



COMPOS MENTIS
AUDITORS & CONSULTANTS

CARE OF AFGHAN FAMILIES (CAF)

Audit Report (2022)

AUDITED
FINANCIAL STATEMENTS
For the year ended
December 21, 2022



Compos Mentis
Auditors & Consultants

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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, 2022, 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, 2022 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.



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Kabul, Afghanistan

Date: April 17, 2023

CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF FINANCIAL POSITION
AS AT 21 DECEMBER 2022

	Note	1401		1400	
		21 December 2022		21 December 2021	
		AFN	US\$	AFN	US\$
ASSETS					
<i>Current assets</i>					
Receivable from donors	3	103,201,885	1,170,919	216,978,124	2,092,652
Security deposits	4	362,593	4,114	301,230	2,905
Cash and cash equivalents	5	122,240,283	1,386,927	68,216,941	657,920
		<u>225,804,761</u>	<u>2,561,960</u>	<u>285,496,295</u>	<u>2,753,478</u>
<i>Non - Current assets</i>					
Operating fixed assets	6	1,851,715	18,927	1,223,866	11,804
TOTAL ASSETS		<u>227,656,476</u>	<u>2,580,887</u>	<u>286,720,160</u>	<u>2,765,280</u>
LIABILITIES AND FUNDS					
<i>Current liabilities</i>					
Deferred grant income - Restricted	7	47,701,331	541,215	23,199,900	223,752
Other payables	8	174,627,687	1,981,310	257,336,851	2,481,893
		<u>222,329,019</u>	<u>2,522,525</u>	<u>280,536,750</u>	<u>2,705,645</u>
<i>Funds</i>					
Accumulated Core Fund		3,527,411	40,495	5,126,807	49,019
Revaluation Reserve		751,290	8,524	952,449	9,186
Granted Assets Reserves		<u>1,048,756</u>	<u>9,342</u>	<u>104,158</u>	<u>1,430</u>
Total Fund		<u>5,327,457</u>	<u>58,362</u>	<u>6,183,414</u>	<u>59,634</u>
Contingencies & Commitments					
TOTAL LIABILITIES AND FUNDS		<u>227,656,475</u>	<u>2,580,886</u>	<u>286,720,160</u>	<u>2,765,280</u>

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



Director General
Dr. Sayed Ashuqullah Majidi



Admin/Finance Director
Mohammad Edriss Yousufy

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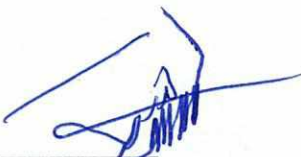
**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 21 DECEMBER 2022**

		1401		1400	
	Note	21 December 2022		21 December 2021	
		AFN	US\$	AFN	US\$
INCOME					
Amortization of deferred grant	9	623,087,341	6,490,160	629,178,939	7,552,522
Other income	10	6,588,048	74,747	23,077,091	277,012
		<u>629,675,389</u>	<u>6,564,907</u>	<u>652,256,030</u>	<u>7,829,534</u>
EXPENDITURE					
Direct operating cost	11	575,055,681	5,990,163	554,279,892	6,653,451
Indirect operating cost	12	56,219,157	592,891	53,283,293	639,601
Bad Debt Expense	13	-	-	45,848,591	550,356
		<u>631,274,838</u>	<u>6,583,054</u>	<u>653,411,776</u>	<u>7,843,408</u>
Deficit of income over expenditure		(1,599,449)	(18,147)	(1,155,747)	(13,873)
Accumulated Core Fund brought forward		5,126,807	49,019	6,256,349	81,246
Exchange Loss on Core Fund brought forward		-	9,623	26,203	(18,354)
Accumulated Core Funds carried forward		<u>3,527,358</u>	<u>40,495</u>	<u>5,126,807</u>	<u>49,019</u>

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

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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 2022

	1,401		1400	
	21 December 2022		21 December 2021	
	AFN	US\$	AFN	US\$
Cash flow from operating activities				
Surplus for the year	(1,599,449)	(18,147)	(1,155,747)	(13,873)
Adjustment for:				
Depreciation/Revaluation Adjustment	(627,849)	(7,123)	(396,437)	(1,058)
Loss on disposal	-	9,564	26,203	(18,354)
Exchange/Translation gain/loss	(2,227,297)	(15,706)	(1,525,981)	(33,286)
Working capital changes				
Increase/(decrease)in current assets				
Receivable from donors	113,776,238	921,733	(197,938,668)	(1,845,403)
Security deposits	(61,363)	(1,209)	97,375	2,271
Increase/(decrease)in current liabilities				
Deferred grand income - restricted	24,501,432	317,463	2,481,322	(45,303)
Other payables	(82,709,163)	(500,584)	178,862,961	1,462,818
Working capital changes	55,507,143	737,404	(16,497,011)	(425,616)
Net cash generated/(used in) operating activities	53,279,846	721,698	(18,022,991)	(458,902)
Cash flow from investing activities:				
Purchase/Revaluation of fixed assets	(201,159)	(661)	952,450	9,186
Granted Assets Reserves	944,656	7,971	(78,120)	(938)
Net cash generated/(used in) investing activities	743,496	7,309	874,330	8,248
Net increase in cash & cash equivalents	54,023,342	729,007	(17,148,661)	(450,659)
Cash & cash equivalents, at beginning of the year	68,216,941	657,920	85,365,608	1,108,572
Cash & cash equivalents, end of the year	122,240,283	1,386,927	68,216,941	657,920
Represented by:				
Cash in hand	2,488,736	28,237	16,678,773	160,859
Cash in banks	119,751,547	1,358,690	51,538,168	497,061
	122,240,283	1,386,927	68,216,941	657,920

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


Director General
 Dr. Sayed Ashuqullah Majidi


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 Mohammad Edriss Y.

