



CARE OF AFGHAN FAMILIES (CAF)
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 21 DECEMBER 2018

CREDENCE
AUDITORS & ADVISORS

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INDEPENDENT AUDITORS' REPORT TO BOARD OF DIRECTORS

We have audited the financial statements of **Care of Afghan Families** ("the Organization"), which comprise the statement of financial position as at 21 December 2018, statement of income and expenditure, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance, whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, we consider internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. An audit also includes evaluating the appropriateness of accounting policies & principles used and reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at 21 December 2018, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRSs for SMEs).

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



Credence Auditors & Advisors
Kabul, Afghanistan.

Dated: 11 March 2019

CARE OF AFGHAN FAMILIES (CAF)
 STATEMENT OF FINANCIAL POSITION
 AS AT 21 DECEMBER 2018

Note	1397		1396	
	21 December 2018	AFN	21 December 2017	AFN
	US\$	US\$		
ASSETS				
<i>Current assets</i>				
Receivable from donors	3	83,854,677	1,109,676	19,590,321
Security deposits	4	516,216	6,831	666,189
Cash and cash equivalents	5	85,583,350	1,132,552	102,239,686
		<u>169,954,243</u>	<u>2,249,059</u>	<u>122,496,196</u>
				<u>1,776,595</u>
<i>Non - Current assets</i>				
Operating fixed assets	6	1,546,173	20,461	2,245,058
TOTAL ASSETS		<u>171,500,416</u>	<u>2,269,520</u>	<u>124,741,254</u>
				<u>1,809,155</u>
LIABILITIES AND FUNDS				
<i>Current liabilities</i>				
Deferred grant income - Restricted	7	9,179,002	121,469	42,719,412
Other payables	8	153,214,625	2,027,538	67,576,880
		<u>162,393,627</u>	<u>2,149,007</u>	<u>110,296,292</u>
				<u>1,599,656</u>
<i>Funds</i>				
Accumulated Core Fund		9,106,789	120,513	14,444,961
Contingencies & Commitments				-
TOTAL LIABILITIES AND FUNDS		<u>171,500,416</u>	<u>2,269,520</u>	<u>124,741,254</u>
				<u>1,809,155</u>

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



Director General
M.Naim.Rassa



Operation Director
Dr.Nasir Ahmad Hamid



CARE OF AFGHAN FAMILIES (CAF)
 STATEMENT OF INCOME AND EXPENDITURE
 FOR THE YEAR ENDED 21 DECEMBER 2018

Note	1397		1396	
	21 December 2018	AFN	21 December 2017	AFN
	US\$		US\$	
INCOME				
Amortization of deferred grant	9	673,284,206	8,909,788	625,145,253
Other income	10	1,037,976	13,736	913,984
		<u>674,322,182</u>	<u>8,923,524</u>	<u>626,059,237</u>
				<u>9,079,902</u>
EXPENDITURE				
Direct operating cost	11	616,561,130	8,159,154	564,064,552
Indirect operating cost	12	63,099,223	835,013	62,939,096
		<u>679,660,353</u>	<u>8,994,167</u>	<u>627,003,648</u>
				<u>9,093,599</u>
Deficit of income over expenditure		(5,338,171)	(70,642)	(944,411)
Accumulated Core Fund brought forward		14,444,961	209,499	15,389,372
Exchange Loss on Core Fund brought forward		-	(18,344)	-
Accumulated Core Funds carried forward		<u>9,106,789</u>	<u>120,513</u>	<u>14,444,961</u>
				<u>209,499</u>

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



Director General
M. Naim Rassa



Operation Director
Dr. Nasir Ahmad Hamid



CARE OF AFGHAN FAMILIES (CAF)
 STATEMENT OF CASH FLOW
 FOR THE YEAR ENDED 21 DECEMBER 2018

	1397		1396	
	21 December 2018		21 December 2017	
	AFN	US\$	AFN	US\$
Cash flow from operating activities				
Deficit for the year	(5,338,171)	(70,642)	(944,411)	(13,697)
Adjustment for:				
Depreciation of operating fixed assets	1,030,350	13,635	1,376,670	19,966
Exchange gain/loss	-	(18,344)	-	(7,046)
	(4,307,822)	(75,351)	432,259	(777)
Working capital changes				
Increase/(decrease)in current assets				
Receivable from donors	(64,264,356)	(825,553)	(11,888,894)	(168,902)
Security deposits	149,973	2,831	97,501	1,764
Increase/(decrease)in current liabilities				
Deferred grand income - restricted	(33,540,411)	(498,102)	(50,071,528)	(768,684)
Other payables	85,637,745	1,047,453	3,907,586	27,523
Working capital changes	(12,017,049)	(273,371)	(57,955,336)	(908,299)
Net cash generated/(used in) operating activities	(16,324,871)	(348,722)	(57,523,076)	(909,076)
Cash flow from investing activities:				
Purchase of operating fixed assets	(331,464)	(1,535)	(373,409)	(3,928)
Net cash generated/(used in) investing activities	(331,464)	(1,535)	(373,409)	(3,928)
Net increase in cash & cash equivalents	(16,656,335)	(350,257)	(57,896,485)	(913,004)
Cash & cash equivalents, at beginning of the year	102,239,686	1,482,809	160,136,171	2,395,813
Cash & cash equivalents, end of the year	<u>85,583,351</u>	<u>1,132,552</u>	<u>102,239,686</u>	<u>1,482,809</u>

Represented by:

Cash in hand	4,256,893	56,333	2,504,349	36,321
Cash in banks	81,326,457	1,076,219	99,735,337	1,446,488
	<u>85,583,350</u>	<u>1,132,552</u>	<u>102,239,686</u>	<u>1,482,809</u>

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

Director General
 M.Naim.Rassa

Operation Director
 Dr. Nasir Ahmad Hamid

CARE OF AFGHAN FAMILIES (CAF)
 STATEMENT OF CORE FUND
 FOR THE YEAR ENDED 21 DECEMBER 2018

	Core fund	
	AFN	US\$
Balance as at December 20, 2016	15,389,372	230,242
Surplus for the period	(944,411)	(13,697)
Exchange Loss on Core Fund brought forwarded	-	(7,046)
Balance as at December 21, 2017	<u>14,444,961</u>	<u>209,499</u>
Surplus for the period	(5,338,171)	(70,642)
Exchange Loss on Core Fund brought forwarded	-	(18,344)
Balance as at December 21, 2018	<u>9,106,790</u>	<u>120,513</u>

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

[Signature]
 Care of Afghan Families
 معاونت افغان خانواده
 Director General
 M.Naim.Rassa

[Signature]
 CAA
 Operation Director
 Dr.Nasir Ahmad Hamid

**CARE OF AFGHAN FAMILIES (CAF)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 21 DECEMBER 2018**

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)

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;

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

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

2.9 Grants Receivable

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

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

2.10 Deferred Grant Income

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

2.11 Provisions

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

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

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

2.12 Taxation

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

2.13 Off-setting

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

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 (CAF)

