CARE OF AFGHAN FAMILIES (CAF)

Audited Financial Statements

For the year ended
20 March 2026

SFAI

SFAI AKAS

Office No. B-37, 9th Floor,
Muslim Business Plaza, Shahr-e-Naw,
Kabul, Afghanistan
Tel: +93 (0) 703 334 946 | +93 (0) 700 262330
E-mail: kibria@assurance.af
Website: www.santafe-associates.com

SFAI | ASSURANCE KABUL
Chartered Accountants

INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS

Opinion

We have audited the accompanying financial statements of Care of Afghan Families (the Organization) which comprises the statement of financial position as at March 20, 2026, the statement of income and expenditure, the statement of cash flows for the year then ended, and notes to the financial statements, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the organization as at March 20, 2026, and of its financial performance for the year then ended in accordance with the accounting policies mentioned in Notes 2 and 3 to the financial statements.

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 Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Afghanistan, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements of the Organization for the year ended March 20, 2025 were audited by another auditor, who expressed an unmodified opinion on those financial statements in their report dated 16th September 2025. Our opinion on the current period financial statements is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting requirements and for such internal control as management determines is necessary to enable the preparation of financial statements that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization ability to continue as a going concern, disclosing, as applicable, matters relating 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.

Auditors' 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

SFAI | ASSURANCE KABUL
Chartered Accountants

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 givernance 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.

SFAI-Assurance Kabul

Kabul Audit Services Assurance SFAI

Chartered Accountants
Kabul

Office No. B-37, 9th Floor, Muslim Business Plaza,
Shahr-e-Naw, Kabul, Afghanistan
Tel: +93 (0) 703 334 946 | +93 (0) 700 262 330
E-mail: kibria@assurance.af, Website: www.santafe-associates.com

SFAI | ASSURANCE KABUL
Chartered Accountants

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 14 for the period from 21 March 2025 to 20 March 2026 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 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 is 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 (ISA) and not solely, this report is not suitable for any other purpose.

SFAI-Assurance Kabul

Kabul Audit Services SFAI

SFAI Assurance Kabul Audit Serices
Kabul, Afghanistan
Dated: August 06, 2026

Office No. B-37, 9th Floor,
Muslim Business Plaza. Shahr-e-Naw. Kabul. Afghanistan
Tel: +93 (0) 703 334 946 | +93 (0) 700 262 330
E-mail: kibria@assurance.af, Website: www.santafe-associates.com

SFAI | ASSURANCE KABUL
Chartered Accountants

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, 2026 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 **9.44%** is presented **(34,356,783 AFN)** for the purpose of additional analysis and is not a required of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the purpose financial statement taken as a whole.

SFAI Assurance Kabul

SFAI Assurance Kabul Audit Services
Kabul, Afghanistan
Dated: August 06, 2026

Office No. B-37, 9th Floor,
Muslim Business Plaza, Shahr-e-Naw, Kabul, Afghanistan
Tel: +93 (0) 703 334 946 | +93 (0) 700 262 330
E-mail: kibria@assurance.af, Website: www.santafe-associates.com

SFAI | ASSURANCE KABUL
Chartered Accountants

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, 2026 was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedule of computation of tax consisted of the organization collected tax is AFN **22,493,931/-** and paid tax is AFN **19,832,210/-** presented for the purpose of additional analysis and is not a required 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.

SFAI Assurance Kabul

SFAI Assurance Kabul Audit Servcies
Kabul, Afghanistan
Dated: August 06, 2026

Office No. B-37, 9th Floor,
Muslim Business Plaza, Shahr-e-Naw, Kabul, Afghanistan
Tel: +93 (0) 703 334 946 | +93 (0) 700 262 330
E-mail: kibria@assurance.af, Website: www.santafe-associates.com

CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 20, 2026

	Note	1404 March 20, 2026		1403 March 20, 2025	
		AFN	US$	AFN	US$
ASSETS					
Current assets					
Receivable from donors	3	84,850,417	1,322,970	103,068,982	1,461,453
Security deposits	4	275,087	4,289	283,862	4,025
Cash and cash equivalents	5	39,743,781	619,677	71,119,484	1,008,429
		124,869,285	1,946,936	174,472,328	2,473,908
Non - Current assets					
Operating fixed assets	6	2,700,276	42,102	1,343,524	19,050
TOTAL ASSETS		127,569,561	1,989,038	175,815,852	2,492,958
LIABILITIES AND FUNDS					
Current liabilities					
Deferred grant income - Restricted	7	16,258,609	253,501	16,719,618	237,074
Accrued and other liabilities	8	101,433,227	1,581,526	154,650,907	2,192,852
		117,691,837	1,835,027	171,370,525	2,429,926
Funds					
Accumulated core fund BF		7,624,994	118,887	4,445,326	63,032
Revaluation reserve		2,252,730	35,124	-	-
Granted assets reserves		-	-	-	-
		9,877,724	154,011	4,445,326	63,032
Contingencies & Commitments		-	-	-	-
TOTAL LIABILITIES AND FUNDS		127,569,561	1,989,038	175,815,852	2,492,958