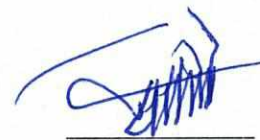
**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF CORE FUND
FOR THE YEAR ENDED 21 DECEMBER 2022**

	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	81,247	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
Surplus for the period	(1,599,449)	(18,147)	1,422,368	13,718
Depreciation on Granted Assets	-	-	(477,770)	(5,735)
Exchange Loss on Core Fund brought forwarded	-	9,623	-	(70)
Balance as at December 21, 2022	3,527,358	40,495	1,048,756	9,342

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



Director General
Dr. Sayed Ashuqullah Majidi



Admin/Finance Director
Mohammad Edriss Yousufy

**CARE OF AFGHAN FAMILIES (CAF)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 21 DECEMBER 2022**

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 2022

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 2022

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 2022

	NOTE	1401		1400	
		21 December 2022		21 December 2021	
		AFN	US\$	AFN	US\$
3 RECEIVABLE FROM DONORS & OTHERS					
Receivable from Employees		122,408	1,389	121,728	1,174
Sehatmandi EPHS & BPHS Logar - OPHA		1,344,130	15,250	-	-
Covid-19 Logar (Amendment-1)		-	-	1,518,512	14,645
Afghan Japan Covid-19 (Amendment-1)	Annex.1	1,721,379	19,531	4,052,139	39,081
Afghan Japan Covid-19 (Amendment-2)		-	-	4,023,595	38,806
Afghan Japan Covid-19 (Amendment-3)		-	-	15,303,759	147,598
Covid-19 Logar (Amendment-2)	Annex.2	1,546,098	17,542	3,381,894	32,617
Covid-19-3 Logar (Amendment-3)		-	-	22,645,304	218,403
Covid-19-4 Logar	Annex.3	823,880	9,348	-	-
Logar Vaccination		-	-	746,356	7,198
UN Women Kabul		-	-	793,440	7,652
UN-Women WPC Parwan, Samangan, Daikundi, Kz	Annex.4	9,350,628	106,091	-	-
UN-Women FGC Parwan, Samangan, Daikundi & F	Annex.5	6,937,696	78,714	-	-
Sehatmandi Logar Jan-2019 to June 2021	Annex.6	15,324,314	173,868	91,342,120	880,952
Sehatmandi Logar 1-July to 15-Aug-2021	Annex.7	66,031,354	749,186	66,031,354	636,841
Logar Sehatmandi WHO-1		-	-	66,476	641
Logar Sehatmandi-Global Fund		-	-	6,951,446	67,043
		103,201,885	1,170,919	216,978,124	2,092,652
4 SECURITY DEPOSITS					
Roshan Afghanistan		187,413	2,126	187,413	1,808
Others		175,180	1,988	113,817	1,098
		362,593	4,114	301,230	2,905
The amount (AFN 187,413 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 88.1375 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 175180 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 88.1375 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	2,488,736	28,237	16,678,773	160,859
Cash at Bank	5.2	119,751,547	1,358,690	51,538,168	497,061
		122,240,283	1,386,927	68,216,941	657,920
5.1 Cash in Hand					
Cash in US\$		610,401	6,926	12,514,242	120,694
Cash in Afghanis		1,878,335	21,311	4,164,531	40,165
		2,488,736	28,237	16,678,773	160,859

This amount is converted into USD by applying the exchange rate of AFN 88.1375 as of Dec 21, 2022 from Da Afghanistan Bank.

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AUDITORS & CONSULTANTS

CARE OF AFGHAN FAMILIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 21 DECEMBER 2022

NOTE	1401		1400		
	21 December 2022		21 December 2021		
	AFN	US\$	AFN	US\$	
5.2 Cash at Bank - Current Accounts					
AIB USD A/C 0500302000002518	Kabul-USD Main-AC	115,785,045	1,313,687	7,292,584	70,334
AIB USD A/C 0500302000002534	Kabul-USD Sub-AC	40,997	465	55,280	533
AIB AFN A/C 0500301000002510	Kabul-AFS Main-AC	1,146	13	1,656,554	15,977
AIB AFN A/C 0500301000002545	Kabul-AFS Main-AC	2,270,728	25,763	-	-
AZIZI AFN A/C 256130	Kabul-AFS Sub-AC	-	-	111,141	1,072
AZIZI AFN A/C 000101102557655	Kabul-UN-WOMEN-AC	560,175	6,356	36,988,716	356,739
AZIZI AFN A/C '000101102568678	Kabul-AFS Main-AC	121,645	1,380	123,395	1,190
AIB AFN A/C 0500301000002503	Kabul-AFS Sub-AC	212,103	2,407	3,984,225	38,426
AIB AFN A/C 0500301000002504	Kabul-AFS-Malaria-AC	7,902	90	428,883	4,136
AZIZI AFN A/C 001101100970125	Kabul-AFS Sub-AC	8,464	96	704	7
AZIZI AFN A/C 33747	Kabul-Covid19-Logar-AC	64,298	730	68,148	657
AZIZI AFN A/C 004901100683847	PO-Logar-Malaria-AC	2,539	29	9,720	94
AZIZI AFN A/C 004901100278133	PO-Logar BPHS-AC	518,089	5,878	486,601	4,693
AZIZI AFN A/C 004901101251304	PO-Logar EPHS-AC	107,291	1,217	-	-
AZIZI AFN A/C -000101111811077	Logar-Covid19-AC	-	-	12,915	125
AZIZI AFN A/C-000101111978718	Kabul-Afghan-Japan-AC	10,160	115	15,937	154
AZIZI AFN A/C-000101110431212	Kabul-Sehatmandi-Logar	40,965	465	303,365	2,926
		119,751,547	1,358,690	51,538,168	497,061

The bank balances in Afghanis, EURO and US\$ are converted by applying exchange rate of Da Afghanistan Bank as of December 21, 2022.

6 OPERATING FIXED ASSETS

Cost	6.1	7,612,122	75,835	6,189,754	59,697
Less: Accumulated Depreciation	6.1	(5,760,407)	(56,909)	(4,965,888)	(47,894)
Net Book Value	6.1	1,851,715	18,927	1,223,866	11,804

7 DEFERRED GRANT INCOME

Restricted:

UNDP/GF-Strengthening and Scaling Malaria	Annex.8	12,758	145	381,453	3,679
MHNT Parwan and Panjshier	Annex.9	5,573,558	63,237	-	-
Sehatmandi Logar (July-Dec-2022)	Annex.10	10,567,423	119,897	-	-
CBNP Kapisa	Annex.11	2,731,448	30,991	-	-
MHNT Samangan and Daikundi	Annex.12	16,239,195	184,248	-	-
MHNT Paktia	Annex.13	12,576,949	142,697	-	-
UN Women WPC		-	-	12,431,817	119,899
UN Women FGC		-	-	10,386,629	100,174
		47,701,331	541,215	23,199,900	223,752

* 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, 2022.