NOTE	1397		1396	
	21 December AFN	2018 US\$	21 December AFN	2017 US\$
3 RECEIVABLE FROM DONORS				
SEHAT III Project Daikundi	Annex 6	488,480	6,464	3,723,475
CBNP Logar	Annex 11	3,158,442	41,797	-
UN Women	Annex 13	862,999	11,420	-
CLTS Logar	Annex 16	9,113,719	120,605	-
SEHATMANDI BPHS Project Logar	Annex 18	46,714,858	618,193	-
SEHATMANDI EPHS Project Logar	Annex 19	9,911,709	131,165	-
SEHATMANDI EPHS Project DKD	Annex 20	3,107,337	41,120	-
SEHATMANDI BPHS Project BDK	Annex 21	10,310,230	136,439	-
Receivable from Employees		186,903	2,473	-
PCH BDK		-	-	1,065,233
PCH TKR		-	-	2,859,216
SFP Project Badakhshan		-	-	1,225,202
SEHAT Kundoz		-	-	1,927,811
MSH Challenge TB BDK (Extension)		-	-	276,173
UNICEF CLTS Project		-	-	937,935
UNOCHA Live saving Trauma		-	-	1,850,076
POLIO 1 Kandahar		-	-	598,038
POLIO 2		-	-	2,086,741
SHDP (PCH Project TKR)		-	-	448,806
BARAN (PCH Project BDK)		-	-	2,591,615
	83,854,677	1,109,676	19,590,321	284,124
4 SECURITY DEPOSITS				
Roshan Afghanistan		187,413	2,480	187,413
UNHAS/WFP		328,803	4,351	478,776
	516,216	6,831	666,189	9,662
The amount (AFN 187,413 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 75.5668 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 328,803 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 75.5668 per US\$) represents the amount deposited by Care of Afghan Families (CAF) to UNHAS/WFP Kabul, Afghanistan as advance payment for flight bookings.				
5 CASH AND CASH EQUIVALENTS				
Cash in hand	5.1	4,256,893	56,333	2,504,349
Cash at Bank	5.2	81,326,457	1,076,219	99,735,337
		85,583,350	1,132,552	102,239,686
				1,482,809

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CARE OF AFGHAN FAMILIES (CAF)

NOTE	1397		1396	
	21 December 2018 AFN	21 December 2018 US\$	21 December 2017 AFN	21 December 2017 US\$
5.1 Cash in Hand				
Cash in US\$	43,234	572	60,057	871
Cash in Afghanis	4,213,659	55,761	2,444,292	35,450
	4,256,893	56,333	2,504,349	36,321

This amount is converted into USD by applying the exchange rate of AFN 75.5668 as of Dec 21, 2018 from Da Afghanistan Bank.

5.2 Cash at Bank - Current Accounts

AIB USD A/C 0500302000002518	Kabul	7,082	94	71,932	1,043
AIB USD A/C 0500302000002526	Kabul	-	-	22,866	332
AIB USD A/C 0500302000002534	Kabul	554,813	7,342	278,879	4,045
AIB USD A/C 0500302000002550	Kabul	-	-	64,890	941
AIB USD A/C 05003020000025 A1	Kabul	-	-	22,415	325
AZIZI USD A/C 20417	Kabul	-	-	-	-
AZIZI USD A/C 000101208085855	Kabul	-	-	22,449	326
AIB EURO A/C 0500303000002515	Kabul	19,357	256	26,551	385
AIB AFN A/C 0500301000002510	Kabul	1,415,118	18,727	15,955,160	231,402
AIB AFN A/C 0500301000002537	Kabul	7,061	93	30,672,259	444,848
AIB AFN A/C 0500301000002545	Kabul	2,180,076	28,850	1,419,305	20,585
AZIZI AFN A/C 000101102557655	Kabul	197,713	2,616	339,897	4,927
AZIZI AFN A/C '000101102568678	Kabul	2,548,158	33,721	2,725,346	39,526
AIB AFN A/C 0500301000002501	Kabul	9,854	130	16,583,621	240,517
AIB AFN A/C 0500301000002502	Kabul	2,437,275	32,253	3,983,553	57,775
AIB AFN A/C 0500301000002503	Kabul	3,088,185	40,867	534,895	7,758
AIB AFN A/C 0500301000002504	Kabul	8,196	108	672,711	9,757
AZIZI AFN A/C 001101100040257	Badakhshan	198,899	2,632	8,176,910	118,592
AIB AFN A/C 0511301005978811	Kunduz	6,252	83	6,252	91
AZIZI AFN A/C 001101100226583	Badakhshan	47,994	635	417,886	6,061
AZIZI AFN A/C 001201100211186	Takhar	44,748	592	44,748	649
AZIZI AFN A/C 001101100956082	Malaria BDK	-	-	212,657	3,084
AZIZI AFN A/C 003401100304082	Malaria KNDZ	-	-	54,224	786
AZIZI AFN A/C 001101100970125	CLTS BDK	-	-	1,094,023	15,867
AZIZI AFN A/C 33747	Trauma Logar	-	-	95,300	1,382
AZIZI AFN A/C 004901100683847	Logar	59,985	794	210,422	3,052
NKB AFN A/C 66849912	Daikundi	-	-	2,373,145	34,418
AZIZI AFN A/C 004901100278133	Logar	2,245,273	29,712	2,623,583	38,051
AZIZI AFN A/C 004901101251304	Logar EPHS	-	-	2,459,377	35,669
AZIZI AFN A/C 003401100413220	MO EPHS LGR	667,252	8,830	8,570,281	124,297
AZIZI AFN A/C -6082	Malria BDK	113,542	1,503	-	-
AZIZI AFN A/C -0125	CLTS BDK	2,024,547	26,791	-	-
AZIZI AFN A/C -2747	Troma Log	159,258	2,108	-	-
AZIZI AFN A/C -3437	CLTS Log	514,039	6,802	-	-
AZIZI AFN A/C -9975	Shtmndi BDK	48,169,730	637,446	-	-
AZIZI AFN A/C -9894	Shtmndi DKD	11,887,685	157,314	-	-
AZIZI AFN A/C 9716	Shtmndi BPHS Log	2,694,937	35,563	-	-
AZIZI AFN A/C -10087	Shtmndi EPHS Log	11,127	147	-	-
AZIZI AFN A/C -0429	GRP BDK	4,150	55	-	-
AZIZI AFN A/C -0348	GRP Log	4,150	55	-	-
		81,326,457	1,076,219	99,735,337	1,446,488

The bank balances in Afghanis, EURO and US\$ are converted by applying exchange rate of Da Afghanistan Bank as of December 21, 2018.

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CARE OF AFGHAN FAMILIES (CAF)

	NOTE	1397		1396	
		21 December AFN	2018 US\$	21 December AFN	2017 US\$
6 OPERATING FIXED ASSETS					
Cost	6.1	10,013,702	132,515	9,682,236	140,424
Less: Accumulated Depreciation	6.1	(8,467,529)	(112,054)	(7,437,178)	(107,864)
Net Book Value	6.1	<u>1,546,173</u>	<u>20,461</u>	<u>2,245,058</u>	<u>32,560</u>
7 DEFERRED GRANT INCOME					
Restricted:					
UNICEF CLTS Project	Annex 3	7,346,580	97,220	-	-
HSS GAVI Badakshan	Annex 4	1,389,816	18,392	2,063,820	29,932
UNDP Malaria Project	Annex 12	423,606	5,606	1,090,261	15,812
MOPH BPHS SEHAT-III Logar		-	-	14,182,579	205,694
MOPH EPHS SEHAT-III Logar		-	-	6,603,904	95,778
ACTD Project Badakhshan		19,000	251	19,000	276
MOPH BPHS SEHAT-I Kunduz		-	-	-	-
MOPH BPHS SEHAT-II Badkhshaan		-	-	18,759,849	272,079
		<u>9,179,002</u>	<u>121,469</u>	<u>42,719,412</u>	<u>619,571</u>
* Deferred grant income, which are in Afghanis are converted into US\$ and projects which are US\$ or EURO are converted in to Afghanis by applying of Da Afghanistan Bank Rate as of Dec 21, 2018.					
8 OTHER PAYABLE					
Payable to community		179,149	2,371	179,149	2,598
Salaries payable		101,193,083	1,339,121	4,962,551	71,973
Vehicle rent payable		3,705,856	49,041	316,000	4,583
Payable office rent		755,916	10,003	55,000	798
Payable trainings		2,552,767	33,782	2,972,767	43,115
Payable against supplies		12,865,053	170,247	23,067,863	334,559
Payable against fuel		3,512,815	46,486	2,012,501	29,188
Other payables		15,784,403	208,880	528,402	7,664
Payable against PCH Project		3,598,199	47,616	11,328,679	164,303
Payable to SHDP Daikundi Pro		-	-	2,752,638	39,922
Payable to SHDP Logar Projec		-	-	5,743,107	83,294
Payable to BARAN SEHAT		1,441,292	19,073	7,538,956	109,339
Payable to BARAN SEHTMANDI		3,012,426	39,864	-	-
Income tax payable		-	-	312,127	4,527
Investment in Project		-	-	5,807,140	84,222
Payable Changer		1,460,000	19,321	-	-
Payable Service Company		2,775,336	36,727	-	-
Payable Utilities bills		168,320	2,227	-	-
Payable Equipment		158,510	2,098	-	-
Staff Union Payable		51,500	682		
		<u>153,214,626</u>	<u>2,027,539</u>	<u>67,576,880</u>	<u>980,085</u>

