



**COMPOS MENTIS**  
AUDITORS & CONSULTANTS

## CARE OF AFGHAN FAMILIES (CAF)

# Audit Report (2021)

---

**AUDITED**  
**FINANCIAL STATEMENTS**  
*For the year ended*  
*December 21, 2021*

---



**Compos Mentis**  
Auditors & Consultants

📍: OFFICE # 410, 4TH FLOOR MIRWAIS PLAZA,

SHAHR-E-NAW KABUL AFGHANISTAN

✉: [INFO@CMAC-AF.COM](mailto:INFO@CMAC-AF.COM)

🌐: [www.cmac-af.com](http://www.cmac-af.com)

☎: +93772877141

## Table of Contents

<b>Content</b>	<b>Page</b>
Audit Report.....	(1-3)
Financial Statements .....	(4-7)
Notes to The Financial Statements .....	(8-15)
Project Annexures .....	(16-32)
Report on Computation of Tax Calculation.....	(23-34)
Report on Computation of Indirect Cost.....	(35-36)
Report on Compliance .....	(37)
Charts.....	(38-40)



## **INDEPENDENT AUDITOR'S REPORT**

To the Directors  
Care of Afghan Families (CAF)  
Kabul, Afghanistan

We have audited the financial statements of “**Ms. Care of Afghan Families**” (CAF/ the organisation), which comprise the statement of financial position as at December 21, 2021, and the statement of income and expenditures, statement of changes in fund and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

### **Opinion**

In our opinion, the accompanying financial statements of the organisation give a true and fair view of the financial position of the “**Ms. Care of Afghan Families**” (CAF/ the organisation) as at December 21, 2021 and its financial performance for the year then ended and are prepared, in all material respects, in accordance with International Financial Reporting Standards and basic accounting policies described in note 1 and 2 of financial statements and local laws and regulation of Afghanistan.

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other 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.

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

Management is responsible for the preparation of the financial statements in accordance with basic accounting policies described in note 1 to 2 and local laws and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organisation or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the organisation's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation'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 organisation'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 organisation to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Compos Mentis  
Auditors & Consultants*



**Compos Mentis | Auditors and Consultants ®**


Kabul, Afghanistan


Date: April 04, 2022

**CARE OF AFGHAN FAMILIES (CAF)  
STATEMENT OF FINANCIAL POSITION  
AS AT 21 DECEMBER 2021**

	Note	1400		1399	
		21 December 2021		20 December 2020	
		AFN	US\$	AFN	US\$
<b>ASSETS</b>					
<i>Current assets</i>					
Receivable from donors	3	216,978,124	2,092,652	19,039,455	247,250
Security deposits	4	301,230	2,905	398,605	5,176
Cash and cash equivalents	5	68,216,941	657,920	85,365,608	1,108,572
		<b>285,496,295</b>	<b>2,753,478</b>	104,803,669	1,360,998
<i>Non - Current assets</i>					
Operating fixed assets	6	1,223,866	11,804	827,429	10,745
<b>TOTAL ASSETS</b>		<b>286,720,160</b>	<b>2,765,280</b>	105,631,096	1,371,743
<b>LIABILITIES AND FUNDS</b>					
<i>Current liabilities</i>					
Deferred grant income - Restricted	7	23,199,900	223,752	20,718,578	269,055
Other payables	8	257,336,851	2,481,893	78,473,890	1,019,075
		<b>280,536,750</b>	<b>2,705,646</b>	99,192,468	1,288,130
<i>Funds</i>					
Accumulated Core Fund		5,126,807	49,019	6,256,350	81,246
Revaluation Reserve		952,450	9,186		
Granted Assets Reserves		104,158	1,429	182,278	2,367
Total Fund		<b>6,183,415</b>	<b>59,634</b>	6,438,628	83,613
Contingencies & Commitments					
<b>TOTAL LIABILITIES AND FUNDS</b>		<b>286,720,160</b>	<b>2,765,280</b>	105,631,096	1,371,743

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

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

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

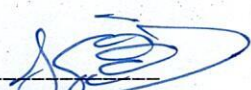
**COMPOS MENTIS**  
AUDITORS & CONSULTANTS


**CARE OF AFGHAN FAMILIES (CAF)  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 21 DECEMBER 2021**

	Note	1400		1399	
		21 December 2021		20 December 2020	
		AFN	US\$	AFN	US\$
<b>INCOME</b>					
Amortization of deferred grant	9	629,178,939	7,552,522	536,938,409	6,970,194
Other income	10	23,077,091	277,012	625,327	8117.59793
		<b>652,256,030</b>	<b>7,829,534</b>	537,563,736	6,978,312
<b>EXPENDITURE</b>					
Direct operating cost	11	554,279,892	6,653,451	495,717,828	6,435,094
Indirect operating cost	12	53,283,293	639,601	41,668,075	540,908
Bad Debt Expense	13	45,848,591	550,356		
		<b>653,411,776</b>	<b>7,843,408</b>	537,385,903	6,976,003
Deficit of income over expenditure		<b>(1,155,747)</b>	<b>(13,873)</b>	177,833	2,309
Accumulated Core Fund brought forward		<b>6,256,349</b>	<b>81,246</b>	6,078,516	78,861
Exchange Loss on Core Fund brought forward		<b>26,203</b>	<b>(18,354)</b>	-	76
<b>Accumulated Core Funds carried forward</b>		<b>5,126,807</b>	<b>49,019</b>	6,256,349	81,246

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




  
**Director General**  
 Dr. Sayed Ashuqullah Majidi


  
**Admin/Finance Director**  
 Mohammad Edriss Yousufy

**CARE OF AFGHAN FAMILIES (CAF)  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED 21 DECEMBER 2021**

	1400		1399	
	21 December 2021		20 December 2020	
	AFN	US\$	AFN	US\$
<b>Cash flow from operating activities</b>				
Surplus for the year	(1,155,747)	(13,873)	177,833	2,309
Adjustment for:				
Depreciation/Revaluation Adjustment	(396,437)	(1,058)	762,527	9,902
Loss on disposal			-	-
Exchange/Translation gain/loss	26,203	(18,354)	-	76
	<b>(1,525,981)</b>	<b>(33,286)</b>	940,361	12,287
<b>Working capital changes</b>				
Increase/(decrease)in current assets				
Receivable from donors	(197,938,668)	(1,845,403)	(18,000,451)	(233,770)
Security deposits	97,375	2,271	199	(2)
Increase/(decrease)in current liabilities				
Deferred grand income - restricted	2,481,322	(45,303)	(44,958,998)	(583,043)
Other payables	178,862,961	1,462,818	21,272,184	276,943
<b>Working capital changes</b>	<b>(16,497,011)</b>	<b>(425,616)</b>	(41,687,067)	(539,872)
<b>Net cash generated/(used in) operating activities</b>	<b>(18,022,991)</b>	<b>(458,902)</b>	(40,746,706)	(527,585)
<b>Cash flow from investing activities:</b>				
Purchase/Revaluation of fixed assets	952,450	9,186	(851,728)	(11,070)
Granted Assets Reserves	(78,120)	(938)	182,278	2,367
<b>Net cash generated/(used in) investing activities</b>	<b>874,330</b>	<b>8,248</b>	(669,450)	(8,703)
<b>Net increase in cash &amp; cash equivalents</b>	<b>(17,148,661)</b>	<b>(450,659)</b>	(41,416,155)	(536,288)
<b>Cash &amp; cash equivalents, at beginning of the year</b>	<b>85,365,608</b>	<b>1,108,572</b>	126,781,764	1,644,861
<b>Cash &amp; cash equivalents, end of the year</b>	<b>68,216,941</b>	<b>657,920</b>	85,365,608	1,108,572
Represented by:				
Cash in hand	16,678,773	160,859	2,676,578	34,758
Cash in banks	51,538,168	497,061	82,689,030	1,073,814
	<b>68,216,941</b>	<b>657,920</b>	85,365,608	1,108,572

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

  
**Director General**  
Dr. Sayed Ashuqullah Majidi

  
**Admin/Finance Director**  
Mohammad Edriss Yousufy

**COMPOS MENTIS**  
AUDITORS & CONSULTANTS





**CARE OF AFGHAN FAMILIES (CAF)  
STATEMENT OF CORE FUND  
FOR THE YEAR ENDED 21 DECEMBER 2021**

	Core fund		Granted Assets Reserve	
	AFN	US\$	AFN	US\$
Surplus for the period	(3,028,273)	(38,639)	-	-
Exchange Loss on Core Fund brought forwarded	-	(3,012)	-	-
Balance as at December 21, 2019	6,078,517	78,862	-	-
Surplus for the period	177,833	2,309	260,398	3,382
Depreciation on Granted Assets	-	-	(78,120)	(1,014)
Exchange Loss on Core Fund brought forwarded	-	76	-	-
Balance as at December 20, 2020	6,256,350	81,246	182,278	2,367
Surplus for the period	(1,155,747)	(13,873)	-	-
Depreciation on Granted Assets	-	-	(78,120)	(938)
Exchange Loss on Core Fund brought forwarded	26,203	(18,354)	-	-
Balance as at December 21, 2021	5,126,807	49,019	104,158	1,429

