b>150,027,689</b>	<b>102,999,856</b>	<b>41%</b>
<b>FUND BALANCE IN AFS</b>		<b>(8,543,224)</b>	<b>(4,050,260)</b>	<b>(1,719,500)</b>	<b>(1,719,500)</b>		
<b>FUND BALANCE IN US\$</b>					<b>(24,381)</b>		

**CARE OF AFGHAN FAMILIES (CAF)**

*Annex.4*

Donor: MOPH / WB

Project Period: Jan 01, 2024 to Mar 31, 2025

Project Name: Logar HER Project 2

Location: Logar ( COVID-19 Hospital)

Statement of Budget Variance

Statement Period: Mar 19, 2024 to Mar 20, 2025

	AMOUNTS IN AFN					BUDGET VARIANCE	VARIANCE %
	TOTAL BUDGET	ACTUAL EXPENDITURE UP TO YEAR ENDED 20 DEC 2020	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21, 2021	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21, 2022	TOTAL EXPENDITURE TO 21 DEC 2022		
<b>RECEIPTS:</b>							
Opening balance	-	-	(1,126,943)	(3,381,894)	-	-	-
Grant from Donor	35,998,588	-	22,908,191	1,835,796	24,743,987	11,254,601	31%
	<b>35,998,588</b>	<b>-</b>	<b>21,781,248</b>	<b>(1,546,098)</b>	<b>24,743,987</b>	<b>11,254,601</b>	<b>31%</b>
<b>EXPENDITURE:</b>							
Human Resources	17,309,330	832,280	9,864,885	-	10,697,165	6,612,165	38%
Recurrent	12,320,467	240,999	12,627,538	-	12,868,537	(548,070)	-4%
Capital	1,537,812	-	-	-	-	1,537,812	100%
Indirect Cost @ 5%	1,558,380	53,664	1,124,621	-	1,178,285	380,095	24%
Contingency	3,272,599	-	1,546,098	-	1,546,098	1,726,501	53%
<b>TOTAL COSTS</b>	<b>35,998,588</b>	<b>1,126,943</b>	<b>25,163,142</b>	<b>-</b>	<b>26,290,085</b>	<b>9,708,503</b>	<b>27%</b>
<b>FUND BALANCE IN AFS</b>		<b>(1,126,943)</b>	<b>(3,381,894)</b>	<b>(1,546,098)</b>	<b>(1,546,098)</b>		
<b>FUND BALANCE IN US\$</b>					<b>(21,923)</b>		

**CARE OF AFGHAN FAMILIES (CAF)**

Donor: UNICEF

Project Period: Jan 01, 2024 to Mar 31, 2025

Project Name: Logar HER Project 2

Location: Logar Province

Statement of Budget Variance

Statement Period: March 20, 2024 to March 20, 2025

Annex .5

AMOUNTS IN USD						
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 19 2024	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2025	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS</b>						
Opening balance	-	-	469,509	-	-	-
Grant from Donor	5,540,571	1,253,156	3,641,886	4,895,042	645,529	12%
	<b>5,540,571</b>	<b>1,253,156</b>	<b>4,111,395</b>	<b>4,895,042</b>	<b>645,529</b>	<b>12%</b>
<b>EXPENDITURE</b>						
<b>BPHS</b>						
Human resource costs for health facilities	2,171,673	369,641	1,705,031	2,074,671	97,002	4%
Provision of health facility operational needs	528,293	74,970	341,070	416,040	112,252	21%
SP "OWN" procurement and provision of medicines and consumables as per list approved for HER project for BPHS	660,894	9,532	550,522	560,054	100,839	15%
Health worker trainings / capacity building	12,289	471	5,980	6,451	5,838	48%
<b>Total BPHS</b>	<b>3,373,149</b>	<b>454,614</b>	<b>2,602,603</b>	<b>3,057,217</b>	<b>315,932</b>	<b>9%</b>
<b>EPHS</b>						
Human resource costs for health facilities	514,482	85,922	393,644	479,567	34,915	7%
Provision of health facility operational needs	162,363	27,413	132,200	159,613	2,750	2%
SP "OWN" procurement and provision of medicines and consumables as per list approved for HER project for EPHS	283,240	5,743	265,384	271,127	12,114	4%
Health worker trainings / capacity building	299	-	-	-	299	100%
<b>Total EPHS</b>	<b>960,383</b>	<b>119,078</b>	<b>791,228</b>	<b>910,306</b>	<b>50,077</b>	<b>5%</b>
<b>Additional Procurement of medicines, medical consumables</b>						
SP "OWN" procurement and provision of medical consumables, lab reagents and equipment per HER common list provided BPHS + EPHS	61,136	-	28,899	28,899	32,237	53%
<b>Total Procurment</b>	<b>61,136</b>	<b>-</b>	<b>28,899</b>	<b>28,899</b>	<b>32,237</b>	<b>53%</b>