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

SFAI AKAS

Director General

Dr. Sayed Ashuqullah Majidi

Finance Director

Mohammad Edriss Yousufy

CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 20 MARCH 2026

	Note	1,404 20 March 2026		1,403 20 March 2025	
		AFN	**US$**	AFN	US$
INCOME					
Project income	9	400,699,312	6,017,594	487,975,474	6,888,754
Other income	10	620,817	9,680	(5,491,202)	(77,862)
		401,320,129	6,027,273	482,484,273	6,810,893
EXPENDITURE					
Direct operating cost	11	363,783,678	5,672,040	441,938,994	6,266,416
Indirect operating cost	12	34,356,783	535,684	39,624,439	561,850
Bad debt expense	13	-	-	590,715	8,376
		398,140,461	6,207,724	482,154,148	6,836,642
Deficit of income over expenditure		3,179,668	49,577	330,125	4,681
Accumulated core fund brought forward		4,445,326	63,032	3,813,186	54,069
Exchange gain/loss on core fund		-	6,278	302,015	4,282
Accumulated core fund carried forward		7,624,994	118,887	4,445,326	63,032

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

SFAI AKAS

Director General

Dr. Sayed Ashuqullah Majidi

Finance Director

Mohammad Edriss Yousufy

CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF CORE FUND
FOR THE YEAR ENDED 20 MARCH 2026

	Core fund	
	AFN	**US$**
Balance as at March 21, 2024	**3,813,186**	**43,902**
Surplus for the period	330,125	4,681
Depreciation on granted assets		
Exchange Loss on Core Fund brought forwarded	302,015	4,282
Balance as at March 20, 2025	**4,445,326**	**52,866**
Surplus for the period	3,179,668	49,577
Depreciation on assets	2,252,730	35,124
Exchange loss on Core Fund brought forwarded	-	-
Balance as at March 20, 2026	**9,877,724**	**154,011**

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

SFAI AKAS

Director General
Dr. Sayed Ashuqullah Majidi

Finance Director
Mohammad Edriss Yousufy

CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 20 MARCH 2026

	1,404		1,403	
	20 March 2026		20 March 2025	
	AFN	US$	AFN	US$
CASH FLOWS FROM OPERATING ACTIVITIES				
Surplus for the period	3,179,668	49,577	330,125	4,681
Add Back: Exchange gain/loss on core fund	-	6,278	302,015	4,282
Add Back: Depreciation	895,978	13,970	151,406	2,123
Deficit before working capital changes	4,075,646	69,825	783,546	11,086
Changes in current assets/liabilities				
Receivable from donors	18,218,566	138,483	72,325,518	998,067
Security deposits	8,774	(264)	1,077	(29)
Deferred grant income	(461,008)	16,427	(47,897,663)	(669,100)
Accrued and other liabilities	(53,217,680)	(611,326)	(15,848,635)	(198,027)
	(35,451,349)	(456,680)	8,580,297	130,911
Cashflows from operating activities	(31,375,703)	(386,856)	9,363,843	141,997
CASH FLOWS FROM INVESTING ACTIVITIES				
Addition/Disposal/Revaluation during the year	-	-	-	-
Exchange translation	-	(1,897)	-	446
Adjustments	-	-	2	-
Cashflows from investing activities	-	(1,897)	2	446
NET CHANGE IN CASH AND CASH EQUIVALENTS	(31,375,703)	(388,753)	9,363,845	142,443
CASH AND CASH EQUIVALENTS AT START OF THE YEAR	71,119,484	1,008,429	61,755,639	865,986
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	39,743,781	619,677	71,119,484	1,008,429

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

SFAI AKAS

Director General

Dr. Sayed Ashuqullah Majidi

Finance Director

Mohammad Edriss Yousufy

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 requirments.

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.

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	25
Furniture and Fixtures	25
Computer and	35
Office Equipment's	25
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.

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.

SFAI AKAS

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.