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



  
**Director General**  
Dr. Sayed Ashuqullah Majidi

  
**Admin/Finance Director**  
Mohammad Edriss Yousufy

**CARE OF AFGHAN FAMILIES (CAF)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 21 DECEMBER 2021**

---

**1 ORGANIZATION AND ITS STATUS**

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

**2 BASIS OF PREPARATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Statement of Compliance**

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

**2.2 Accounting convention**

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

**2.3 Functional and presentation currency**

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

**2.4 Foreign currency transactions and translations**

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

**2.5 Critical accounting estimates and judgments**

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

**2.6 Operating fixed assets**

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

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

**CARE OF AFGHAN FAMILIES (CAF)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 21 DECEMBER 2021**

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

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

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

**2.7 Impairment of non-financial assets**

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

**2.8 Revenue Recognition**

Grants are recognized when the following conditions are met;

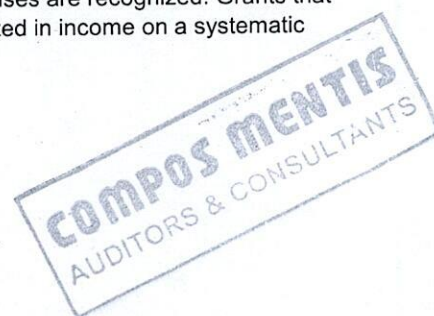
- i) the organization will comply with the conditions attaching to them; and
- ii) the grants will be received.

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

**2.9 Grants Receivable**

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

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



**CARE OF AFGHAN FAMILIES (CAF)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 21 DECEMBER 2021**

---

**2.10 Deferred Grant Income**

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

**2.11 Provisions**

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

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

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

**2.12 Taxation**

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

**2.13 Off-setting**

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

**2.14 Finance cost**

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

**2.15 Account Receivable**

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

**2.16 Account Payables**

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

**2.17 Cash and cash equivalents.**

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



**CARE OF AFGHAN FAMILIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 21 DECEMBER 2021**

NOTE	1400		1399	
	21 December 2021		20 December 2020	
	AFN	US\$	AFN	US\$
<b>3 RECEIVABLE FROM DONORS &amp; OTHERS</b>				
UN Women	-	-	-	-
Receivable from Employees	121,728	1,174	13,953	181
Sehatmandi EPHS & BPHS Logar - OPHA	-	-	5,974,925	77,591
Covid-19 Logar (Ammendment-1)	1,518,512	14,645	1,518,512	19,720
Afghan Japan Covid-19 (Ammendment-1) <b>Annex.1</b>	4,052,139	39,081	8,840,104	114,799
Afghan Japan Covid-19 (Ammendment-2) <b>Annex.2</b>	4,023,595	38,806	-	-
Afghan Japan Covid-19 (Ammendment-3) <b>Annex.3</b>	15,303,759	147,598	-	-
Covid-19 Logar (Ammendment-2) <b>Annex.4</b>	3,381,894	32,617	1,126,943	14,635
Covid-19-3 Logar (Ammendment-3) <b>Annex.5</b>	22,645,304	218,403	-	-
Logar Vaccination <b>Annex.6</b>	746,356	7,198	-	-
CSPS Project (AKU) <b>Annex.7</b>	-	-	1,565,018	20,324
UN Women Kabul <b>Annex.9</b>	793,440	7,652	-	-
Sehatmandi Logar Jan-2019 to June 2021 <b>Annex.12</b>	91,342,120	880,952	-	-
Sehatmandi Logar 1-July to 15-Aug-2021 <b>Annex.13</b>	66,031,354	636,841	-	-
Logar Sehatmandi WHO-1 <b>Annex.14</b>	66,476	641	-	-
Logar Sehatmandi-Global Fund <b>Annex.15</b>	6,951,446	67,043	-	-
	<b>216,978,124</b>	<b>2,092,652</b>	<b>19,039,455</b>	<b>247,250</b>
<b>4 SECURITY DEPOSITS</b>				
Roshan Afghanistan	187,413	1,808	187,413	2,434
Others	113,817	1,098	211,192	2,743
	<b>301,230</b>	<b>2,905</b>	<b>398,605</b>	<b>5,176</b>

The amount (AFN 187,413 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 103.6857 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 113,817 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 103.6857 US\$) represents the amount deposited by Care of Afghan Families (CAF) to UNHAS/WFP Kabul, Afghanistan as advance payment for flight bookings.

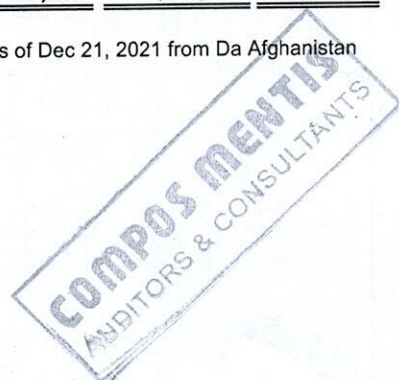
**5 CASH AND CASH EQUIVALENTS**

Cash in hand	5.1	16,678,773	160,859	2,676,578	34,758
Cash at Bank	5.2	51,538,168	497,061	82,689,030	1,073,814
		<b>68,216,941</b>	<b>657,920</b>	<b>85,365,608</b>	<b>1,108,572</b>

**5.1 Cash in Hand**

Cash in US\$	12,514,242	120,694	416,674	5,411
Cash in Afghani	4,164,531	40,165	2,259,904	29,347
	<b>16,678,773</b>	<b>160,859</b>	<b>2,676,578</b>	<b>34,758</b>

This amount is converted into USD by applying the exchange rate of AFN 103.6857 as of Dec 21, 2021 from Da Afghanistan Bank.



**CARE OF AFGHAN FAMILIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 21 DECEMBER 2021**

NOTE	1400		1399		
	21 December 2021		20 December 2020		
	AFN	US\$	AFN	US\$	
<b>5.2 Cash at Bank - Current Accounts</b>					
AIB USD A/C 0500302000002518	Kabul-USD Main-AC	7,292,584	70,334	129,720	1,685
AIB USD A/C 0500302000002534	Kabul-USD Sub-AC	55,280	533	216,700	2,814
AIB AFN A/C 0500301000002510	Kabul-AFS Main-AC	1,656,554	15,977	2,954,267	38,365
AZIZI AFN A/C 256130	Kabul-AFS Sub-AC	111,141	1,072	7,056	92
AZIZI AFN A/C 000101102557655	Kabul-UN-WOMEN-AC	36,988,716	356,739	1,422,378	18,471
AZIZI AFN A/C '000101102568678	Kabul-AFS Main-AC	123,395	1,190	123,395	1,602
AIB AFN A/C 0500301000002503	Kabul-AFS Sub-AC	3,984,225	38,426	55,694	723
AIB AFN A/C 0500301000002504	Kabul-AFS-Malaria-AC	428,883	4,136	253,761	3,295
AZIZI AFN A/C 001101100970125	Kabul-AFS Sub-AC	704	7	4,304	56
AZIZI AFN A/C 33747	Kabul-Covid19-Logar-AC	68,148	657	6,012,497	78,079
AZIZI AFN A/C 004901100683847	PO-Logar-Malaria-AC	9,720	94	46,559	605
AZIZI AFN A/C 004901100278133	PO-Logar BPHS-AC	486,601	4,693	1,165,399	15,134
AZIZI AFN A/C 004901101251304	PO-Logar EPHS-AC	-	-	352,477	4,577
AZIZI AFN A/C -000101111811077	Logar-Covid19-AC	12,915	125	324,363	4,212
AZIZI AFN A/C-000101111978718	Kabul-Afghan-Japan-AC	15,937	154	3,575,807	46,436
AZIZI AFN A/C-000101110431212	Kabul-Sehatmandi-Logar	303,365	2,926	66,044,654	857,667
		<b>51,538,168</b>	<b>497,061</b>	<b>82,689,030</b>	<b>1,073,814</b>

The bank balances in Afghani, EURO and US\$ are converted by applying exchange rate of Da Afghanistan Bank as of December 21, 2021.

**6 OPERATING FIXED ASSETS**

<b>Cost</b>	<b>6.1</b>	<b>6,189,754</b>	<b>59,697</b>	9,026,539	117,220
<b>Less: Accumulated Depreciation</b>	<b>6.1</b>	<b>(4,965,888)</b>	<b>(47,894)</b>	(8,199,110)	(106,475)
<b>Net Book Value</b>	<b>6.1</b>	<b>1,223,866</b>	<b>11,804</b>	827,429	10,745

**7 DEFERRED GRANT INCOME**

**Restricted:**

UN Woman		-	-	672,867	8,737.97
UN Women WPC	<b>Annex.10</b>	<b>12,431,817</b>	<b>119,899</b>	-	-
UN Women FGC	<b>Annex.11</b>	<b>10,386,629</b>	<b>100,174</b>	-	-
Sehatmandi Logar New		-	-	19,683,874	255,618
UNDP/GF-Strengthening and Scaling Malaria	<b>Annex.17</b>	<b>381,453</b>	<b>3,679</b>	-	-
UNDP Malaria Project		-	-	361,836	4,699
		<b>23,199,900</b>	<b>223,752</b>	<b>20,718,578</b>	<b>269,055</b>

\* Deferred grant income, which are in Afghani are converted into US\$ and projects which are US\$ or EURO are converted in to Afghani by applying of Da Afghanistan Bank Rate as of Dec 21, 2021.