Nutrition Cosuelor Capacity Building			11,589	11,589	48,411	81%
Outreach of Nutrition Couselor	60,000		-		11,000	100%
NC activities (Workplace omprovement)	11,000					
<b>Total NTC</b>	<b>71,000</b>	<b>-</b>	<b>11,589</b>	<b>11,589</b>	<b>59,411</b>	<b>84%</b>
Expanding immunization services under Gavi	27,939		13,395	13,395	14,543	52%
<b>Total NTC</b>	<b>27,939</b>	<b>-</b>	<b>13,395</b>	<b>13,395</b>	<b>14,543</b>	<b>52%</b>
<b>Total BPHS, EPHS and Procurment Management</b>	<b>4,493,607</b>	<b>573,692</b>	<b>3,447,714</b>	<b>4,021,406</b>	<b>472,201</b>	<b>11%</b>
Provincial office cost	302,166	63,829	254,825	318,655	(16,489)	-5%
HQ (INGOs) and Head office costs - for SPs with multiple provinces,	744,798	146,126	629,684	775,810	(31,012)	-4%
<b>Total Management</b>	<b>1,046,964</b>	<b>209,955</b>	<b>884,510</b>	<b>1,094,465</b>	<b>(47,501)</b>	<b>-5%</b>
<b>GRAND TOTAL</b>	<b>5,540,571</b>	<b>783,647</b>	<b>4,332,224</b>	<b>5,115,871</b>	<b>424,700</b>	<b>8%</b>
<b>FUND BALANCE IN USD</b>		<b>469,509</b>	<b>(220,829)</b>	<b>(220,829)</b>		
<b>FUND BALANCE IN AFS</b>		<b>33,481,872</b>	<b>(15,573,980)</b>	<b>(15,573,980)</b>		
<b>EXPENDITURE IN AFN</b>		<b>56,635,841</b>	<b>306,981,775</b>			

**CARE OF AFGHAN FAMILIES**

*Annex.6*

Donor: WFP

Project Period: 01-Jan -2025 to 31-Mar -2025

Project Name: TSFP Logar 3

Location: Logar Province

Statement of Budget Variance

Statement Period: Mar 20, 2024 to Mar 20, 2025

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2025	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS:</b>					
Opening balance	-	-	-	-	-
Grant from Donor	2,820,631	865,031	865,031	1,955,600	69%
	<b>2,820,631</b>	<b>865,031</b>	<b>865,031</b>	<b>1,955,600</b>	<b>69%</b>
<b>EXPENDITURE:</b>					
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)	174,295	49,150	49,150	125,145	72%
CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle and Running costs, Equipment and Supplies)	2,461,809	2,165,813	2,165,813	295,996	12%
Management Fee 7%	184,527	155,047	155,047	29,480	16%
<b>TOTAL COSTS</b>	<b>2,820,631</b>	<b>2,370,011</b>	<b>2,370,011</b>	<b>450,620</b>	<b>16%</b>
<b>FUND BALANCE IN AFS</b>		<b>(1,504,980)</b>	<b>(1,504,980)</b>		
<b>FUND BALANCE IN US\$</b>		<b>(21,340)</b>	<b>(21,340)</b>		

**CARE OF AFGHAN FAMILIES**

Donor: UNOCHA

Project Period: May 15, 2022 to Dec 09 2022

Project Name: MHNT Parwan and Panjshir

Location: Parwan and Panjshir

Statement of Budget Variance

Statement Period: March 20, 2024 to March 20 2025

*Annex.7*

	AMOUNTS IN USD					
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	ACTUAL FOR THE YEAR ENDED MAR 20 2025	TOTAL EXPENDITURE TO 9 DEC 2022	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS:</b>						
Opening balance	-	-	63,237	-	-	-
Grant from Donor	289,824	289,824		289,824	-	0%
	<b>289,824</b>	<b>289,824</b>	<b>63,237</b>	<b>289,824</b>	-	<b>0%</b>
<b>EXPENDITURE:</b>						
Human Resources	86,748	93,763		93,763	(7,015)	-8%
Recurrent	184,116	118,001		118,001	66,115	36%
Indirect Cost @ 7%	18,960	14,823		14,823	4,137	22%
Refunded to UNOCHA			63,237	63,237	(63,237)	#DIV/0!
<b>TOTAL COSTS</b>	<b>289,824</b>	<b>226,587</b>	<b>63,237</b>	<b>289,824</b>	-	<b>0%</b>

**FUND BALANCE IN USD**

	<b>63,237</b>	-	-
--	---------------	---	---

**CARE OF AFGHAN FAMILIES (CAF)**

Donor: UNOCHA

Project Period: 01-Sep-2022 to 30-Sept-2023

Project Name: MHNT

Location: Paktia

Statement of Budget Variance

Statement Period: Mar 20, 2024 to March 20, 2025

Annex.8

	AMOUNTS IN USD							BUDGET VARIANCE	
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	ACTUAL EXPENDITURE to Mar 20, 2023	ACTUAL EXPENDITURE to Sept 30, 2023	ACTUAL FOR THE YEAR ENDED MAR 20 2025	TOTAL EXPENDITURE TO 30 SEPT 2023			
<b>RECEIPTS</b>									
Opening balance	-	-	142,697	38,343	(15,239)	-	-	-	-
Grant from Donor	356,743	142,697	-	107,022	15,239	264,957	91,785	26%	
	<b>356,743</b>	<b>142,697</b>	<b>142,697</b>	<b>145,365</b>	<b>0</b>	<b>264,957</b>	<b>91,785</b>	<b>26%</b>	
<b>EXPENDITURE</b>									
1. Staff and Other Personnel Costs	92,580	-	24,870	48,011	-	72,881	19,699	21%	
2. Supplies, Commodities, Materials	144,024	-	38,170	63,944	-	102,114	41,911	29%	
3. Equipment	16,000	-	15,307	(952)	-	14,355	1,645	10%	
4. Contractual Services	5,568	-	180	771	-	951	4,617	83%	
5. Travel	5,652	-	2,206	3,941	-	6,147	(495)	-9%	
6. Transfers and Grants to Counterparts	61,236	-	14,440	29,659	-	44,099	17,137	28%	
7. General Operating and Other Direct Costs	8,344	-	2,355	4,722	-	7,077	1,267	15%	
Indirect Costs	23,338	-	6,827	10,507	-	17,334	6,004	26%	
Contingency									
<b>TOTAL COSTS</b>	<b>356,743</b>	<b>-</b>	<b>104,354</b>	<b>160,603</b>	<b>-</b>	<b>264,957</b>	<b>91,785</b>	<b>26%</b>	
<b>FUND BALANCE IN USD</b>		<b>142,697</b>	<b>38,343</b>	<b>(15,239)</b>	<b>0</b>	<b>-</b>			



