



CREDENCE AUDITORS & ADVISORS

**Care of Afghan Families (CAF)
Audited Financial Statements**

**For the Period of 3 Months ended
20th March 2023**

**Undertaken by:
Credence Auditors and Advisors**

Care of Afghan Families (CAF)

AUDIT 2023

Credence Auditors & Advisors CAA

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FY-2023 Audit

Credence Auditors & Advisors has been awarded for the External Audit of Care of Afghan Families (CAF) for the year ended 2023, 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 20, 2023, statement of the related statement of income and expenditure for the period 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 20, 2023 and its financial performance for the period 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.

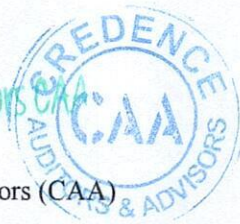
As part of an audit in accordance with IAS's, we perform professional skepticism and professional judgment throughout the audit. We also;

- 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)
Kabul Afghanistan
Dated: 03 May 2023



CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF FINANCIAL POSITION
AS AT 20 MARCH 2023

| Note | | 1401 | | 1401 | | 1400 | |
|-----------------------------|---|--------------------|------------------|--------------------|------------------|--------------------|------------------|
| | | 20 March 2023 | | 21 December 2022 | | 21 December 2021 | |
| | | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| ASSETS | | | | | | | |
| Current assets | | | | | | | |
| Receivable from donc | 3 | 103,973,209 | 1,195,684 | 103,201,885 | 1,170,919 | 216,978,124 | 2,092,652 |
| Security deposits | 4 | 349,115 | 4,015 | 362,593 | 4,114 | 301,230 | 2,905 |
| Cash and cash equiva | 5 | 210,453,107 | 2,420,195 | 122,240,283 | 1,386,927 | 68,216,941 | 657,920 |
| | | <u>314,775,431</u> | <u>3,619,893</u> | <u>225,804,761</u> | <u>2,561,960</u> | <u>285,496,295</u> | <u>2,753,478</u> |
| Non - Current assets | | | | | | | |
| Operating fixed asset: | 6 | 1,659,865 | 19,088 | 1,851,715 | 18,927 | 1,223,866 | 11,804 |
| TOTAL ASSETS | | <u>316,435,295</u> | <u>3,638,982</u> | <u>227,656,476</u> | <u>2,580,887</u> | <u>286,720,160</u> | <u>2,765,280</u> |
| LIABILITIES AND FUNDS | | | | | | | |
| Current liabilities | | | | | | | |
| Deferred grant incom | 7 | 77,065,845 | 886,251 | 47,701,331 | 541,215 | 23,199,900 | 223,752 |
| Other payables | 8 | 233,796,466 | 2,688,641 | 174,627,687 | 1,981,310 | 257,336,851 | 2,481,894 |
| | | <u>310,862,311</u> | <u>3,574,893</u> | <u>222,329,019</u> | <u>2,522,525</u> | <u>280,536,751</u> | <u>2,705,646</u> |
| Funds | | | | | | | |
| Accumulated Core Fund BF | | 3,793,118 | 43,621 | 3,527,358 | 40,495 | 5,126,807 | 49,019 |
| Revaluation Reserve | | | | 751,344 | 8,524 | 952,449 | 9,186 |
| Granted Assets Reserves | | 1,779,866 | 20,468 | 1,048,756 | 9,342 | 104,158 | 1,429 |
| Total Fund | | <u>5,572,984</u> | <u>64,089</u> | <u>5,327,457</u> | <u>58,361</u> | <u>6,183,414</u> | <u>59,634</u> |
| Contingencies & Commitments | | | | | | | |
| TOTAL LIABILITIES AND FUNDS | | <u>316,435,295</u> | <u>3,638,982</u> | <u>227,656,476</u> | <u>2,580,886</u> | <u>286,720,160</u> | <u>2,765,280</u> |