SFAI AKAS

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

6 Operating fixed assets

Particulars	Communication Equipment		Furniture and fixtures		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 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
For the period ended 20 March 2026														
Cost														
Opening cost as at 20 Mar 2025	**695,371**	**10,842**	**354,099**	**5,521**	**3,682,228**	**57,413**	**596,374**	**9,299**	**1,359,051**	**21,190**	**925,000**	**14,422**	**7,612,123**	**118,687**
Exchange translation adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Addition/Disposal/Revaluation during the year	**22,000**	**343**	**173,000**	**2,697**	**917,500**	**14,305**	**20,000**	**312**	**1,120,230**	**17,466**	-	-	**2,252,730**	**35,124**
Closing Balance as at 20 March 2026	**717,371**	**11,185**	**527,099**	**8,218**	**4,599,728**	**71,718**	**616,374**	**9,610**	**2,479,281**	**38,656**	**925,000**	**14,422**	**9,864,853**	**153,811**
Depreciation														
Acc. Depreciation as at 20 Mar 2025	**695,371**	**10,842**	**332,954**	**5,191**	**2,935,100**	**45,763**	**596,374**	**9,299**	**1,327,239**	**20,694**	**381,562**	**5,949**	**6,268,599**	**97,739**
Exchange translation adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation/Disposal/Revaluation for the year	**5,500**	**86**	**48,536**	**757**	**582,620**	**9,084**	**5,000**	**78**	**172,806**	**2,694**	**81,516**	**1,271**	**895,978**	**13,970**
Closing Balance as at 20 March 2026	**700,871**	**10,928**	**381,490**	**5,948**	**3,517,720**	**54,848**	**601,374**	**9,376**	**1,500,045**	**23,388**	**463,077**	**7,220**	**7,164,577**	**111,709**
NBV at 20 March 2026	**16,500**	**257**	**145,609**	**2,270**	**1,082,008**	**16,870**	**15,000**	**234**	**979,236**	**15,268**	**461,923**	**7,202**	**2,700,276**	**42,102**
	-		-		-		-		-		-		-	
Rate of Depreciation	**25%**		**25%**		**35%**		**25%**		**15%**		**15%**			

SFAI AKAS

CARE OF AFGHAN FAMILIES

Donor: MOPH / WB

Annex.1

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 21, 2025 to Mar 20, 2026

	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 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
RECEIPTS:							
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%
	1,079,529,250	**791,452,343**	**146,839,169**	**(15,324,314)**	**994,625,444**	**84,903,806**	**8%**
EXPENDITURE:							
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%
TOTAL COSTS	**1,079,529,250**	**771,768,469**	**238,181,290**	**-**	**1,009,949,759**	**69,579,491**	**6%**
FUND BALANCE IN AFS		**19,683,874**	**(91,342,121)**	**(15,324,314)**	**(15,324,314)**		
FUND BALANCE IN US$					**(238,934)**		

SFAI AKAS

CARE OF AFGHAN FAMILIES
Donor: MOPH / WB *Annex.2*
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 21, 2025 to Mar 20, 2026

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED Aug 15, 2021	TOTAL EXPENDITURE TO AUG 15 2021	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-			-	-
Grant from Donor	448,247,510	-	-	448,247,510	100%
	448,247,510	**-**	**-**	**448,247,510**	**100%**
EXPENDITURE:					
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%
TOTAL COSTS	**448,247,510**	**66,031,355**	**66,031,355**	**382,216,156**	**85%**
FUND BALANCE IN AFS		**(66,031,355)**	**(66,031,355)**		
FUND BALANCE IN US$			**(1,029,547)**		

SFAI AKAS

CARE OF AFGHAN FAMILIES

Donor: MOPH / WB *Annex.3*

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 21, 2025 to Mar 20, 2026

	AMOUNTS IN AFN						
	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 DEC 21, 2022	BUDGET VARIANCE	VARIANCE %
RECEIPTS:							
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%
	253,027,545	**58,390,972**	**79,043,233**	**(1,719,500)**	**148,308,189**	**104,719,355**	**41%**
EXPENDITURE:							
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%
TOTAL COSTS	**253,027,545**	**66,934,196**	**83,093,493**	**-**	**150,027,689**	**102,999,856**	**41%**
FUND BALANCE IN AFS		**(8,543,224)**	**(4,050,260)**	**(1,719,500)**	**(1,719,500)**		
FUND BALANCE IN US$					**(26,810)**		

SFAI AKAS

CARE OF AFGHAN FAMILIES
Donor: MOPH / WB
Project Period: '01-Jan-2026 to 31-Dec-2026
Project Name: Covid-19 Logar (Ammendment-2)
Location: Logar (Logar)
Statement of Budget Variance
Statement Period: Mar 21, 2025 to Mar 20, 2026

Annex.4

	AMOUNTS IN AFN						
	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	BUDGET VARIANCE	/ARIANCE %
RECEIPTS:							
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%
	35,998,588	**-**	**21,781,248**	**(1,546,098)**	**24,743,987**	**11,254,601**	**31%**
EXPENDITURE:							
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%
TOTAL COSTS	**35,998,588**	**1,126,943**	**25,163,142**	**-**	**26,290,085**	**9,708,503**	**27%**
FUND BALANCE IN AFS		**(1,126,943)**	**(3,381,894)**	**(1,546,098)**	**(1,546,098)**		
FUND BALANCE IN US$					**(24,106)**		

