



CREDENCE AUDITORS & ADVISORS

Care of Afghan Families (CAF)
Audited Financial Statements
For the year ended 19 March 2024

Undertaken by:
Credence Auditors and Advisors

Care of Afghan Families (CAF)

AUDIT 2024

Credence Auditors & Advisors CAA

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FY-2024 Audit

Credence Auditors & Advisors has been awarded for the External Audit of Care of Afghan Families (CAF) for the year ended 2024, and Credence Auditors & Advisors has carried out the Audit considering the principles listed as:

- International Auditing Standards (IASs).
- International Financial Reporting Standards (IFRSs).
- Afghanistan Laws and Regulations.
- Code of Ethics.
- Terms and conditions of grant contracts.
- International Standards by International Organization of Supreme Audit Office (INTOSAI).
- BDRO Policies and Regulation.

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

Truthfully,

Credence Auditors & Advisors CAA

Thank You!



CREDENCE
AUDITORS & ADVISORS

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INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS

Opinion

We have audited the accompanying financial statements of Care of Afghan Families (CAF) which comprise of statement of financial position as on March 19, 2024, statement of the related statement of income and expenditure for the year then ended, statement of changes in accumulated fund, summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements present unqualified and fairly in all material respects, the financial position of Care of Afghan Families (CAF) as at March 19, 2024 and its financial performance for the year then ended in accordance with the accounting policies mentioned in note 2 to the financial statements.

Basis for opinion

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

Management responsibilities for the financial statements

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

In preparing the financial statements, management is responsible for assessing the CAF ability to continue as a going concern, disclosing as applicable matters related to going concern and using the going concern basis of accounting unless management intends to liquidate the CAF or to cease operation or has no legalistic alternative to do so.

Management is responsible for overseeing the CAF financial reporting process.

Auditor's Responsibilities

Our objective is to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatements, whether due fraud or error, and to issue an auditor's report that include our opinion. Reasonable assurance is a high-level assurance, but is not a guarantee that an audit conducted in accordance with IAS, s will always detect a material misstatement when it

exists. Misstatements can arise from fraud or error and are considered as material if, individually or in the aggregate, they could be reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with IAS's, we perform professional skepticism and professional judgment throughout the audit. We also;

- Identify and assess the risks of material misstatements of financial statements whether due fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatements resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls.
- Obtain an understanding of the internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal controls.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of the accounting estimates that are used and related disclosures made by the management
- Conclude on the appropriateness of the management use of the going concern basis whether uncertainty exist related to the events or conditions that may cast significant doubts on the organization ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in audit report to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date our auditor's report. However future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and contents of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieve fair presentation.

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

Yours Truly,

Credence Auditors & Advisors CAA



Credence Auditors & Advisors (CAA)
Kabul Afghanistan
Dated: 28 August 2024

**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 19, 2024**

	Note	1402		1401		1401	
		March 19, 2024		March 20, 2023		December 21, 2022	
		AFN	US\$	AFN	US\$	AFN	US\$
ASSETS							
Current assets							
Receivable from donors	3	175,394,500	2,459,520	103,973,209	1,195,684	103,201,885	1,170,919
Security deposits	4	284,939	3,996	349,115	4,015	362,593	4,114
Cash and cash equivalents	5	61,755,639	865,986	210,453,107	2,420,195	122,240,283	1,386,927
		<u>237,435,078</u>	<u>3,329,502</u>	<u>314,775,431</u>	<u>3,619,893</u>	<u>225,804,761</u>	<u>2,561,960</u>
Non - Current assets							
Operating fixed assets	6	1,494,931	20,963	1,659,865	19,088	1,851,715	18,927
TOTAL ASSETS		<u>238,930,009</u>	<u>3,350,465</u>	<u>316,435,295</u>	<u>3,638,982</u>	<u>227,656,476</u>	<u>2,580,887</u>
LIABILITIES AND FUNDS							
Current liabilities							
Deferred grant income - Res	7	64,617,281	906,114	77,065,845	886,251	47,701,331	541,215
Other payables	8	170,499,542	2,390,879	233,796,466	2,688,641	174,627,687	1,981,310
		<u>235,116,823</u>	<u>3,296,993</u>	<u>310,862,311</u>	<u>3,574,893</u>	<u>222,329,019</u>	<u>2,522,525</u>
Funds							
Accumulated Core Fund BF		3,813,186	53,471	3,793,118	43,621	3,527,358	40,495
Revaluation Reserve		-	-	-	-	751,344	8,524
Granted Assets Reserves		-	-	1,779,866	20,468	1,048,756	9,342
Total Fund		<u>3,813,186</u>	<u>53,471</u>	<u>5,572,984</u>	<u>64,089</u>	<u>5,327,457</u>	<u>58,361</u>
Contingencies & Commitments							
TOTAL LIABILITIES AND FUNDS		<u>238,930,009</u>	<u>3,350,464</u>	<u>316,435,295</u>	<u>3,638,982</u>	<u>227,656,476</u>	<u>2,580,887</u>

The annexed notes from 1 to 20 are an integral part of these financial statements.

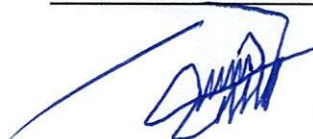
Director General

Dr. Sayed Ashiqullah Majidi



Finance Director

Mohammad Edriss Yousufy



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CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 19 MARCH 2024

		1402		1401		1401	
	Note	19 March 2024		20 March 2023		21 December 2022	
		AFN	US\$	AFN	US\$	AFN	US\$
INCOME							
Amortization of deferred grant	9	1,096,388,483	14,322,020	184,671,080	2,123,703	623,087,341	6,490,160
Other income	10	(2,549,109)	(35,746)	1,499,936	17,249	6,588,048	74,747
		<u>1,093,839,373</u>	<u>14,286,275</u>	<u>186,171,016</u>	<u>2,140,952</u>	<u>629,675,389</u>	<u>6,564,907</u>
EXPENDITURE							
Direct operating cost	11	1,029,662,004	14,438,731	171,438,860	1,971,534	575,055,681	5,990,163
Indirect operating cost	12	65,937,203	924,623	14,466,396	166,362	56,219,157	592,891
Bad Debt Expense	13	-	-	-	-	-	-
		<u>1,095,599,207</u>	<u>15,363,354</u>	<u>185,905,256</u>	<u>2,137,896</u>	<u>631,274,838</u>	<u>6,583,054</u>
Deficit of income over expenditure		(1,759,833)	(24,678)	265,760	3,056	(1,599,449)	(18,147)
Accumulated Core Fund brought forward		3,793,118	53,190	3,527,358	40,495	5,126,807	49,019
Exchange Gain/Loss on Core Fund		1,779,902	24,959	-	70	-	9,623
Accumulated Core Funds carried forward		<u>3,813,186</u>	<u>53,471</u>	<u>3,793,118</u>	<u>43,621</u>	<u>3,527,358</u>	<u>40,495</u>

The annexed notes from 1 to 20 are an integral part of these financial statements.

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Director General

Dr. Sayed Ashuqullah Majidi

Finance Director

Mohammad Edriss Yousufy

**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF CORE FUND
FOR THE YEAR ENDED 19 MARCH 2024**

	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
Surplus for the period	265,760	3,056	1,048,756	9,342
Depreciation on Granted Assets	-	-	(317,645)	(3,653)
Exchange Loss on Core Fund brought forwarded	-	70	-	-
Balance as at March 20, 2023	3,793,118	43,621	1,779,866	20,468
Surplus for the period	(1,759,833)	(24,678)	(1,779,866)	(20,468)
Depreciation on Granted Assets	-	-	-	-
Exchange Loss on Core Fund brought forwarded	1,779,902	24,959	-	-
Balance as at March 19, 2024	3,813,186	43,902	-	-

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The annexed notes from 1 to 20 are an integral part of these financial statements.



Director General
Dr. Sayed Ashuqullah Majidi



Finance Director
Mohammad Edriss Yousufy

**CARE OF AFGHAN FAMILIES (CAF)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 19 MARCH 2024**

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 Afghani. (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.

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**CARE OF AFGHAN FAMILIES (CAF)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 19 MARCH 2024**

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.

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**CARE OF AFGHAN FAMILIES (CAF)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 19 MARCH 2024**

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.