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

Director General
Dr. Sayed Ashuquallah Majidi

Admin/Finance Director
Mohammad Edriss Yousufy

CAA

CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 20 MARCH 2023

| | Note | 1401 20 March 2023 | | 1401 21 December 2022 | | 1400 21 December 2021 | |
|--|------|-----------------------|------------------|--------------------------|------------------|--------------------------|------------------|
| | | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| INCOME | | | | | | | |
| Amortization of deferred grant | 9 | 184,671,080 | 2,123,703 | 623,087,341 | 6,490,160 | 629,178,939 | 7,552,522 |
| Other income | 10 | 1,499,936 | 17,249 | 6,588,048 | 74,747 | 23,077,091 | 277,012 |
| | | <u>186,171,016</u> | <u>2,140,952</u> | <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 | 171,438,860 | 1,971,534 | 575,055,681 | 5,990,163 | 554,279,892 | 6,653,451 |
| Indirect operating cost | 12 | 14,466,396 | 166,362 | 56,219,157 | 592,891 | 53,283,293 | 639,601 |
| Bad Debt Expense | 13 | - | - | - | - | 45,848,591 | 550,356 |
| | | <u>185,905,256</u> | <u>2,137,896</u> | <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 | | 265,760 | 3,056 | (1,599,449) | (18,147) | (1,155,747) | (13,873) |
| Accumulated Core Fund brought forward | | 3,527,358 | 40,495 | 5,126,807 | 49,019 | 6,256,349 | 81,246 |
| Exchange Loss on Core Fund brought forward | | - | 70 | - | 9,623 | 26,203 | (18,354) |
| Accumulated Core Funds carried forward | | <u>3,793,118</u> | <u>43,621</u> | <u>3,527,358</u> | <u>40,495</u> | <u>5,126,807</u> | <u>49,019</u> |

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

CAA

Director General
Dr. Sayed Ashuqullah Majidi

Admin. Finance Director
Mohammad Edriss Yousufy

**CARE OF AFGHAN FAMILIES (CAF)
STATEMENT OF CORE FUND
FOR THE YEAR ENDED 20 MARCH 2023**

| | 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 |

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

CAA



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 20 MARCH 2023**

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 20 MARCH 2023**

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 20 MARCH 2023**

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.

The logo for CARE OF AFGHAN FAMILIES (CAF) is located in the bottom right corner. It consists of the letters 'CAF' in a stylized, blue, sans-serif font. The letters are slightly overlapping and have a hand-drawn or stamped appearance.

CARE OF AFGHAN FAMILIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 20 MARCH 2023

| NOTE | Annexes | 1401 20 March 2023 | | 1401 21 December 2022 | | 1400 21 December 2021 | |
|--|---------|-----------------------|------------------|--------------------------|------------------|--------------------------|------------------|
| | | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| | | | | | | | |
| 3 RECEIVABLE FROM DONORS & OTHERS | | | | | | | |
| Receivable from Employees | | 185,959 | 2,139 | 122,408 | 1,389 | 121,728 | 1,174 |
| Receivable from OPHA (Sehatmandi, UN 2 Logar and MHNT Paktika) | | 1,418,512 | 16,313 | 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 | 19,796 | 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 | 17,780 | 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, Kabul | Annex.4 | 10,102,979 | 116,183 | 9,350,628 | 106,091 | - | - |
| UN-Women FGC Parwan, Samangan, Daikundi & Pakti | Annex.5 | 7,642,615 | 87,889 | 6,937,696 | 78,714 | - | - |
| Sehatmandi Logar Jan-2019 to June 2021 | Annex.6 | 15,324,314 | 176,228 | 15,324,314 | 173,868 | 91,342,120 | 880,952 |
| Sehatmandi Logar 1-July to 15-Aug-2021 | Annex.7 | 66,031,354 | 759,356 | 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 |
| | | 103,973,209 | 1,195,684 | 103,201,885 | 1,170,919 | 216,978,124 | 2,092,652 |

| NOTE | | 1401 20 March 2023 | | 1401 21 December 2022 | | 1400 21 December 2021 | |
|----------------------------|--|-----------------------|--------------|--------------------------|--------------|--------------------------|--------------|
| | | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| | | | | | | | |
| 4 SECURITY DEPOSITS | | | | | | | |
| Roshan Afghanistan | | 187,413 | 2,155 | 187,413 | 2,126 | 187,413 | 1,808 |
| Others | | 161,702 | 1,860 | 175,180 | 1,988 | 113,817 | 1,098 |
| | | 349,115 | 4,015 | 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: 86.9571 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 161,702 converted into US\$ by applying Da Afghanistan Bank exchange rate of AFN: 86.9571 US\$) represents the amount deposited by Care of Afghan Families (CAF) to UNHCR/WFP Kabul, Afghanistan as advance payment for flight bookings.