**CARE OF AFGHAN FAMILIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 21 DECEMBER 2021**

NOTE	1400		1399	
	21 December 2021		20 December 2020	
	AFN	US\$	AFN	US\$
<b>8 OTHER PAYABLE</b>				
Payable to community	179,149	1,728	179,149	2,326
Salaries payable	88,631,727	854,811	33,241,321	431,677
Vehicle rent payable	1,909,664	18,418	755,867	9,816
Payable office rent	1,396,208	13,466	55,000	714
Payable trainings	1,600,000	15,431	2,827,005	36,712
Payable against supplies	75,421,685	727,407	15,029,701	195,178
Payable against fuel	809,806	7,810	317,712	4,126
Payable against Utilities	1,536,890	14,823	-	-
Other payables	15,718,585	151,598	2,883,263	37,443
Payable against equipment	841,660	8,117	95,000	1,234
Payable against medical supply	2,654,300	25,599	100,000	1,299
Payable to OPHA - Covid 19	1,601,441	15,445	672,014	8,727
Payable to BARAN SEHAT	-	-	1,441,292	18,717
Payable to BARAN SEHTMANDI	-	-	3,191,101	41,440
AC/Payable to OPHA SEHATMDI LOG	3,874,916	37,372	-	-
Account Payble FGC PK With OPHA	483,107	4,659	-	-
A/C Payble toOPHA Sehatmnadi GF	195,467	1,885	-	-
A/C Payable to OPHA WHO SM Log	1,354,882	13,067	-	-
Income tax payable	888,778	8,572	-	-
Provision for doubtful debts	58,238,586	561,684	17,312,465	224,823
Payable Security	-	-	373,000	4,844
	<b>257,336,851</b>	<b>2,481,893</b>	<b>78,473,890</b>	<b>1,019,075</b>

**9 AMORTIZATION OF DEFERRED INCOME**

UNDP Malaria Project (Old)	<b>Annex.16</b>	140,939	1,692	5,916,532	76,805
UNDP Malaria Project-New (Jan-21 to Dec-	<b>Annex.17</b>	2,464,477	29,583	-	-
UN Women WPC Parwan	<b>Annex 8</b>	4,769,718	57,255	9,937,406	129,001
Sehatmandi Logar Ended June-21	<b>Annex 12</b>	238,181,299	2,859,075	422,864,971	5,489,365
Sehatmandi Logar Ended 15-Aug-21	<b>Annex.13</b>	66,031,354	792,625	-	-
Afghan Japan Covid-19 (Ammendment-1)	<b>Annex.1</b>	82,798,492	993,894	67,231,076	872,751
Afghan Japan Covid-19 (Ammendment-2)	<b>Annex.2</b>	46,136,408	553,811	-	-
Afghan Japan Covid-19 (Ammendment-3)	<b>Annex.3</b>	15,303,759	183,703	-	-
SPS Kandahar& Nengarhar	<b>Annex.7</b>	416,963	5,005	3,025,370	39,273
Covid 19 - Logar (Ammendment-1)		-	-	26,836,112	348,369
Covid 19 - Logar (Ammendment-2)	<b>Annex.4</b>	25,163,142	302,053	1,126,943	14,629
Covid 19 - Logar (Ammendment-3)	<b>Annex.5</b>	22,645,304	271,829	-	-
MoPH Vaccination	<b>Annex.6</b>	746,356	8,959	-	-
UN Women Kabul	<b>Annex.9</b>	793,440	9,524	-	-
UN Women-WPCs	<b>Annex.10</b>	12,123,432	145,527	-	-
UN Women-FGCs	<b>Annex.11</b>	6,084,397	73,036	-	-
Logar Sehatmandi-WHO-1	<b>Annex.14</b>	70,089,006	841,333	-	-
Logar Sehatmandi-Global Fund/UNDP	<b>Annex.15</b>	35,290,453	423,619	-	-
		<b>629,178,939</b>	<b>7,552,522</b>	<b>536,938,409</b>	<b>6,970,194</b>

**CARE OF AFGHAN FAMILIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 21 DECEMBER 2021**

NOTE	1400		1399		
	21 December 2021		20 December 2020		
	AFN	US\$	AFN	US\$	
<b>10 OTHER INCOME</b>					
Membership fee	10.1	398,019	4,778	567,218	7,363
Others	10.2	15,576,184	186,973	68,089	884
Exchange (Gain) / Loss		7,102,887	85,261	(47,420)	(616)
Income/Loss on Disposal		-	-	37,440	486
		<b>23,077,091</b>	<b>277,012</b>	<b>625,327</b>	<b>8,118</b>

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	222,912,467	2,675,791	240,027,624	3,115,886
Goods and services	288,558,273	3,463,788	211,437,737	2,744,750
Sub-Grant Expenses	33,949,655	407,524	30,660,373	398,014
Fixed assets	8,859,496	106,347	13,592,095	176,444
	<b>554,279,892</b>	<b>6,653,451</b>	<b>495,717,828</b>	<b>6,435,094</b>

**12 INDIRECT OPERATING COST**

Salaries, wages and benefits	39,941,077	479,444	29,755,809	386,271
Travel, transportation and per diem	3,828,609	45,958	3,555,480	46,155
Communication	396,963	4,765	259,298	3,366
Repair and maintenance	441,400	5,298	130,000	1,688
Utilities & Fuel	1,362,125	16,351	766,714	9,953
Audit fee	133,900	1,607	308,200	4,001
Rent	1,667,597	20,017	1,510,126	19,604
Depreciation	159,588	1,916	684,414	8,885
Financial Charges	1,291,691	15,505	242,698	3,151
Miscellaneous	1,038,444	12,465	77,000	1,000
HQ Goods and services	1,568,745	18,831	1,909,413	24,787
Training	1,453,155	17,443	2,468,928	32,050
	<b>53,283,293</b>	<b>639,601</b>	<b>41,668,081</b>	<b>540,909</b>

**13 Bad Debt Expenses**

	45,848,591	550,356	-	-
	<b>45,848,591</b>	<b>550,356</b>	<b>-</b>	<b>-</b>

The bad debt expenses are related to Sehatmandi and Covid-19 projects. These costs are already incurred by CAF and invoiced as per the contract with MoPH/WB, however due to regime change on 15th of August 2021, the World Bank readjusted the invoiced amounts on estimated basis and the above costs were not granted.

**14 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.

**15 General**

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

  
Director General

Dr. Sayed Ashuqullah Majidi

  
Admin/Finance Director  
Mohammad Edriss Yousufy



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

**6 Operating fixed assets**

Particulars	Communication Equipment		Furniture and fixture		Computer & Accessories		Office Equipment		Electric Equipment		Office Vehicles		Total	
	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$
	Cost													
For the year ended 20 December 2020														
Opening cost as at 22 December 2019	695,371	14,376	489,730	6,354	2,474,453	32,104	632,956	8,212	1,476,842	19,161	2,405,455	31,208	8,174,809	106,060
Exchange translation adjustment	-	-	-	6	-	30	-	8	-	18	-	30	-	92
Addition during the year	-	-	275,000	3,571	494,730	6,425	-	-	82,000	1,065	-	-	851,730	11,061
Disposals during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	695,371	14,376	764,730	9,931	2,969,182	38,558	632,956	8,220	1,558,842	20,243	2,405,455	31,238	9,026,539	117,213
Dereciaton as at 22 December 2019	(686,208)	(13,908)	(402,974)	(4,476)	(2,320,080)	(30,596)	(545,131)	(6,711)	(1,166,938)	(15,496)	(2,315,254)	(30,543)	(7,436,582)	(96,482)
Exchange translation adjustment	-	(349)	-	(757)	-	468	-	(368)	-	448	-	476	-	(83)
Depreciation for the year	(9,162)	(119)	(82,976)	(1,078)	(335,599)	(4,358)	(56,029)	(728)	(188,562)	(2,449)	(90,200)	(1,171)	(762,527)	(9,902)
Disposals during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(695,370)	(14,376)	(485,950)	(6,311)	(2,655,679)	(34,487)	(601,160)	(7,807)	(1,355,500)	(17,497)	(2,405,454)	(31,238)	(8,199,110)	(106,467)
NBV at 20 December 2020	1	-	278,780	3,620	313,503	4,071	31,797	413	203,343	2,747	1	-	827,429	10,746
For the year ended 21 December 2021														
Cost														
Opening cost as at 21 December 2020	695,371	14,376	764,730	9,931	2,969,182	38,558	632,956	8,220	1,558,842	20,243	2,405,455	31,238	9,026,537	117,213
Exchange translation adjustment	-	(7,669)	-	(2,555)	-	(6,922)	-	(2,115)	-	(5,209)	-	(5,685)	-	(30,156)
Addition/Disposal/Revaluation during the year	-	-	(410,631)	(3,960)	(709,322)	(6,841)	(36,583)	(353)	(199,792)	(1,927)	(1,480,455)	(14,278)	(2,836,783)	(27,359)
	695,371	6,707	354,099	3,415	2,259,860	21,795	596,374	5,752	1,359,050	13,107	925,000	8,921	6,189,754	59,697
Depreciation														
Dereciaton as at 21 December 2020	(695,370)	(14,376)	(485,950)	(6,311)	(2,655,679)	(34,487)	(601,160)	(7,807)	(1,355,500)	(17,497)	(2,405,454)	(31,238)	(8,199,112)	(106,467)
Exchange translation adjustment	-	7,669	-	1,624	-	6,174	-	2,009	-	4,424	-	5,490	-	27,390
Depreciation/Disposal/Revaluation for the year	(1)	-	188,566	1,819	713,048	6,877	16,855	163	48,050	463	2,266,705	21,861	3,233,224	31,183
	(695,371)	(6,707)	(297,384)	(2,868)	(1,942,631)	(18,736)	(584,304)	(5,635)	(1,307,449)	(12,610)	(138,749)	(1,338)	(4,965,888)	(47,894)
NBV at 21 December 2021	0	0	56,715	547	317,230	3,060	12,069	116	51,601	498	786,251	7,583	1,223,866	11,803