COMPOS MENTIS
AUDITORS & CONSULTANTS

CARE OF AFGHAN FAMILIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 21 DECEMBER 2022

NOTE	1401		1400	
	21 December 2022		21 December 2021	
	AFN	US\$	AFN	US\$
8 OTHER PAYABLE				
Payable to community	179,149	2,033	179,149	1,728
Loan from Employee	18,432,310	209,131	-	-
Salaries payable	50,747,312	575,774	88,631,727	854,811
Vehicle rent payable	1,233,352	13,993	1,909,664	18,418
Payable office rent	807,701	9,164	1,396,208	13,466
Payable trainings	1,627,168	18,462	1,600,000	15,431
Payable against supplies	54,419,993	617,444	75,421,685	727,407
Payable against fuel	5,602,391	63,564	809,806	7,810
Payable against Utilities	-	-	1,536,890	14,823
Other payables	6,357,520	72,132	15,718,585	151,598
Payable against equipment	3,176,871	36,044	841,660	8,117
Payable against medical supply	196,258	2,227	2,654,300	25,599
Payable to OPHA - Covid 19 (2&3)	265,721	3,015	1,601,441	15,445
Payable to BARAN SEHAT	-	-	-	-
Payable to BARAN SEHTMANDI	-	-	-	-
AC/Payable to OPHA SEHATMDI LOG	3,874,916	43,964	3,874,916	37,372
Account Payble FGC PK With OPHA	175,383	1,990	483,107	4,659
A/C Payable to OPHA Sehatmnadi GF	-	-	195,467	1,885
A/C Payable to OPHA WHO SM Log	757,381	8,593	1,354,882	13,067
Income tax payable	1,764,131	20,016	888,778	8,572
Provision for doubtful debts	20,333,682	230,704	58,238,586	561,684
A/P To OPHA SM UN 2 Logar	4,676,448	53,059	-	-
	174,627,687	1,981,310	257,336,851	2,481,893
9 AMORTIZATION OF DEFERRED INCOME				
UNDP Malaria Project (Old)	-	-	140,939	1,692
UNDP Malaria Project-New (Jan-21 to Dec-23) Annex.8	2,514,960	28,535	2,464,477	29,583
UN Women WPC Parwan	-	-	4,769,718	57,255
Sehatmandi Logar Ended June-21	-	-	238,181,299	2,859,075
Sehatmandi Logar Ended 15-Aug-21	-	-	66,031,354	792,625
Afghan Japan Covid-19 (Ammendment-1)	-	-	82,798,492	993,894
Afghan Japan Covid-19 (Ammendment-2)	-	-	46,136,408	553,811
Afghan Japan Covid-19 (Ammendment-3)	-	-	15,303,759	183,703
SPS Kandahar& Nengarhar	-	-	416,963	5,005
Covid 19 - Logar (Ammendment-1)	-	-	-	-
Covid 19 - Logar (Ammendment-2)	-	-	25,163,142	302,053
Covid 19 - Logar (Ammendment-3) Annex.3	13,796,165	158,577	22,645,304	271,829
MoPH Vaccination	-	-	746,356	8,959
UN Women Kabul	-	-	793,440	9,524
UN Women-WPCs Annex.4	20,989,005	238,139	12,123,432	145,527
UN Women-FGCs Annex.5	17,324,325	196,560	6,084,397	73,036
Logar Sehatmandi-Global Fund/UNDP (Oct-2021)	-	-	35,290,453	423,619
Logar Sehatmandi-WHO (Nov-2021 to Jan-2022) Annex.14	41,355,082	469,211	70,089,006	841,333
Logar Sehatmandi (Jul-2022 to Jan-2023) Annex.10	257,362,073	2,626,144	-	-
Logar Sehatmandi-UNICEF (Feb-2022 to Jun-2022) Annex.15	124,593,398	1,271,361	-	-
Logar Sehatmandi-WHO (Feb-2022 to Jun-2022) Annex.16	111,872,631	1,141,556	-	-
MHNT Parwan and Panjsheer Annex.9	21,525,846	226,587	-	-
CBNP Kapisa Annex.11	11,439,138	129,787	-	-
MHNT Samangan and Daikundi Annex.12	314,718	3,703	-	-
	623,087,341	6,490,160	629,178,939	7,552,522

CARE OF AFGHAN FAMILIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 21 DECEMBER 2022

NOTE	1401		1400		
	21 December 2022		21 December 2021		
	AFN	US\$	AFN	US\$	
10 OTHER INCOME					
Membership fee	10.1	829,926	9,416	398,019	4,778
Others	10.2	8,684,326	98,532	15,576,184	186,973
Exchange (Gain) / Loss		(2,926,204)	(33,200)	7,102,887	85,261
Income/Loss on Disposal				-	-
		6,588,048	74,747	23,077,091	277,012

10.1 It represents the membership fee paid by the employees whose salaries are greater than 12,500 AFN.

10.2 It represents the the P4P amount of Logar staff salaries for the year (Jan-2019 to Jun-2021)

11 DIRECT OPERATING COST

Salaries and benefits	153,718,553	1,601,235	222,912,467	2,675,791
Goods and services	287,779,863	2,997,707	288,558,273	3,463,788
Sub-Grant Expenses	101,150,398	1,053,650	33,949,655	407,524
Fixed assets	32,406,868	337,572	8,859,496	106,347
	575,055,681	5,990,163	554,279,892	6,653,451

12 INDIRECT OPERATING COST

Salaries, wages and benefits	41,265,601	437,136	39,941,077	479,444
Travel, transportation and per diem	3,707,791	38,623	3,828,609	45,958
Communication	9,790	102	396,963	4,765
Repair and maintenance	1,178,837	12,280	441,400	5,298
Utilities & Fuel	900,799	9,383	1,362,125	16,351
Audit fee	1,784,619	18,579	133,900	1,607
Rent	1,424,354	14,837	1,667,597	20,017
Depreciation	-	-	159,588	1,916
Financial Charges	972,354	10,129	1,291,691	15,505
Miscellaneous	113,851	1,186	1,038,444	12,465
HQ Goods and services	3,327,380	34,660	1,568,745	18,831
Training	1,533,779	15,977	1,453,155	17,443
	56,219,157	592,891	53,283,293	639,601

13 Bad Debt Expenses

-	-	45,848,591	550,356
-	-	45,848,591	550,356

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

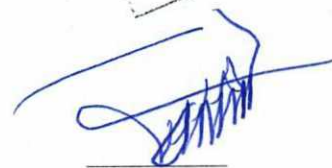
No significant reclassification / rearrangements of corresponding figures have been made in these financial statements. Further the corresponding figures are not entirely comparable due to different reporting periods.