| NOTE | | 1401 20 March 2023 | | 1401 21 December 2022 | | 1400 21 December 2021 | |
|------------------------------------|--|-----------------------|------------------|--------------------------|------------------|--------------------------|----------------|
| | | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| | | | | | | | |
| 5 CASH AND CASH EQUIVALENTS | | | | | | | |
| Cash in hand | | 5,078,113 | 58,398 | 2,488,736 | 28,237 | 16,678,773 | 160,859 |
| Cash at Bank | | 205,374,994 | 2,361,797 | 119,751,547 | 1,358,690 | 51,538,168 | 497,061 |
| | | 210,453,107 | 2,420,195 | 122,240,283 | 1,386,927 | 68,216,941 | 657,920 |
| 5.1 Cash in Hand | | | | | | | |
| Cash in US\$ | | 3,823,556 | 43,971 | 610,401 | 6,926 | 12,514,242 | 120,694 |
| Cash in Afghanistan | | 1,254,557 | 14,427 | 1,878,335 | 21,311 | 4,164,531 | 40,165 |
| | | 5,078,113 | 58,398 | 2,488,736 | 28,237 | 16,678,773 | 160,859 |

This amount is converted into USD by applying the exchange rate of AFN 86.9571 as of Mar 20, 2023 from Da Afghanistan Bank.

5.2 Cash at Bank - Current Accounts

| | | | | | | | |
|----------------------------------|------------------------|--------------------|------------------|--------------------|------------------|-------------------|----------------|
| AIB USD A/C 0500302000002518 | Kabul-USD Main-AC | 194,270,772 | 2,234,123 | 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 | 9,544,630 | 109,763 | 2,270,728 | 25,763 | - | - |
| AZIZI AFN A/C 00010/12/117761/40 | Kabul-USD Main-AC | 38,637 | 444 | - | - | - | - |
| AZIZI AFN A/C 255130 | Kabul-AFS Sub-AC | 105,791 | 1,217 | - | - | 111,141 | 1,072 |
| AZIZI AFN A/C 000101102557655 | Kabul-UN-WOMEN-AC | 408,824 | 4,701 | 560,175 | 6,356 | 36,988,716 | 356,739 |
| AZIZI AFN A/C 000101102568678 | Kabul-AFS Main-AC | 120,145 | 1,382 | 121,645 | 1,380 | 123,395 | 1,190 |
| AIB AFN A/C 0500301000002503 | Kabul-AFS Sub-AC | 244,690 | 2,814 | 212,103 | 2,407 | 3,984,225 | 38,426 |
| AIB AFN A/C 0500301000002504 | Kabul-AFS-Malaria-AC | 1,391 | 16 | 7,902 | 90 | 428,883 | 4,136 |
| AZIZI AFN A/C 001101100970125 | Kabul-AFS Sub-AC | 8,464 | 97 | 8,464 | 96 | 704 | 7 |
| AZIZI AFN A/C 33747 | Kabul-Covid19-Logar-AC | 64,298 | 739 | 64,298 | 730 | 68,148 | 657 |
| AZIZI AFN A/C 004901100683847 | PO-Logar-Malaria-AC | 1,639 | 19 | 2,539 | 29 | 9,720 | 94 |
| AZIZI AFN A/C 004901100278133 | PO-Logar BPHS-AC | 516,589 | 5,941 | 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 | 9,660 | 111 | 10,160 | 115 | 15,937 | 154 |
| AZIZI AFN A/C-000101110431212 | Kabul-Sehatmandi-Logar | 39,465 | 454 | 40,965 | 465 | 303,365 | 2,926 |
| | | 205,374,994 | 2,361,821 | 119,751,547 | 1,358,690 | 51,538,168 | 497,061 |