SFAI AKAS

CARE OF AFGHAN FAMILIES

Donor: WFP *Annex.5*

Project Period: 01- Jan 26, to 31, Dec 2026

Project Name: Logar TSFP 5

Location: Logar

Statement of Budget Variance

Statement Period: Mar 21, 2025 to Mar 20, 2026

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE UP TO YEAR ENDED 20 MARCH 2026	TOTAL EXPENDITURE TO 20 MARCH 2026	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	4,250,535	663,234	663,234	3,587,301	84%
	4,250,535	**663,234**	**663,234**	**3,587,301**	**84%**
EXPENDITURE:					
Subtotal - Section 1: Food Transfer Modality	2,983,735	631,448	631,448	2,352,287	38%
Subtotal - Section 2: CBT Transfer Modality	-	-	-	-	-4%
Subtotal - Section 3: Capacity Strengthening Transfer Modality	-	-	-	-	100%
Subtotal - Section 4: Technical/Specialist Services or Implementation	-	-	-	-	
Subtotal - Section 5: CP Direct Support Costs	988,728	202,556	202,556	786,172	
Total Cooperating Partner's Direct Costs (1 + 2 + 3 + 4 + 5)	**3,972,463**	**834,004**	**834,004**	**3,138,459**	
Indirect Cost Management Fee @ 7%	**278,072**	**58,380**	**58,380**	**219,692**	**24%**
Total Cooperating	**4,250,535**	**892,384**	**892,384**	**3,358,151**	**79%**
FUND BALANCE IN AFS		**(229,150)**	**(229,150)**		
FUND BALANCE IN US$			**(3,573)**		

SFAI AKAS

CARE OF AFGHAN FAMILIES

Donor: UNDP *Annex.6*

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 21, 2025 to Mar 20, 2026

	AMOUNTS IN AFN					
	TOTAL BUDGET	**ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20, 2025**	**ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR , 2026**	**TOTAL EXPENDITURE TO 20 MAR 2026**	**BUDGET VARIANCE**	**VARIANCE %**
RECEIPTS:						
Opening balance	-	-	1,002,376		-	-
Grant from Donor	14,497,092	5,245,835	2,724,557	7,970,392	6,526,699	45%
	14,497,092	**5,245,835**	**3,726,933**	**7,970,392**	**6,526,699**	**45%**
EXPENDITURE:						
Progam Management	13,806,754	4,041,389	3,294,201	7,335,590	6,471,164	47%
Indirect Cost 5%	690,338	202,070	164,710	366,780	323,558	47%
TOTAL COSTS	**14,497,092**	**4,243,459**	**3,458,911**	**7,702,370**	**6,794,722**	**47%**
FUND BALANCE IN AFS		**1,002,376**	**268,022**	**268,022**		
FUND BALANCE IN US$		**14,213**	**4,178.95**	**4,179**		
Expenditure IN US$		**60,170**	**53,931**	**114,100**		

SFAI AKAS

CARE OF AFGHAN FAMILIES (CAF)
Donor: UNICEF
Project Period: Jul 01, 2025 to Dec 31, 2026
Project Name:SAFE Project
Location: Logar Province
Statement of Budget Variance
Statement Period: Mar 21, 2025 to Mar 20, 2026

Annex .7

	AMOUNTS IN USD				
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2026	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
RECEIPTS					
Opening balance	-	-	-	-	-
Grant from Donor	6,383,701	2,918,770	2,918,770	3,464,932	54%
	6,383,701	**2,918,770**	**2,918,770**	**3,464,932**	**54%**
EXPENDITURE					
Human resource costs	2,500,240	1,204,798	1,204,798	1,295,442	52%
Operational costs	544,892	217,364	217,364	327,528	60%
Supplies (medicine, consumables and lab reagents)	965,420	303,889	303,889	661,531	69%
Structural quality improvement	-	-	-	-	0%
Capacity building	57,649	27,785	27,785	29,864	
Total 1: Basic Package of Health Service (BPHS) delivery	**4,068,200**	**1,753,836**	**1,753,836**	**2,314,364**	**57%**
delivery					
Human resource costs	652,549	284,217	284,217	368,332	56%
Operational costs	177,001	83,897	83,897	93,104	53%
Supplies (medicine, consumables and lab reagents)	241,355	90,372	90,372	150,983	63%
Capacity building	28,242	7,976	7,976	20,266	72%
	1,099,147	**466,463**	**466,463**	**632,684**	**58%**
Section 4: Enhancing nutrition services					
Capacity building	26,250	13,197	13,197	13,053	50%
	26,250	**13,197**	**13,197**	**13,053**	**50%**
Section 5: Expanded Programme on Immunization (EPI)					
Salaries for Outreach Vaccinators (EPI HSS4)	11,052	8,039	8,039	3,013	27%
Per Diem Outreach Vaccinators (EPI HSS4)	3,039	1,764	1,764	1,275	42%
Fuel for Bike of Outreach Vaccinators (EPI HSS4)	3,039	557	557	2,482	82%
Salaries for Outreach Vaccinators (EPI EAF)	8,289	2,760	2,760	5,529	67%
Per Diem Outreach Vaccinators (EPI EAF)	2,280	526	526	1,754	77%
Fuel for Bike of Outreach Vaccinators (EPI EAF)	2,280	290	290	1,990	87%
Maintenance Bike (EPI EAF)	259	101	101	159	61%
Salaries for Female Vaccinators (EPI) (HSS4)	5,526	3,979	3,979	1,547	28%
Salaries for Mahram (EPI) (HSS4)	3,454	2,395	2,395	1,059	31%
7% Admin Cost	2,745	1,429	1,429	1,317	48%
	41,963	**21,839**	**21,839**	**20,124**	**48%**
Total BPHS, EPHS and other	**5,235,561**	**2,255,336**	**2,255,336**	**2,980,225**	**57%**
Management					
Provincial office cost	342,444	165,871	165,871	176,573	52%
provinces, apply to one province only	805,697	352,406	352,406	453,291	56%
	1,148,141	**518,277**	**518,277**	**629,864**	**55%**
GRAND TOTAL	**6,383,701**	**2,773,612**	**2,773,612**	**3,610,088.82**	**57%**
FUND BALANCE IN USD		**145,157**	**145,157**		
FUND BALANCE IN AFS		**10,351,515**	**9,309,838**		
EXPENDITURE IN AFN		**184,030,194**			