CAF

CARE OF AFGHAN FAMILIES (CAF)

NOTE	1397		1396	
	21 December 2018 AFN	US\$	21 December 2017 AFN	US\$
9 AMORTIZATION OF DEFERRED INCOME				
MOPH BPHS SEHAT-II Badkhshaan	Annex 1	126,823,248	1,678,293	209,155,787
UNDP Malaria Project	Annex 2	1,185,268	15,685	993,124
CLTS BDK	Annex 3	6,926,753	91,664	13,892,490
HSS GAVI Badakshan	Annex 4	3,964,846	52,468	5,564,362
SFP Project Badakhshan	Annex 5	1,163,308	15,394	8,020,256
MOPH EPHS SEHAT-III Daikundi	Annex 6	29,554,886	391,109	46,099,201
MOPH EPHS SEHAT-III Logar	Annex 7	33,073,776	437,676	27,113,191
MOPH BPHS SEHAT-III Logar	Annex 8	115,514,085	1,528,635	119,603,843
POLIO 2	Annex 9	2,912,502	38,542	2,086,741
SMART Survey Logar	Annex 10	968,947	12,822	372,930
CBNP Loger	Annex 11	8,070,060	106,794	-
UNDP Malaria Project (Extension)	Annex 12	4,113,510	54,435	8,213,926
UN Women	Annex 13	5,874,888	77,744	-
MSH Challenge TB Badakhshan	Annex 14	2,473,349	32,731	276,173
Trauma II LOGAR	Annex 15	6,912,467	91,475	-
CLTS Loger	Annex 16	9,457,982	125,161	-
UNICEF CLTS Project	Annex 17	6,907,070	91,403	-
SEHATMANDI Logar BPHS Project	Annex 18	111,740,485	1,478,698	-
SEHATMANDI Logar EPHS Project	Annex 19	26,289,509	347,898	-
SEHATMANDI DKD EPHS Project	Annex 20	35,341,246	467,682	-
SEHATMANDI BDK BPHS Project	Annex 21	129,534,327	1,714,170	-
Smart Survey BDK	Annex 22	1,447,227	19,152	-
HSS GAVI Badakshan	Annex 23	3,034,466	40,156	-
World Bank RBF Badakhshan		-	-	2,542,413
MOPH BPHS SEHAT-I Logar		-	-	4,795,409
MOPH BPHS SEHAT-I Logar		-	-	77,524,818
ACTD CHW Training project Badakhshan		-	-	1,124,363
MOPH EPHS SEHAT-I Daikundi		-	-	6,051,045
MOPH EPHS SEHAT-I Daikundi (Extension)		-	-	34,778,733
MOPH BPHS SEHAT-I Kunduz		-	-	1,100,223
MOPH BPHS SEHAT-I Kunduz (Extension)		-	-	36,841,981
MSH Challenge TB Badakhshan		-	-	5,832,487
UNOCHA Live saving Trauma		-	-	8,100,579
SQUEAC Assessment Badakhshan		-	-	836,794
POLIO1 Kandahar		-	-	12,136
PCH Takhar and Badakhshan		-	-	1,034,274
		-	-	4,314,475
		673,284,206	8,909,788	625,145,253
				9,066,646

CAA

CARE OF AFGHAN FAMILIES (CAF)

NOTE	1397 21 December 2018		1396 21 December 2017	
	AFN	US\$	AFN	US\$
10 OTHER INCOME				
Membership fee	10.1	802,045	10,614	856,680
Others	10.2	225,426	2,983	309,980
Exchange gain		10,505	139	(252,676)
		<u>1,037,976</u>	<u>13,736</u>	<u>913,984</u>
				<u>13,256</u>
10.1 It represents the membership fee paid by the employees whose salaries are greater than 12,500 AFN.				
10.2 It represents the donation and adjustment from different sources.				
11 DIRECT OPERATING COST				
Salaries and benefits		397,112,208	5,255,115	309,964,265
Goods and services		205,156,901	2,714,908	245,950,638
Fixed assets		14,292,022	189,131	8,149,649
		<u>616,561,130</u>	<u>8,159,154</u>	<u>564,064,552</u>
				<u>8,180,777</u>
12 INDIRECT OPERATING COST				
Salaries, wages and benefits		42,433,721	561,539	44,974,551
Travel, transportation and per diem		4,250,870	56,253	4,380,364
Communication		414,499	5,485	252,362
Repair and maintenance		1,165,679	15,428	704,711
Utilities & Fuel		835,711	11,059	1,063,395
Audit fee		293,021	3,878	304,519
Rent		2,146,679	28,408	1,955,947
Depreciation		1,030,353	13,635	1,376,670
Bank charges		382,767	5,065	404,691
Miscellaneous		3,899,451	51,603	280,426
HQ Goods and services		5,538,518	73,293	6,029,351
Training		707,955	9,369	1,212,109
		<u>63,099,223</u>	<u>835,013</u>	<u>62,939,096</u>
				<u>912,822</u>
13 Corresponding figures				
No significant reclassification / rearrangements of corresponding figures have been made in these financial statements. Further the corresponding figures are not entirely comparable due to different reporting periods.				
14 General				
Figures have been rounded off to nearest Afghani (AFN) and nearest Dollar (US\$).				