**CARE OF AFGHAN FAMILIES (CAF)**

*Annex .9*

Donor: UNOPS

Project Period: Feb 01, 2023 to Sept 30, 2024

Project Name: TB StopProject

Location: Kabul, Balkh, Herat and Jawzjan Province

Statement of Budget Variance

Statement Period: March 20, 2024 to March 20 2025

	AMOUNTS IN USD						
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2023	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 19 2024	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2025	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS</b>							
Opening balance	-	-	146,049	15,165	-	-	-
Grant from Donor	599,745	156,283	137,753	156,283	450,319	149,426	25%
	<b>599,745</b>	<b>156,283</b>	<b>283,802</b>	<b>171,448</b>	<b>450,319</b>	<b>149,426</b>	<b>25%</b>
<b>EXPENDITURE</b>							
Human resources (max 15% of total budget)	74,944	5,074	56,909	21,399	83,382	(8,438)	-11%
Activities	139,117	-	89,537	38,526	128,063	11,054	8%
Project-related travel (include participation in TB REACH Grantee Me	66,912	2,320	23,735	19,844	45,899	21,013	31%
Funds withheld at source for central procurement from GDF (e.g. G	43,800	-	-	-	-	43,800	100%
Procurement of medical items (excluding Category 4 GDF procurem	104,181	-	30,662	17,971	48,633	55,548	53%
Procurement of non-medical items	36,602	420	19,663	13,602	33,685	2,918	8%
IT / Communications	20,084	170	13,489	4,810	18,469	1,615	8%
Direct Program Support (max 12% of total budget)	59,393	2,250	30,701	19,399	52,350	7,043	12%
Implementation Research (max 10% of the total budget)	19,712	-	3,942	12,384	16,326	3,386	17%
External M&E	35,000	-	-	-	-	35,000	100%
<b>GRAND TOTAL</b>	<b>599,745</b>	<b>10,234</b>	<b>268,638</b>	<b>147,935</b>	<b>426,806</b>	<b>172,939</b>	<b>29%</b>
<b>FUND BALANCE IN USD</b>			<b>146,049</b>	<b>15,165</b>	<b>23,513</b>	<b>23,513</b>	
<b>FUND BALANCE IN AFS</b>					<b>1,658,254</b>		
<b>EXPENDITURE IN AFN</b>			<b>849,380</b>	<b>19,744,198</b>	<b>11,127,491</b>		

**CARE OF AFGHAN FAMILIES**

Donor: UNDP

*Annex.10*

Project Period: April 01, 2024 to Dec 31, 2026

Project Name: Logar GC7 (Malaria, TB and HIV)

Location: Logar Province

Statement of Budget Variance

Statement Period: Mar 20, 2024 to Mar 20, 2025

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20, 2025	TOTAL EXPENDITURE TO 20 MAR 2025	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS:</b>					
Opening balance	-	-	-	-	-
Grant from Donor	14,497,092	5,245,834	5,245,834	9,251,258	64%
	<b>14,497,092</b>	<b>5,245,834</b>	<b>5,245,834</b>	<b>9,251,258</b>	<b>64%</b>
<b>EXPENDITURE:</b>					
Program Management	13,806,754	4,041,399	4,041,399	9,765,355	71%
Indirect Cost 5%	690,338	202,070	202,070	488,268	71%
<b>TOTAL COSTS</b>	<b>14,497,092</b>	<b>4,243,469</b>	<b>4,243,469</b>	<b>10,253,623</b>	<b>71%</b>
<b>FUND BALANCE IN AFS</b>		<b>1,002,365</b>	<b>1,002,365</b>		
<b>FUND BALANCE IN US\$</b>		<b>14,213</b>	<b>14,213</b>		
<b>Expenditure IN US\$</b>		<b>60,170</b>	<b>60,170</b>		

**CARE OF AFGHAN FAMILIES**

Donor: UNFPA

*Annex.11*

Project Period: 01-Jan, 2025 to 31-Dec 2025

Project Name: FHH3

Location: Samangan

Statement of Budget Variance

Statement Period: March 20, 2024 to March 20 2025

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR 2025	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS:</b>					
Opening balance	-	-	-	-	-
Grant from Donor	112,524,024	19,388,630	19,388,630	93,135,393	83%
	<b>112,524,024</b>	<b>19,388,630</b>	<b>19,388,630</b>	<b>93,135,393</b>	<b>83%</b>
<b>EXPENDITURE:</b>					
RESTABLFHHS	37,909,010	258,575	258,575	37,650,435	99%
RMEDSPLYFHHS	859,816	214,250	214,250	645,566	75%
RMONITORFHH	832,080	176,450	176,450	655,630	79%
ROPEXIPFLDS	7,353,923	808,488	808,488	6,545,435	89%
RSALRYIPFLDS	38,843,575	8,243,073	8,243,073	30,600,502	79%
RTRAININGS	5,703,423	-	-	5,703,423	100%
RUNCOSTFHHS	13,660,812	558,980	558,980	13,101,832	96%
IP Support Cost 7%	7,361,385	718,187	718,187	6,643,198	90%
<b>TOTAL COSTS</b>	<b>112,524,024</b>	<b>10,978,003</b>	<b>10,978,003</b>	<b>101,546,020</b>	<b>90%</b>
<b>FUND BALANCE</b>		<b>8,410,627</b>	<b>8,410,627</b>		
<b>FUND BALANCE IN US\$</b>		<b>119,257</b>	<b>119,257</b>		
<b>Expenditure IN US\$</b>		<b>155,661</b>	<b>155,661</b>		