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| NOTE | 1401 | | 1401 | | 1400 | |
|---------------------------------|---------------|----------|------------------|----------|------------------|----------|
| | 20 March 2023 | | 21 December 2022 | | 21 December 2021 | |
| | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| 6 OPERATING FIXED ASSETS | | | | | | |
| Cost | 7,612,123 | 87,539 | 7,612,122 | 75,835 | 6,189,754 | 59,697 |
| Less: Accumulated Depreciation | (5,952,258) | (68,451) | (5,760,407) | (56,909) | (4,965,888) | (47,894) |
| Net Book Value | 1,659,865 | 19,088 | 1,851,715 | 18,927 | 1,223,866 | 11,804 |

| NOTE | 1401 | | 1401 | | 1400 | |
|---|---------------|------------|------------------|------------|------------------|------------|
| | 20 March 2023 | | 21 December 2022 | | 21 December 2021 | |
| | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| 7 DEFERRED GRANT INCOME | | | | | | |
| Restricted: | | | | | | |
| Covid-19-4 Logar | Annex.3 | 3,624,763 | 41,685 | - | - | - |
| UNDP/GF-Strengthening and Scaling Malaria | Annex.8 | 16,729 | 192 | 12,758 | 145 | 381,453 |
| MHNT Parwan and Panjsher | Annex.9 | 5,498,913 | 63,237 | 5,573,558 | 63,237 | - |
| Sehatmandi Logar (July-Dec-2022) | Annex.10 | 53,332 | 613 | 10,567,423 | 119,897 | - |
| CBNP Kapisa | Annex.11 | 8,949,310 | 107,916 | 2,731,448 | 30,991 | - |
| MHNT Samangan and Daikundi | Annex.12 | 16,014,415 | 184,165 | 16,239,195 | 184,248 | - |
| MHNT Paktia | Annex.13 | 3,334,156 | 38,343 | 12,576,949 | 142,697 | - |
| HER Project Faryab | Annex.17 | 8,541,738 | 98,229 | - | - | - |
| HER Project Logar | Annex.18 | 8,798,943 | 101,187 | - | - | - |
| HER Project Parwan | Annex.19 | 9,533,509 | 109,635 | - | - | - |
| TB STOP UNOPS | Annex.20 | 12,700,037 | 146,049 | - | - | - |
| UN Women WPC | | - | - | - | 12,431,817 | 119,899 |
| UN Women FGC | | - | - | - | 10,386,629 | 100,174 |
| | | 77,065,845 | 886,251 | 47,701,331 | 541,215 | 23,199,900 |
| | | | | | | 223,752 |

* Deferred grant income, which are in Afghanistan are converted into US\$ and projects which are US\$ or EURO are converted in to Afghanistan by applying of Da Afghanistan Bank Rate as of Mar 20, 2023.