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CARE OF AFGHAN FAMILIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 19 MARCH 2024

Exchange Rate: 71.3125

NOTE	Annexes	1402		1401		1401	
		March 19, 2024		March 20, 2023		December 21, 2022	
		AFN	US\$	AFN	US\$	AFN	US\$
3 RECEIVABLE FROM DONORS & OTHERS							
Sehatmandi Logar Jan-2019 to June 2021	Annex.1	15,324,314	214,890	15,324,314	176,228	15,324,314	173,868
Receivable from Employees		377,038	5,287	185,959	2,139	122,408	1,389
Sehatmandi Logar 1-July to 15-Aug-2021	Annex.2	66,031,354	925,944	66,031,354	759,356	66,031,354	749,186
Receivable from OPHA (Sehatmandi, UN 2 Logar, MHNT Paktika & HER		1,433,316	20,099	1,418,512	16,313	1,344,130	15,250
Afghan Japan Covid-19 (Amendment-1)	Annex.3	1,721,379	24,139	1,721,379	19,796	1,721,379	19,531
Covid-19 Logar (Amendment-2)	Annex.4	1,546,098	21,681	1,546,098	17,780	1,546,098	17,542
MHNT Paktika	Annex.5	1,086,696	15,239	-	-	-	-
TSFP Logar	Annex.6	2,556,284	35,846	-	-	-	-
TSFP Parwan	Annex.7	5,516,696	77,359	-	-	-	-
HER Project Logar	Annex.8	13,416,580	188,138	-	-	-	-
HER Project Faryab	Annex.9	30,506,493	427,786	-	-	-	-
HER Project Parwan	Annex.10	23,781,908	333,489	-	-	-	-
WHU-Samangan Hospital	Annex.11	9,781,950	137,170	-	-	-	-
TSFP Logar 2	Annex.12	2,314,395	32,454	-	-	-	-
Covid-19-4 Logar		-	-	-	-	823,880	9,348
UN-Women WPC Parwan, Samangan, Daikundi, Kabul & Paktia		-	-	10,102,979	116,183	9,350,628	106,091
UN-Women FGC Parwan, Samangan, Daikundi & Paktia		-	-	7,642,615	87,889	6,937,696	78,714
		175,394,500	2,459,520	103,973,209	1,195,684	103,201,685	1,170,919

NOTE		1402		1401		1401	
		March 19, 2024		20 March 2023		21 December 2022	
		AFN	US\$	AFN	US\$	AFN	US\$
4 SECURITY DEPOSITS							
Roshan Afghanistan		187,413	2,628	187,413	2,155	187,413	2,126
Others		97,526	1,368	161,702	1,860	175,180	1,988
		284,939	3,996	349,115	4,015	362,593	4,114

The amount (AFN 187,413 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 71.3125 per US\$) represents the amount deposited by Care of Afghan Families (CAF) with Roshan Afghanistan (a telecommunications operator) as a security against prepaid SIM cards.

The amount (AFN 97526 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 71.3125 US\$) represents the amount deposited by Care of Afghan Families (CAF) to UNHAS/WFP Kabul, Afghanistan as advance payment for flight bookings.

NOTE		1402		1401		1401	
		March 19, 2024		20 March 2023		21 December 2022	
		AFN	US\$	AFN	US\$	AFN	US\$
5 CASH AND CASH EQUIVALENTS							
Cash in hand		5,488,453	76,963	5,078,113	58,398	2,488,736	28,237
Cash at Bank		56,267,186	789,023	205,374,994	2,361,797	119,751,547	1,358,690
		61,755,639	865,986	210,453,107	2,420,195	122,240,283	1,386,927
5.1 Cash in Hand							
Cash in US\$		3,519,700	49,356	3,823,556	43,971	610,401	6,926
Cash in Afghanis		1,968,753	27,607	1,254,557	14,427	1,878,335	21,311
		5,488,453	76,963	5,078,113	58,398	2,488,736	28,237

This amount is converted into USD by applying the exchange rate of AFN 71.3125 as of Mar 19, 2024 from Da Afghanistan Bank.

5.2 Cash at Bank - Current Accounts

AIB USD A/C 0500302000002518	Kabul-USD Mair	34,154,606	478,943	194,270,772	2,234,099	115,785,045	1,313,687
AIB USD A/C 0500302000002534	Kabul-USD Sub-	-	-	-	-	40,997	465
AIB AFN A/C 0500301000002510	Kabul-AFS Main	151,241	2,121	-	-	1,146	13
AIB AFN A/C 0500301000002545	Kabul-AFS Main	9,643,397	135,227	9,544,630	109,763	2,270,728	25,763
AZIZI AFN A/C 0001012117761/40	Kabul-USD Mair	25,683	360	38,637	444	-	-
AZIZI AFN A/C 256130	Kabul-AFS Sub-/	99,081	1,389	105,791	1,217	-	-
AZIZI AFN A/C 000101102557655	Kabul-UN-WOM	8,003,680	112,234	408,824	4,701	560,175	6,356
AZIZI AFN A/C 000101102568678	Kabul-AFS Main	116,145	1,629	120,145	1,382	121,645	1,380
AIB AFN A/C 0500301000002503	Kabul-AFS Sub-/	1,375,896	19,294	244,690	2,814	212,103	2,407
AIB AFN A/C 0500301000002504	Kabul-AFS-Mala	391,657	5,492	1,391	16	7,902	90
AZIZI USD 000101214074689	Samangan	15,507	217	-	-	-	-
AZIZI AFN A/C 001101100970125	Kabul-AFS Sub-/	-	-	8,464	97	8,464	96
AZIZI AFN A/C 33747	Kabul-Covid19-I	7,364	103	64,298	739	64,298	730
AZIZI AFN A/C 004901100683847	PO-Logar-Malar	-	-	1,639	19	2,539	29
AZIZI AFN A/C 00490110078133	PO-Logar BPHS-	510,589	7,160	516,589	5,941	518,089	5,878
AZIZI AFN A/C 000101213273956	PO-Logar EPHS-	1,429,925	20,052	-	-	107,291	1,217
AZIZI USD 000101213845767	Parwan	61,908	868	-	-	-	-
AZIZI USD 000101213845427	Faryab	181,683	2,548	-	-	-	-
AZIZI AFN A/C -000101111811077	Logar-Covid19-I	56,798	796	-	-	-	-
AZIZI AFN A/C-000101111978718	Kabul-Afghan-Jz	8,560	120	9,660	111	10,160	115
AZIZI AFN A/C-000101110431212	Kabul-Sehatmar	33,465	469	39,465	454	40,965	465
		56,267,186	789,023	205,374,994	2,361,797	119,751,547	1,358,690

NOTE		1402		1401		1401	
		March 19, 2024		20 March 2023		21 December 2022	
		AFN	US\$	AFN	US\$	AFN	US\$
6 OPERATING FIXED ASSETS							
Cost		7,612,122	106,743	7,612,123	87,539	7,612,122	75,835
Less: Accumulated Depreciation		(6,117,191)	(85,780)	(5,952,258)	(68,451)	(5,760,407)	(56,909)
Net Book Value	6.1	1,494,931	20,963	1,659,865	19,088	1,851,715	18,927

CAA

NOTE

7 DEFERRED GRANT INCOME

Restricted:

		1402		1401		1401	
		March 19, 2024		20 March 2023		21 December 2022	
		AFN	US\$	AFN	US\$	AFN	US\$
Covid-19-4 Logar	Annex.13	2,972,594	41,684	3,624,763	41,685	-	-
UNDP/GF-Strengthening and Scaling Malaria		-	-	16,729	192	12,758	145
MHNT Parwan and Panjshir	Annex.14	4,509,594	63,237	5,498,913	63,237	5,573,558	63,237
Sehatmandi Logar (July-Dec-2022)		-	-	53,332	613	10,567,423	119,897
CBNP Kapisa		-	-	8,949,310	102,916	2,731,448	30,991
MHNT Samangan and Daikundi	Annex.15	13,139,234	184,165	16,014,415	184,165	16,239,195	184,248
TB STOP UNOPS	Annex.16	1,081,440	15,165	12,700,037	146,049	-	-
USAID-MSH AFIAT Parwan	Annex.17	2,693,033	37,764	-	-	-	-
USAID-MSH AFIAT Faryab	Annex.18	961,448	13,482	-	-	-	-
UNDP Malria Parwan	Annex.19	336,879	4,724	-	-	-	-
UNDP Malria Faryab	Annex.20	43,751	614	-	-	-	-
UNFPA FHH Samangan	Annex.21	4,498,815	63,086	-	-	-	-
HER Project Logar 2	Annex.22	33,481,872	469,509	-	-	-	-
UNFPA FHH Logar	Annex.23	904,620	12,685	-	-	-	-
MHNT Pakitia		-	-	3,334,156	38,343	12,576,949	142,697
HER Project Faryab		-	-	8,541,738	98,279	-	-
HER Project Logar		-	-	8,798,943	101,187	-	-
HER Project Parwan		-	-	9,533,509	109,635	-	-
		64,617,281	906,114	77,065,845	886,251	47,701,331	541,215

* Deferred grant income, which are in Afghani are converted into US\$ and projects which are US\$ or EURO are converted into Afghani by applying of Da Afghanistan Bank Rate as of Mar 19, 2024.

NOTE

8 OTHER PAYABLE

		1402		1401		1401	
		March 19, 2024		20 March 2023		21 December 2022	
		AFN	US\$	AFN	US\$	AFN	US\$
Payable Community		179,149	2,512	179,149	2,060	179,149	2,033
Payable Staff		60,863,333	853,474	123,777,928	1,423,437	50,747,312	575,774
Payable Medical Supply		257,265	3,608	313,527	3,606	196,258	2,227
Payable Service Company		91,279	1,280	235,698	2,711	-	-
Payable Vehicle Rent		1,200,489	16,834	2,489,645	28,631	1,233,352	13,993
Payable Office Rent		310,232	4,350	1,385,294	15,931	807,701	9,164
Payable Trainings		1,600,000	22,436	1,600,000	18,400	1,627,168	18,462
Payable Supplies		28,267,286	396,386	23,116,320	265,836	54,419,993	617,444
Payable Fuel		4,917,102	68,951	2,555,450	29,387	5,602,391	63,564
Payable Equipment		1,527,534	21,420	2,457,173	28,257	3,176,871	36,044
Payable Furniture		11,300	158	126,324	1,453	-	-
Payable Others		18,691,661	262,109	11,350,409	130,529	6,357,520	72,132
Doubtful Debts		24,053,431	337,296	20,116,607	231,339	20,333,682	230,704
Payable OPHA Covid 19-2 & 3		265,721	3,726	42,731	491	265,721	3,015
Payable OPHA GF		-	-	222,990	2,564	4,676,448	53,059
Payable OPHA Sehatmand-3 Logar		3,874,916	54,337	3,874,916	44,561	3,874,916	43,964
Payable FGC PK With OPHA		290,980	4,080	290,980	3,346	175,383	1,990
Payable to OPHA WHO SM Log		757,381	10,621	757,381	8,710	757,381	8,593
Payable Loan From Emplo		16,901,362	237,004	20,137,232	231,577	18,432,310	209,131
Income tax payable		2,068,460	29,006	812,516	9,344	1,764,131	20,016
Payable HER 2 Logar		3,012,770	42,247	7,679,899	88,318	-	-
A/P To OPHA HER Parwan		-	-	9,854,184	113,322	-	-
A/P To OREAD TB Stop		-	-	420,113	4,831	-	-
		170,499,542	2,390,879	233,796,466	2,688,641	174,627,687	1,981,310