**CARE OF AFGHAN FAMILIES**

*Annex.12*

Donor: UNFPA

Project Period: 01-Jan, 2025 to 31-Dec 2025

Project Name: FHH2

Location: Logar

Statement of Budget Variance

Statement Period: March 20, 2024 to March 20 2025

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR 2025	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS:</b>					
Opening balance	-	-	-	-	-
Grant from Donor	51,762,407	11,358,218	11,358,218	40,404,189	78%
	<b>51,762,407</b>	<b>11,358,218</b>	<b>11,358,218</b>	<b>40,404,189</b>	<b>78%</b>
<b>EXPENDITURE:</b>					
RCAACSURVYL	197,619	-	-	197,619	100%
RESTABLFHHS	3,930,538	-	-	3,930,538	100%
RMEDSPYFHHN	1,268,922	51,750	51,750	1,217,172	96%
RMONITORFHH	499,248	44,050	44,050	455,198	91%
ROPEXIPFLDS	5,504,755	753,733	753,733	4,751,022	86%
RSALRYIPFLDS	26,722,041	3,499,811	3,499,811	23,222,230	87%
RTRAININGS	1,386,800	-	-	1,386,800	100%
RUNCOSTFHHS	8,866,159	986,961	986,961		
IP Support Cost 7%	3,386,326	373,541	373,541	3,012,784	89%
<b>TOTAL COSTS</b>	<b>51,762,407</b>	<b>5,709,846</b>	<b>5,709,846</b>	<b>38,173,363</b>	<b>74%</b>
<b>FUND BALANCE</b>		<b>5,648,372</b>	<b>5,648,372</b>		
<b>FUND BALANCE IN US\$</b>		<b>80,090</b>	<b>80,090</b>		
<b>Expenditure IN US\$</b>		<b>80,962</b>	<b>80,962</b>		



CARE OF AFGHAN FAMILIES

Donor: UNOCHA

Project Period: May 15, 2022 to Feb 28, 2023

Project Name: Afghanistan COVID-19 Emergency Response and Health System Preparedness Project

Location: Logar

Statement of Budget Variance

Statement Period: Mar 20, 2024 to Mar 20, 2025

Annex.13

	AMOUNTS IN USD						VARIANCE %
	TOTAL BUDGET IN USD	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR 2023	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2025	TOTAL EXPENDITURE TO 20 MAR 2023	BUDGET VARIANCE	
<b>RECEIPTS:</b>							
Opening balance	-	-	(9,348)	41,684	-	-	-
Grant from Donor	373,072	149,229	111,922		261,151	111,922	30%
	<b>373,072</b>	<b>149,229</b>	<b>102,574</b>	<b>41,684</b>	<b>261,151</b>	<b>111,922</b>	<b>30%</b>
<b>EXPENDITURE:</b>							
Human Resources	184,272	92,384	30,743		123,127	61,145	33%
Supplies, Commodities, Materials	96,234	40,182	13,789		53,971	42,263	44%
Equipment	29,632	4,227	8,331		12,558	17,074	58%
Contractual Services	11,274	7,109	2,220		9,329	1,945	17%
Travel	560	91	-		91	469	84%
General Operating and Other Direct Costs	26,694	4,210	1,822		6,031	20,662	77%
Indirect Cost @ 5%	24,407	10,374	3,984		14,358	10,049	41%
<b>TOTAL COSTS</b>	<b>373,072</b>	<b>158,577</b>	<b>60,890</b>	<b>-</b>	<b>219,467</b>	<b>153,606</b>	<b>41%</b>
Refunded to UNOCHA				(41,684)			
<b>FUND BALANCE IN USD</b>		<b>(9,348)</b>	<b>41,684</b>	<b>41,684</b>	<b>41,684</b>		
<b>FUND BALANCE IN AFN</b>		<b>(823,880)</b>	<b>3,624,724</b>	<b>3,624,724</b>	<b>2,972,594</b>		
<b>Expenditure IN US\$</b>		<b>13,796,165</b>	<b>5,297,430</b>	<b>-</b>	<b>-</b>		

**CARE OF AFGHAN FAMILIES**

Donor: UNDP

Project Period: Aug, 2023 to Mar 2024

Project Name: Malaria

Location: Logar

Statement of Budget Variance

Statement Period: March 20, 2024 to March 20 2025

	AMOUNTS IN AFN					
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR 2024	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 31 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS:</b>						
Opening balance	-	16,729		16,729	-	-
Grant from Donor	7,974,683	2,274,705	259,832	2,534,537	5,440,146	68%
Transfer from Parwan		61,256		61,256		
Transfer from Faryab		181,795		181,795		
	<b>7,974,683</b>	<b>2,534,486</b>	<b>259,832</b>	<b>2,794,318</b>	<b>5,440,146</b>	<b>68%</b>
<b>EXPENDITURE:</b>						
Case management	1,998,771	19,350		19,350	1,979,421	99%
Progam Management	5,975,912	2,578,758	196,210	2,774,968	3,200,944	54%
<b>TOTAL COSTS</b>	<b>7,974,683</b>	<b>2,598,108</b>	<b>196,210</b>	<b>2,794,318</b>	<b>5,180,365</b>	<b>65%</b>
<b>FUND BALANCE IN AFN</b>		<b>(63,622)</b>	<b>63,622</b>			