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CARE OF AFGHAN FAMILIES (CAF)

6.1 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 \$
<i>For the year ended 21 December 2017</i>								
Opening cost as at 21 December 2016	1,437,132 (535,421)	24,558 (7,765)	1,625,112 (1,045,682)	28,334 (15,166)	3,395,397 (386,-)	62,706 (5,343)	1,084,473 (428,338)	18,923 (6,212)
Net Adjustment during the period	-	-	-	-	-	-	2,316,180 (203,712)	40,688 (2,954)
Disposals during the year	-	-	-	-	-	-	-	-
Dereciliation as at 21 Dec 2016	901,711	13,078	579,430	8,404	3,027,028	43,902	856,145 (4,009)	9,516 (1,749)
Depreciation for the year	(1,008,050) (361,016)	(15,082) (5,091)	(1,441,326) (54,131)	(21,564) (785)	(3,026,564) (276,408)	(45,281) (9,633)	(827,882) (120,586)	(12,386) (3,099)
Adjustment of depreciation	535,421 (823,645)	8,499 (11,674)	1,095,682 (399,777)	17,392 (4,957)	606,872 (2,696,100)	9,633 (39,657)	513,236 (435,252)	8,226 (5,909)
NBV at 21 December 2017	78,066	1,404	179,653	3,446	330,928	4,245	220,883	3,807
							623,676	8,647
							611,642	11,210
							2,245,058	32,560

For the year ended 21 December 2018

	Communication Equipment	Furniture and fixture	Computer & Accessories	Office Equipment	Electric Equipment	Office Vehicles	Total	
	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$
<i>For the year ended 21 December 2017</i>								
Opening cost as at 21 December 2016	901,711 (11,145)	13,078 -	579,430 -	8,404 -	3,027,028 -	43,902 -	856,146 -	9,516 -
Exchange translation adjustment	-	-	-	-	-	-	2,112,467 -	30,638 -
Addition during the year	-	-	-	-	-	-	2,405,455 -	34,887 -
Disposals during the year	-	-	-	-	-	-	-	-
Dereciliation as at 21 December 2017	901,711 (823,645)	11,933 (11,674)	579,430 (39,777)	7,668 14,567	3,308,992 (2,696,100)	43,739 (39,667)	656,146 (435,232)	9,516 -
Exchange translation adjustment	-	-	-	-	-	-	2,161,967 -	28,610 -
Depreciation for the year	-	-	-	-	-	-	2,405,456 -	31,832 -
Disposals during the year	-	-	-	-	-	-	-	-
Dereciliation as at 21 December 2018	42,269 -	807 -	(11,125) (448,559)	(5,169) (3,023,828)	(40,521) (609,004)	(6,368) (22,493)	(2,672,266) (1,954,432)	(1,672,266) (26,379)
Exchange translation adjustment	-	-	-	-	-	-	-	-
Depreciation for the year	-	-	-	-	-	-	-	-
Disposals during the year	-	-	-	-	-	-	-	-
NBV at 21 December 2018	42,269	807	130,871	2,499	285,164	3,268	147,141	2,315
							489,701	6,117
							451,023	5,454
							1,546,173	20,461

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

Project Period: 01-July-2015 to 30 -June - 2018

Project Name: SEHAT Badakhshan BPHS Project

Location: Badakhshan Cluster 1

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex.1

AMOUNTS IN AFS					
	BUDGET	ACTUAL EXPENDITURE TO 21 DEC 2017	EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE
					VARIANCE %
RECEIPTS					
Opening balance	636,720,761	518,442,959	108,750,210	627,193,169	9,527,593
Grant from Donor	636,720,761	518,442,959	127,510,059	627,193,169	9,527,593
EXPENDITURE					
Remuneration	340,036,566	226,420,965	78,369,209	304,790,174	35,246,392
Reimbursable	218,294,306	223,215,046	32,427,761	255,642,807	(37,348,501)
Capital cost	24,746,207	4,621,361	8,495,145	13,116,506	11,629,701
Overhead cost @ 10%	53,643,682	45,425,737	8,211,944	53,643,681	1
TOTAL COSTS	636,720,761	499,683,110	127,510,059	627,193,169	9,527,592
TOTAL COSTS	636,720,761	499,683,110	127,510,059	627,193,169	9,527,592
FUND BALANCE IN AFS		18,759,849	-	-	-
FUND BALANCE IN US\$					
Expenditure IN US\$	-	-	1,687,382	9,146,318	-
Total Income CAF excluding BARAN in AFS	-	-	126,823,249	615,149,925	-
Total Income CAF excluding BARAN in USD	-	-	1,678,293	8,871,878	-

CAF

CARE OF AFGHAN FAMILIES (CAF)

Donor: UNDP / GF

Project Period: Jan 01, 2017 to Dec 31, 2017

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

Location: Badakhshan, Logar & Kunduz

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex.2

All Provinces						
	AMOUNTS IN AFS			BUDGET VARIANCE		
	ACTUAL	EXPENDITURE FOR THE YEAR ENDED 21 DEC 2017	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %	
TOTAL BUDGET						
RECEIPTS						
Opening balance	-	1,035,660	1,090,261	-	-	
Grant from Donor	9,601,482	8,268,526	95,009	8,363,535	1,237,947	
	9,601,482	9,304,186	1,185,270	9,399,195	1,237,947	
EXPENDITURE						
Human Resources	3,355,344	2,820,806	602,541	3,423,347	(68,003)	
Training Costs	794,375	650,759	-	650,759	143,616	
LLNs distribution related cost	1,979,465	2,322,060	136,178	2,458,238	(478,773)	
SRs other direct cost	3,015,085	2,029,157	329,605	2,358,762	656,323	
Indirect Cost @ 5%	457,213.45	391,143	46,866	438,009	19,204	
TOTAL COSTS	9,601,482	8,213,926	1,115,190	9,329,116	272,367	
Project End Fund Transfer to Income	-	-	70,080	70,080	-	
FUND BALANCE IN AFS	1,090,261	-	-	-	-	
FUND BALANCE IN US\$	15,812	-	-	-	-	
Expenditure IN US\$	119,126	14,758	119,126	119,126	119,126	

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: UNICEF

Project Period: April 01, 2016 to April 28, 2018

Project Name: Accelerating ending open defecation in Afghanistan

Location: Badakhshan

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex.3

<u>RECEIPTS</u>	Badakhshan				
	AMOUNTS IN AFS				
TOTAL BUDGET	ACTUAL EXPENDITURE TO 21 DEC 2017	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	ACTUAL EXPENDITURE TO 20 DEC 2018	BUDGET VARIANCE	VARIANCE %
30,803,500	20,066,461	7,864,688	27,931,149	2,872,351	9%
EXPENDITURE		(937,935)			
Out Put 1 Planning, monitoring, evaluation and co Activity 1.2 CLTS Programme in the Communities	241,500 3,900,000	28,232 1,728,053	1,800 3,601,553	30,032 2,026,500	239,700 52%
In-country management & support staff Activity 2.1 pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance)	16,219,200	11,190,752	2,471,960	13,662,712	13,747,240
Operational costs pro-rated to their contribution to the programme (office space, equipment, office supplies, maintenance)	1,568,800	2,430,069	431,028	2,881,097	1,137,772
Planning, monitoring, evaluation and communication, pro-rated to their contribution to the programme (venue, travels, etc.)	8,874,000	5,627,290	2,148,465	7,775,755	6,725,535
TOTAL COSTS	30,803,500	21,004,396	6,926,753	27,931,149	23,876,747
FUND BALANCE IN AFS		(937,935)			
FUND BALANCE IN US\$		(13,603)			
Expenditure IN US\$	307,884	91,664		399,548	

CAF

307,884	91,664	399,548
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CARE OF AFGHAN FAMILIES (CAF)

Donor: WFP

Contract No: Target Supplementary Feeding Program (TSFP)