NOTE

9 AMORTIZATION OF DEFERRED INCOME

		1402		1401		1401	
		March 19, 2024		20 March 2023		21 December 2022	
		AFN	US\$	AFN	US\$	AFN	US\$
Covid 19 - Logar (Amendment-3)		-	-	5,297,390	60,920	13,796,165	158,577
IIN Women-WPCs		-	-	752,351	8,652	20,989,005	238,139
IIN Women-FGCs		-	-	704,919	8,107	17,324,325	196,560
UNDP Malaria Logar	Annex.24	2,598,108	36,433	421,638	4,849	2,514,960	28,535
MHNT Parwan and Panjshir		-	-	-	-	21,525,846	226,587
Logar Sehatmandi (Jul-2022 to Jan-2023)		-	-	48,033,691	552,384	257,362,073	2,626,144
CBNP Kapisa	Annex. 25	21,737,514	304,821	9,635,044	110,802	11,439,138	129,787
UNOCHA		-	-	7,129	82	314,718	3,703
MHNT Pakitia	Annex.5	13,376,183	160,603	8,974,540	103,207	-	-
Logar Sehatmandi-WHO (Nov-2021 to Jan-2022)		-	-	-	-	41,355,082	469,211
Logar Sehatmandi-UNICEF (Feb-2022 to Jun-2022)		-	-	-	-	124,593,398	1,271,361
Logar Sehatmandi-WHO (Feb-2022 to Jun-2022)		-	-	-	-	111,872,631	1,141,556
UNICEF HER Project Logar	Annex.6	222,407,652	2,678,075	31,454,291	361,722	-	-
UNICEF HER Project Faryab	Annex.9	336,382,113	4,317,952	38,109,533	438,257	-	-
UNICEF HER Project Parwan	Annex.10	331,672,954	4,290,883	40,431,175	464,955	-	-
TB STOP UNOPS	Annex.16	19,744,198	268,638	849,380	9,768	-	-
WFP TSFP Logar	Annex.6	9,717,935	136,273	-	-	-	-
WFP TSFP Parwan	Annex.7	23,273,489	326,359	-	-	-	-
WHO IDH Samangan	Annex.11	15,460,310	209,998	-	-	-	-
USAID-MSH AFIAT Parwan	Annex.17	7,767,905	108,928	-	-	-	-
USAID-MSH AFIAT Faryab	Annex.18	8,880,148	124,524	-	-	-	-
UNDP Malria Parwan	Annex.19	651,420	9,135	-	-	-	-
UNDP Malria Faryab	Annex.20	772,834	10,837	-	-	-	-
UNFPA FHH Samangan	Annex.21	9,447,331	132,478	-	-	-	-
UNFPA FHH Samangan	Annex.26	13,013,623	182,487	-	-	-	-
UNICEF HER Project Logar 2	Annex.22	56,635,841	783,647	-	-	-	-
WFP TSFP 2 Logar	Annex.12	2,314,395	32,454	-	-	-	-
UNFPA FHH Logar	Annex.23	534,531	7,496	-	-	-	-
		1,096,388,483	14,322,020	184,671,080	2,123,703	623,087,341	6,490,160

CIAA

NOTE	1402		1401		1401	
	March 19, 2024		20 March 2023		21 December 2022	
	AFN	US\$	AFN	US\$	AFN	US\$
10 OTHER INCOME						
10.1 Membership fee	1,270,797	17,820	123,309	1,418	829,926	9,416
10.2 Others	16,339	229	88,212	1,014	8,684,326	98,532
Exchange (Gain) / Loss	(3,836,245)	(53,795)	1,288,415	14,817	(2,926,204)	(33,200)
	<u>(2,549,109)</u>	<u>(35,746)</u>	<u>1,499,936</u>	<u>17,249</u>	<u>6,588,048</u>	<u>74,747</u>

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

10.2 It represents the adjustments of some accounts.

NOTE	1402		1401		1401	
	March 19, 2024		20 March 2023		21 December 2022	
	AFN	US\$	AFN	US\$	AFN	US\$
11 DIRECT OPERATING COST						
Salaries and benefits	535,157,548	7,504,400	93,630,829	1,076,747	153,718,553	1,601,235
Goods and services	374,774,101	5,255,377	48,127,298	553,460	287,779,863	2,997,707
Sub-Grant Expenses	119,730,356	1,678,953	29,680,733	341,326	101,150,398	1,053,650
Fixed assets	-	-	-	-	32,406,868	337,572
	<u>1,029,662,004</u>	<u>14,438,731</u>	<u>171,438,860</u>	<u>1,971,534</u>	<u>575,055,681</u>	<u>5,990,163</u>

NOTE	1402		1401		1401	
	March 19, 2024		20 March 2023		21 December 2022	
	AFN	US\$	AFN	US\$	AFN	US\$
12 INDIRECT OPERATING COST						
Salaries, wages and benefits	50,579,152	709,261	11,545,370	132,771	41,265,601	437,136
Travel, transportation and per diem	4,091,434	57,373	985,267	11,331	3,707,791	38,623
Communication	656,411	9,205	11,994	138	9,790	102
Repair and maintenance	710,799	9,967	246,052	2,830	1,178,837	12,280
Utilities & Fuel	559,472	7,845	507,247	5,833	900,799	9,383
Materials & supplies	642,536	9,010	-	-	-	-
Other Direct Costs	7,466,572	104,702	178,928	2,069	1,784,619	18,579
Purchase of Office Equipments	1,230,826	17,260	209,968	2,415	1,424,354	14,837
Depreciation	-	-	-	-	-	-
Financial Charges	-	-	210,212	2,417	972,354	10,129
Miscellaneous	-	-	-	-	113,851	1,186
HQ Goods and services	-	-	566,163	6,511	3,327,380	34,660
Training	4,194	48	48	48	1,533,779	15,977
	<u>65,937,203</u>	<u>924,623</u>	<u>14,466,396</u>	<u>166,362</u>	<u>56,219,157</u>	<u>592,891</u>

NOTE	1402		1401		1401	
	March 19, 2024		20 March 2023		21 December 2022	
	AFN	US\$	AFN	US\$	AFN	US\$
13 Bad Debt Expenses						
Bad Debt Expenses	-	-	-	-	-	-

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.

NOTE	1402		1401		1401	
	March 19, 2024		20 March 2023		21 December 2022	
	AFN	US\$	AFN	US\$	AFN	US\$

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


 Finance Director
 Mohammad Edriss Yousufy

CAF

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

6 Operating fixed assets														
Particulars	Communication Equipment		Furniture and fixture		Computer & Accessories		Office Equipment		Electric Equipment		Office Vehicles		Total	
	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$	AFS	US \$
For the period ended 20 March 2023														
Cost														
Opening cost as at 22 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	76,054
Exchange translation adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Addition/Disposal/Revaluation during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance as at 20 March 2023	695,371	6,707	354,099	3,415	3,682,228	35,513	596,374	5,752	1,359,050	13,107	925,000	8,921	7,612,122	76,054
Depreciation														
Acc. Depreciation as at 22 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	57,031
Exchange translation adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation/Disposal/Revaluation for the year	-	-	3,231	36	150,066	1,649	457	5	3,406	37	34,688	381	191,847	2,108
Closing Balance as at 20 March 2023	695,371	6,707	327,125	3,124	2,701,669	24,609	591,423	5,700	1,324,481	12,741	312,186	2,676	5,952,255	59,139
NBV at 20 March 2023	0	0	26,974	291	980,559	10,904	4,951	52	34,569	366	612,814	6,245	1,659,867	19,088
For the period ended 19 March 2024														
Cost														
Opening cost as at 20 Mar 2023	695,371	6,707	354,099	3,415	3,682,228	35,513	596,374	5,752	1,359,050	13,107	925,000	8,921	7,612,122	76,054
Exchange translation adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Addition/Disposal/Revaluation during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance as at 19 March 2024	695,371	6,707	354,099	3,415	3,682,228	35,513	596,374	5,752	1,359,050	13,107	925,000	8,921	7,612,122	76,054
Depreciation														
Acc. Depreciation as at 20 Mar 2023	695,371	6,707	327,125	3,124	2,701,669	24,609	591,423	5,700	1,324,481	12,741	312,186	2,676	5,952,255	59,139
Exchange translation adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation/Disposal/Revaluation for the year	-	-	3,225	45	123,167	1,727	450	6	3,406	48	34,688	486	164,935	2,313
Closing Balance as at 19 March 2024	695,371	6,707	330,350	3,124	2,824,836	24,609	591,873	5,700	1,327,887	12,741	346,874	2,676	6,117,190	61,452
NBV at 19 March 2024	0	0	23,749	291	857,393	10,904	4,501	52	31,163	366	578,126	6,245	1,494,932	20,963
Rate of Depreciation	15%		15%		30%		20%		15%		15%			