SFAI AKAS

CARE OF AFGHAN FAMILIES

Donor: UNFPA *Annex.8*

Project Period: 01-Jan, 2026 to 31-Dec 2026

Project Name: FHH3

Location: Logar

Statement of Budget Variance

Statement Period: Mar 21, 2025 to Mar 20, 2026

	AMOUNTS IN AFN				
RECEIPTS:	**TOTAL BUDGET**	**ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR 2026**	**TOTAL EXPENDITURE**	**BUDGET VARIANCE**	**VARIANCE %**
Opening balance	-	-	-	-	-
Grant from Donor	6,978,503	6,951,970	6,951,970	26,533	0%
	6,978,503	**6,951,970**	**6,951,970**	**26,533**	**0%**
EXPENDITURE:					
RESTABLFHHS	263,314	88,695	88,695	174,619	66%
RMEDSPLYFHHS	82,593	-	-	82,593	100%
RMONITORFHH	167,153	72,700	72,700	94,453	57%
ROPEXIPFLDS	627,117	402,844	402,844	224,273	36%
RSALRYIPFLDS	4,904,123	4,431,438	4,431,438	472,686	10%
RTRAININGS	-	-	-	-	#DIV/0!
RUNCOSTFHHS	479,826	157,723	157,723	322,103	67%
IP Support Cost 7%	454,377	360,738	360,738	93,639	21%
TOTAL COSTS	**6,978,503**	**5,514,138**	**5,514,138**	**1,464,365**	**21%**
FUND BALANCE		**1,437,832.32**	**1,437,832**		
FUND BALANCE IN US$		**22,418**	**22,418**		
Expenditure IN US$		**85,975**	**85,975**		

SFAI AKAS

CARE OF AFGHAN FAMILIES

Donor: UNFPA *Annex.9*

Project Period: 01-Jan, 2026 to 31-Dec 2026

Project Name: FHH4

Location: Samangan

Statement of Budget Variance

Statement Period: Mar 21, 2025 to Mar 20, 2026

	AMOUNTS IN AFN				
RECEIPTS:	**TOTAL BUDGET**	**ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR 2026**	**TOTAL EXPENDITURE**	**BUDGET VARIANCE**	**VARIANCE %**
Opening balance	-	-	-	-	-
Grant from Donor	13,957,472	12,544,399	12,544,399	1,413,073	10%
	13,957,472	**12,544,399**	**12,544,399**	**1,413,073**	**10%**
EXPENDITURE:					
RESTABLFHHS	182,884.50	197,700	197,700	(14,816)	-8%
RMEDSPLYFHHS	0.00	-	-	-	0%
RMONITORFHH	285,142.50	207,660	207,660	77,483	27%
ROPEXIPFLDS	1,126,804.50	404,989	404,989	721,816	64%
RSALRYIPFLDS	10,576,820	9,541,851	9,541,851	1,034,970	10%
RTRAININGS	-	-	-	-	0%
RUNCOSTFHHS	872,715	229,227	229,227	643,488	74%
IP Support Cost 7%	913,106	740,700	740,700	172,406	19%
TOTAL COSTS	**13,957,472**	**11,322,126**	**11,322,126**	**2,635,346**	**19%**
FUND BALANCE		**1,222,273**	**1,222,273**		
FUND BALANCE IN US$		**19,057**	**19,057**		
Expenditure in USD			**176,532**		

SFAI AKAS

CARE OF AFGHAN FAMILIES (CAF)
Donor: UNICEF
Project Period: Jan 01, 2024 to Jun 30, 2025
Project Name: Logar HER Project 2
Location: Logar Province
Statement of Budget Variance
Statement Period: Mar 21, 2025 to Mar 20, 2026