Province and Districts: Badakhshan

Project Period: July 01, 2017 to June 30, 2018

Statement of Budget Variance

Statement Period: Dec 21, 2017 to Dec 21, 2018

AMOUNTS IN AFS

	BUDGET TO 21 DEC 2017	ACTUAL EXPENDITURE TO 21 DEC 2017	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
RECEIPTS						
Opening balance	-	-	(1,225,202)	-	-	-1%
Grant from Donor	7,789,861	5,464,972	2,388,510	7,853,482	(63,621)	-1%
	7,789,861	5,464,972	1,163,308	7,853,482	(63,621)	-1%
EXPENDITURE						
Program Cost	6,511,524	5,591,901	694,067	6,285,968	225,556	3%
Program Support Cost	768,720	660,598	167,834	828,432	(59,712)	-8%
TOTAL DIRECT COSTS	7,280,244	6,252,499	861,901	7,114,400	166,844	2%
INDIRECT COST	509,617	437,675	60,333	498,008	11,609	2%
TOTAL EXPENDITURE	7,789,861	6,690,174	922,234	7,612,408	177,453	2%
Project End Fund Transfer to Income (Fixed Price Contract)	-	-	241,074	241,074	-	-
TOTAL FUND BALANCE			(1,225,202)			
FUND BALANCE CONVERTED IN US\$			(17,769)			
TOTAL EXPENDITURE CONVERTED IN US\$			97,027	12,204	100,737	

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

Project Period: July 01, 2017 to June 30, 2018

Project Name: SEHAT III Diakundi EPHS Project

Location: Diakundi Province

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex .6

AMOUNTS IN AFS					
	BUDGET	ACTUAL EXPENDITURE TO 21 DEC 2017	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE
RECEIPTS					
Opening balance	-	-	(3,723,475)	-	-
Grant from Donor	76,358,859	42,375,726	32,789,882	75,165,608	1,193,251
	76,358,859	42,375,726	29,066,407	75,165,608	1,56
EXPENDITURE					
Remuneration	46,541,400	20,378,780	21,761,315	42,140,095	4,401,305
Re-current Costs	22,250,365	21,529,585	5,122,085	26,651,670	(4,401,305)
Overhead cost @ 10%	6,879,176	4,190,836	2,688,340	6,879,176	-
TOTAL COSTS	75,670,941	46,099,201	29,571,740	75,670,941	-
Contingency Cost	687,918	-	488,480	488,480	199,438
TOTAL COSTS	76,358,859	46,099,201	30,060,220	76,159,421	29%
Third Party Penalty	-	-	505,334	505,334	-
FUND BALANCE IN AFS	(3,723,475)	(488,479)	(4,211,955)	(4,211,955)	(4,211,955)
FUND BALANCE IN US\$	(49,274)	(6,464)	(56,738)	(56,738)	(56,738)
Expenditure in US\$	610,046	397,797	1,007,842	1,007,842	1,007,842

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

Project Period: July 01, 2017 to June 30, 2018

Project Name: SEHAT Logar BPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex .7

		AMOUNTS IN AFS			VARIANCE %	
		BUDGET	ACTUAL EXPENDITURE TO 21 DEC 2017	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>						
Opening balance				6,603,904	-	-
Grant from Donor	60,811,189		33,717,094	26,469,872	60,186,966	624,223
	60,811,189		33,717,094	33,073,776	60,186,966	624,223
<u>EXPENDITURE</u>						
Remuneration	32,537,520		14,388,772	17,036,809	31,425,581	1,111,939
Reimbursable	22,198,024		10,259,583	13,050,380	23,309,963	(1,111,939)
Overhead cost @ 10%	5,473,554		2,464,836	3,008,719	5,473,554	0.02
Contingency fund	602,091		-	-	-	602,091
TOTAL COSTS	60,811,189		27,113,191	33,095,907	60,209,098	602,091
Third Party Penalty			-	(22,132)	(22,132)	
FUND BALANCE IN AFS			6,603,904	-	-	
FUND BALANCE IN US\$			95,776	-	-	
Expenditure IN US\$			393,221	437,962	796,767	

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

Project Period: July 01, 2017 to June 30, 2018

Project Name: SEHAT Logar BPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex .8

AMOUNTS IN AFS					
	BUDGET	ACTUAL EXPENDITURE TO 21 DEC 2017	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE
					VARIANCE %
RECEIPTS					
Opening balance			14,182,579		-
Grant from Donor	241,074,211	133,786,422	101,331,506	235,117,928	5,956,283
	241,074,211	133,786,422	115,514,085	235,117,928	5,956,283
EXPENDITURE					
Remuneration	128,232,371	58,277,147	77,026,468	135,303,615	(7,071,244)
Reimbursable	69,471,858	50,092,990	29,723,202	79,816,192	(10,344,334)
Innovation	19,284,260	360,629	1,146,366	1,506,995	17,777,265
Contingency fund	2,169,885		361,687	361,687	92%
Overhead cost @ 10%	21,915,837	10,873,077	10,825,772	21,698,849	83%
	241,074,211	119,603,843	119,083,495	238,687,338	2,386,873
TOTAL COSTS					
Penalty End of Project (Receivables Written off)		-		(3,569,410)	(3,569,410)
FUND BALANCE IN AFS					
FUND BALANCE IN US\$					
Expenditure IN US\$					
	1,734,606	1,575,871	1,575,871	3,310,476	

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: AKU

Contract No: AKU/PAEDS SUB-RECIPEINT-002/010-2017

Province and Districts: 11 Provinces

Project Period: Oct 01, 2017 to Dec 30, 2017

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex 9

	AMOUNTS IN AFS \$					
	BUDGET 21 DEC 2017	ACTUAL EXPENDITURE TO 21 DEC 2017	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL 21 DEC 2018	ACTUAL TO 21 DEC 2018	BUDGET VARIANCE %
RECEIPTS						
Opening balance	-	-	(2,086,741)	-	-	-
Grant from Donor	-	-	4,999,243	4,999,243	1,568,343	24%
6,567,586	6,567,586	-	2,912,502	4,999,243	1,568,343	24%
EXPENDITURE						
Personnel Cost	2,943,025	1,596,860	1,076,088	2,672,948	270,077	9%
Training and Travel cost	-	-	-	-	-	-
Operation cost	3,027,508	390,512	1,491,838	1,882,350	1,145,158	38%
5,970,533	1,987,372	2,567,926	4,555,298	1,415,235	24%	
INDIRECT COST	597,053	99,369	256,793	356,162	240,892	40%
TOTAL EXPENDITURE	6,567,586	2,086,741	2,824,719	4,911,460	1,656,127	25%
Project End Fund Transfer to Income (Fixed Price Contract)	-	-	87,783	87,783		
TOTAL FUND BALANCE						
FUND BALANCE CONVERTED IN US\$						
TOTAL EXPENDITURE CONVERTED IN US\$	30,264	37,380			67,644	

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: AAH

Contract No: Smart Survey Logar

Province and Districts: Logar

Project Period: Jul 15, 2017 to Dec 31, 2017

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex.10

	AMOUNTS IN AFS				
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL EXPENDITURE TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>					
Opening balance					
Grant from Donor	1,012,841	968,947	968,947	43,894	4%
	1,012,841	968,947	968,947	43,894	4%
<u>EXPENDITURE</u>					
Program Cost	1,012,841	968,947	968,947	43,894	4%
	1,012,841	968,947	968,947	43,894	4%
TOTAL DIRECT COSTS					
INDIRECT COST	-	-	-	-	-
TOTAL EXPENDITURE	1,012,841	968,947	968,947	43,894	4%
TOTAL FUND BALANCE	-	-	-	-	-
FUND BALANCE CONVERTED IN US\$					
TOTAL EXPENDITURE CONVERTED IN US\$	12,822	12,822			