AFAC

CARE OF AFGHAN FAMILIES

Donor: MOPH / WB

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

Project Name: Logar Sehatmandi BPHS and EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Dec 22, 2022 to Mar 20, 2022

Annex.1

	AMOUNTS IN AFG						
	TOTAL BUDGET	ACTUAL EXPENDITURE to Dec 20, 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	-	-	19,683,874	(91,342,120)	-	-	-
Grant from Donor	1,079,529,250	791,452,343	127,155,295	76,017,806	994,625,444	84,903,806	8%
	1,079,529,250	791,452,343	146,839,169	(15,324,314)	994,625,444	84,903,806	8%
EXPENDITURE:							
Lump-Sum	455,879,126	315,489,077	140,390,048	-	455,879,126	0	0%
Pay for Performance (P4P)	544,692,540	456,279,391	82,466,927	-	538,746,319	5,946,221	1%
Contingency	78,957,584	-	15,324,314	-	15,324,314	63,633,270	81%
TOTAL COSTS	1,079,529,250	771,768,469	238,181,290	-	1,009,949,758	69,579,492	6%
FUND BALANCE IN AFS		19,683,874	(91,342,120)	(15,324,314)	(15,324,314)		
FUND BALANCE IN US\$		255,377.69	(880,952)	(176,228)	(214,890)		
Expenditure IN US\$		10,012,889	2,859,074	-	12,871,964		

CAA

CARE OF AFGHAN FAMILIES

Donor: MOPH / WB

Annex.2

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

Project Name: Logar Sehatmandi BPHS and EPHS Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Mar 20, 2023 to March 19, 2024

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21, 2021	TOTAL EXPENDITURE TO 20 MAR 2023	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	448,247,510	-	-	448,247,510	100%
	448,247,510	-	-	448,247,510	100%
EXPENDITURE:					
Lump-Sum	176,251,393	27,812,461	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\$		749,186	(925,944)		
Expenditure IN US\$		749,186	(925,944)		

CAA

CARE OF AFGHAN FAMILIES

Donor: WHO

Annex.3

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

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

Location: Kabul (Afghan Japan COVID-19 Hospital)

Statement of Budget Variance

Statement Period: Mar 20, 2023 to March 19, 2024

	AMOUNTS IN AFN					BUDGET VARIANCE	VARIANCE %
	TOTAL BUDGET	ACTUAL EXPENDITURE UP TO YEAR ENDED 20 DEC 2020	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21, 2021	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21, 2022	TOTAL EXPENDITURE TO 21 DEC 2022		
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	41%
	253,027,545	58,390,972	78,746,353	(1,721,379)	148,308,189	104,719,355	41%
EXPENDITURE:							
Human Resources	77,812,413	36,866,862	24,769,011	-	61,635,873	16,176,540	21%
Recurrent	89,368,012	19,543,059	51,476,399	-	71,019,458	18,348,555	21%
Capital	18,187,740	7,055,980	1,534,583	-	8,590,563	9,597,177	53%
Indirect Cost @ 5%	9,268,408	3,173,295	3,889,000	-	7,062,295	2,206,114	24%
Contingency	58,390,972	591,860	1,129,500	-	1,721,360	56,669,592	97%
TOTAL COSTS	253,027,545	67,231,076	82,798,492	-	150,029,568	102,997,977	41%
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)	(24,139)		
Expenditure IN US\$		873,074	993,894	-	1,866,969		

CAA

CARE OF AFGHAN FAMILIES

Donor: WHO

Annex.4

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: Mar 20, 2023 to March 19, 2024

AMOUNTS IN AFN							
TOTAL BUDGET	ACTUAL EXPENDITURE UP TO YEAR ENDED 20 DEC 2020	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21, 2021	ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21, 2022	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	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)	(21,681)			
Expenditure IN US\$	14,635	302,053	-	316,687			

CAIA

CARE OF AFGHAN FAMILIES (CAF)
Donor: UNOCHA

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

Project Name: MHNT

Location: Paktia

Statement of Budget Variance

Statement Period: Mar 20, 2023 to March 19, 2024

Annex.5

	AMOUNTS IN USD					VARIANCE %
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	ACTUAL EXPENDITURE to Mar 20, 2023	ACTUAL EXPENDITURE to Sept 30, 2023	TOTAL EXPENDITURE TO 20 MAR 2023	
RECEIPTS						
Opening balance	-	-	142,697	38,343	-	-
Grant from Donor	356,743	142,697	107,022	107,022	249,719	30%
	356,743	142,697	142,697	145,365	249,719	30%
EXPENDITURE						
1. Staff and Other Personnel Costs	92,580	-	24,870	48,011	72,881	21%
2. Supplies, Commodities, Materials	144,024	-	38,170	63,944	102,114	29%
3. Equipment	16,000	-	15,307	-952	14,355	10%
4. Contractual Services	5,568	-	180	771	951	83%
5. Travel	5,652	-	2,206	3,941	6,147	-9%
6. Transfers and Grants to Counterparts	61,236	-	14,440	29,659	44,099	28%
7. General Operating and Other Direct C	8,344	-	2,355	4,722	7,077	15%
Indirect Costs	23,338	-	6,826.83	10,507	17,334	26%
Contingency						
TOTAL COSTS	356,743	-	104,354	160,603	264,957	26%

FUND BALANCE IN USD

142,697	38,343	(15,239)	(15,238.51)
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FUND BALANCE IN AFS

12,576,949	3,334,156	(1,086,696)	(1,086,696)
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Expenditure in AFS

8,974,540	13,376,183	22,350,723
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CAF

CARE OF AFGHAN FAMILIES
Donor: WFP
Project Period: 01-March -2023 to Dec -2023
Project Name: TSFP Logar
Location: Logar Province
Statement of Budget Variance
Statement Period: Mar 20, 2023 to Mar 19, 2024

Annex.6

	AMOUNTS IN AFG				
	TOTAL BUDGET	ACTUAL EXPENDITURE to Mar 19, 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	11,920,977	7,161,651	7,161,651	4,759,326	40%
	11,920,977	7,161,651	7,161,651	4,759,326	40%
EXPENDITURE:					
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)	7,957,090	6,661,706	6,661,706	1,295,384	16%
CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle and Running costs, Equipment and Supplies)	3,184,010	2,420,476	2,420,476	763,534	24%
Management Fee 7%	779,877	635,753	635,753	144,124	18%
TOTAL COSTS	11,920,977	9,717,935	9,717,935	2,203,042	18%
FUND BALANCE IN AFS		(2,556,284)	(2,556,284)		
FUND BALANCE IN US\$		(35,846.22)	(35,846.22)		
Expenditure IN US\$		136,273	136,273		

CAA

CARE OF AFGHAN FAMILIES
Donor: WFP
Project Period: 01-Mrarch -2023 to Dec -2023
Project Name: TSFP Parwan
Location: Logar Province
Statement of Budget Variance
Statement Period: Mar 20, 2023 to Mar 19, 2024

Annex.7

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE to Mar 19, 2024	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	25,532,034	17,756,793	17,756,793	7,775,241	30%
	25,532,034	17,756,793	17,756,793	7,775,241	30%
EXPENDITURE:					
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)	19,915,914	18,397,219	18,397,219	1,518,695	8%
CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle and Running costs, Equipment and Supplies)	3,945,800	3,353,705	3,353,705	592,095	15%
Management Fee 7%	1,670,320	1,522,565	1,522,565	147,755	9%
TOTAL COSTS	25,532,034	23,273,489	23,273,489	2,258,545	9%
FUND BALANCE IN AFS		(5,516,696)	(5,516,696)		
FUND BALANCE IN US\$		(77,359.45)	(77,359.45)		
Expenditure IN US\$		326,359	326,359		

CIA

CARE OF AFGHAN FAMILIES (CAF)

Donor: UNICEF

Project Period: Feb 01, 2023 to Dec 31, 2023

Project Name: Logar HER Project

Location: Logar Province

Statement of Budget Variance

Statement Period: Mar 20, 2023 to March 19, 2024

Annex 8

AMOUNTS IN USD					
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2023	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 19 2024	TOTAL EXPENDITURE	VARIANCE BUDGET VARIANCE
RECEIPTS					
Opening balance			101,187		
Grant from Donor	3,291,605	454,481	2,588,750	3,043,231	248,374
	3,291,605	454,481	2,689,938	3,043,231	248,374
					8%
EXPENDITURE					
BPHS					
Human resource costs for health facilities	1,603,063	227,848	1,314,013	1,541,860	61,203
Provision of health facility operational needs	401,125	12,207	289,540	301,748	99,377
Health worker trainings / capacity building	27,419	0	15,431	15,431	11,988
Total BPHS	2,031,607	240,055	1,618,984	1,859,039	172,568
					8%
EPHS					
Human resource costs for health facilities	383,069	50,652	301,182	351,834	31,235
Provision of health facility operational needs	126,837	658	98,227	98,884	27,953
Health worker trainings / capacity building	6,863	0	318	318	6,544
Total EPHS	516,770	51,310	399,727	451,037	65,733
					13%
Procurement of medicines, medical consumables					
SP "OWN" procurement and provision of medicines per HER comm	0	0		0	0
SP "OWN" procurement and provision of medical consumables; lab	76,364	2,832	356,020	358,852	-282,488
Total Procurement	76,364	2,832	356,020	358,852	-282,488
					-370%
Total BPHS, EPHS and Procurement	2,624,740	294,197	2,374,731	2,668,928	-44,187
					-2%
Management					
Provincial office cost	247,238	25,639	227,816	253,455	-6,217
HQ (INGOs) and Head office costs - for SPs with multiple provinces	419,627	33,458	275,528	308,987	110,640
Total Management	666,865	59,097	503,344	562,441	104,424
					16%
GRAND TOTAL	3,291,605	353,294	2,878,075	3,231,369	60,236
					2%
FUND BALANCE IN USD					
		101,187	(188,138)	(188,138)	188137.84
					0.00
FUND BALANCE IN AFS					
		8,798,939		(13,416,580)	
EXPENDITURE IN AFD					
		31,454,291	222,407,652		