**CARE OF AFGHAN FAMILIES (CAF)**

**Donor: MoPH**

**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: Dec 21, 2020 to December 21, 2021**

*Annex.1*

<b>All Provinces</b>						
<b>AMOUNTS IN AFS</b>						
<b>TOTAL BUDGET</b>	<b>ACTUAL EXPENDITURE UP TO YEAR ENDED 20 DEC 2020</b>	<b>ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21, 2021</b>	<b>TOTAL EXPENDITURE TO 21 DEC 2021</b>	<b>BUDGET VARIANCE</b>	<b>VARIANCE %</b>	
<b>RECEIPTS</b>						
Opening balance	-	-	(8,840,104)	-	-	-
Grant from Donor	253,027,545	58,390,972	87,586,457	145,977,429	107,050,116	42%
	<b>253,027,545</b>	<b>58,390,972</b>	<b>78,746,353</b>	<b>145,977,429</b>	<b>107,050,116</b>	<b>42%</b>
<b>EXPENDITURE</b>						
Human Resources	77,812,413	36,866,862	24,769,011	61,635,873	16,176,540	21%
Recurrent	89,368,012	19,543,059	51,476,399	71,019,458	18,348,555	21%
Capital	18,187,740	7,055,980	1,534,583	8,590,563	9,597,177	53%
Indirect Cost @ 5%	9,268,408	3,173,295	3,889,000	7,062,295	2,206,114	24%
Contingency	58,390,972	591,880	1,129,500	1,721,380	56,669,592	97%
<b>TOTAL COSTS</b>	<b>253,027,545</b>	<b>67,231,076</b>	<b>82,798,492</b>	<b>150,029,568</b>	<b>102,997,977</b>	<b>41%</b>
<b>FUND BALANCE IN AFS</b>		<b>(8,840,104)</b>	<b>(4,052,139)</b>	<b>(4,052,139)</b>		
<b>FUND BALANCE IN US\$</b>		<b>(114,799)</b>	<b>(39,081)</b>	<b>(39,081)</b>		
<b>Expenditure IN US\$</b>		<b>873,074</b>	<b>993,894</b>	<b>1,800,921</b>		



**CARE OF AFGHAN FAMILIES (CAF)****Donor: MoPH****Project Period: Mar 09, 2021 to 08 MaY 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: Dec 21, 2020 to December 21, 2021**

Annex.2

	<b>All Provinces</b>				
	<b>AMOUNTS IN AFS</b>				
	<b>TOTAL BUDGET</b>	<b>ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021</b>	<b>TOTAL EXPENDITURE TO 21 DEC 2021</b>	<b>BUDGET VARIANCE</b>	<b>VARIANCE %</b>
<b><u>RECEIPTS</u></b>					
Opening balance	-	-	-	-	-
Grant from Donor	52,641,016	42,112,813	42,112,813	10,528,203	20%
	<b>52,641,016</b>	<b>42,112,813</b>	<b>42,112,813</b>	<b>10,528,203</b>	<b>20%</b>
<b><u>EXPENDITURE</u></b>					
Human Resources	20,759,922	18,972,894	18,972,894	1,787,028	9%
Recurrent	29,371,383	24,966,542	24,966,542	4,404,841	15%
Capital	2,996	-	-	2,996	100%
Indirect Cost @ 5%	2,506,715	2,196,972	2,196,972	309,743	12%
Contingency					
<b>TOTAL COSTS</b>	<b>52,641,016</b>	<b>46,136,408</b>	<b>46,136,408</b>	<b>6,504,608</b>	<b>12%</b>
<b>FUND BALANCE IN AFS</b>		<b>(4,023,595)</b>	<b>(4,023,595)</b>		
<b>FUND BALANCE IN US\$</b>		<b>(38,806)</b>	<b>(38,806)</b>		
<b>Expenditure IN US\$</b>		<b>553,811</b>	<b>553,811</b>		



**CARE OF AFGHAN FAMILIES (CAF)**

Donor: MoPH

Annex.3

Project Period: May 09, 2021 to 22, May 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: Dec 21, 2020 to December 21, 2021

	<b>All Provinces</b>				
	<b>AMOUNTS IN AFS</b>				
	<b>TOTAL BUDGET</b>	<b>ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021</b>	<b>TOTAL EXPENDITURE TO 21 DEC 2021</b>	<b>BUDGET VARIANCE</b>	<b>VARIANCE %</b>
<b><u>RECEIPTS</u></b>					
Opening balance	-	-	-	-	-
Grant from Donor	15,558,000	-	-	15,558,000	100%
	<b>15,558,000</b>	-	-	<b>15,558,000</b>	<b>100%</b>
<b><u>EXPENDITURE</u></b>					
Human Resources	4,843,982	4,611,848	4,611,848	232,134	5%
Recurrent	9,963,161	9,963,161	9,963,161	-	0%
Capital	10,000	-	-	10,000	100%
Indirect Cost @ 5%	740,857	728,750	728,750	12,107	2%
Contingency					
<b>TOTAL COSTS</b>	<b>15,558,000</b>	<b>15,303,759</b>	<b>15,303,759</b>	<b>254,240</b>	<b>2%</b>
<b>FUND BALANCE IN AFS</b>		<b>(15,303,759)</b>	<b>(15,303,759)</b>		
<b>FUND BALANCE IN US\$</b>		<b>(147,598)</b>	<b>(147,598)</b>		
<b>Expenditure IN US\$</b>		<b>183,703</b>	<b>183,703</b>		



**CARE OF AFGHAN FAMILIES (CAF)**

**Donor: MoPH**

**Project Period: Mar 21, 2021 to 05, Jun 2021**

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

**Project Period: Mar 21, 2021 to 05, Jun 2021**

**Statement of Budget Variance**

**Statement Period: Dec 21, 2020 to December 21, 2021**

Annex.4

	<b>All Provinces</b>					
	<b>AMOUNTS IN AFS</b>					
	<b>TOTAL BUDGET</b>	<b>ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 DEC 2020</b>	<b>ACTUAL EXPENDITURE to Dec 21, 2021</b>	<b>TOTAL EXPENDITURE TO 21 DEC 2021</b>	<b>BUDGET VARIANCE</b>	<b>VARIANCE %</b>
<b><u>RECEIPTS</u></b>						
Opening balance	-	-	(1,126,943)	-	-	-
Grant from Donor	35,998,588	-	22,908,191	22,908,191	13,090,397	36%
	<b>35,998,588</b>	<b>-</b>	<b>21,781,248</b>	<b>22,908,191</b>	<b>13,090,397</b>	<b>36%</b>
<b><u>EXPENDITURE</u></b>						
Human Resources	17,309,330	832,280	9,864,885	10,697,165	6,612,165	38%
Recurrent	12,320,467	240,999	12,627,538	12,868,537	(548,070)	-4%
Capital	1,537,812	-	-	-	1,537,812	100%
Indirect Cost @ 5%	1,558,380	53,664	1,124,621	1,178,285	380,095	24%
Contingency	3,272,599	-	1,546,098	1,546,098	1,726,501	53%
<b>TOTAL COSTS</b>	<b>35,998,588</b>	<b>1,126,943</b>	<b>25,163,142</b>	<b>26,290,085</b>	<b>9,708,503</b>	<b>27%</b>
<b>FUND BALANCE IN AFS</b>		<b>(1,126,943)</b>	<b>(3,381,894)</b>	<b>(3,381,894)</b>		
<b>FUND BALANCE IN US\$</b>		<b>(14,635)</b>	<b>(32,617)</b>	<b>(32,617)</b>		
<b>Expenditure IN US\$</b>		<b>14,635</b>	<b>302,053</b>	<b>315,580</b>		