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

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

6 Operating fixed assets

Particulars	Communication Equipment		Furniture and fixture		Computer & Accessories		Office Equipment		Electric Equipment		Office Vehicles		Total	
	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$

For the 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)
Closing Balance as at 21 December 2021	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
Closing Balance as at 21 December 2021	(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
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For the year ended 21 December 2022

Cost

Opening cost as at 21 December 2021	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
Exchange translation adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Addition/Disposal/Revaluation during the year	-	-	-	-	1,422,368	16,138	-	-	-	-	-	-	1,422,368	16,138
Closing Balance as at 21 December 2022	695,371	6,707	354,099	3,415	3,682,228	35,513	596,374	5,752	1,359,050	13,107	925,000	8,921	7,612,122	75,835

Depreciation

Dereciaton as at 21 December 2021	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
Exchange translation adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation/Disposal/Revaluation for the year	-	-	26,510	301	608,972	6,909	6,662	76	13,625	155	138,750	1,574	794,519	9,015
Closing Balance as at 21 December 2022	695,371	6,707	323,894	3,124	2,551,603	24,609	590,966	5,700	1,321,074	12,741	277,499	2,676	5,760,407	56,909

NBV at 21 December 2022

	0	0	30,205	291	1,130,625	10,904	5,407	52	37,976	366	647,501	6,245	1,851,715	18,927
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Rate of Depreciation

	15%		15%		30%		20%		15%		15%			
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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 22, 2021 to December 21, 2022

Annex.1

All Provinces						
AMOUNTS IN AFS						
TOTAL BUDGET	ACTUAL EXPENDITURE UP TO YEAR ENDED 20 DEC 2020	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21, 2021	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21, 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
RECEIPTS						
Opening balance	-	-	(8,840,104)	(4,052,139)	-	-
Grant from Donor	253,027,545	58,390,972	87,586,457	2,330,760	148,308,189	104,719,355
	253,027,545	58,390,972	78,746,353	(1,721,379)	148,308,189	104,719,355
EXPENDITURE						
Human Resources	77,812,413	36,866,862	24,769,011	61,635,873	16,176,540	21%
Recurrent	89,368,012	19,543,059	51,476,399	71,019,458	18,348,555	21%
Capital	18,187,740	7,055,980	1,534,583	8,590,563	9,597,177	53%
Indirect Cost @ 5%	9,268,408	3,173,295	3,889,000	7,062,295	2,206,114	24%
Contingency	58,390,972	591,880	1,129,500	1,721,380	56,669,592	97%
TOTAL COSTS	253,027,545	67,231,076	82,798,492	-	150,029,568	102,997,977
FUND BALANCE IN AFS		(8,840,104)	(4,052,139)	(1,721,379)	(1,721,379)	
FUND BALANCE IN US\$		(114,799)	(39,081)	(19,531)	(19,531)	
Expenditure IN US\$		873,074	993,894	-	1,866,969	



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 22, 2021 to December 21, 2022

Annex.2

All Provinces							
AMOUNTS IN AFS							
TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 DEC 2020	ACTUAL EXPENDITURE to Dec 21, 2021	ACTUAL EXPENDITURE to Dec 21, 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %	
RECEIPTS							
Opening balance	-	-	(1,126,943)	(3,381,894)	-	-	
Grant from Donor	35,998,588	-	22,908,191	1,835,796	24,743,987	11,254,601	31%
	35,998,588	-	21,781,248	(1,546,098)	24,743,987	11,254,601	31%
EXPENDITURE							
Human Resources	17,309,330	832,280	9,864,885		10,697,165	6,612,165	38%
Recurrent	12,320,467	240,999	12,627,538		12,868,537	(548,070)	-4%
Capital	1,537,812	-	-		-	1,537,812	100%
Indirect Cost @ 5%	1,558,380	53,664	1,124,621		1,178,285	380,095	24%
Contingency	3,272,599	-	1,546,098		1,546,098	1,726,501	53%
TOTAL COSTS	35,998,588	1,126,943	25,163,142	-	26,290,085	9,708,503	27%
FUND BALANCE IN AFS		(1,126,943)	(3,381,894)	(1,546,098)	(1,546,098)		
FUND BALANCE IN US\$		(14,635)	(32,617)	(17,542)	(14,911)		
Expenditure IN US\$		14,635	302,053	-	315,580		

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CARE OF AFGHAN FAMILIES (CAF)

Donor: MoPH

Project Period: May 15, 2022 to Jan 23, 2023

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

Location: Logar

Statement of Budget Variance

Statement Period: Dec 22, 2021 to December 21, 2022

Annex.3

	All Provinces				
	AMOUNTS IN USD				
	TOTAL BUDGET IN USD	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>					
Opening balance	-	-	-	-	-
Grant from Donor	373,072	149,229	149,229	223,843	60%
	373,072	149,229	149,229	223,843	60%
<u>EXPENDITURE</u>					
Human Resources	184,272	92,384	92,384	91,888	50%
Supplies, Commodities, Materials	96,234	40,182	40,182	56,052	58%
Equipment	29,632	4,227	4,227	25,405	86%
Contractual Services	11,274	7,109	7,109	4,165	37%
Travel	560	91	91	469	84%
General Operating and Other Direct Cos	26,694	4,210	4,210	22,484	84%
Indirect Cost @ 5%	24,406.61	10,374.17	10,374	14,032	57%
TOTAL COSTS	373,072	158,577	158,577	214,496	57%
FUND BALANCE IN US\$		(9,348)	(9,348)		
FUND BALANCE IN AFS		(823,880)	(823,880)		
Expenditure in AFS		13,796,165	13,976,545.32		

COMPENSIS
AUDITORS & CONSULTANTS

CARE OF AFGHAN FAMILIES (CAF)

Annex. 4

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 22, 2021 to December 21, 2022

	AMOUNTS IN AFS				BUDGET VARIANCE	VARIANCE %
	BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2022	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2021	TOTAL ACTUAL TO 21 DEC 2022		
<u>RECEIPTS</u>						
Opening balance	-	11,638,377			-	-
Grant from Donor	40,925,416		24,555,249	24,555,249	16,370,167	40%
	40,925,416		24,555,249	24,555,249	16,370,167	40%
<u>EXPENDITURE</u>						
Daikundi	14,925,416	5,762,308	4,010,792	9,773,100	5,152,316	35%
Parwan	12,000,000	7,236,301	3,793,934	11,030,235	969,765	8%
Samangan	9,000,000	5,006,282	3,665,328	8,671,610	328,390	4%
Paktia	3,000,000	2,129,079	653,378	2,782,457	217,543	7%
Kabul	2,000,000	855,035	793,440	1,648,475	351,525	18%
TOTAL DIRECT COSTS	40,925,416	20,989,005	12,916,872	33,905,877	7,019,539	17%
TOTAL FUND BALANCE		(9,350,628)	11,638,377	(9,350,628)		
FUND BALANCE CONVERTED IN US\$		(106,091)	112,247	(90,182)		
TOTAL EXPENDITURE CONVERTED IN US\$		216,729	155,051	406,999		

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CARE OF AFGHAN FAMILIES (CAF)