CAF

CARE OF AFGHAN FAMILIES (CAF)

Donor: UNICEF

Project Period: Feb 01, 2023 to Dec 31, 2023

Project Name: Faryab HER Project

Location: Faryab Province

Statement of Budget Variance

Statement Period: Mar 20, 2023 to March 19, 2024

Annex .9

	AMOUNTS IN USD					VARIANCE %
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2023	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 19 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	
RECEIPTS						
Opening balance			98,229			
Grant from Donor	4,988,378	526,346	3,791,937	4,318,283	670,095	13%
	4,988,378	526,346	3,890,166	4,318,283	670,095	13%
EXPENDITURE						
BPHS						
Human resource costs for health facilities	1,951,029	247,549	1,744,508	1,992,057	-41,027	-2%
Provision of health facility operational needs	544,877	10,636	466,868	477,504	67,374	12%
SP "OWN" procurement and provision of medicines per HER comm	95,538		115,903	115,903	-20,365	-21%
Health worker trainings / capacity building	42,793	0	19,134	19,134	23,659	55%
Total BPHS	2,634,237	258,184	2,346,414	2,604,598	29,640	1%
EPHS						
Human resource costs for health facilities	597,773	78,668	539,023	617,692	-19,918	-3%
Provision of health facility operational needs	211,291	10,061	228,956	239,017	-27,726	-13%
Health worker trainings / capacity building	11,396	0	2,075	2,075	9,321	82%
Total EPHS	820,461	88,729	770,055	858,784	(38,323)	-5%
Procurement of medicines, medical consumables						
SP "OWN" procurement and provision of medicines per HER comm	0	0			0	0%
SP "OWN" procurement and provision of medical consumables, lab	792,515	11,019	672,379	683,397	109,118	14%
Total Procurement	792,515	11,019	672,379	683,397	109,118	14%
Total BPHS, EPHS and Procurement	4,247,213	357,932	3,788,847	4,146,779	100,434	2%
Management						
Provincial office cost	387,724	33,154	330,911	364,064	23,660	6%
HQ (INGOs) and Head office costs - for SPs with multiple provinces,	353,440	37,031	198,195	235,225	118,215	33%
Total Management	741,165	70,185	529,105	599,290	141,875	19%
GRAND TOTAL	4,988,378	428,117	4,317,952	4,746,069	242,309	5%
FUND BALANCE IN USD		98,229	(427,786)	(427,786)		
FUND BALANCE IN AFS		8,541,738		(30,506,493)		
EXPENDITURE IN AFN		38,109,533	336,382,113			

CAF

CARE OF AFGHAN FAMILIES (CAF)

Donor: UNICEF

Project Period: Feb 01, 2023 to Dec 31, 2023

Project Name: Parwan HER Project

Location: Parwan Province

Statement of Budget Variance

Statement Period: Mar 20, 2023 to March 19, 2024

Annex .10

AMOUNTS IN USD					
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2023	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 19 2024	TOTAL EXPENDITURE	VARIANCE %
RECEIPTS					
Opening balance	-	-	109,635	-	-
Grant from Donor	5,170,514	563,917	3,847,760	4,411,677	15%
	5,170,514	563,917	3,957,395	4,411,677	15%
EXPENDITURE					
BPHS					
Human resource costs for health facilities	2,058,572	253,883	1,825,265	2,079,148	-1%
Provision of health facility operational needs	559,758	32,535	394,702	427,237	24%
Health worker trainings / capacity building	39,497	0	11,967	11,967	70%
Total BPHS	2,657,827	286,419	2,231,933	2,518,351	5%
EPHS					
Human resource costs for health facilities	710,576	85,287	590,746	676,033	5%
Provision of health facility operational needs	353,235	5,669	297,154	302,823	14%
Health worker trainings / capacity building	9,779	0	3,159	3,159	68%
Total EPHS	1,073,590	90,956	891,059	982,015	9%
Procurement of medicines, medical consumables					
SP "OWN" procurement and provision of medicines per HER comm	0	0	0	0	0%
SP "OWN" procurement and provision of medical consumables, lab	662,608	6,042	611,874	617,916	7%
Total Procurement	662,608	6,042	611,874	617,916	7%
Total BPHS, EPHS and Procurement	4,394,025	383,416	3,734,866	4,118,282	6%
Management					
Provincial office cost	395,309	31,186	313,367	344,553	13%
HQ (INGOs) and Head office costs - for SPs with multiple provinces,	381,179	39,680	242,650	282,330	26%
Total Management	776,489	70,866	556,017	626,883	19%
GRAND TOTAL	5,170,514	454,282	4,290,883	4,745,165	8%
FUND BALANCE IN USD		109,635	(333,488)	(333,488)	
FUND BALANCE IN AFS		9,533,509	(23,781,908)	(23,781,908)	
EXPENDITURE IN AFN		40,431,175	331,672,954		

CAF

CARE OF AFGHAN FAMILIES (CAF)
Donor: World Health Organization (WHO)
Project Period: Jun 01, 2023 to Nov 30, 2023
Project Name: Samangan Infection Disease Hospital
Location: Samangan Province
Statement of Budget Variance
Statement Period: Mar 20, 2023 to March 19, 2024

	AMOUNTS IN USD				VARIANCE %
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 Mar 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	
<u>RECEIPTS</u>					
Opening balance	-	-	-	-	-
Grant from Donor	243,195	72,828	72,828	170,367	70%
	243,195	72,828	72,828		
<u>EXPENDITURE</u>					
Staff cost	63,211	63,109	63,109	102	0%
Travel	4,450	3,471	3,471	979	22%
Contractual services	2,333	2,333	2,333	-	0%
Procurement cost	156,420	84,665	84,665	71,755	46%
Operation cost	870	42,682	42,682	(41,812)	-4804%
IP Support Cost 7%	15,910	13,738	13,738	2,172	14%
TOTAL COSTS	243,195	209,998	209,998	33,196	14%

FUND BALANCE IN USD

(137,170) (137,170)

FUND BALANCE IN AFS

9,781,950 9,781,950

EXPENDITURE IN AFN

15,460,310

CAF

CARE OF AFGHAN FAMILIES
Donor: WFP
Project Period: 01-Mrarch -2023 to Dec -2023
Project Name: TSFP Logar 2
Location: Logar Province
Statement of Budget Variance
Statement Period: Mar 20, 2023 to Mar 19, 2024

Annex. 12

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE to Mar 19, 2024	TOTAL EXPENDITURE TO 21 DEC 2022	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	18,970,156	-	-	18,970,156	100%
	18,970,156	-	-	18,970,156	100%
EXPENDITURE:					
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)	385,452	125,267	125,267	260,185	68%
CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle and Running costs, Equipment and Supplies)	17,343,666	2,037,719	2,037,719	15,305,947	88%
Management Fee 7%	1,241,038	151,409	151,409	1,089,629	88%
TOTAL COSTS	18,970,156	2,314,395	2,314,395	16,655,761	88%
FUND BALANCE IN AFS		(2,314,395)	(2,314,395)		
FUND BALANCE IN US\$		(32,454.27)	(32,454.27)		

CMA

CARE OF AFGHAN FAMILIES

Donor: WHO

Annex.13

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

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

Location: Logar

Statement of Budget Variance

Statement Period: Mar 20, 2023 to Mar 19, 2024

	AMOUNTS IN USD					VARIANCE %
	TOTAL BUDGET IN USD	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR 2023	TOTAL EXPENDITURE TO 20 MAR 2023	BUDGET VARIANCE	
RECEIPTS:						
Opening balance	-	-	(9,348)	-	-	-
Grant from Donor	373,072	149,229	111,922	261,151	111,922	30%
	373,072	149,229	102,574	261,151	111,922	30%
EXPENDITURE:						
Human Resources	184,272	92,384	30,743	123,127	61,145	33%
Supplies, Commodities, Materials	96,234	40,182	13,789	53,971	42,263	44%
Equipment	29,632	4,227	8,331	12,558	17,074	58%
Contractual Services	11,274	7,109	2,220	9,329	1,945	17%
Travel	560	91	-	91	469	84%
General Operating and Other Direct Costs	26,694	4,210	1,822	6,031	20,662	77%
Indirect Cost @ 5%	24,407	10,374	3,984	14,358	10,049	41%
TOTAL COSTS	373,072	158,577	60,890	219,467	153,606	41%
FUND BALANCE IN USD		(9,348)	41,684	41,684		
FUND BALANCE IN AFN		(823,880)	3,624,724	2,972,594		
Expenditure IN US\$		13,796,165	5,297,430	19,093,595		

CAA

CARE OF AFGHAN FAMILIES

Donor: UNOCHA

Annex. 14

Project Period: May 15, 2022 to Dec 09 2022

Project Name: MHNT Parwan and Panjshir

Location: Parwan and Panjshir

Statement of Budget Variance

Statement Period: March 20, 2023 to March 19 2024

	AMOUNTS IN USD				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	TOTAL EXPENDITURE TO 20 MAR 2023	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	289,824	289,824	289,824	-	0%
	289,824	289,824	289,824	-	0%
EXPENDITURE:					
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%
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	4,509,594		
EXPENDITURE IN AFS		21,525,846			