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: FHI 360

Project Title: CBNP

Province and Districts: Logar

Project Period: Nov 01, 2017 to August 31, 2018

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

	AMOUNTS IN AFS				
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL EXPENDITURE TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
RECEIPTS					
Opening balance	10,195,874	4,911,619	4,911,619	5,284,255	52%
Grant from Donor	10,195,874	4,911,619	4,911,619	5,284,255	52%
EXPENDITURE					
Salaries	1,085,172	1,080,250	1,080,250	4,922	0%
Equipments	145,212	145,212	145,212	-	-
Travel Transportation	90,000	87,640	87,640	2,360	3%
Other Direct Cost	7,948,592	6,023,316	6,023,316	-	-
Indirect Cost @ 10%	926,897.60	733,642	733,642	-	-
TOTAL COSTS	10,195,874	8,070,060	8,070,060	7,282	0%
TOTAL EXPENDITURE	10,195,874	8,070,060	8,070,060	7,282	0%
TOTAL FUND BALANCE		(3,158,441)		(3,158,441)	
FUND BALANCE CONVERTED IN US\$				(45,807)	(41,797)
TOTAL EXPENDITURE CONVERTED IN US\$				117,039	106,794

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: UNDP / GF

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

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

Location: Badakhshan, Logar

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex 12

All Provinces					
AMOUNTS IN AFS					
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL EXPENDITURE TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
RECEIPTS					
Opening balance	6,002,454	4,537,116	4,537,116	1,465,338	24%
Grant from Donor	6,002,454	4,537,116	4,537,116	1,465,338	24%
EXPENDITURE					
Human Resources	2,189,268	1,785,882	1,785,882	403,386	18%
Training Costs	2,578,877	1,557,888	1,557,888	1,020,989	40%
SRs other direct cost	918,810	681,940	681,940	236,870	26%
Indirect Cost @ 5%	315,499	87,800	87,800	227,699	72%
TOTAL COSTS	6,002,454	4,113,510	4,113,510	1,888,944	31%
FUND BALANCE IN AFS					
		423,606		423,606	
FUND BALANCE IN US\$					
		6,144		6,144	
Expenditure IN US\$					
		54,435		54,435	

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: UN WOMEN

Project Title: Support to Parwan Women Protection Center

Province and Districts: Parwan

Project Period: Feb 1, 2018 to Oct 01, 2018 to Mar 31, 2019

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex. 13

	AMOUNTS IN AFS					VARIANCE %	
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL EXPENDITURE TO 21 DEC 2018	BUDGET VARIANCE			
				VARIANCE			
RECEIPTS							
Opening balance	10,395,495		5,011,888	5,011,888	5,383,607	52%	
Grant from Donor	10,395,495	5,011,888	5,011,888	5,383,607	52%		
EXPENDITURE							
Personnel Cost	4,575,768	2,689,835	2,689,835	1,885,933	41%		
WPC Utilities Supplies	4,739,467	2,638,438	2,638,438	2,101,029	44%		
Transportation	219,430	145,620	145,620	73,810	34%		
Communication	149,972	70,070	70,070	79,902	53%		
Capacity Building/Networking	27,100	15,186	15,186	11,914	44%		
Indirect Cost	683,758	315,739	315,739	368,019	54%		
TOTAL DIRECT COSTS	10,395,495	5,874,888	5,874,888	4,520,607	43%		
TOTAL FUND BALANCE				(863,000)	(863,000)		
FUND BALANCE CONVERTED IN US\$				(11,420)	(11,420)		
TOTAL EXPENDITURE CONVERTED IN US\$				77,744	77,744		

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: MSH

Project Period: Oct 1, 2017 to Jun 30, 2018

Project Name: Challenge TB Project

Location: Badakhshan

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex 14

AMOUNTS IN AFS						
	TOTAL BUDGET	ACTUAL EXPENDITURE TO 21 DEC 2017	EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
RECEIPTS						
Opening balance	-	-	(276,173)	-	-	-
Grant from Donor	2,749,522	-	2,749,522	2,749,522	-	0%
	2,749,522		2,473,349	2,749,522		0%
EXPENDITURE						
Salaries	924,750	92,026	105,000	197,026	727,724	79%
Training	274,000	-	256,800	256,800	17,200	6%
ACSM	267,150	15,000	117,020	132,020	135,130	51%
Travel	554,850	13,400	46,400	59,800	495,050	89%
Motivation for CHWs	287,700	23,440	10,000	33,440	254,260	88%
Coordination (other cost)	61,650	105,400	75,700	181,100	(119,450)	-194%
Communications	36,990	1,800	1,200	3,000	33,990	92%
Utilities	92,475	-	3,960	3,960	88,515	96%
Overhead cost @ 10%	249,957	25,107	61,608	86,715	163,242	65%
TOTAL COSTS	2,749,522	276,173	677,688	953,861	1,795,661	65%
TOTAL COSTS	2,749,522	276,173	677,688	953,861	1,795,661	65%
Penalty End of Project (Receivables Written off)						
		-	1,795,661	1,795,661		
FUND BALANCE IN AFS			(276,173)			
FUND BALANCE IN US\$			(4,005)			
Expenditure IN US\$	4,005		8,968		12,973	

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: WHO

Project Period: Jan 20, 2018 to Jul 31, 2018

Project Name: TCS- Trauma care support in Lodin DH

Location: Logar

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex.15

AMOUNTS IN AFS					
	ACTUAL	EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
TOTAL BUDGET					
	7,257,058	7,026,855	7,026,855	230,203	3%
	7,257,058	7,026,855	7,026,855	230,203	3%
RECEIPTS					
Opening balance					
Grant from Donor					
	7,257,058	7,026,855	7,026,855	230,203	3%
EXPENDITURE					
Direct Cost					
Indirect Cost @ 7%					
	6,782,271	6,460,250	6,460,250	322,022	5%
	474,786	452,217	452,217	22,569	5%
TOTAL COSTS					
	7,257,058	6,912,467	6,912,467	344,591	5%
FUND BALANCE IN AFS					
	114,388	114,388	114,388		
FUND BALANCE IN US\$					
	1,514	1,514	1,514		
Expenditure IN US\$					
	91,475	91,475	91,475		

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: FHI 360

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

Project Name: CLTS

Location: Logar

Statement of Budget Variance
Statement Period: Dec 22, 2017 to December 21, 2018

Annex 16

		Logar			AMOUNTS IN AFS		
		ACTUAL EXPENDITURE OR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %		
TOTAL BUDGET							
RECEIPTS							
Opening balance							
Grant from Donor	18,684,406	344,264	344,264	18,340,142	98%		
	18,684,406	344,264	344,264	18,340,142	98%		
EXPENDITURE							
Salaries	12,621,324	6,128,400	6,128,400	6,492,924	51%		
Equipments	338,500	305,700	305,700	32,800	10%		
Travel Transportation	2,515,000	1,509,800	1,509,800	1,005,200	40%		
Other Direct Cost	1,631,200	705,290	705,290	925,910	57%		
Indirect Cost	1,578,382	808,792	808,792	769,590	49%		
	18,684,406	9,457,982	9,457,982	9,226,424	49%		
FUND BALANCE IN AFS							
	(9,113,718)						
FUND BALANCE IN US\$							
Expenditure In US\$							
	125,161						

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: UNICEF

Project Period: May 1, 2018 to April 30, 2019

Project Name: CI TS

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Location: Badakhshan

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex.17

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CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