**CARE OF AFGHAN FAMILIES (CAF)**

Donor: MoPH

Annex.5

Project Period: Jun 06, 2021 to 05, Dec 2021

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

Location: Logar

Statement of Budget Variance

Statement Period: Dec 21, 2020 to December 21, 2021

	<b>All Provinces</b>				
	<b>AMOUNTS IN AFS</b>				
	<b>TOTAL BUDGET</b>	<b>ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021</b>	<b>TOTAL EXPENDITURE TO 21 DEC 2021</b>	<b>BUDGET VARIANCE</b>	<b>VARIANCE %</b>
<b><u>RECEIPTS</u></b>					
Opening balance	-	-	-	-	-
Grant from Donor	49,529,537	-	-	49,529,537	100%
	<b>49,529,537</b>	-	-	<b>49,529,537</b>	<b>100%</b>
<b><u>EXPENDITURE</u></b>					
Human Resources	17,669,330	5,997,245	5,997,245	11,672,085	66%
Recurrent	25,399,833	15,569,711	15,569,711	9,830,122	39%
Indirect Cost @ 5%	2,153,458	1,078,348	1,078,348	1,075,110	50%
Contingency	4,306,916	-	-	4,306,916	100%
<b>TOTAL COSTS</b>	<b>49,529,537</b>	<b>22,645,304</b>	<b>22,645,304</b>	<b>26,884,233</b>	<b>54%</b>
<b>FUND BALANCE IN AFS</b>		<b>(22,645,304)</b>	<b>(22,645,304)</b>		
<b>FUND BALANCE IN US\$</b>		<b>(218,403)</b>	<b>(218,403)</b>		
<b>Expenditure IN US\$</b>		<b>271,829</b>	<b>271,829</b>		



**CARE OF AFGHAN FAMILIES (CAF)**

Donor: MoPH

Project Period: Jun 06, 2021 to 30, Jun 2022

Project Name: Vaccination

Location: Logar

Statement of Budget Variance

Statement Period: Dec 21, 2020 to December 21, 2021

Annex.6

	All Provinces				
	AMOUNTS IN AFS				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021	TOTAL EXPENDITURE TO 21 DEC 2021	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS</b>					
Opening balance	-	-	-	-	-
Grant from Donor	8,968,535	-	-	8,968,535	100%
	<b>8,968,535</b>	-	-	<b>8,968,535</b>	<b>100%</b>
<b>EXPENDITURE</b>					
Human Resources	6,133,915	615,014	615,014	5,518,901	90%
Recurrent	2,407,548	95,801	95,801	2,311,747	96%
Indirect Cost @ 5%	427,073	35,541	35,541	391,532	92%
Contingency	-	-	-	-	#DIV/0!
<b>TOTAL COSTS</b>	<b>8,968,535</b>	<b>746,356</b>	<b>746,356</b>	<b>8,222,180</b>	<b>92%</b>
<b>FUND BALANCE IN AFS</b>		<b>(746,356)</b>	<b>(746,356)</b>		
<b>FUND BALANCE IN US\$</b>		<b>(7,198)</b>	<b>(7,198)</b>		
<b>Expenditure IN US\$</b>		<b>8,959</b>	<b>8,959</b>		



**CARE OF AFGHAN FAMILIES (CAF)**  
**Donor: The Aga Khan University, Karachi-Pakistan**  
**Project Period: Oct 15-2019 to 15-Dec-2019**  
**Project Name: community survey of Sero-Prevalence Survey**  
**Location: Jalalabad and Kandahar**  
**Statement of Budget Variance**  
**Statement Period: Dec 21, 2020 to Dec 21, 2021**

Annex.7

<b>All Provinces</b>						
<b>AMOUNTS IN AFS</b>						
	<b>TOTAL BUDGET</b>	<b>ACTUAL EXPENDITURE UP TO THE YEAR ENDED 20 DEC 2020</b>	<b>ACTUAL EXPENDITURE FOR THE YEAR ENDED Dec 21, 2021</b>	<b>TOTAL EXPENDITURE TO 21 DEC 2021</b>	<b>BUDGET VARIANCE</b>	<b>VARIANCE %</b>
<b>RECEIPTS</b>						
Opening balance	-	-	(1,565,018)	-	-	-
Grant from Donor	4,691,370	1,638,068	1,981,981	3,620,049	1,071,321	23%
	<b>4,691,370</b>	<b>1,638,068</b>	<b>416,963</b>	<b>3,620,049</b>	<b>1,071,321</b>	<b>23%</b>
<b>EXPENDITURE</b>						
Personal Cost	1,415,125	1,088,558	-	1,088,558	326,567	23%
Operation Cost	1,680,900	1,119,378	-	1,119,378	561,522	33%
Training Costs	925,600	647,160	-	647,160	278,440	30%
Monitoring Cost	243,256	56,800	-	56,800	186,456	77%
Indirect Cost @ 10%	426,488	291,190	-	291,190	135,298	32%
<b>TOTAL COSTS</b>	<b>4,691,370</b>	<b>3,203,086</b>	<b>-</b>	<b>3,203,086</b>	<b>1,488,284</b>	<b>32%</b>
Project End Balance transferred to Income (Fixed Price Contract)			<b>416,963</b>	<b>416,963</b>		
<b>FUND BALANCE IN AFS</b>		<b>(1,565,018)</b>	<b>(0)</b>	<b>(0)</b>		
<b>FUND BALANCE IN US\$</b>		<b>(20,324)</b>	<b>(0)</b>	<b>(0)</b>		
<b>Expenditure IN US\$</b>		<b>41,572</b>	<b>-</b>	<b>41,596</b>		





**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 May 31, 2021

Statement of Budget Variance

Statement Period: Dec 21, 2020 to December 21, 2021

	AMOUNTS IN AFS				BUDGET VARIANCE	VARIANCE %
	BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 20 DEC 2020	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021	TOTAL ACTUAL TO 21 DEC 2021		
<b>RECEIPTS</b>						
Opening balance	-		673,416		-	-
Grant from Donor	30,444,534	25,781,101	4,096,302	29,877,952	566,582	2%
	<b>30,444,534</b>	<b>25,781,101</b>	<b>4,769,718</b>	<b>29,877,952</b>	<b>566,582</b>	<b>2%</b>
<b>EXPENDITURE</b>						
Personnel Cost	14,697,101	12,776,086	2,346,426	15,122,512	(425,411)	-3%
WPC Utilities Supplies	12,902,132	10,140,028	2,029,158	12,169,186	732,946	6%
Transportation	219,430	177,890	-	177,890	41,540	19%
Communication	413,972	265,103	40,822	305,925	108,047	26%
Capacity Building/Networking	51,100	34,495	-	34,495	16,605	32%
Indirect Cost	2,160,798	1,714,632	353,312	2,067,944	92,854	4%
<b>TOTAL DIRECT COSTS</b>	<b>30,444,534</b>	<b>25,108,234</b>	<b>4,769,718</b>	<b>29,877,952</b>	<b>566,582</b>	<b>2%</b>
<b>TOTAL FUND BALANCE</b>		<b>672,867</b>	<b>(0)</b>	<b>(0)</b>		
<b>FUND BALANCE CONVERTED IN US\$</b>		<b>8,738</b>	<b>(0)</b>	<b>(0)</b>		
<b>TOTAL EXPENDITURE CONVERTED IN US\$</b>		<b>326,060</b>	<b>57,255</b>	<b>358,648</b>		



**CARE OF AFGHAN FAMILIES (CAF)**

Annex. 9

Donor: UN WOMEN

Project Title: Support to Kabul Women Protection Center

Province and Districts: Kabul

Project Period: July,01, 2021 to June 30, 2022

Statement of Budget Variance

Statement Period: Dec 21, 2020 to December 21, 2021

<b>AMOUNTS IN AFS</b>					
	<b>BUDGET</b>	<b>ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2021</b>	<b>TOTAL ACTUAL TO 21 DEC 2021</b>	<b>BUDGET VARIANCE</b>	<b>VARIANCE %</b>
<b><u>RECEIPTS</u></b>					
Opening balance				-	-
Grant from Donor	2,788,063	-	-	2,788,063	100%
	<b>2,788,063</b>	<b>-</b>	<b>-</b>	<b>2,788,063</b>	<b>100%</b>
<b><u>EXPENDITURE</u></b>					
Recurrent Cost	2,267,540	563,227	563,227	1,704,313	75%
Equipment and Furniture	314,000	171,440	171,440	142,560	45%
Indirect Cost	206,523	58,773	58,773	147,750	72%
<b>TOTAL DIRECT COSTS</b>	<b>2,788,063</b>	<b>793,440</b>	<b>793,440</b>	<b>1,994,623</b>	<b>72%</b>
<b>TOTAL FUND BALANCE</b>		<b>(793,440)</b>	<b>(793,440)</b>		
<b>FUND BALANCE CONVERTED IN US\$</b>		<b>(7,652)</b>	<b>(7,652)</b>		
<b>TOTAL EXPENDITURE CONVERTED IN US\$</b>		<b>9,524</b>	<b>9,524</b>		



**CARE OF AFGHAN FAMILIES (CAF)**

Annex. 10

Donor: UN WOMEN

Project Title: Support to Parwan, Daikundi, Samangan, Paktia Women Protection Center