CAA

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: March 20, 2023 to March 19 2024

Annex. 15

	AMOUNTS IN USD				VARIANCE %
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR 2023	TOTAL EXPENDITURE TO 20 MAR 2023	
RECEIPTS					
Opening balance	-	-	184,248	-	-
Grant from Donor	375,900	187,951		187,951	50%
	375,900	187,951	184,248	187,951	50%
EXPENDITURE					
Human Resources	130,362	1,806		1,806	99%
Recurrent	220,946	1,654	78	1,733	99%
Indirect Cost @ 7%	24,592	242	5	248	99%
Contingency					
TOTAL COSTS	375,900	3,703	84	3,786	99%
FUND BALANCE IN USD					
		184,248	184,165	184,165	
FUND BALANCE IN AFS					
		16,239,195	16,014,415	13,133,234	
Expenditure in AFS					
		314,718	7,129	321,847	

CAV

AMOUNTS IN USD						
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2023	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 19 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
RECEIPTS						
Opening balance	-	-	146,049	-	-	-
Grant from Donor	599,745	156,283	137,753	294,036	305,709	51%
	599,745	156,283	283,802	294,036	305,709	51%
EXPENDITURE						
Human resources (max 15% of total budget)	74,944	5,074	56,909	61,983	12,961	17%
Activities	139,117		89,537	89,537	49,580	36%
Project-related travel (include participation in TB REACH Grantee Meeting)	66,912	2,320	23,735	26,055	40,857	61%
Funds withheld at source for central procurement from GDF (e.g. GDF procurement of medical items (excluding Category 4 GDF procurement of non-medical items	43,800	0	0	-	43,800	100%
Procurement of non-medical items	104,181	0	30,662	30,662	73,519	71%
IT / Communications	36,602	420	19,663	20,083	16,520	45%
Direct Program Support (max 12% of total budget)	20,084	170	13,489	13,659	6,425	32%
Implementation Research (max 10% of the total budget)	59,393	2,250	30,701	32,951	26,442	45%
External M&E	19,712	0	3,942	3,942	15,769	80%
	35,000	0		-	35,000	100%
GRAND TOTAL	599,745	10,234	268,638	278,871	320,873	54%
FUND BALANCE IN USD		146,049	15,165	15,165		
FUND BALANCE IN AFS		12,700,037	1,081,440	1,081,440		
EXPENDITURE IN AFN		849,380	19,744,198			



CARE OF AFGHAN FAMILIES

Donor: USAID/MSH

Annex.17

Project Period: July, 2023 to Feb 2024

Project Name: AFIAT

Location: Parwan

Statement of Budget Variance

Statement Period: March 20, 2023 to March 19 2024

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	11,011,513	10,460,938	10,460,938	550,575	5%
	11,011,513	10,460,938	10,460,938	550,575	5%
EXPENDITURE:					
Salaries and Wages	2,787,865	2,988,589	2,988,589	(200,724)	-7%
Travel and Transportati	1,410,800	1,476,160	1,476,160	(65,360)	-5%
Other Direct Costs	637,947	813,844	813,844	(175,897)	-28%
Program Activities	5,194,829	1,797,936	1,797,936	3,396,893	65%
Indirect Cost	980,072	691,376	691,376	288,696	29%
TOTAL COSTS	11,011,513	7,767,905	7,767,905	3,243,608	29%
FUND BALANCE		2,693,033	2,693,033		

CMAA

CARE OF AFGHAN FAMILIES

Donor: USAID/MSH

Annex. 18

Project Period: July, 2023 to Feb 2024

Project Name: AFIAT

Location: Faryab

Statement of Budget Variance

Statement Period: March 20, 2023 to March 19 2024

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	10,359,575	9,841,596	9,841,596	517,979	5%
	10,359,575	9,841,596	9,841,596	517,979	5%
EXPENDITURE:					
Salaries and Wages	2,518,148	3,188,457	3,188,457	(670,310)	-27%
Travel and Transportati	1,558,000	1,546,867	1,546,867	11,133	1%
Other Direct Costs	632,923	586,700	586,700	46,223	7%
Program Activities	4,728,459	2,767,753	2,767,753	1,960,706	41%
Indirect Cost	922,047	790,371	790,371	131,675	14%
TOTAL COSTS	10,359,575	8,880,148	8,880,148	1,479,427	14%
FUND BALANCE IN USD		961,448	961,448		

CMA

CARE OF AFGHAN FAMILIES

Donor: UNDP

Annex. 19

Project Period: Aug, 2023 to Mar 2024

Project Name: Malaria

Location: Parwan

Statement of Budget Variance

Statement Period: March 20, 2023 to March 19 2024

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	714,513	1,049,555	1,049,555	(335,042)	-47%
	714,513	1,049,555	1,049,555	(335,042)	-47%
EXPENDITURE:					
Case management	70,245	4,440	4,440	65,805	94%
Program Management	644,268	646,980	646,980	(2,712)	0%
Transfer To Logar		61,256	61,256		
TOTAL COSTS	714,513	712,676	712,676	63,093	9%
FUND BALANCE IN USD		336,879	336,879		
The Total Expenses:			651,420		

CAA

CARE OF AFGHAN FAMILIES

Donor: UNDP

Annex.20

Project Period: Aug, 2023 to Mar 2024

Project Name: Malaria

Location: Faryab

Statement of Budget Variance

Statement Period: March 20, 2023 to March 19 2024

	AMOUNTS IN AFD				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	952,683	1,062,001	1,062,001	(109,318)	-11%
	952,683	1,062,001	1,062,001	(109,318)	-11%
EXPENDITURE:					
Case management	93,660	125,924	125,924	(32,264)	-34%
Program Management	859,023	646,910	646,910	212,113	25%
Transfer To Logar		245,417	245,417		
TOTAL COSTS	952,683	1,018,251	1,018,251	179,849	19%
FUND BALANCE		43,751	43,751		
The Total Expenses:			772,834		

CMA

CARE OF AFGHAN FAMILIES

Donor: UNFPA

Annex.21

Project Period: Jan, 2024 to Mar 2024

Project Name: FHH

Location: Samangan

Statement of Budget Variance

Statement Period: March 20, 2023 to March 19 2024

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
		FOR THE YEAR ENDED 19 MAR 2024			
RECEIPTS:					
Opening balance	-		-	-	-
Grant from Donor	45,570,451	13,946,146	13,946,146	31,624,305	69%
	45,570,451	13,946,146	13,946,146	31,624,305	69%
EXPENDITURE:					
Conduct CAAC survey	214,954	-	-	214,954	100%
Construction cost of FHHs	5,195,888	16,650	16,650	5,179,238	100%
Ensure infection control and transportation of medicine	386,917	171,500	171,500	215,417	56%
In-service training for FHHs' midwives	1,075,186	353,586	353,586	721,600	67%
IP support cost	2,786,210		-	2,786,210	100%
Management support to IP field office	21,841,060	7,088,838	7,088,838	14,752,222	68%
Operations support to IP field office	2,657,109	398,619	398,619	2,258,490	85%
Running cost of FHHs	6,180,274	792,588	792,588	5,387,686	87%
Support field monitoring by IP	277,360	7,500	7,500	269,860	97%
Training for Midwives/PSS/Mentor/E	1,974,248	-	-	1,974,248	100%
7% support cost for CAF	2,981,244	618,050	618,050	2,363,195	79%
TOTAL COSTS	45,570,451	9,447,331	9,447,331	36,123,120	79%
FUND BALANCE					
		4,498,815	4,498,815		

CAA

CARE OF AFGHAN FAMILIES (CAF)

Donor: UNICEF

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

Project Name: Logar HER Project 2

Location: Logar Province

Statement of Budget Variance

Statement Period: March 20, 2023 to March 19, 2024

Annex .22

	AMOUNTS IN USD				VARIANCE %
	BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2023	TOTAL EXPENDITURE TO 20 MAR 2023	BUDGET VARIANCE	
RECEIPTS					
Opening balance	-	-	-	-	-
Grant from Donor	5,235,858	1,253,156	1,253,156	3,982,702	76%
	5,235,858	1,253,156	1,253,156	3,982,702	76%
EXPENDITURE					
BPHS					
Human resource costs for health facilities	2,171,673	369,641	369,641	1,802,033	83%
Provision of health facility operational needs	412,583	74,970	74,970	337,612	82%
SP "OWN" procurement and provision of medicines and consumables as per list approved for HER project for BPHS	660,894	0	0	660,894	96%
Health worker trainings / capacity building	12,289	471	471	11,818	66%
Total BPHS	3,257,439	445,082	445,082	2,812,357	
EPHS					
Human resource costs for health facilities	514,482	85,922	85,922	428,560	83%
Provision of health facility operational needs	133,435	27,413	27,413	106,023	79%
SP "OWN" procurement and provision of medicines and consumables as per list approved for HER project for EPHS	283,240	0	0	283,240	100%
Health worker trainings / capacity building	299	0	0	299	57%
Total EPHS	931,456	113,335	113,335	818,121	
Procurement of medicines, medical consumables					
SP "OWN" procurement and provision of medicines per HER comm	0	9,532	9,532	-9,532	0%
SP "OWN" procurement and provision of medical consumables, lab	0	5,743	5,743	-5,743	0%
Total Procurement	0	15,275	15,275	-15,275	
Total BPHS, EPHS and Procurement	4,188,895	573,692	573,692	3,615,203	64%
Management					
Provincial office cost	302,166	63,829	63,829	238,337	79%
HQ (INGOs) and Head office costs - for SPs with multiple provinces	744,798	146,126	146,126	598,672	80%
Total Management	1,046,964	209,955	209,955	837,009	80%
GRAND TOTAL	5,235,858	783,647	783,647	4,452,211	67%
FUND BALANCE IN USD		469,509	469,509		
FUND BALANCE IN AFS		33,481,872	33,481,872		
EXPENDITURE IN AFS		56,635,841	56,635,841		