**CARE OF AFGHAN FAMILIES**

Donor: WFP

Project Period: 01-Mrarch -2023 to Mar -2024

Project Name: TSFP Parwan

Location: Parwan Province

Statement of Budget Variance

Statement Period: Mar 20, 2024 to Mar 20, 2025

*Annex. 15*

	AMOUNTS IN AFN					
	TOTAL BUDGET	ACTUAL EXPENDITURE to Mar 19, 2024	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 31 2024	TOTAL EXPENDITURE TO 31 MAR 2024	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS:</b>						
Opening balance	-	-	(5,516,696)	-	-	-
Grant from Donor	25,532,034	17,756,793	6,309,560	24,066,353	1,465,681	6%
	<b>25,532,034</b>	<b>17,756,793</b>	<b>792,864</b>	<b>24,066,353</b>	<b>1,465,681</b>	<b>6%</b>
<b>EXPENDITURE:</b>						
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)	19,915,914	18,397,219	579,307	18,976,526	939,388	5%
CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle and Running costs, Equipment and Supplies)	3,945,800	3,353,705	161,688	3,515,393	430,407	11%
Management Fee 7%	1,670,320	1,522,565	51,870	1,574,434	95,886	6%
<b>TOTAL COSTS</b>	<b>25,532,034</b>	<b>23,273,489</b>	<b>792,864</b>	<b>24,066,353</b>	<b>1,465,681</b>	<b>6%</b>
<b>FUND BALANCE IN AFS</b>		<b>(5,516,696)</b>	-	-		
<b>FUND BALANCE IN US\$</b>		<b>(77,359.45)</b>	-	-		
<b>Expenditure IN US\$</b>		<b>326,359</b>	<b>11,242</b>	-		

**CARE OF AFGHAN FAMILIES**

Donor: UNDP

*Annex. 16*

Project Period: Aug, 2023 to Mar 2024

Project Name: Malaria

Location: Parwan

Statement of Budget Variance

Statement Period: March 20, 2024 to March 20 2025

	AMOUNTS IN AFN					VARIANCE %
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR 2024	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 31 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	
<b>RECEIPTS:</b>						
Opening balance	-	-	336,879	-	-	-
Grant from Donor	714,513	1,049,555		1,049,555	(335,042)	-47%
	<b>714,513</b>	<b>1,049,555</b>	<b>336,879</b>	<b>1,049,555</b>	<b>(335,042)</b>	<b>-47%</b>
<b>EXPENDITURE:</b>						
Case management	70,245	4,440	-	4,440	65,805	94%
Progam Management	644,268	646,980	77,047	724,027	(79,759)	-12%
Transfer To Logar		61,256	259,832	321,088		
<b>TOTAL COSTS</b>	<b>714,513</b>	<b>712,676</b>	<b>336,879</b>	<b>1,049,555</b>	<b>(13,954)</b>	<b>-2%</b>
<b>FUND BALANCE IN AFN</b>		<b>336,879</b>	<b>0</b>	<b>0</b>		
<b>The Total Expenses:</b>		<b>651,420</b>	<b>77,047</b>	<b>0</b>		



**CARE OF AFGHAN FAMILIES**

Donor: UNDP

Project Period: Aug, 2023 to Mar 2024

Project Name: Malaria

Location: Faryab

Statement of Budget Variance

Statement Period: March 20, 2024 to March 20 2025

*Annex.17*

	AMOUNTS IN AFN					VARIANCE %
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR 2024	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 31 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	
<b>RECEIPTS:</b>						
Opening balance	-	-	43,751	-	-	-
Grant from Donor	952,683	1,062,001		1,062,001	(109,318)	-11%
	<b>952,683</b>	<b>1,062,001</b>	<b>43,751</b>	<b>1,062,001</b>	<b>(109,318)</b>	<b>-11%</b>
<b>EXPENDITURE:</b>						
Case management	93,660	125,924	-	125,924	(32,264)	-34%
Progam Management	859,023	646,910	43,751	690,660	168,363	20%
Transfer To Logar		245,417		245,417		
<b>TOTAL COSTS</b>	<b>952,683</b>	<b>1,018,251</b>	<b>43,751</b>	<b>1,062,001</b>	<b>136,099</b>	<b>14%</b>
<b>FUND BALANCE</b>		<b>43,751</b>	<b>-</b>	<b>-</b>		
<b>The Total Expenses:</b>		<b>772,834</b>	<b>43,751</b>	<b>816,584</b>		

**CARE OF AFGHAN FAMILIES**

Donor: UNFPA

Project Period: Jan, 2024 to Dec 2024

Project Name: FHH2

Location: Samangan

Statement of Budget Variance

Statement Period: March 20, 2024 to March 20 2025

*Annex.18*

	AMOUNTS IN AFN				TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 31	ACTUAL FOR THE YEAR ENDED MAR 20 2025			
<b>RECEIPTS:</b>							
Opening balance	-	-	4,498,815	(65,141,385)	-	-	-
Grant from Donor	80,232,217	13,946,146		65,141,385	79,087,531	1,144,686	1%
	<b>80,232,217</b>	<b>13,946,146</b>	<b>4,498,815</b>	<b>0</b>	<b>79,087,531</b>	<b>1,144,686</b>	<b>1%</b>
<b>EXPENDITURE:</b>							
Conduct CAAC survey	214,954	-	214,927		214,927	27	0%
Construction cost of FHHs	14,398,000	16,650	14,784,786		14,801,436	(403,436)	-3%
Ensure infection control and transportation of medicine	859,331	171,500	664,936		836,436	22,895	3%
EPI Training for 14 Midwives	68,161						
In-service training for FHHs' midwives	634,430	353,586	368,298		721,884	(87,454)	-14%
Management support to IP field office	33,951,820	7,088,838	26,685,265		33,774,103	177,717	1%
Operations support to IP field office	4,859,040	398,619	4,115,972		4,514,591	344,449	7%
Running cost of FHHs	14,744,447	792,588	13,208,018		14,000,606	743,841	5%
Support field monitoring by IP	554,720	7,500	370,920		378,420	176,300	32%
Training for Midwives/PSS/Mentor/E	1,041,140	-	1,265,084		1,265,084	(223,944)	-22%
Training for CHWs for drop out areas	3,657,338		3,406,093		3,406,093	251,245	7%
7% support cost for CAF	5,248,837	618,050	4,555,901		5,173,951	74,886	1%
<b>TOTAL COSTS</b>	<b>80,232,217</b>	<b>9,447,331</b>	<b>69,640,200</b>	<b>-</b>	<b>79,087,531</b>	<b>1,076,525</b>	<b>1%</b>
<b>FUND BALANCE</b>		<b>4,498,815</b>	<b>(65,141,385)</b>	<b>0</b>	<b>0</b>		