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

Project Name: SEHATMANDI Logar BPHS Project

Location: Logar Province

Statement of Budget Variance
Statement Period: Dec 22, 2017 to December 21, 2018

Annex.18

		AMOUNTS IN AFS				
		BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
RECEIPTS						
Opening balance	-	-	-	-	-	-
Grant from Donor	118,228,414	65,025,627	65,025,627	53,202,787	-	45%
	118,228,414	65,025,627	65,025,627	53,202,787	-	45%
EXPENDITURE						
Remuneration	77,244,329	71,127,384	71,127,384	6,116,945	8%	
Reimbursable	30,236,047	30,454,876	30,454,876	(218,829)	-1%	
Innovation	-	-	-	-	-	-
Contingency fund	-	-	-	-	-	-
Overhead cost @ 10%	10,748,038	10,158,226	10,158,226	589,812	5%	
TOTAL COSTS	118,228,414	111,740,486	111,740,486	6,487,928	-	5%
FUND BALANCE IN AFS						
		(46,714,859)	(46,714,859)			
FUND BALANCE IN US\$		(618,192.90)		(617,465.67)		
Expenditure IN US\$		1,478,698		1,478,698		

CAF

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

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

Project Name: SEHATMANDI Logar EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

AMOUNTS IN AFS

	BUDGET 21 DEC 2018	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
RECEIPTS					
Opening balance	-	-	-	-	-
Grant from Donor	29,777,818	16,377,800	16,377,800	13,400,018	45%
	29,777,818	16,377,800	16,377,800	13,400,018	45%
EXPENDITURE					
Remuneration	17,178,660	15,367,472	15,367,472	1,811,188	11%
Reimbursable	9,892,084	8,532,082	8,532,082	1,360,002	14%
Innovation	-	-	-	-	0%
Contingency fund	-	-	-	-	0%
Overhead cost @ 10%	2,707,074	2,389,955	2,389,955	317,119	12%
	29,777,818	26,289,509	26,289,509	3,488,309	12%
FUND BALANCE IN AFS					
		(9,911,709)	(9,911,709)		
FUND BALANCE IN US\$					
		(131,164.87)	(131,010.57)		
Expenditure IN US\$					
		347,898	347,898		

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH /WB

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

Project Name: SEHATMANDI DKD EPHS Project

Location: Diakundi Province

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex .20

	AMOUNTS IN AFS			VARIANCE %
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE
<u>RECEIPTS</u>				
Opening balance	-	-	-	-
Grant from Donor	37,050,471	32,233,909	32,233,909	4,816,562
	<u>37,050,471</u>	<u>32,233,909</u>	<u>32,233,909</u>	<u>4,816,562</u>
<u>EXPENDITURE</u>				
Remuneration	22,009,259	18,562,608	18,562,608	3,446,651
Reimbursable	11,672,987	13,565,797	13,565,797	(1,892,810)
Innovation	-	-	-	-
Contingency fund	-	-	-	-
Overhead cost @ 10%	3,368,225	3,212,841	3,212,841	155,384
	<u>37,050,471</u>	<u>35,341,246</u>	<u>35,341,246</u>	<u>1,709,225</u>
<u>FUND BALANCE IN AFS</u>				<u>5%</u>
		(3,107,337)	(3,107,337)	
<u>FUND BALANCE IN US\$</u>				
		(41,120.39)	(41,072.02)	
Expenditure IN US\$				
		<u>467,682</u>	<u>467,682</u>	

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

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

Project Name: SEHATMANDI BDK BPHS Project

Location: Badakhshan Province

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

Annex .21

AMOUNTS IN AFS					
	BUDGET FOR THE YEAR ENDED 21 DEC 2018	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
RECEIPTS					
Opening balance					
Grant from Donor	140,501,752	122,236,523	122,236,523	18,265,229	13%
EXPENDITURE	140,501,752	122,236,523	122,236,523	18,265,229	13%
Remuneration	86,271,048	77,662,707	77,662,707	8,608,341	10%
Reimbursable	41,457,817	42,834,341	42,834,341	(1,376,524)	-3%
Overhead cost @ 10%	12,772,887	12,049,705	12,049,705	723,182	6%
TOTAL COSTS	140,501,752	132,546,753	132,546,753	7,954,999	6%
FUND BALANCE IN AFS					
	(10,310,230)	(10,310,230)			
FUND BALANCE IN US\$	(136,438.62)	(136,278.11)			
Expenditure IN US\$	1,754,034	1,754,034			
Total Income CAF excluding BARAN in AFS			129,534,327		
Total Income CAF excluding BARAN in USD			1,714,170		

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: ACF

Project Title: Smart Survey BDK

Province and Districts: Badakhshan

Project Period: Nov 1 2017 to Oct 31

Statement of Budget Variance

Statement of Budget Variance

Statement Pehlau: Dec 22, 2011 to December 21, 2018

AMOUNTS IN AFS

	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
RECEIPTS					
Opening balance					
Grant from Donor	1,463,707	1,447,227	1,447,227	16,480	1%
	1,463,707	1,447,227	1,447,227	16,480	1%
EXPENDITURE					
Smart Survey Training	521,250	489,605	489,605	31,645	6%
Smart Survey Implementation	846,700	862,944	862,944	-	-
	1,367,950	1,352,549	1,352,549	31,645	2%
TOTAL DIRECT COSTS					
INDIRECT COST	95,757	94,678	94,678	1,078	0%
TOTAL EXPENDITURE	1,463,707	1,447,227	1,447,227	32,723	2%
TOTAL FUND BALANCE					
FUND BALANCE CONVERTED IN US\$					
TOTAL EXPENDITURE CONVERTED IN US\$	19,152				19,152

TOTAL FUND BALANCE

FUND BALANCE CONVERTED IN US\$

TOTAL EXPENDITURE CONVERTED IN US\$

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH/GAVI

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

Project Name: Upgrading Sub Health

Centers and launching Community Based

Location: Badakhshan Province

Statement of Budget Variance

Statement Period: Dec 22, 2017 to December 21, 2018

AMOUNTS IN AFS					
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2018	TOTAL ACTUAL TO 21 DEC 2018	BUDGET VARIANCE	VARIANCE %
RECEIPTS					
Opening balance					
Grant from Donor	4,657,139	4,424,282	4,424,282	232,857	5%
	4,657,139	4,424,282	4,424,282	232,857	5%
EXPENDITURE					
Remuneration	2,602,720	1,607,207	1,607,207	995,513	38%
Re-current Costs	1,116,650	829,479	829,479	287,171	26%
Assets and capital cost	716,000	453,282	453,282	262,718	37%
Overhead cost @ 5%	221,768.50	144,498	144,498	77,270	35%
TOTAL COSTS	4,657,139	3,034,466	3,034,466	1,622,672	35%
FUND BALANCE IN AFS					
		1,389,816	1,389,816		
FUND BALANCE IN US\$					
		18,392	18,392		
Expenditure in US\$					
		40,156	40,156		

CAA



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INDEPENDENT AUDITORS' REPORT ON COMPUTATION OF TAX CALCULATION

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

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedule of computation of tax contained that the organization collected tax is AFN 26,861,047 and paid tax is AFN 27,173,174 (amount AFN 312,127 outstanding last year paid during the current year) - 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 & Advisors
Kabul, Afghanistan.