CAF

CARE OF AFGHAN FAMILIES

Donor: UNFPA

Annex.23

Project Period: Jan, 2024 to Mar 2024

Project Name: FHH

Location: Logar

Statement of Budget Variance

Statement Period: March 20, 2023 to March 19 2024

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	68,763,156	1,439,152	1,439,152	67,324,004	98%
	68,763,156	1,439,152	1,439,152	67,324,004	98%
EXPENDITURE:					
Conduct CAAC survey	97,076	-	-	97,076	100%
Construction cost of FHHs	41,111,686	-	-	41,111,686	100%
Ensure infection control and transportation of medicine	116,491	-	-	116,491	100%
In-service training for FHHs' midwives			-	-	#DIV/0!
IP support cost			-	-	#DIV/0!
Management support to IP field office	12,136,927	356,379	356,379	11,780,548	97%
Operations support to IP field office	1,839,590	142,483	142,483	1,697,107	92%
Running cost of FHHs	2,465,730	700	700	2,465,030	100%
Support field monitoring by IP	187,218	-	-	187,218	100%
Training for Midwives/PSS/Mentor/E	6,309,913	-	-	6,309,913	100%
7% support cost for CAF	4,498,524	34,969	34,969	4,463,555	99%
TOTAL COSTS	68,763,156	534,531	534,531	68,228,624	99%
FUND BALANCE		904,620	904,620		

CAA

CARE OF AFGHAN FAMILIES

Donor: UNDP

Annex.24

Project Period: Aug, 2023 to Mar 2024

Project Name: Malaria

Location: Logar

Statement of Budget Variance

Statement Period: March 20, 2023 to March 19 2024

	AMOUNTS IN AFN				
	TOTAL BUDGET	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR 2024	TOTAL EXPENDITURE	BUDGET VARIANCE	VARIANCE %
RECEIPTS:					
Opening balance	-	16,729	16,729	-	-
Grant from Donor	7,974,683	2,274,705	2,274,705	5,699,978	71%
Transfer from Parwan		61,256	61,256		
Transfer from Faryab		245,417	245,417		
	7,974,683	2,598,108	2,598,108	5,699,978	71%
EXPENDITURE:					
Case management	1,998,771	19,350	19,350	1,979,421	99%
Program Management	5,975,912	2,578,758	2,578,758	3,397,154	57%
TOTAL COSTS	7,974,683	2,598,108	2,598,108	5,376,575	67%
FUND BALANCE IN USD		-	-		

CIAA

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: March 20, 2023 to March 19 2024

Annex.25

	AMOUNTS IN AFS				
	ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022	ACTUAL EXPENDITURE FOR THE YEAR ENDED 20 MAR 2023	ACTUAL EXPENDITURE FOR THE YEAR ENDED 19 MAR 2024	TOTAL EXPENDITURE	VARIANCE %
TOTAL BUDGET					
	65,010,920	14,170,586	2,731,448	-	-
		15,852,906	12,788,205	42,895,260	34%
	65,010,920	14,170,586	18,584,354	21,737,514	42,895,260
				22,115,660	34%

RECEIPTS

Opening balance
Grant from Donor

EXPENDITURE

The target communities and CHWs/ Volunteers of Kapisa province are mobilized, trained, and made ready for the implementation phase of CBNP. 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. 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. Provision of flat-rate incentives to the Community Health Workers (CHWs) for conducting the community campaigns on regular bases.

Effective and efficient Programme management (In-country management & support staff salaries pro-rated to their contribution to the program) Expenses Charged to CAF

TOTAL COSTS

FUND BALANCE IN AFS

FUND BALANCE IN USD

2,731,448	8,949,310	-	-
30,991	102,916	-	-

CAF

CARE OF AFGHAN FAMILIES

Donor: UNFPA

Project Period: Oct, 2023 to Dec 2023

Project Name: FHH

Location: Samangan

Statement of Budget Variance

Statement Period: March 20, 2023 to March 19 2024

Annex.26

	AMOUNTS IN AFG				
	TOTAL BUDGET	ACTUAL EXPENDITURE		BUDGET VARIANCE	VARIANCE %
		FOR THE YEAR ENDED 19 MAR 2024	TOTAL EXPENDITURE		
RECEIPTS:					
Opening balance	-	-	-	-	-
Grant from Donor	20,356,386	13,013,623	13,013,623	7,342,763	36%
	20,356,386	13,013,623	13,013,623	7,342,763	36%
EXPENDITURE:					
Conduct CAAC survey	-	-	-	-	#DIV/0!
Construction cost of FHHs	5,686,753	-	-	5,686,753	100%
Ensure infection control and transportation of medicine			-	-	#DIV/0!
In-service training for FHHs' midwives			-	-	#DIV/0!
IP support cost			-	-	#DIV/0!
Management support to IP field office	8,448,461	8,210,320	8,210,320	238,141	3%
Operations support to IP field office	1,677,602	935,376	935,376	742,225	44%
Running cost of FHHs	1,738,997	1,478,171	1,478,171	260,826	15%
Support field monitoring by IP	136,843	68,494	68,494	68,349	50%
Training for Midwives/PSS/Mentor/E	1,336,005	1,469,903	1,469,903	(133,898)	-10%
7% support cost for CAF	1,331,726	851,359	851,359	480,368	36%
TOTAL COSTS	20,356,386	13,013,623	13,013,623	7,342,763	36%
FUND BALANCE		0	0		

CAIA



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

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

Our audit for the period ended March 19, 2024 was for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedule of computation of indirect cost rate 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.

Credence Auditors & Advisors CAA



Credence Auditors & Advisors
Kabul, Afghanistan.

Dated: August 28, 2024


**CARE OF AFGHAN FAMILIES (CAF)
SCHEDULE OF COMPUTATION OF INDIRECT COST RATE
FOR THE PERIOD ENDED MARCH 19, 2024**

PARTICULARS	AMOUNTS IN AFS			
	DIRECT COST	CAPITAL COST	SUB-GRANTEE COST	INDIRECT COST
SALARIES AND BENEFITS	535,157,548	-	-	50,579,152
GOOD AND SERVICES	374,774,101	11,927,703	7,917,719	15,358,050
SUB-GRANTEE COST	-	-	119,730,356	-
ASSETS	-	-	-	-
TOTAL	909,931,648	11,927,703	127,648,074	65,937,203

$$\text{INDIRECT COST RATE (RATIO)} = \frac{\text{Indirect Cost}}{\text{Direct Cost}} = \frac{65,937,203}{770,355,871} = 9\%$$

CAA


Director General
Dr. Sayed Ashuqullah Majidi


Admin & Finance Director
Mohammad Edriss Yousufy



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INDEPENDENT AUDITOR'S REPORT ON COMPUTATION OF TAX CALCULATION

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

Our audit for the period ended March 19, 2024 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 44,309,637/- and paid tax is AFN 42,241,178/- presented for the purpose of additional analysis and is not required as part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Credence Auditors & Advisors CAA

Credence Auditors & Advisors
Kabul, Afghanistan.

Dated: August 28, 2024



TAX REPORT FOR THE PERIOD FROM DECEMBER 22, 2022 TO MARCH 19, 2024

S/No	Description	1402			1401					
		21-March-2023 to 19-Mar-2024			22-Dec-2022 to 20-Mar-2023			22-Dec-2021 to 21-Dec-2022		
		O.B + Amount Collected	Amount Paid to Government	Balance with CAF	O.B + Amount Collected	Amount Paid to Government	Balance with CAF	O.B + Amount Collected	Amount Paid to Government	Balance with CAF
1	Payroll Tax									
	Kabul	8,104,946	8,104,945	0	1,627,595	1,597,428	30,167	7,922,789	7,184,271	738,518
	Logar	7,677,740	7,117,158	560,582	990,059	990,059	-	6,965,318	6,958,279	7,039
	Parwan	7,789,314	7,351,876	437,438	137,560	137,560	-	420,042	282,482	137,560
	Kapisa	413,208	413,208	-	180,574	180,574	-	152,256	139,894	12,362
	Paktia	254,157	254,157.32	-	106,678	105,542	1,136			
	Faryab	11,444,457	11,444,457	-	-	-	-			
	Samangan	172,054	172,054	-						
	OREAD	300,646	270,658	29,987	4,758	-	4,758			
		36,156,521	35,128,514	1,028,007	3,047,225	3,011,163	36,062	15,460,405	14,564,926	895,479
2	Vehicle Tax									
	Kabul	349,688	317,311	32,376	69,385	46,101	23,285	349,469	328,218	21,251
	Logar	148,759	140,155	8,604	66,917	66,917	0	251,174	233,702	17,472
	Parwan	61,094	61,094	-	63,858	63,858	-	189,639	125,780	63,858
	Kapisa	193,358	193,358	-	71,400	5,600	65,800	44,100	44,100	-
	Paktia	-	-	-	4,117	4,117	-			
	Faryab	421,380	371,712	49,668	-	-	-			
	Samangan	24,142	8,842	15,300						
	OREAD	46,707	37,219	9,489	3,688		3,688			
		1,245,129	1,129,691	115,437	279,365	186,593	92,772	834,381	731,800	102,581
3	Purchase Tax									
	Kabul	4,192,669	3,933,128	259,541	1,408,473	1,188,412	220,061	4,647,765	4,298,294	349,471
	Logar	938,492	568,332	370,160	627,316	227,527	399,788	1,074,682	737,629	337,053
	Parwan	205,313	180,790	24,523	-	-	-	-	-	-
	Kapisa	6,591	6,591	-	5,511	360	5,151	4,431	-	4,431
	Paktia	174,571	103,127	71,444	41,170	-	41,170			
	Faryab	841,182	578,672	262,510	-	-	-			
	Samangan	60,177	39,310	20,867						
	OREAD	22,259	18,209	4,050	240		240			
		6,441,255	5,428,159	1,013,096	2,082,709	1,416,299	666,410	5,726,878	5,035,924	690,955
4	House Tax									
	Kabul	163,427	254,244	(90,817)	65,341	65,341	-	237,189	194,350	42,839
	Logar	40,071	40,071	(0)	37,829	34,740	3,089	67,119	34,843	32,277
	Parwan	108,161	108,161	-	3,136	3,136	-	21,470	21,470	-
	Kapisa	8,287	8,287	-	6,600	2,200	4,400	9,387	9,387	-
	Paktia	-	-	-	-	-	-			
	Faryab	84,604	84,604	-	-	-	-			
	Samangan	8,190	8,190	-						
	OREAD	53,992	51,255	2,737	9,783		9,783			
		466,732	554,813	(88,080)	122,689	105,417	17,272	335,166	260,049	75,116
GRAND TOTAL		44,309,637	42,241,178	2,068,460	5,531,988	4,719,472	812,516	22,356,830	20,592,698	1,764,131