CARE OF AFGHAN FAMILIES  
 Donor: WFP  
 Project Period: '01-Jan -2024 to 31-Dec-2024  
 Project Name: TSFP Logar 2  
 Location: Logar Province  
 Statement of Budget Variance  
 Statement Period: Mar 20, 2024 to Mar 20, 2025

Annex. 19

	AMOUNTS IN AFN					
	TOTAL BUDGET	ACTUAL EXPENDITURE to Mar 19, 2024	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2025	TOTAL EXPENDITURE TO MAR 20, 2025	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS:</b>						
Opening balance	-	-	(2,314,395)	-	-	-
Grant from Donor	11,009,356	-	10,940,821	10,940,821	68,535	1%
	<b>11,009,356</b>	<b>-</b>	<b>8,626,426</b>	<b>10,940,821</b>	<b>68,535</b>	<b>1%</b>
<b>EXPENDITURE:</b>						
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)	385,452	125,267	324,600	449,867	(64,415)	-17%
CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle and Running costs, Equipment and Supplies)	9,903,666	2,037,719	7,737,480	9,775,199	128,467	1%
Management Fee 7%	720,238	151,409	564,346	715,755	4,483	1%
<b>TOTAL COSTS</b>	<b>11,009,356</b>	<b>2,314,395</b>	<b>8,626,426</b>	<b>10,940,821</b>	<b>68,535</b>	<b>1%</b>
<b>FUND BALANCE IN AFS</b>		<b>(2,314,395)</b>	<b>-</b>	<b>-</b>		
<b>FUND BALANCE IN US\$</b>		<b>(32,454.27)</b>	<b>122,317</b>	<b>-</b>		

**CARE OF AFGHAN FAMILIES**

Donor: UNFPA

Project Period: 01-Jan, 2024 to 31-Dec 2024

Project Name: FHH

Location: Logar

Statement of Budget Variance

Statement Period: March 20, 2024 to March 20 2025

*Annex.20*

	AMOUNTS IN AFN					VARIANCE %
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR 2024	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2025	TOTAL EXPENDITURE	BUDGET VARIANCE	
<b>RECEIPTS:</b>						
Opening balance	-	-	904,620	-	-	-
Grant from Donor	69,352,833	1,439,152	65,311,643	66,750,794	2,602,039	4%
	<b>69,352,833</b>	<b>1,439,152</b>	<b>66,216,263</b>	<b>66,750,794</b>	<b>2,602,039</b>	<b>4%</b>
<b>EXPENDITURE:</b>						
Conduct CAAC survey	145,614	-	187,037	187,037	(41,423)	-28%
Construction cost of FHHs	41,080,171	-	39,932,940	39,932,940	1,147,231	3%
Ensure infection control and transportation of medicine	194,152	-	194,050	194,050	102	0%
Management support to IP field office	9,912,292	356,379	8,965,143	9,321,522	590,770	6%
Operations support to IP field office	2,396,390	142,483	1,677,236	1,819,719	576,671	24%
Running cost of FHHs	4,683,778	700	4,649,433	4,650,133	33,645	1%
Support field monitoring by IP	327,007	-	326,170	326,170	837	0%
Training for Midwives/PSS/Mentor/B	6,076,327	-	5,952,349	5,952,349	123,978	2%
7% support cost for CAF	4,537,101	34,969	4,331,905	4,366,874	170,227	4%
<b>TOTAL COSTS</b>	<b>69,352,833</b>	<b>534,531</b>	<b>66,216,263</b>	<b>66,750,794</b>	<b>2,602,039</b>	<b>4%</b>
<b>FUND BALANCE</b>		<b>904,620</b>	-	-		

**CARE OF AFGHAN FAMILIES**

Donor: UNDP

*Annex. 21*

Project Period: 15-Oct -2024 to 31-Dec-2024

Project Name: Combined Grant to Support HIV/AIDs,Tuberculosis & Malaria Progras and Health Systems in Afghanistan

Location: Logar, Hirat, Logar, Nuristan, Paktika, Paktia, and Wardak Provinces

Statement of Budget Variance

Statement Period: Mar 20, 2024 to Mar 20, 2025

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2025	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS:</b>					
Opening balance	-	-	-	-	-
Grant from Donor	14,418,302	14,418,302	14,418,302	-	0%
	<b>14,418,302</b>	<b>14,418,302</b>	<b>14,418,302</b>	<b>-</b>	<b>0%</b>
<b>EXPENDITURE:</b>					
Training of the CHWs on HTM and C19RM	7,829,800	925,826	925,826	6,903,974	88%
Strengthening capacity of health care staff on MPOX (TOT)	3,098,152	-	-	3,098,152	
Strengthening capacity of health care staff on MPOX (Reginal Training)	2,803,764	-	-	2,803,764	100%
Overhead Cost for SR (5%)	686,586	46,291	46,291	640,295	93%
<b>TOTAL COSTS</b>	<b>14,418,302</b>	<b>972,117</b>	<b>972,117</b>	<b>13,446,185</b>	<b>93%</b>
Refunded to UNDP		<b>13,446,185</b>	<b>13,446,185</b>		
<b>FUND BALANCE IN AFS</b>		<b>-</b>	<b>-</b>		
<b>FUND BALANCE IN US\$</b>		<b>-</b>	<b>-</b>		