Province and Districts: Parwan, Daikundi, Samangan, Paktia

Project Period: June,01, 2021 to May 31, 2022

Statement of Budget Variance

Statement Period: Dec 21, 2020 to December 21, 2021

	AMOUNTS IN AFS				
	BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2021	TOTAL ACTUAL TO 21 DEC 2021	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS</b>					
Opening balance	-			-	-
Grant from Donor	40,925,416	24,555,249	24,555,249	16,370,166	40%
	<b>40,925,416</b>	<b>24,555,249</b>	<b>24,555,249</b>	<b>16,370,166</b>	<b>40%</b>
<b>EXPENDITURE</b>					
Personnel Cost	19,455,535	7,071,377	7,071,377	12,384,158	64%
WPC Utilities Supplies	14,934,369	2,833,691	2,833,691	12,100,678	81%
Transportation	2,880,000	489,502	489,502	2,390,498	83%
Communication	624,000	60,506	60,506	563,494	90%
Indirect Cost	3,031,512	1,668,356	1,668,356	1,363,156	45%
<b>TOTAL DIRECT COSTS</b>	<b>40,925,416</b>	<b>12,123,432</b>	<b>12,123,432</b>	<b>28,801,984</b>	<b>70%</b>
<b>TOTAL FUND BALANCE</b>		<b>12,431,817</b>	<b>12,431,817</b>		
<b>FUND BALANCE CONVERTED IN US\$</b>		<b>119,899</b>	<b>119,899</b>		
<b>TOTAL EXPENDITURE CONVERTED IN US\$</b>		<b>145,527</b>	<b>145,527</b>		



**CARE OF AFGHAN FAMILIES (CAF)**

Annex. 11

**Donor: UN WOMEN****Project Title: Support to Parwan, Daikundi, Samangan, Paktia Family Guidance Center****Province and Districts: Parwan, Daikundi, Samangan, Paktia****Project Period: June,01, 2021 to May 31, 2022****Statement of Budget Variance****Statement Period: Dec 21, 2020 to December 21, 2021****AMOUNTS IN AFS**

	<b>BUDGET</b>	<b>ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2021</b>	<b>TOTAL ACTUAL TO 21 DEC 2021</b>	<b>BUDGET VARIANCE</b>	<b>VARIANCE %</b>
<b><u>RECEIPTS</u></b>					
Opening balance	-			-	-
Grant from Donor	27,451,710	16,471,026	16,471,026	10,980,684	40%
	<b>27,451,710</b>	<b>16,471,026</b>	<b>16,471,026</b>	<b>10,980,684</b>	<b>40%</b>
<b><u>EXPENDITURE</u></b>					
Personnel Cost	13,999,309	3,597,273	3,597,273	10,402,036	74%
FGC Utilities Supplies	7,339,828	1,703,653	1,703,653	5,636,175	77%
Transportation	3,470,000	299,731	299,731	3,170,269	91%
Communication	598,000	33,908	33,908	564,092	94%
Indirect Cost	2,044,573	449,832	449,832	1,594,741	78%
<b>TOTAL DIRECT COSTS</b>	<b>27,451,710</b>	<b>6,084,397</b>	<b>6,084,397</b>	<b>21,367,313</b>	<b>78%</b>
<b>TOTAL FUND BALANCE</b>		<b>10,386,629</b>	<b>10,386,629</b>		
<b>FUND BALANCE CONVERTED IN US\$</b>		<b>100,174</b>	<b>100,174</b>		
<b>TOTAL EXPENDITURE CONVERTED IN US\$</b>		<b>73,036</b>	<b>73,036</b>		



**CARE OF AFGHAN FAMILIES (CAF)**

Donor: MOPH / WB

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

Project Name: Logar Sehatmandi BPHS and EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 21, 2020 to December 21, 2021

Annex .12

**AMOUNTS IN AFS**

	<b>BUDGET</b>	<b>ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021</b>	<b>ACTUAL EXPENDITURE to Dec 20, 2020</b>	<b>TOTAL EXPENDITURE TO 21 DEC 2021</b>	<b>BUDGET VARIANCE</b>	<b>VARIANCE %</b>
<b><u>RECEIPTS</u></b>						
Opening balance	-	19,683,874			-	-
Grant from Donor	1,079,529,250	127,155,295	791,452,343	918,607,638	160,921,612	15%
	<b>1,079,529,250</b>	<b>146,839,169</b>	<b>791,452,343</b>	<b>918,607,638</b>	<b>160,921,612</b>	<b>15%</b>
<b><u>EXPENDITURE</u></b>						
Lump-Sum	455,879,126	140,390,048	315,489,077	455,879,126	0	0%
Pay for Performance (P4P)	544,692,540	82,466,927	456,279,391	538,746,319	5,946,221	1%
Contingency	78,957,584	15,324,314		15,324,314	63,633,270	81%
<b>TOTAL COSTS</b>	<b>1,079,529,250</b>	<b>238,181,290</b>	<b>771,768,469</b>	<b>1,009,949,758</b>	<b>69,579,492</b>	<b>6%</b>
<b>FUND BALANCE IN AFS</b>						
		<b>(91,342,120)</b>	<b>19,683,874</b>	<b>(91,342,120)</b>		
<b>FUND BALANCE IN US\$</b>						
		<b>(880,952)</b>	<b>255,377.69</b>	<b>(880,952)</b>		
<b>Expenditure IN US\$</b>						
		<b>2,859,074</b>	<b>10,012,889</b>	<b>12,123,209</b>		



**CARE OF AFGHAN FAMILIES (CAF)****Donor: MOPH / WB***Annex .13***Project Period: Jul 01, 2021 to June 30, 2022****Project Name: Logar Sehatmandi BPHS and EPHS Project****Location: Logar Province****Statement of Budget Variance****Statement Period: Dec 21, 2020 to December 21, 2021****AMOUNTS IN AFS**

	<b>BUDGET</b>	<b>ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021</b>	<b>TOTAL EXPENDITURE TO 21 DEC 2021</b>	<b>BUDGET VARIANCE</b>	<b>VARIANCE %</b>
<b><u>RECEIPTS</u></b>					
Opening balance	-	-	-	-	-
Grant from Donor	448,247,510	-	-	448,247,510	100%
	<b>448,247,510</b>	-	-	<b>448,247,510</b>	<b>100%</b>
<b><u>EXPENDITURE</u></b>					
Lump-Sum	176,251,393	27,812,461	27,812,461	148,438,932	84%
Pay for Performance (P4P)	271,996,118	38,218,892	38,218,892	233,777,225	86%
<b>TOTAL COSTS</b>	<b>448,247,510</b>	<b>66,031,354</b>	<b>66,031,354</b>	<b>382,216,157</b>	<b>85%</b>

**FUND BALANCE IN AFS****(66,031,354) (66,031,354)****FUND BALANCE IN US\$****(636,841.47) (636,841.47)****Expenditure IN US\$****792,625 792,625**

**CARE OF AFGHAN FAMILIES (CAF)**  
**Donor: World Health Organization (WHO)**  
**Project Period: Nov 01, 2021 to Jan 31, 2022**  
**Project Name: Logar Sehatmandi BPHS and EPHS Project**  
**Location: Logar Province**  
**Statement of Budget Variance**  
**Statement Period: Dec 21, 2020 to December 21, 2021**

Annex .14

<b>AMOUNTS IN USD</b>					
	<b>BUDGET</b>	<b>ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021</b>	<b>TOTAL EXPENDITURE TO 21 DEC 2021</b>	<b>BUDGET VARIANCE</b>	<b>VARIANCE %</b>
<b><u>RECEIPTS</u></b>					
Opening balance	-	-	-	-	-
Grant from Donor	1,275,169	787,394	787,394	487,775	38%
	<b>1,275,169</b>	<b>787,394</b>	<b>787,394</b>		
<b><u>EXPENDITURE</u></b>					
Travel/meeting related expenses	18,834	14,591	14,591	4,243	23%
Infrastructure	20,886	10,068	10,068	10,818	52%
Staff cost	675,865	338,010	338,010	337,855	50%
procurement of health-related supplies and equipment	323,086	302,765	302,765	20,321	6%
procurement other than health related	130,351	80,034	80,034	50,317	39%
Other costs	106,148	42,683	42,683	63,465	60%
<b>TOTAL COSTS</b>	<b>1,275,169</b>	<b>788,151</b>	<b>788,151</b>	<b>487,018</b>	<b>38%</b>

**FUND BALANCE IN USD**

**EXPENDITURE IN AFN (88.87 rate fixed by WHO)**  
**Loss due to exchange rate fixation by WHO**

**FUND BALANCE IN AFN (88.87 rate fixed by WHO)**  
**EXPENDITURE IN AFN (Total with Exchange loss)**

<b>(757)</b>	<b>(757)</b>
69,262,723	69,262,723
826,283	826,283
<b>(66,476)</b>	<b>(66,476)</b>
<b>70,089,006</b>	<b>70,089,006</b>



**CARE OF AFGHAN FAMILIES (CAF)**

Donor: Global Fund/UNDP

Project Period: Oct 01, 2021 to Nov 20, 2021

Project Name: Logar Sehatmandi BPHS and EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 21, 2020 to December 21, 2021