Director General
Dr. Sayed Ashuqullah Majidi



Admin/Finance Director
Mohammad Edriss Yousufy





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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

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

We are engaged to conduct the Audit of the financial statements of CAF for implementations of various project states under activities description from Annexure 1 to Annexure 26 for the period from 21 March 2023 to 19 March 2024 funded by different donors. The financial statements are the responsibility of the YHDO's management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

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

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

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

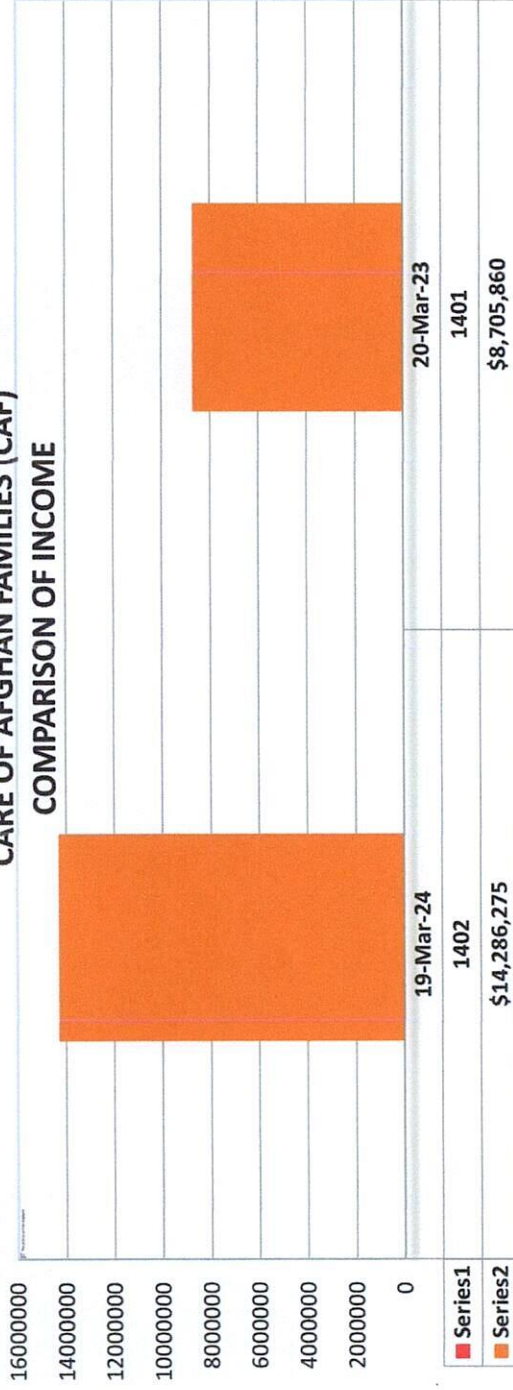
Credence Auditors & Advisors CAA

Credence Auditors & Advisors
Kabul, Afghanistan.

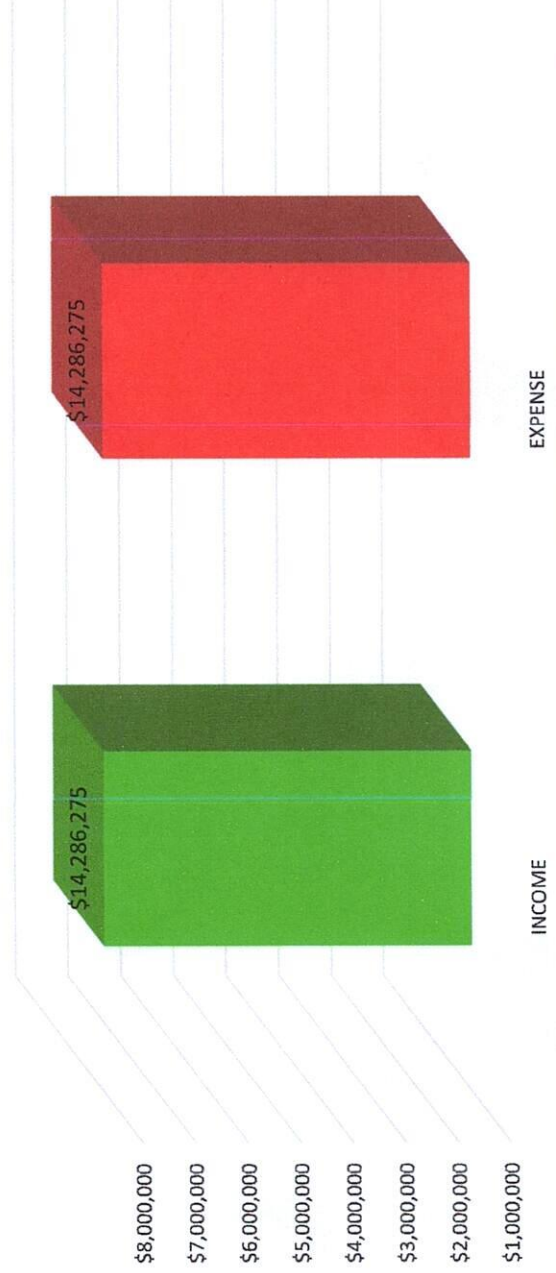
Dated: August 28, 2024



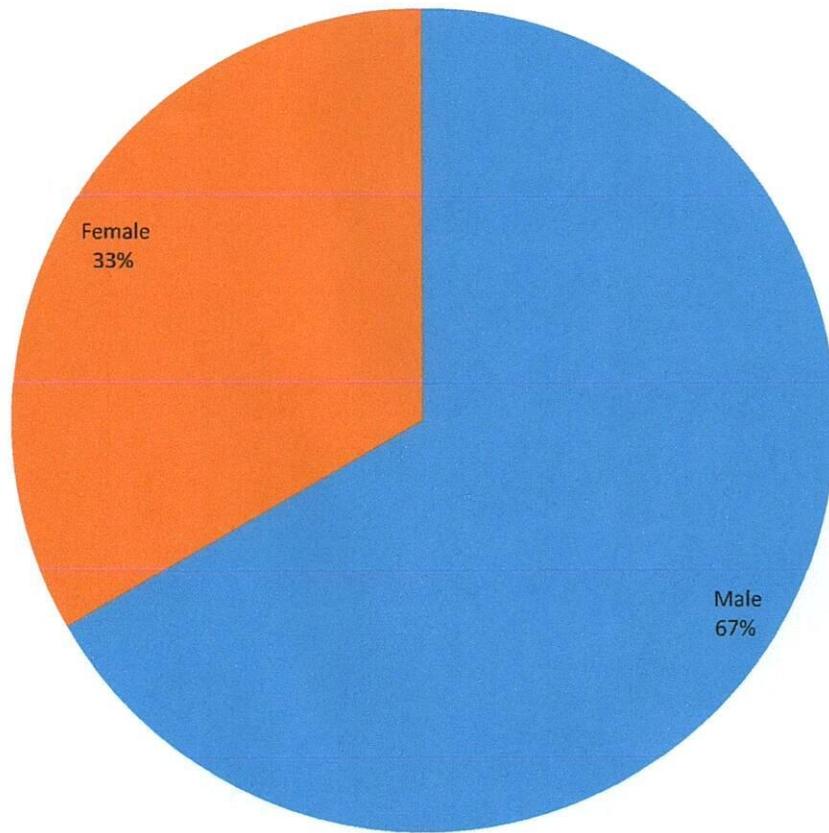
CARE OF AFGHAN FAMILIES (CAF) COMPARISON OF INCOME



CARE OF AFGHAN FAMILIES (CAF) INCOME & EXPENDITURE 1402 (Mar 19, 2024)



Care of Afghan Families (CAF)
Number of Employees during Year 1402 (March 19, 2024)



CAF Percentage of Fund for the year Ended Mar 19, 2024 (1402)