**CARE OF AFGHAN FAMILIES (CAF)  
SCHEDULE OF COMPUTATION OF INDIRECT COST RATE  
FOR THE PERIOD ENDED MARCH 20, 2025**

PARTICULARS	AMOUNTS IN AFS			
	DIRECT COST	CAPITAL COST	SUB-GRANTEE COST	INDIRECT COST
SALARIES AND BENEFITS	173,720,270	-		39,624,439
GOOD AND SERVICES	208,708,501	-	-	
SUB-GRANTEE COST		-	59,510,223	-
ASSETS	-	-	-	-
<b>TOTAL</b>	<b>382,428,771</b>	<b>-</b>	<b>59,510,223</b>	<b>39,624,439</b>

$$\text{INDIRECT COST RATE (RATIO)} = \frac{\text{Indirect Cost}}{\text{Direct Cost}} = \frac{39,624,439}{441,938,994} = 9\%$$

  
\_\_\_\_\_  
**Director General**  
Dr. Sayed Ashuqullah Majidi

  
\_\_\_\_\_  
**Admin & Finance Director**  
Mohammad Edriss Yousufy

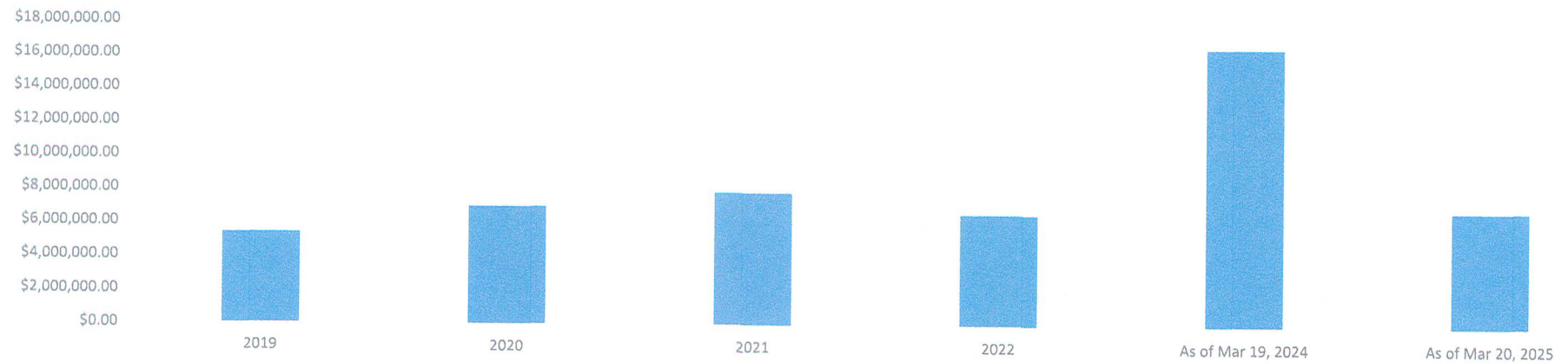
S/No	Description	1403			1402		
		20-March-2024 to 20-Mar-2025			21-March-2023 to 19-Mar-2024		
		O.B + Amount Collected	Amount Paid to Government	Balance with CAF	O.B + Amount Collected	Amount Paid to Government	Balance with CAF
<b>1</b>	<b>Payroll Tax</b>						
	Kabul	7,079,626	6,408,765	670,862	8,104,946	8,104,945	0
	Logar	5,223,615	5,413,261	(189,646)	7,677,740	7,117,158	560,582
	Parwan	49,682	478,410	(428,728)	7,789,314	7,351,876	437,438
	Paktika	160,024	1,510	158,514			-
	SMG	-	-	-			-
	Kapisa	-	-	-	413,208	413,208	-
	Paktia	-	-	-	254,157	254,157	-
	Faryab	-	11,905	(11,905)	11,444,457	11,444,457	-
	Samangan	1,546,080	653,793	892,287	172,054	172,054	-
	OREAD	208,726	248,524	(39,798)	300,646	270,658	29,987
		<b>14,267,753</b>	<b>13,216,166</b>	<b>1,051,586</b>	<b>36,156,521</b>	<b>35,128,514</b>	<b>1,028,007</b>
<b>2</b>	<b>Vehicle Tax</b>						
	Kabul	273,796	213,538	60,258	349,688	317,311	32,376
	Logar	103,501	115,256	(11,755)	148,759	140,155	8,604
	Parwan	-	-	-	61,094	61,094	-
	Kapisa	-	-	-	193,358	193,358	-
	Paktia	24,930	10,666	14,264	-	-	-
	Faryab	-	72,354	(72,354)	421,380	371,712	49,668
	Samngan	93,543	102,457	(8,914)	24,142	8,842	15,300
	OREAD	14,776	21,282	(6,507)	46,707	37,219	9,489
		<b>510,545</b>	<b>535,553</b>	<b>(25,008)</b>	<b>1,245,129</b>	<b>1,129,691</b>	<b>115,437</b>
<b>3</b>	<b>Purchase Tax</b>						
	Kabul	2,320,526	2,152,810	167,716	4,192,669	3,933,128	259,541
	Logar	1,005,761	909,566	96,195	938,492	568,332	370,160
	Parwan	-	-	-	205,313	180,790	24,523
	Kapisa	1,917	8,424	(6,507)	6,591	6,591	-
	Paktia	111,494	62,931	48,563	174,571	103,127	71,444
	Faryab	-	256,861	(256,861)	841,182	578,672	262,510
	Samangan	600,707	348,141	252,566	60,177	39,310	20,867
	OREAD	36,315	40,428	(4,112)	22,259	18,209	4,050
		<b>4,076,720</b>	<b>3,779,160</b>	<b>297,560</b>	<b>6,441,255</b>	<b>5,428,159</b>	<b>1,013,096</b>
<b>4</b>	<b>House Tax</b>						
	Kabul	143,256	137,742	5,514	163,427	254,244	(90,817)
	Logar	124,669	124,669	-	40,071	40,071	(0)
	Parwan	-	-	-	108,161	108,161	-
	Kapisa	-	-	-	8,287	8,287	-
	Paktia	-	-	-	-	-	-
	Faryab	-	-	-	84,604	84,604	-
	Samangan	45,000	36,000	9,000	8,190	8,190	-
	OREAD	13,440	18,217	(4,777)	53,992	51,255	2,737
		<b>326,366</b>	<b>316,629</b>	<b>9,737</b>	<b>466,732</b>	<b>554,813</b>	<b>(88,080)</b>
	<b>GRAND TOTAL</b>	<b>19,181,383</b>	<b>17,847,508</b>	<b>1,333,875</b>	<b>44,309,637</b>	<b>42,241,178</b>	<b>2,068,460</b>