Annex .10

	AMOUNTS IN USD						
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 19 2024	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2025	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2026	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
RECEIPTS							
Opening balance	-	-	469,503	(220,829)	-	-	-
Grant from Donor	6,760,836	1,253,156	3,641,883	1,611,706	6,506,748	254,088	4%
	6,760,836	**1,253,156**	**4,111,395**	**1,390,877**	**6,506,748**	**254,088**	**4%**
EXPENDITURE							
BPHS							
Human resource costs for health facilities	2,606,008	369,641	1,705,031	510,735	2,585,406	20,602	1%
Provision of health facility operational needs	711,328	74,970	341,070	109,399	525,439	185,888	26%
SP "OWN" procurement and provision of medicines and consumables as per list approved for HER project for BPHS	801,894	9,532	550,522	241,823	801,877	16	0%
Health worker trainings / capacity building	15,129	471	5,980	2,929	9,380	5,749	38%
	4,134,359	**454,614**	**2,602,603**	**864,886**	**3,922,103**	**212,256**	**5%**
EPHS							
Human resource costs for health facilities	617,378	85,922	393,644	123,753	603,320	14,059	2%
Provision of health facility operational needs	218,822	27,413	132,200	23,038	182,651	36,172	17%
SP "OWN" procurement and provision of medicines and consumables as per list approved for HER project for EPHS	343,369	5,743	265,384	72,242	343,369	1	0%
Health worker trainings / capacity building	299	-	-	-	-	299	100%
Nutaratiion consuelor					-		
	1,179,868	**119,078**	**791,228**	**219,033**	**1,129,339**	**50,529**	**4%**
Addional Procurement of medicines,medical consumables							
SP "OWN" procurement and provision of medical consumables, lab reagents and equipment per HER common list provided BPHS + EPHS	61,136	-	28,899	30,599	59,498	1,638	3%
	61,136	**-**	**28,899**	**30,599**	**59,498**	**1,638**	**3%**
Nutrition Cosuelor Capacity Building							
Outreach of Nutrition Couselor	60,000		11,589	-	11,589	48,411	81%
NC activities (Workplace omprovement)	11,000		-	11,002	11,002	(2)	0%
Total NTC	**71,000**	**-**	**11,589**	**11,002**	**22,591**	**48,409**	**68%**
Expanding immunization services under Gavi	36,745		13,395	7,609	21,004	15,740	43%
Total NTC	**36,745**	**-**	**13,395**	**7,609**	**21,004**	**15,740**	**43%**
Total BPHS, EPHS and Procurment	**5,483,108**	**573,692**	**3,447,714**	**1,133,129**	**5,154,535**	**328,573**	**6%**
Management							
Provincial office cost	361,887	50,252	254,825	69,347	374,424	(12,537)	-3%

SFAI AKAS

CARE OF AFGHAN FAMILIES (CAF)
Donor: UNICEF
Project Period: Jan 01, 2024 to Jun 30, 2025
Project Name: Logar HER Project 2
Location: Logar Province
Statement of Budget Variance
Statement Period: Mar 21, 2025 to Mar 20, 2026

Annex .10

	AMOUNTS IN USD						
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 19 2024	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2025	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2026	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
HQ (INGOs) and Head office costs - for SPs with multiple provinces, apply to one province only	915,841	159,703	629,684	188,401	977,788	(61,947)	-7%
Total Management	**1,277,728**	**209,955**	**884,510**	**257,748**	**1,352,213**	**(74,484)**	**-6%**
GRAND TOTAL	**6,760,836**	**783,647**	**4,332,224**	**1,390,877**	**6,506,748**	**254,088**	**4%**
FUND BALANCE IN USD		**469,509**	**(220,829)**	**0.00**	**-**		
FUND BALANCE IN AFS		**33,481,877**	**(15,573,975)**	**0.00**	**-**		
EXPENDITURE IN AFN		**56,635,841**	**306,981,775**	**97,817,864**			

Note: Total amount of Qoc is $299,140 out of which there is 80% added on the BPHS (Provision of health facility operational needs) and 20% is added to EPHS (Provision of health facility operational needs)

SFAI AKAS

CARE OF AFGHAN FAMILIES
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 21, 2025 to Mar 20, 2026

Annex.11

	AMOUNTS IN AFN					
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2025	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21-Mar-2025 to 20-March-2026	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
RECEIPTS:						
Opening balance	-	-	(1,504,980)	-	-	-
Grant from Donor	2,820,631	865,031	1,828,213	2,693,244	127,387	5%
	2,820,631	**865,031**	**323,233**	**2,693,244**	**127,387**	**5%**
EXPENDITURE:						
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)	174,295	49,150	24,900	74,050	100,245	58%
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	277,187	2,443,000	18,809	1%
Management Fee 7%	184,527	155,047	21,146	176,194	8,334	5%
TOTAL COSTS	**2,820,631**	**2,370,011**	**323,233**	**2,693,244**	**127,387**	**5%**
FUND BALANCE IN AFS		**(1,504,980)**	**-**	**-**		
FUND BALANCE IN US$		**(21,340)**	**-**	**0.00**		