Annex .15

AMOUNTS IN AFN					
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021	TOTAL EXPENDITURE TO 21 DEC 2021	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS</b>					
Opening balance	-	-	-	-	-
Grant from Donor	35,371,788	28,339,007	28,339,007	7,032,781	20%
	<b>35,371,788</b>	<b>28,339,007</b>	<b>28,339,007</b>		
<b>EXPENDITURE</b>					
1. Human Resources (HR) (salaries)	19,789,453	19,928,529	19,928,529	(139,076)	-1%
2. Travel related costs (TRC) (trainings, meetings, supervision visits, other travel related costs)	496,500	317,119	317,119	179,381	36%
3. Health Products (Pharmaceuticals, Non-Pharmaceuticals, Health Equipment)	9,447,224	10,241,004	10,241,004	(793,780)	-8%
4. Procurement and Supply Chain Management Costs (freight, handling fee, warehouse, in-county distribution, quality assurance)	3,742,359	3,166,848	3,166,848	575,511	15%
6. Overhead Costs (office rent, utilities, vehicle maintenance, fuel, vehicles rental, stationary, office suppliers, other office related costs)	1,896,251	1,636,953	1,636,953	259,298	14%
<b>TOTAL COSTS</b>	<b>35,371,788</b>	<b>35,290,453</b>	<b>35,290,453</b>	<b>81,335</b>	<b>0%</b>
<b>FUND BALANCE IN AFN</b>		<b>(6,951,446)</b>	<b>(6,951,446)</b>		
<b>FUND BALANCE IN USD</b>		<b>(67,043)</b>	<b>(67,043)</b>		
<b>Expenditure IN US\$</b>		<b>423,619</b>	<b>423,619</b>		





**CARE OF AFGHAN FAMILIES (CAF)**

Donor: UNDP / GF

Annex.16

Project Period: Apr 01, 2019 to Dec 31, 2020

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

Location: Logar

Statement of Budget Variance

Statement Period: Dec 21, 2020 to Dec 21, 2021

	All Provinces					
	AMOUNTS IN AFS					
	TOTAL BUDGET	ACTUAL EXPENDITURE UP TO THE YEAR ENDED 20 DEC 2020	ACTUAL EXPENDITURE FOR Dec 21, 2021	TOTAL EXPENDITURE TO 21 DEC 2021	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS</b>						
Opening balance	-	309,097	361,836	309,097	-	-
Grant from Donor	8,067,419	7,710,792		7,710,792	356,627	4%
	<b>8,067,419</b>	<b>8,019,889</b>	<b>361,836</b>	<b>8,019,889</b>	<b>356,627</b>	<b>4%</b>
<b>EXPENDITURE</b>						
Human Resources	3,821,084	3,958,803	75,499	4,034,302	(213,218)	-6%
Training Costs	178,464	158,626	-	158,626	19,838	11%
SRs other direct cost	3,769,284	3,266,324	65,440	3,331,764	437,520	12%
Indirect Cost @ 5%	298,587	274,300	-	274,300	24,287	8%
<b>TOTAL COSTS</b>	<b>8,067,419</b>	<b>7,658,053</b>	<b>140,939</b>	<b>7,798,992</b>	<b>268,427</b>	<b>3%</b>
Project End Balance Refunded to UNDP			<b>220,897</b>	<b>220,897</b>		
<b>FUND BALANCE IN AFS</b>		<b>361,836</b>	<b>0</b>	<b>0</b>		
<b>FUND BALANCE IN US\$</b>		<b>4,699</b>	<b>0</b>	<b>0</b>		
<b>Expenditure IN US\$</b>		<b>99,449</b>	<b>1,692</b>	<b>93,617</b>		



**CARE OF AFGHAN FAMILIES (CAF)**

Donor: UNDP / GF

Annex.17

Project Period: Jan 01, 2021 to Dec 31, 2023

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

Location: Logar

Statement of Budget Variance

Statement Period: Dec 21, 2020 to December 21, 2021

	All Provinces				
	AMOUNTS IN AFS				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021	TOTAL EXPENDITURE TO 21 DEC 2021	BUDGET VARIANCE	VARIANCE %
<b>RECEIPTS</b>					
Opening balance	-	-	-	-	-
Grant from Donor	8,145,850	2,845,930	2,845,930	5,299,920	65%
	<b>8,145,850</b>	<b>2,845,930</b>	<b>2,845,930</b>	<b>5,299,920</b>	<b>65%</b>
<b>EXPENDITURE</b>					
Human Resources	4,808,016	1,419,172	1,419,172	3,388,844	70%
Training Costs	1,717,791	651,800	651,800	1,065,991	62%
SRs other direct cost	1,232,145	276,149	276,149	955,996	78%
Indirect Cost @ 5%	387,898	117,356	117,356	270,542	70%
<b>TOTAL COSTS</b>	<b>8,145,850</b>	<b>2,464,477</b>	<b>2,464,477</b>	<b>5,681,373</b>	<b>70%</b>
<b>FUND BALANCE IN AFS</b>		<b>381,453</b>	<b>381,453</b>		
<b>FUND BALANCE IN US\$</b>		<b>3,679</b>	<b>3,679</b>		
<b>Expenditure IN US\$</b>		<b>29,583</b>	<b>29,583</b>		





## INDEPENDENT AUDITORS' REPORT ON COMPUTATION OF TAX CALCULATION

To The Directors  
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 19,586,325 /-, paid tax is AFN 18,697,548 /- and tax payable is AFN 888,777 /- 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.

*Compos Mentis  
Auditors & Consultants*



**Compos Mentis | Auditors and Consultants®**

Kabul, Afghanistan.  
Dated: April 04, 2022

Care of Afghan Families (CAF)

**TAX REPORT FOR THE PERIOD FROM DECEMBER 21, 2020 TO DECEMBER 21, 2021**

S/No	Description	21-Dec-2020 to 21-Dec-2021			21-Dec-2019 to 20-Dec-2020		
		Amount Collected	Amount Paid to Government	Balance with CAF	Amount Collected	Amount Paid to Government	Balance with CAF
<b>1</b>	<b>Payroll Tax</b>						
	Kabul	8,331,341	7,616,058	715,283	9,183,838	9,183,838	-
	Logar	6,282,642	6,252,961	29,681	9,497,936	9,497,936	-
		<b>14,613,983</b>	<b>13,869,019</b>	<b>744,964</b>	<b>18,681,774</b>	<b>18,681,774</b>	<b>-</b>
<b>2</b>	<b>Vehicle Tax</b>						
	Kabul	325,460	298,484	26,976	310,748	310,748	-
	Logar	225,832	222,987	2,845	286,114	286,114	-
		<b>551,292</b>	<b>521,471</b>	<b>29,821</b>	<b>596,862</b>	<b>596,862</b>	<b>-</b>
<b>3</b>	<b>Purchase Tax</b>						
	Kabul	3,577,047	3,542,665	34,382	2,968,888	2,968,888	-
	Logar	585,551	506,941	78,610	945,886	945,886	-
		<b>4,162,598</b>	<b>4,049,606</b>	<b>112,992</b>	<b>3,914,774</b>	<b>3,914,774</b>	<b>-</b>
<b>4</b>	<b>House Tax</b>						
	Kabul	203,785	202,785	1,000	273,485	273,485	-
	Logar	54,667	54,667	-	94,189	94,189	-
		<b>258,452</b>	<b>257,452</b>	<b>1,000</b>	<b>367,674</b>	<b>367,674</b>	<b>-</b>
<b>GRAND TOTAL</b>		<b>19,586,325</b>	<b>18,697,548</b>	<b>888,777</b>	<b>23,561,084</b>	<b>23,561,084</b>	<b>-</b>

**Director General**

Dr. Sayed Ashuqullah Majidi

**Admin/Finance Director**

Mohammad Edriss Yousufy




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

To The Directors  
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.

*Compos Mentis  
Auditors & Consultants*



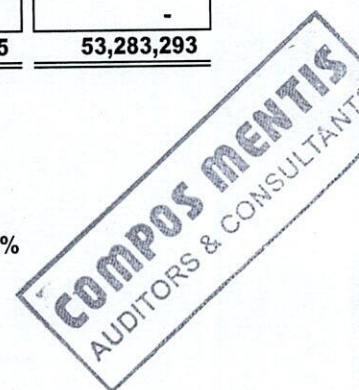
**Compos Mentis | Auditors and Consultants®**


Kabul, Afghanistan.  
Dated: April 04, 2022

**CARE OF AFGHAN FAMILIES (CAF)**  
**SCHEDULE OF COMPUTATION OF INDIRECT COST RATE**  
**FOR THE PERIOD ENDED DECEMBER 21, 2021**

PARTICULARS	AMOUNTS IN AFS			
	DIRECT COST	CAPITAL COST	SUB-GRANTEE COST	INDIRECT COST
SALARIES AND BENEFITS	222,912,467	-	-	39,941,077
GOOD AND SERVICES	288,558,273	-	-	13,342,216
SUB-GRANTEE COST	33,949,655	-	33,949,655	-
ASSESTS	-	8,859,496	-	-
<b>TOTAL</b>	<b>545,420,395</b>	<b>8,859,496</b>	<b>33,949,655</b>	<b>53,283,293</b>

**INDIRECT COST RATE (RATIO)** =  $\frac{\text{Indirect Cost}}{\text{Direct Cost}} = \frac{53,283,293}{545,420,395} = 9.77\%$



  
**Director General**  
 Dr. Sayed Ashuqullah Majidi

  
**Admin & Finance Director**  
 Mohammad Edriss Yousufy



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

To The Directors  
Care of Afghan Families (CAF)  
Kabul, Afghanistan.