Annex. 5

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 Dec 31, 2022

Statement of Budget Variance

Statement Period: Dec 22, 2021 to December 21, 2022

	AMOUNTS IN AFS					VARIANCE %
	BUDGET	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2022	ACTUAL EXPENDITURE TO THE YEAR ENDED 21 DEC 2021	TOTAL ACTUAL TO 21 DEC 2022	BUDGET VARIANCE	
<u>RECEIPTS</u>						
Opening balance	-	10,386,629	-	-	-	-
Grant from Donor	30,416,547	-	16,471,026	16,471,026	13,945,521	46%
	30,416,547		16,471,026	16,471,026	13,945,521	46%
<u>EXPENDITURE</u>						
Daikundi	12,901,547	4,898,247	2,168,328	7,066,575	5,834,972	45%
Parwan	6,990,000	5,021,526	1,861,148	6,882,674	107,326	2%
Samangan	6,625,000	4,048,048	1,554,814	5,602,862	1,022,138	15%
Paktia	3,900,000	3,356,505	500,107	3,856,612	43,389	1%
TOTAL DIRECT COSTS	30,416,547	17,324,325	6,084,397	23,408,722	7,007,825	23%
TOTAL FUND BALANCE		(6,937,696)	10,386,629	(6,937,696)		
FUND BALANCE CONVERTED IN US\$		(78,714)	100,174	(66,911)		
TOTAL EXPENDITURE CONVERTED IN US\$		178,888	73,036	280,993		

COMPOS MENTIS
AUDITORS & CONSULTANTS

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

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

Project Name: Logar Sehatmandi BPHS and EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2021 to December 21, 2022

Annex .6

AMOUNTS IN AFS							
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021	ACTUAL EXPENDITURE to Dec 20, 2020	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
RECEIPTS							
Opening balance	-	(91,342,120)	19,683,874			-	-
Grant from Donor	1,079,529,250	76,017,806	127,155,295	791,452,343	994,625,444	84,903,806	8%
	1,079,529,250	(15,324,314)	146,839,169	791,452,343	994,625,444	84,903,806	8%
EXPENDITURE							
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%
TOTAL COSTS	1,079,529,250	-	238,181,290	771,768,469	1,009,949,758	69,579,492	6%
FUND BALANCE IN AFS		(15,324,314)	(91,342,120)	19,683,874	(15,324,314)		
FUND BALANCE IN US\$		(173,868)	(880,952)	255,377.69	(173,868)		
Expenditure IN US\$		-	2,859,074	10,012,889	12,871,964		

COMPOS MENTIS
AUDITORS & CONSULTANTS

CARE OF AFGHAN FAMILIES (CAF)

Donor: MOPH / WB

Annex .7

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

Project Name: Logar Sehatmandi BPHS and EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2020 to December 21, 2022

AMOUNTS IN AFS

	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>					
Opening balance	-	-	-	-	-
Grant from Donor	448,247,510	-	-	448,247,510	100%
	448,247,510	-	-	448,247,510	100%
<u>EXPENDITURE</u>					
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%
TOTAL COSTS	448,247,510	66,031,354	66,031,354	382,216,157	85%

FUND BALANCE IN AFS

(66,031,354) (66,031,354)

FUND BALANCE IN US\$

(636,841.47) (749,185.69)

Expenditure IN US\$

792,625 792,625

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CARE OF AFGHAN FAMILIES (CAF)

Donor: UNDP / GF

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

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

Location: Logar

Statement of Budget Variance

Statement Period: Dec 22, 2020 to December 21, 2022

Annex.8

All Provinces						
AMOUNTS IN AFS						
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021	ACTUAL EXPENDITURE to Dec 21, 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
RECEIPTS						
Opening balance	-		381,453			-
Grant from Donor	8,145,850	2,845,930	2,146,265	4,992,195	3,153,655	39%
	8,145,850	2,845,930	2,527,718	4,992,195	3,153,655	39%
EXPENDITURE						
Human Resources	4,808,016	1,419,172	1,545,401	2,964,573	1,843,443	38%
Training Costs	1,717,791	651,800	345,142	996,942	720,849	42%
SRs other direct cost	1,232,145	276,149	504,657	780,806	451,339	37%
Indirect Cost @ 5%	387,898	117,356	119,759.99	237,116	150,782	39%
TOTAL COSTS	8,145,850	2,464,477	2,514,960	4,979,437	3,166,413	39%
FUND BALANCE IN AFS		381,453	12,758	12,758		
FUND BALANCE IN US\$		3,679	145	145		
Expenditure IN US\$		29,583	28,535	58,118		

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CARE OF AFGHAN FAMILIES (CAF)

Donor: UNOCHA

Project Period: May 15, 2022 to Dec 09 2022

Project Name: MHNT Parwan and Panjshir

Location: Parwan and Panjshir

Statement of Budget Variance

Statement Period: Dec 22, 2021 to December 21, 2022

Annex.9

All Provinces					
AMOUNTS IN USD					
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>					
Opening balance	-	-	-	-	-
Grant from Donor	289,824	289,824	289,824	-	0%
	289,824	289,824	289,824	-	0%
<u>EXPENDITURE</u>					
Human Resources	86,748	93,763	93,763	(7,015)	-8%
Recurrent	184,116	118,001	118,001	66,115	36%
Indirect Cost @ 7%	18,960	14,823	14,823	4,137	22%
Contingency					
TOTAL COSTS	289,824	226,587	226,587	63,237	22%
FUND BALANCE IN USD		63,237	63,237		
FUND BALANCE IN AFS		5,573,558	5,573,558		
EXPENDITURE IN AFS		21,525,846			

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AUDITORS & CONSULTANTS

CARE OF AFGHAN FAMILIES (CAF)

Donor: UN

Annex.10

Project Period: July 01, 2022 to Jan 31 2023

Project Name: Sehatmandi

Location: Logar

Statement of Budget Variance

Statement Period: Dec 22, 2021 to December 21, 2022

	All Provinces				
	AMOUNTS IN USD				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>					
Opening balance	-	-	-	-	-
Grant from Donor	2,746,040	2,746,041	2,746,041	(1)	0%
	2,746,040	2,746,041	2,746,041	(1)	0%
<u>EXPENDITURE</u>					
BPHS	1,298,146	1,254,327	1,254,327	43,819	3%
EPHS	1,118,073	1,052,076	1,052,076	65,997	6%
Additional vaccination services	4,783	855	855	3,928	82%
Management	325,038	318,885	318,885	6,153	2%
TOTAL COSTS	2,746,040	2,626,144	2,626,144	113,744	4%
FUND BALANCE IN USD		119,897	119,897		
FUND BALANCE IN AFS		10,567,423	10,567,423		
Expenditure in AFS		257,362,073	10,567,423		

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CARE OF AFGHAN FAMILIES (CAF)