SFAI AKAS

CARE OF AFGHAN FAMILIES

Donor: UNFPA *Annex.12*

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

Project Name: FHH3

Location: Samangan

Statement of Budget Variance

Statement Period: Mar 21, 2025 to Mar 20, 2026

	AMOUNTS IN AFN					
RECEIPTS:	**TOTAL BUDGET**	**ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR 2025**	**ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR 2026**	**TOTAL EXPENDITURE**	**BUDGET VARIANCE**	**VARIANCE %**
Opening balance	-	-	8,410,627	-	-	-
Grant from Donor	112,524,024	19,388,630	44,770,343	64,158,973	48,365,050	43%
	112,524,024	**19,388,630**	**53,180,970**	**64,158,973**	**48,365,050**	**43%**
EXPENDITURE:						
RESTABLFHHS	37,909,010	258,575	1,863,925	2,122,500	35,786,510	94%
RMEDSPLYFHHS	859,816	214,250	688,460	902,710	(42,894)	-5%
RMONITORFHH	832,080	176,450	854,070	1,030,520	(198,440)	-24%
ROPEXIPFLDS	7,353,923	808,488	3,231,950	4,040,438	3,313,485	45%
RSALRYIPFLDS	38,843,575	8,243,073	29,657,154	37,900,227	943,348	2%
RTRAININGS	5,703,423	-	4,700,542	4,700,542	1,002,881	18%
RUNCOSTFHHS	13,660,812	558,980	8,705,740	9,264,720	4,396,092	32%
IP Support Cost 7%	7,361,385	718,187	3,479,129	4,197,316	3,164,069	43%
TOTAL COSTS	**112,524,024**	**10,978,003**	**53,180,970**	**64,158,973**	**48,365,050**	**43%**
FUND BALANCE		**8,410,627**	-	-		
FUND BALANCE IN US$		**119,257**	-	-		
Expenditure IN US$		**155,661**	**829,187**	**984,848**		

SFAI AKAS

CARE OF AFGHAN FAMILIES

Donor: UNFPA *Annex.13*

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

Project Name: FHH2

Location: Logar

Statement of Budget Variance

Statement Period: Mar 21, 2025 to Mar 20, 2026

	AMOUNTS IN AFN					
RECEIPTS:	**TOTAL BUDGET**	**ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR 2025**	**ACTUAL EXPENDITURE FOR THE YEAR ENDED 31-Dec 2025**	**TOTAL EXPENDITURE**	**BUDGET VARIANCE**	**VARIANCE %**
Opening balance	-	-	5,648,372	253,591		-
Grant from Donor	51,762,407	11,358,218	26,480,616	37,838,834	13,923,574	27%
	51,762,407	**11,358,218**	**32,128,988**	**38,092,425**	**13,923,574**	**27%**
EXPENDITURE:						
RCAACSURVYL	197,619	-	148,000	148,000	49,619	25%
RESTABLFHHS	3,930,538	-	4,124,200	4,124,200	(193,662)	-5%
RMEDSPLYFHHN	1,268,922	51,750	171,360	223,110	1,045,812	82%
RMONITORFHH	499,248	44,050	547,731	591,781	(92,533)	-19%
ROPEXIPFLDS	5,504,755	753,733	3,995,975	4,749,708	755,047	14%
RSALRYIPFLDS	20,722,041	3,499,811	18,109,485	21,609,296	5,112,745	19%
RTRAININGS	1,386,800	-	-	-	1,386,800	100%
RUNCOSTFHHS	8,866,159	986,961	3,167,342	4,154,303		
IP Support Cost 7%	3,386,326	373,541	2,118,486	2,492,027	894,298	26%
Cost cover by CAF			-253,591.20			
TOTAL COSTS	**51,762,407**	**5,709,846**	**32,128,988**	**38,092,425**	**8,958,126**	**17%**
FUND BALANCE		**5,648,372**	**-**	**-**		
FUND BALANCE IN US$		**80,090**	**-**	**-**		
Expenditure IN US$		**80,962**	**500,949**	**662,873**		

SFAI AKAS

CARE OF AFGHAN FAMILIES

Donor: TSFP4 Project *Annex.14*

Project Period:'01-April-2025 to 31-Dec-2025

Project Name: TSFP Logar4

Location: Logar Province

Statement of Budget Variance

Statement Period:Mar 21, 2025 to Mar 20, 2026

	AMOUNTS IN AFN				
	TOTAL BUDGET	**ACTUAL EXPENDITURE TO 31 DEC 2025**	**TOTAL EXPENDITURE TO 31 DEC 2025**	**BUDGET VARIANCE**	**VARIANCE %**
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	13,257,755	12,030,504	12,030,504	1,227,251	9%
	13,257,755	**12,030,504**	**12,030,504**	**1,227,251**	**9%**
EXPENDITURE:					
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)	608,640	202,100	202,100	406,540	67%
CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle and Running costs, Equipment and Supplies)	11,781,786	11,041,362	11,041,362	740,424	6%
Management Fee 7%	867,330	787,042	787,042	80,287	9%
TOTAL COSTS	**13,257,755**	**12,030,504**	**12,030,504**	**1,227,251**	**9%**
FUND BALANCE IN AFS		-	-		
FUND BALANCE IN US$		-	-		