We are engaged to conduct the Audit of the financial statements of "Ms. Care of Afghan Families (CAF)" for implementations of various project states under activities description from Annexure 1 to Annexure 17 for the period from 22 December 2020 to 21 December 2021 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.

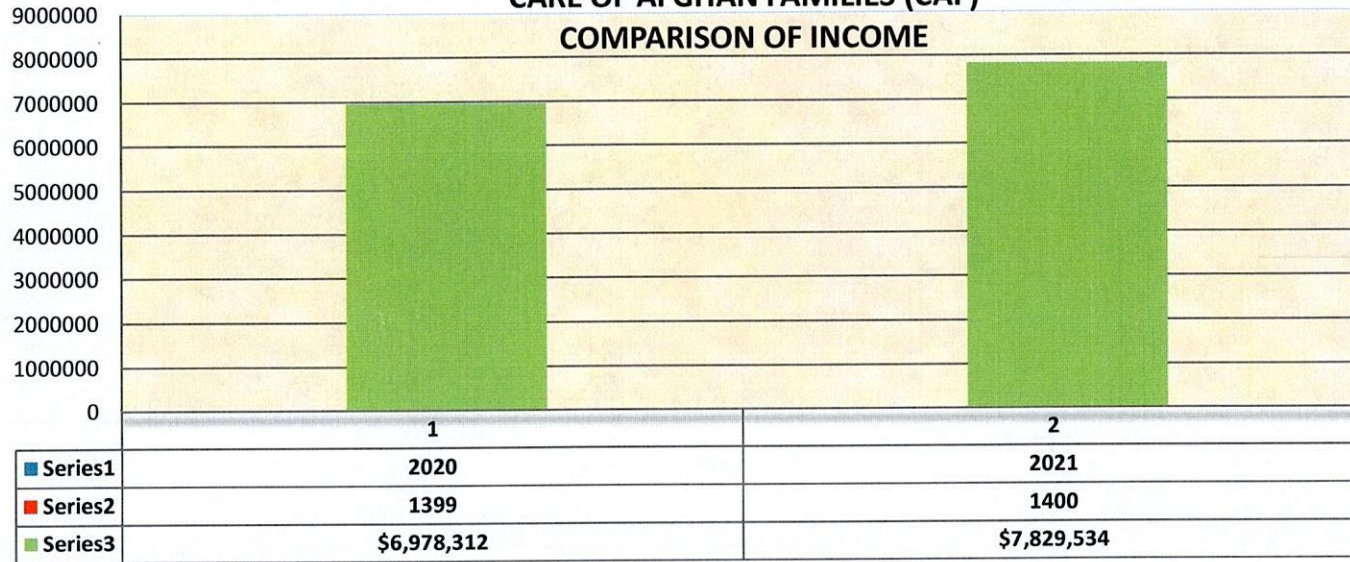
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the International Standards on Auditing (ISAs). Accordingly, this report is not suitable for any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

*Compos Mentis  
Auditors & Consultants*

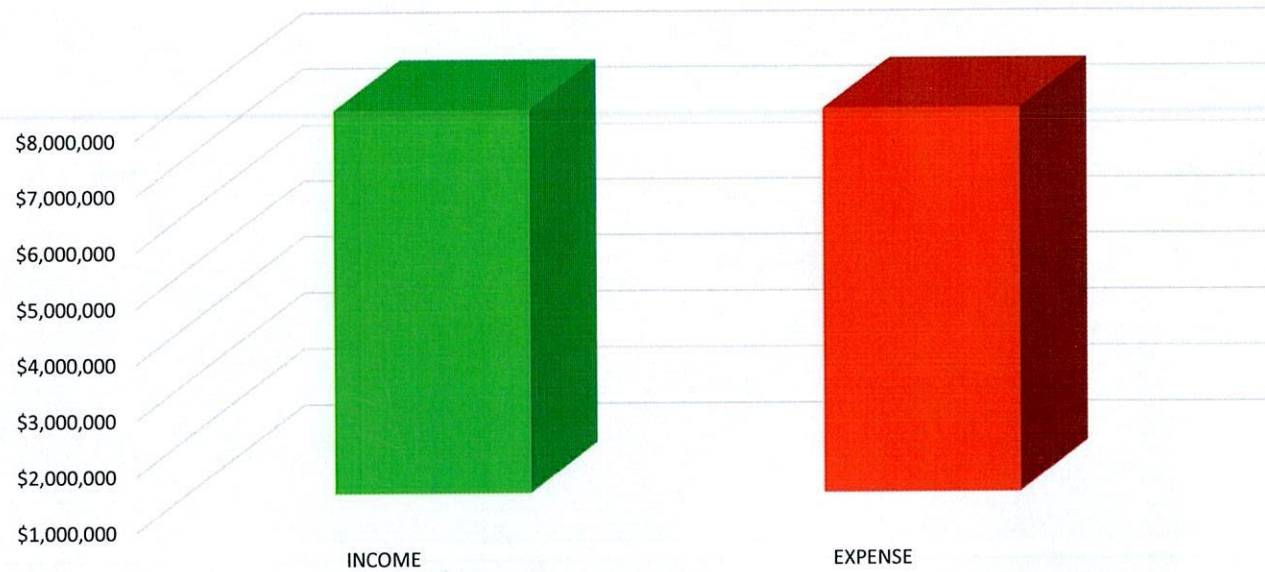
**Compos Mentis | Auditors and Consultants ®**

Kabul, Afghanistan.  
Dated: April 04, 2022

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

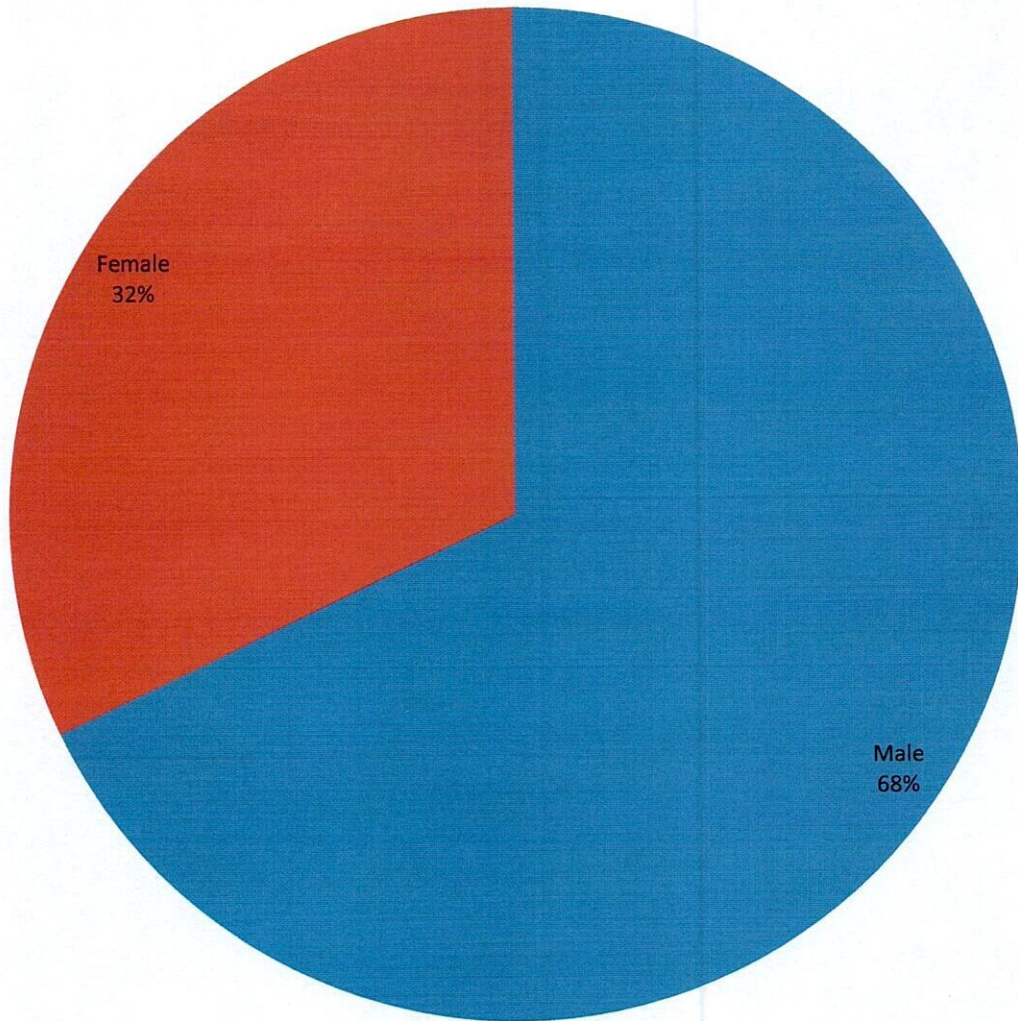


**CARE OF AFGHAN FAMILIES (CAF)  
INCOME & EXPENDITURE 1400 (2021)**





**Care of Afghan Families (CAF)  
Number of Employees during Year 1400 (2021)**



CAF Percentage of Fund for 2021 (1400)