Donor: UNICEF

Project Period: J'24-July-2022 to 23-July-2023

Project Name: CBNP

Location: Kapisa

Statement of Budget Variance

Statement Period: Dec 22, 2021 to December 21, 2022

Annex.11

	All Provinces				
	AMOUNTS IN AFS				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>					
Opening balance	-	-	-	-	-
Grant from Donor	65,010,920	14,170,586	14,170,586	50,840,334	78%
	65,010,920	14,170,586	14,170,586	50,840,334	78%
<u>EXPENDITURE</u>					
The target communities and CHWs/ Volunteers of Kapisa province are mobilized, trained, and made ready for the implementation phase of CBNP.	23,576,852	6,161,447	6,161,447	17,415,405	74%
The adolescent girls aged 10-19 at the project catchment area are receiving the Iron and Folic Acid (IFA) supplies for weekly use through the quarterly distribution campaigns.	4,332,480	708,500	708,500	3,623,980	84%
The 06-59 months children at the catchment area are receiving the Micronutrient Powder (MNP) supplies through the semi-annual campaigns to fortify their foods.	12,643,005	365,614	365,614	12,277,391	97%
Provision of flat-rate incentives to the Community Health Workers (CHWs) for conducting the community campaigns on regular bases.	12,480,000	2,019,000	2,019,000	10,461,000	84%
Effective and efficient Programme management (In-country management & support staff salaries pro-rated to their contribution to the program)	11,978,582	2,184,577	2,184,577	9,794,005	82%
TOTAL COSTS	65,010,920	11,439,138	11,439,138	53,571,782	82%
FUND BALANCE IN AFS		2,731,448	2,731,448		
FUND BALANCE IN USD		30,991	30,991		



CARE OF AFGHAN FAMILIES (CAF)

Donor: UNOCHA

Project Period: 01-Oct-2022 to 31-Mar-2023

Project Name: MHNT

Location: Samangan and Daikundi

Statement of Budget Variance

Statement Period: Dec 22, 2021 to December 21, 2022

Annex.12

	All Provinces				
	AMOUNTS IN USD				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>					
Opening balance	-	-	-	-	-
Grant from Donor	375,900	187,951	187,951	187,949	50%
	375,900	187,951	187,951	187,949	50%
<u>EXPENDITURE</u>					
Human Resources	130,362	1,806	1,806	128,556	99%
Recurrent	220,946	1,654	1,654	219,292	99%
Indirect Cost @ 7%	24,592	242	242	24,349	99%
Contingency					
TOTAL COSTS	375,900	3,703	3,703	372,197	99%
FUND BALANCE IN USD		184,248	184,248		
FUND BALANCE IN AFS		16,239,195	16,239,195		
Expenditure in AFS		314,718			

COMPOS MENTIS
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CARE OF AFGHAN FAMILIES (CAF)

Donor: UNOCHA

Project Period: 01-Sep-2022 to 31-Aug-2023

Project Name: MHNT

Location: Paktia

Statement of Budget Variance

Statement Period: Dec 22, 2021 to December 21, 2022

Annex.13

All Provinces					
AMOUNTS IN USD					
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>					
Opening balance	-	-	-	-	-
Grant from Donor	356,743	142,697	142,697	214,046	60%
	356,743	142,697	142,697	214,046	60%
<u>EXPENDITURE</u>					
1. Staff and Other Personnel Costs	92,580	-	-	92,580	100%
2. Supplies, Commodities, Materials	144,024	-	-	144,024	100%
3. Equipment	16,000	-	-	16,000	100%
4. Contractual Services	5,568	-	-	5,568	100%
5. Travel	5,652	-	-	5,652	100%
6. Transfers and Grants to Counterparts	61,236	-	-	61,236	100%
7. General Operating and Other Direct C	8,344	-	-	8,344	100%
Indirect Costs	23,338	-	-	23,338	100%
Contingency					
TOTAL COSTS	356,743	-	-	356,743	100%
FUND BALANCE IN USD		142,697	142,697		
FUND BALANCE IN AFS		12,576,949	12,576,949		

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 22, 2021 to December 21, 2022

Annex . 14

	AMOUNTS IN USD					
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021	ACTUAL EXPENDITURE to Jan 31, 2021	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>						
Opening balance	-	-	(757)	-	-	-
Grant from Donor	1,275,169	787,394	471,340	1,258,735	16,434	1%
	1,275,169	787,394	470,584	1,258,735		
<u>EXPENDITURE</u>						
Travel/meeting related expenses	18,834	14,591	5,798	20,389	(1,555)	-8%
Infrastructure	20,886	10,068	11,648	21,716	(830)	-4%
Staff cost	675,865	338,010	331,192	669,202	6,663	1%
procurement of health-related supplies and equipment	323,086	302,765	17,058	319,823	3,263	1%
procurement other than health related	130,351	80,034	39,381	119,415	10,936	8%
Other costs	106,148	42,683	65,507	108,190	(2,042)	-2%
TOTAL COSTS	1,275,169	788,151	470,584	1,258,735	16,434	1%

FUND BALANCE IN USD

(757)	-	-
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EXPENDITURE IN AFN (88.87 rate fixed by WHO)

69,262,723 41,355,082 110,617,805

Loss due to exchange rate fixation by WHO

826,283 - 826,283

EXPENDITURE IN AFN (88.87 rate fixed by WHO)

FUND BALANCE IN AFN (88.87 rate fixed by WHO)

(66,476)	-	-
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EXPENDITURE IN AFN (Total with Exchange loss)

70,089,006	41,355,082	111,444,088
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CARE OF AFGHAN FAMILIES (CAF)

Donor: UNICEF

Project Period: Feb 01, 2022 to Jun 30, 2022

Project Name: Logar Sehatmandi BPHS and EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2021 to December 21, 2022

Annex . 15

	AMOUNTS IN USD				
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
RECEIPTS					
Opening balance	-	-	-	-	-
Grant from Donor	1,300,374	1,300,375	1,300,375	(1)	0%
	1,300,374	1,300,375	1,300,375		
EXPENDITURE					
Total of Management Salaires	119,907	115,982	115,982	3,925	3%
Total of CHC+ Salaires	64,578	57,550	57,550	7,028	11%
Total of CHCs Salaires	163,662	157,531	157,531	6,132	4%
Total of BHCs Salaires	153,147	140,688	140,688	12,459	8%
Total of SHCs Salaires	68,050	63,385	63,385	4,664	7%
Total of P-H Salaires	3,081	2,932	2,932	149	5%
Total of FHH Salaires	13,627	13,291	13,291	336	2%
Total of MHT Salaires	6,017	3,036	3,036	2,981	50%
Total of Salaries Salaires	592,069	554,395	554,395		
Total of Management Recurrent Cost	81,583	80,980	80,980	603	1%
Total of CHC+ Recurrent Cost	118,655	117,707	117,707	948	1%
Total of CHCs Recurrent Cost	165,524	163,872	163,872	1,652	1%
Total of BHCs Recurrent Cost	240,773	240,136	240,136	637	0%
Total of SHCs	76,381	89,042	89,042	(12,661)	-17%
Total of P-H Recurrent Cost	6,210	5,493	5,493	716	12%
Total of FHH Recurrent Cost	10,258	11,456	11,456	(1,198)	-12%
Total of MHT Recurrent Cost	8,923	8,281	8,281	642	7%
Total of Recurrent Cost	708,305	716,966	716,966		
TOTAL COSTS	1,300,374	1,271,361	1,271,361	29,013	2%