SFAI AKAS

CARE OF AFGHAN FAMILIES (CAF)
SCHEDULE OF COMPUTATION OF INDIRECT COST RATE
FOR THE PERIOD ENDED MARCH 20, 2026

PARTICULARS	AMOUNTS IN AFS			
	DIRECT COST	CAPITAL COST	SUB-GRANTEE COST	INDIRECT COST
SALARIES AND BENEFITS	221,585,645	-		34,356,783
GOOD AND SERVICES	125,522,480	-	-	
SUB-GRANTEE COST		-	16,675,552	-
ASSETS	-	-	-	-
TOTAL	347,108,125	-	16,675,552	34,356,783

INDIRECT COST RATE (RATIO) = $\frac{\textbf{Indirect Cost}}{\textbf{Direct Cost}}$ $\frac{34,356,783}{363,783,678}$ **9.44%**

SFAI AKAS

Director General
Dr. Sayed Ashuqullah Majidi

Finance Director
Mohammad Edriss Yousufy

Care of Afghan Families (CAF)

TAX REPORT FOR THE PERIOD FROM MARCH 20, 2024 TO MARCH 20, 2025

S/No	Description	1404			1403		
		21-March-2025 to 20-Mar-2026			20-March-2024 to 20-Mar-2025		
		O.B + Amount Collected	Amount Paid to Government	Balance with CAF	O.B + Amount Collected	Amount Paid to Government	Balance with CAF
1	**Payroll Tax**						
	Kabul	5,122,116	4,363,584	**758,531**	7,079,626	6,408,765	**670,862**
	Logar	9,001,009	7,909,066	**1,091,943**	5,223,615	5,413,261	**(189,646)**
	Parwan	437,438	437,438	-	49,682	478,410	**(428,728)**
	Paktika	315,946	315,946	-	160,024	1,510	**158,514**
	SMG	-	-	-	-	-	-
	Kapisa	-	-	-	-	-	-
	Paktia	-	-	-	-	-	-
	Faryab	11,905	11,905	-	-	11,905	**(11,905)**
	Samangan	3,277,500	2,764,751	**512,749**	1,546,080	653,793	**892,287**
	OREAD	-	-	-	208,726	248,524	**(39,798)**
		18,165,913	**15,802,689**	**2,363,224**	**14,267,753**	**13,216,166**	**1,051,586**
2	**Vehicle Tax**						
	Kabul	276,610	265,097	**11,514**	273,796	213,538	**60,258**
	Logar	130,775	123,677	**7,098**	103,501	115,256	**(11,755)**
	Parwan	-	-	-			-
	Kapisa	-	-	-			-
	Paktia	2,356	2,356	-	24,930	10,666	**14,264**
	Faryab	66,726	66,726	-	-	72,354	**(72,354)**
	Samngan	51,232	49,322	**1,910**	93,543	102,457	**(8,914)**
	OREAD	-	-	-	14,776	21,282	**(6,507)**
		527,700	**507,178**	**20,522**	**510,545**	**535,553**	**(25,008)**
3	**Purchase Tax**						
	Kabul	1,710,650	1,491,419	**219,231**	2,320,526	2,152,810	**167,716**
	Logar	1,008,867	1,008,867	-	1,005,761	909,566	**96,195**
	Parwan	-		-	-		-
	Kapisa	-	-	-	1,917	8,424	**(6,507)**
	Paktia	51,824	51,824	-	111,494	62,931	**48,563**
	Faryab	256,861	256,861	-	-	256,861	**(256,861)**
	Samangan	458,479	405,204	**53,275**	600,707	348,141	**252,566**
	OREAD	-	-	-	36,315	40,428	**(4,112)**
		3,486,681	**3,214,175**	**272,506**	**4,076,720**	**3,779,160**	**297,560**
4	**House Tax**						
	Kabul	122,558	122,558	-	143,256	137,742	**5,514**
	Logar	142,830	137,360	**5,470**	124,669	124,669	-
	Parwan			-			-
	Kapisa			-			-
	Paktia	3,250	3,250	-			-
	Faryab			-			-
	Samangan	45,000	45,000	-	45,000	36,000	**9,000**
	OREAD	-	-	-	13,440	18,217	**(4,777)**
		313,638	**308,168**	**5,470**	**326,366**	**316,629**	**9,737**
GRAND TOTAL		**22,493,931**	**19,832,210**	**2,661,722**	**19,181,383**	**17,847,508**	**1,333,875**

Director General
Dr. Sayed Ashuqullah Majidi

SFAI AKAS

Finance Director
Mohammad Edriss Yousufy