Director General  
Dr. Sayed Ashuqullah Majidi

Admin and Finance Director  
Mohammad Edriss Yousufy

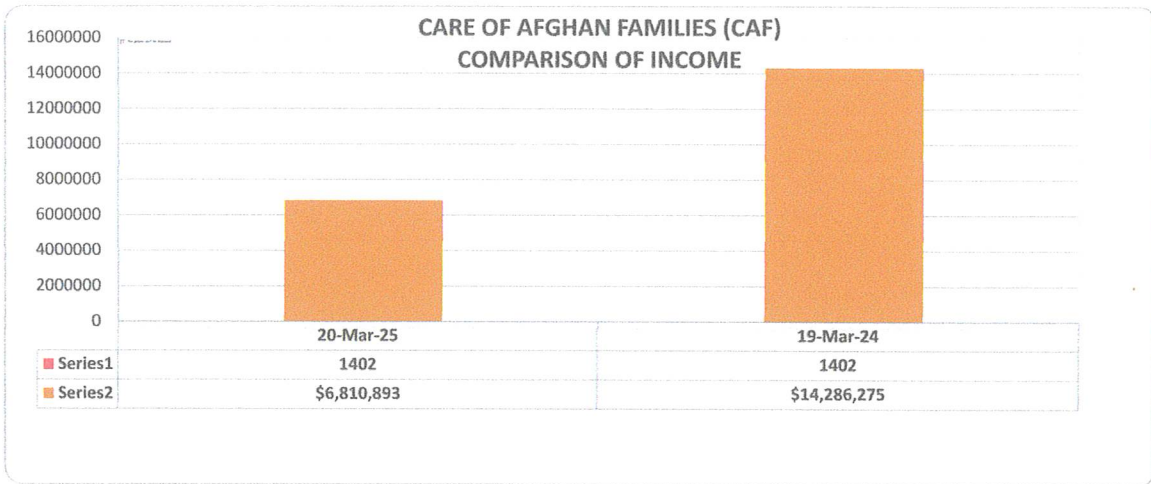
Yearly Turnover					
2019	2020	2021	2022	As of Mar 19, 2024	As of Mar 20, 2025
\$5,372,741.00	\$6,978,312.00	\$7,829,534.00	6,564,907	16,427,227	6,810,893

CAF Turnover 5 Years



**Note:**

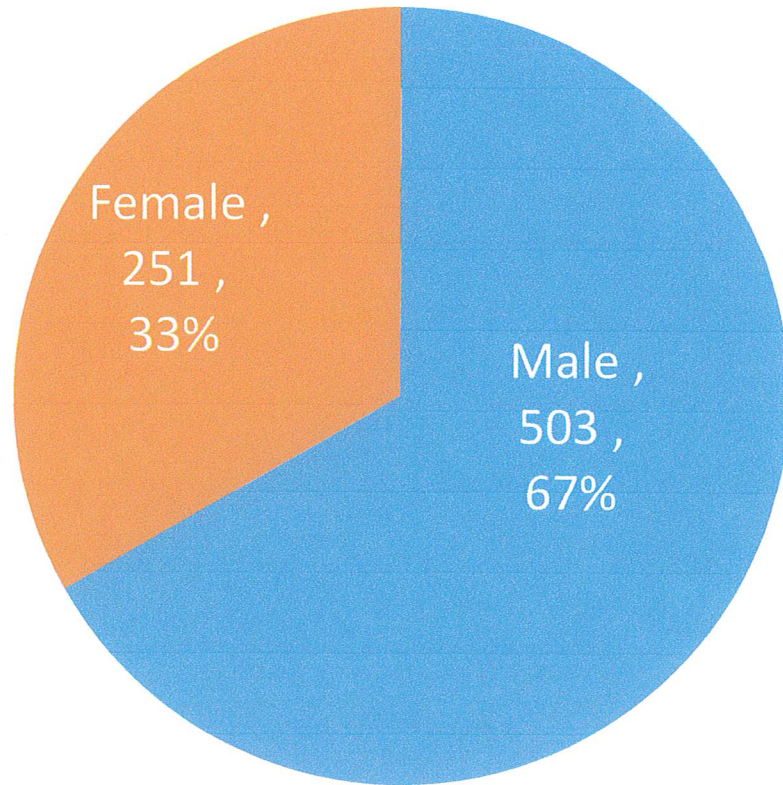
1. Financial Information is as per The Audited Financial Statements of the Organization.



**CARE OF AFGHAN FAMILIES (CAF)  
INCOME & EXPENDITURE 1403 (Mar 20, 2025)**



**Care of Afghan Families (CAF)**  
**Number of Employees during Year 1403 (March 20, 2025)**





### CAF Percentage of Fund for the year Ended Mar 20,

2025 (1403)