FUND BALANCE IN USD (Refunded to UNICEF)

29,014

29,014

EXPENDITURE IN AFN

124,593,398



CARE OF AFGHAN FAMILIES (CAF)

Donor: WHO

Project Period: Feb 01, 2022 to Jun 30, 2022

Project Name: Logar Sehatmandi BPHS and EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2021 to December 21, 2022

Annex .16

	AMOUNTS IN USD				
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
<u>RECEIPTS</u>					
Opening balance	-	-	-	-	-
Grant from Donor	1,163,791	1,141,556	1,141,556	22,235	2%
	1,163,791	1,141,556	1,141,556		
<u>EXPENDITURE</u>					
Total of Management Salaires	100,839	93,368	93,368	7,471	7%
Total of PH Salares	149,099	139,020	139,020	10,078	7%
Total of DH Salares	192,079	180,484	180,484	11,595	6%
Total of Salaries Salares	442,016	412,873	412,873		
Total of Management Recurrent Cost	7,702	7,702	7,702	0	0%
Total of PH Recurrent Cost	299,062	286,431	286,431	12,631	4%
Total of DH Recurrent Cost	315,011	334,550	334,550	(19,540)	-6%
Total of Recurrent Cost	621,775	628,683	628,683	(6,909)	-1%
Additional Financing-BOOs Enclosed (Med Equip, Renovation & Medicine)	100,000	100,000	100,000	-	0%
TOTAL COSTS	1,163,791	1,141,556	1,141,556	15,327	1%

FUND BALANCE IN USD (Refunded to UNICEF)

-

EXPENDITURE IN AFN

111,872,631

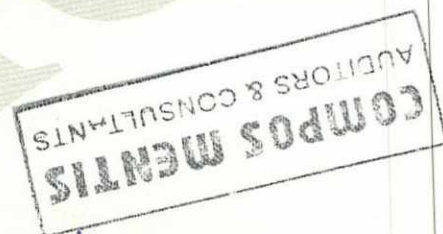
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INDEPENDENT AUDITORS' REPORT ON COMPUTATION OF TAX CALCULATION

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 22,356,830 /-, paid tax is AFN 20,592,698 /- and tax payable is AFN 1,764,131 /- 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.



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Kabul, Afghanistan.

Dated: April 17, 2023

Care of Afghan Families (CAF)

TAX REPORT FOR THE PERIOD FROM DECEMBER 22, 2021 TO DECEMBER 21, 2022

S/No	Description	22-Dec-2021 to 21-Dec-2022			21-Dec-2020 to 21-Dec-2021		
		Amount Collected	Amount Paid to Government	Balance with CAF	Amount Collected	Amount Paid to Government	Balance with CAF
1	Payroll Tax						
	Kabul	7,922,788.97	7,184,271	738,518	8,331,341	7,616,058	715,283
	Logar	6,965,318	6,958,279	7,039	6,282,642	6,252,961	29,681
	Parwan	420,042	282,482	137,560	-	-	-
	Kapisa	152,256	139,894	12,362			
		15,460,405	14,564,926	895,479	14,613,983	13,869,019	744,964
2	Vehicle Tax						
	Kabul	349,469	328,218	21,251	325,460	298,484	26,976
	Logar	251,174	233,702	17,472	225,832	222,987	2,845
	Parwan	189,639	125,780	63,858			
	Kapisa	44,100	44,100	-			
		834,381	731,800	102,581	551,292	521,471	29,821
3	Purchase Tax						
	Kabul	4,647,765	4,298,294	349,471	3,577,047	3,542,665	34,382
	Logar	1,074,682	737,629	337,053	585,551	506,941	78,610
	Parwan	-	-	-			
	Kapisa	4,431	-	4,431			
		5,726,878	5,035,924	690,955	4,162,598	4,049,606	112,992
4	House Tax						
	Kabul	237,189	194,350	42,839	203,785	202,785	1,000
	Logar	67,119	34,843	32,277	54,667	54,667	-
	Parwan	21,470.37	21,470.37	-			
	Kapisa	9,387.00	9,387.00	-			
		335,166	260,049	75,116	258,452	257,452	1,000
GRAND TOTAL		22,356,830	20,592,698	1,764,131	19,586,325	18,697,548	888,777



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.



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Auditors & Consultants*

Compos Mentis Auditors and Consultants

Kabul, Afghanistan.

Dated: April 17, 2023

CARE OF AFGHAN FAMILIES (CAF)
SCHEDULE OF COMPUTATION OF INDIRECT COST RATE
FOR THE PERIOD ENDED DECEMBER 21, 2022

PARTICULARS


AMOUNTS IN AFS

	DIRECT COST	CAPITAL COST	SUB-GRANTEE COST	INDIRECT COST
SALARIES AND BENEFITS	153,718,553	-	-	41,265,601
GOOD AND SERVICES	287,779,863	-	-	14,953,556
SUB-GRANTEE COST	101,150,398	-	101,150,398	-
ASSETS	-	32,406,868	-	-
TOTAL	542,648,814	32,406,868	101,150,398	56,219,157

$$\text{INDIRECT COST RATE (RATIO)} = \frac{\text{Indirect Cost}}{\text{Direct Cost}} = \frac{56,219,157}{542,648,814} = 10\%$$




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 16 for the period from 22 December 2021 to 21 December 2022 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.