Dated: 11 March 2019

Care of Afghan Families (CAF)

TAX REPORT FOR THE PERIOD FROM DECEMBER 21, 2017 TO DECEMBER 21, 2018

S/No	Description	21-Dec-2017 to 21-Dec-2018			21-Dec-2016 to 21-Dec-2017		
		Amount Collected	Amount Paid to Government	Balance with CAF	Amount Collected	Amount Paid to Government	Balance with CAF
		Amounts in Af					
1	Payroll Tax						
Kabul	4,847,840	5,159,967	(312,127)	6,459,862	6,147,734	312,127	
Badakhshan	7,804,473	7,804,473	-	5,561,741	5,561,741	-	
Kunduz	0.00	-	-	753,823.02	753,823	-	
Diakundi	2,201,128	2,201,128	-	2,761,816	2,761,816	-	
Logar	6,835,072	6,835,072	-	5,282,924	5,282,924	-	
Parwan	89,771	89,771	-	-	-	-	
	21,778,283	22,090,410	(312,127)	20,820,165	20,508,038	312,127	
2	Vehicle Tax						
Kabul	322,005	322,005	-	335,788	335,788	-	
Badakhshan	630,105	630,105	-	806,389	806,389	-	
Kunduz	-	-	-	37,785	37,785	-	
Diakundi	71,970	71,970	-	134,589	134,589	-	
Logar	271,153	271,153	-	469,901	469,901	-	
	1,295,233	1,295,233	-	1,784,452	1,784,452	-	
3	Purchase Tax						
Kabul	722,405.67	722,405.67	-	2,219,757.20	2,219,757.20	-	
Badakhshan	1,266,920	1,266,920	-	632,432	632,432	-	
Kunduz	-	-	-	2,512	2,512	-	
Diakundi	257,888	257,888	-	260,407	260,407	-	
Logar	773,311	773,311	-	430,852	430,852	-	
Parwan	13,456	13,456	-	-	-	-	
	3,033,981	3,033,981	-	3,545,960	3,545,960	-	
4	House Tax						
Kabul	436,204	436,204	-	519,557	519,557	-	
Badakhshan	142,158	142,158	-	126,990	126,990	-	
Kunduz	-	-	-	12,428	12,428	-	
Diakundi	25,300	25,300	-	43,000	43,000	-	
Logar	125,000	125,000	-	136,251	136,251	-	
Parwan	24,889	24,889	-	-	-	-	
	753,551	753,551	-	838,226	838,226	-	
GRAND TOTAL		26,861,047	27,173,174	(312,127)	26,988,803	26,676,676	312,127

Note: An amount of 312,127 was paid less last year, which is paid this year to the government account.

CAA

INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF COMPUTATION OF INDIRECT COST RATE

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

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



Dated: 11 March 2019

CARE OF AFGHAN FAMILIES (CAF)
SCHEDULE OF COMPUTATION OF INDIRECT COST RATE
FOR THE PERIOD ENDED DECEMBER 21, 2018

PARTICULARS

	AMOUNTS IN AFS			
	DIRECT COST	CAPITAL COST	SUB-GRANTEE COST	INDIRECT COST
SALARIES AND BENEFITS	397,112,208	-	-	42,433,721
GOOD AND SERVICES	205,156,901	-	-	20,665,503
ASSESTS	-	14,292,022	-	-
TOTAL	602,269,109	14,292,022	-	63,099,223

INDIRECT COST RATE (RATIO) = $\frac{\text{Indirect Cost}}{\text{Direct Cost}}$ $\frac{63,099,223}{602,269,109}$ 10.5%

CAA

Director General
M.Naim.Rassa



Operation Director
Dr. Nasir Ahmad Hamid

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

Director General
Care of Afghanistan 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 23 for the period from 22 December 2017 to 21 December 2018 funded by different donors. The financial statements are the responsibility of the CAF's management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

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

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

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

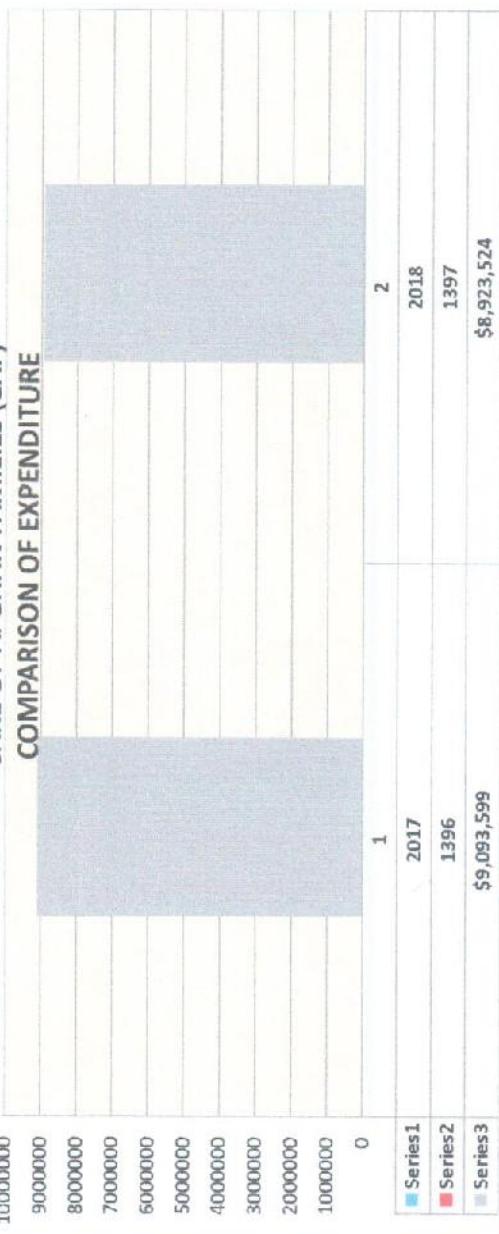
For and on behalf of

Credence Auditors & Advisors
Kabul, Afghanistan

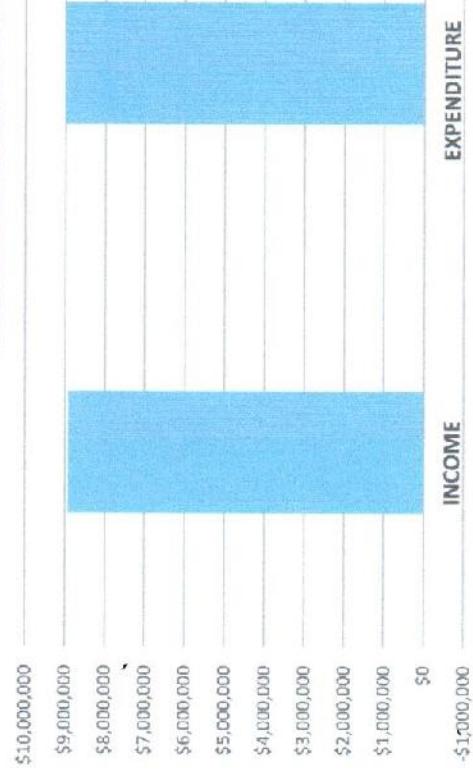


Dated: 11 March 2019

CARE OF AFGHAN FAMILIES (CAF) COMPARISON OF EXPENDITURE

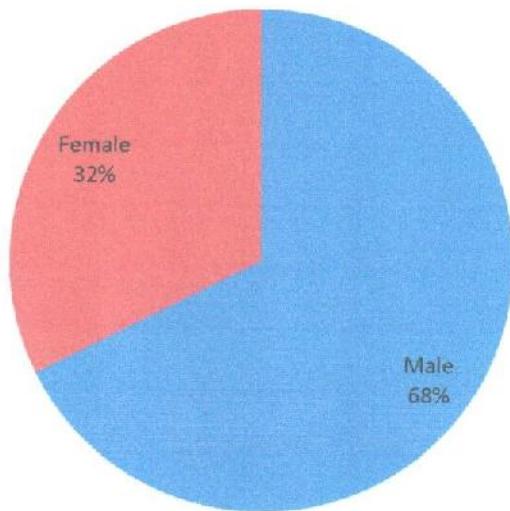


CARE OF AFGHAN FAMILIES (CAF) INCOME & EXPENDITURE 1397 (2018)



CAA

Care of Afghan Families (CAF)
Number of Employees during Year 1397 (2018)



CAA

CAA

CAF Percentage of Fund from Donors 2018