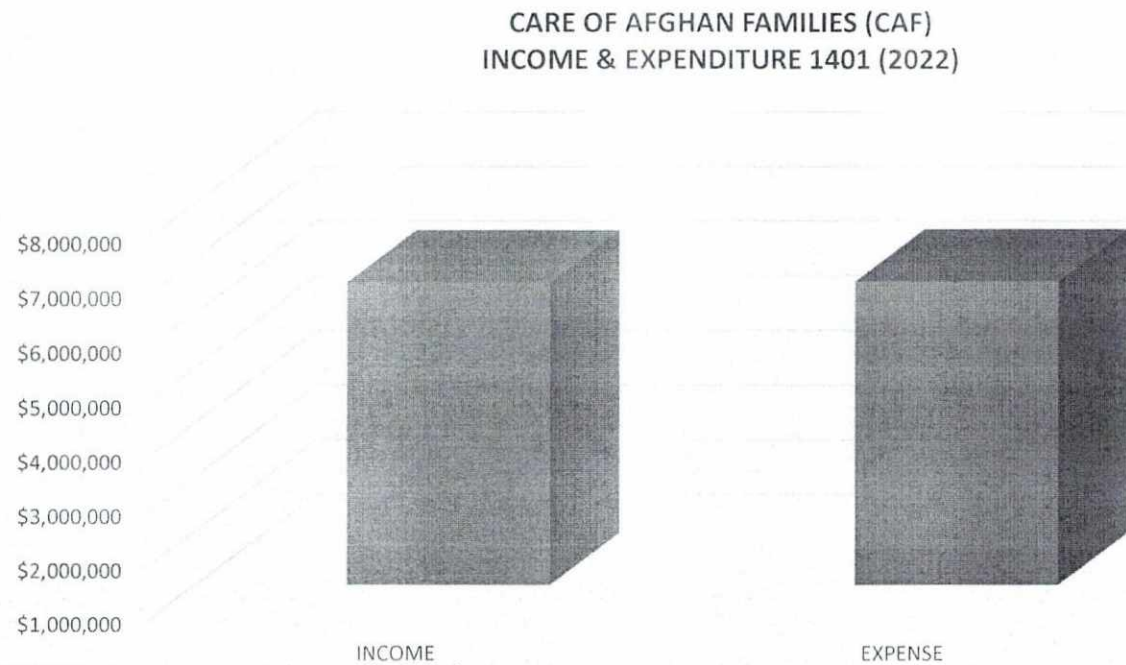
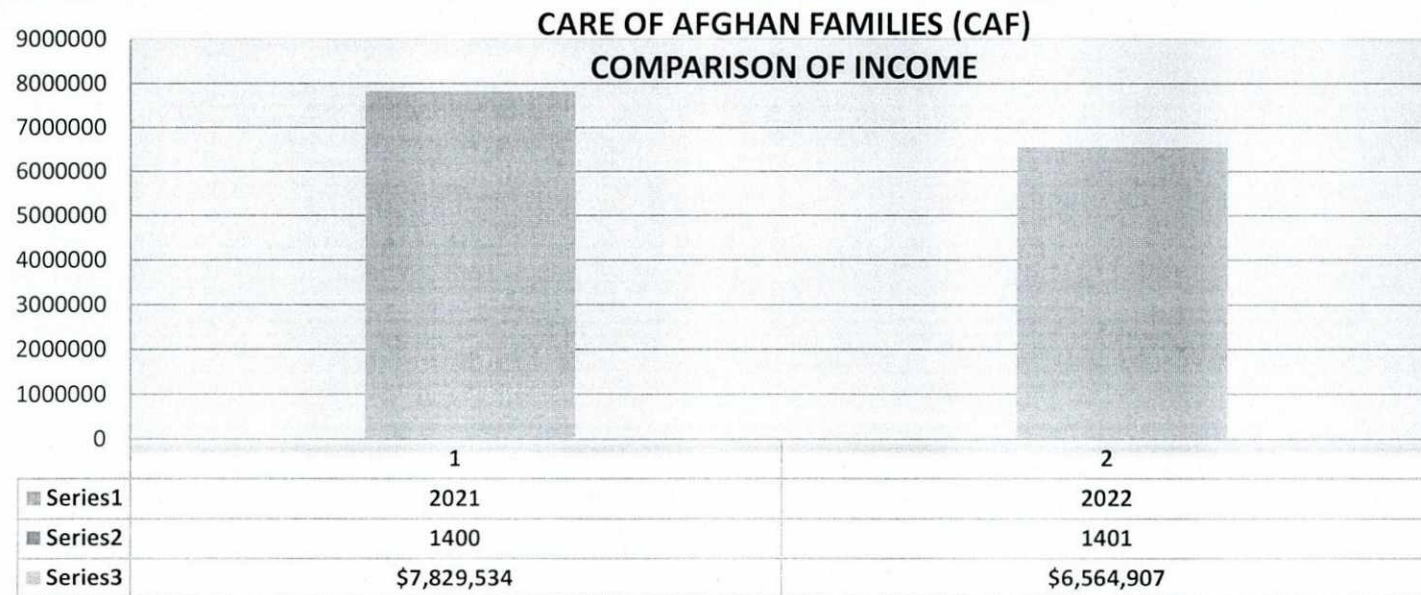


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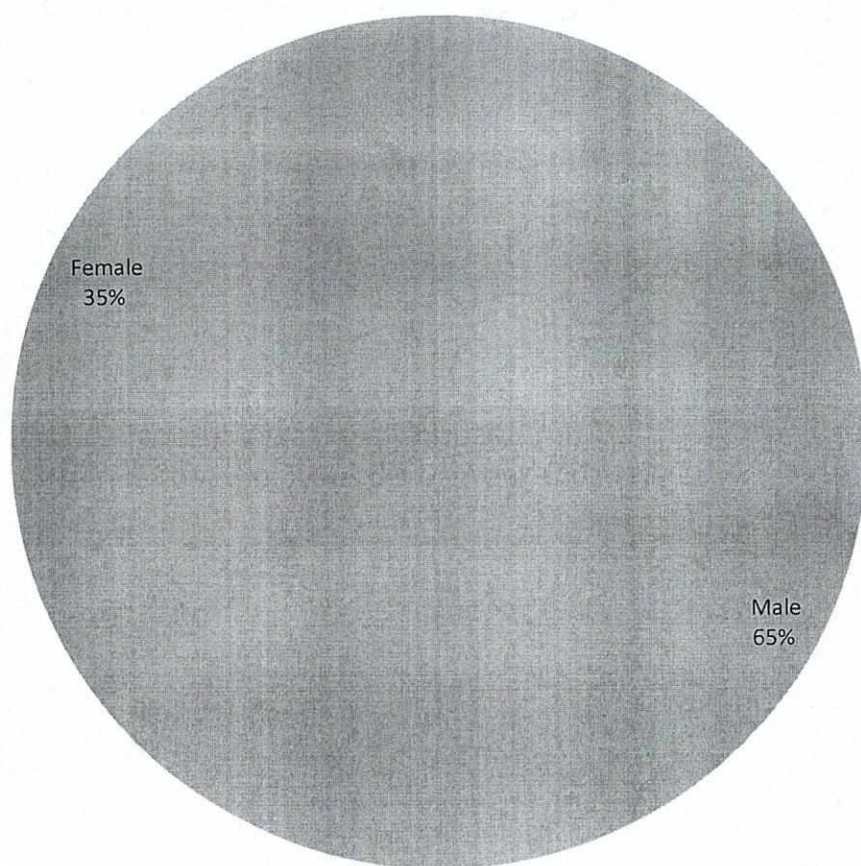
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Kabul, Afghanistan.

Dated: April 17, 2023



Care of Afghan Families (CAF)
Number of Employees during Year 1401 (2022)



CAF Percentage of Fund for 2022 (1401)