| NOTE | 1401 | | 1401 | | 1400 | |
|---------------------------------|---------------|-----------|------------------|-----------|------------------|-----------|
| | 20 March 2023 | | 21 December 2022 | | 21 December 2021 | |
| | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| 8 OTHER PAYABLE | | | | | | |
| Payable Community | 179,149 | 2,060 | 179,149 | 2,033 | 179,149 | 1,728 |
| Payable Staff | 123,777,928 | 1,423,437 | 50,747,312 | 575,774 | 88,631,727 | 854,811 |
| Payable Medical Supply | 313,527 | 3,606 | 196,258 | 2,227 | 2,654,300 | 25,599 |
| Payable Service Company | 235,698 | 2,711 | - | - | - | - |
| Payable Vehicle Rent | 2,489,645 | 28,631 | 1,233,352 | 13,993 | 1,909,664 | 18,418 |
| Payable Office Rent | 1,385,294 | 15,931 | 807,701 | 9,164 | 1,396,208 | 13,466 |
| Payable Trainings | 1,600,000 | 18,400 | 1,627,168 | 18,462 | 1,600,000 | 15,431 |
| Payable Supplies | 23,116,320 | 265,836 | 54,419,993 | 617,444 | 75,421,685 | 727,407 |
| Payable Fuel | 2,555,450 | 29,387 | 5,602,391 | 63,564 | 2,346,696 | 22,633 |
| Payable Equipment | 2,457,173 | 28,257 | 3,176,871 | 36,044 | 841,660 | 8,117 |
| Payable Furniture | 126,324 | 1,453 | - | - | - | - |
| Payable Others | 11,350,409 | 130,529 | 6,357,520 | 72,132 | 15,718,585 | 151,598 |
| Doubtful Debts | 20,116,607 | 231,339 | 20,333,682 | 230,704 | 58,238,586 | 561,684 |
| Payable OPHA Covid 19-2 & 3 | 42,731 | 491 | 265,721 | 3,015 | 1,601,441 | 15,445 |
| Payable OPHA GF | 222,990 | 2,564 | 4,676,448 | 53,059 | 195,467 | 1,885 |
| Payable OPHA Sehatmandi-3 Logar | 3,874,916 | 44,561 | 3,874,916 | 43,964 | 3,874,916 | 37,372 |
| Payable FGC PK With OPHA | 290,980 | 3,346 | 175,383 | 1,990 | 483,107 | 4,659 |
| Payable to OPHA WHO SM Log | 757,381 | 8,710 | 757,381 | 8,593 | 1,354,882 | 13,067 |
| Payable Loan From Emplo | 20,137,232 | 231,577 | 18,432,310 | 209,131 | - | - |
| Income tax payable | 812,516 | 9,344 | 1,764,131 | 20,016 | 888,778 | 8,572 |
| A/P To OPHA HER Logar | 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 | - | - | - | - |
| | 233,796,466 | 2,688,641 | 174,627,687 | 1,981,310 | 257,336,851 | 2,481,894 |

| NOTE | 1401 | | 1401 | | 1400 | |
|--|---------------|-------------|------------------|-------------|------------------|-------------|
| | 20 March 2023 | | 21 December 2022 | | 21 December 2021 | |
| | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| 9 AMORTIZATION OF DEFERRED INCOME | | | | | | |
| UNDP Malaria Project (Old) | - | - | - | - | 140,939 | 1,692 |
| MoPH Vaccination | - | - | - | - | 746,356 | 8,959 |
| UN Women WPC Parwan | - | - | - | - | 4,769,718 | 57,255 |
| UN Women Kabul | - | - | - | - | 793,440 | 9,524 |
| 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 (Amendment-1) | - | - | - | - | 82,798,492 | 993,894 |
| Afghan Japan Covid-19 (Amendment-2) | - | - | - | - | 46,136,408 | 553,811 |
| Afghan Japan Covid-19 (Amendment-3) | - | - | - | - | 15,303,759 | 183,703 |
| Covid 19 - Logar (Amendment-2) | - | - | - | - | 25,163,142 | 302,053 |
| SPS Kandahar& Nengharhar | - | - | - | - | 416,963 | 5,005 |
| Logar Sehatmandi-Global Fund/UNDP (Oct-2021) | - | - | - | - | 35,290,453 | 423,619 |
| Covid 19 - Logar (Amendment-3) | Annex.3 | 5,297,390 | 60,920 | 13,796,165 | 158,577 | 22,645,304 |
| UN Women-WPCs | Annex.4 | 752,351 | 8,652 | 20,989,005 | 238,139 | 12,123,432 |
| UN Women-FGCs | Annex.5 | 704,919 | 8,107 | 17,324,325 | 196,560 | 6,084,397 |
| UNDP Malaria Project-New (Jan-21 to Dec-23) | Annex.8 | 421,638 | 4,849 | 2,514,960 | 28,535 | 2,464,477 |
| MHNT Parwan and Panjsher | Annex.9 | - | - | 21,525,846 | 226,587 | - |
| Logar Sehatmandi (Jul-2022 to Jan-2023) | Annex.10 | 48,033,691 | 552,384 | 257,362,073 | 2,626,144 | - |
| CBNP Kapisa | Annex.11 | 9,635,044 | 110,802 | 11,439,138 | 129,787 | - |
| UNOCHA | Annex.12 | 7,129 | 82 | 314,718 | 3,703 | - |
| MHNT Paktia | Annex.13 | 8,974,540 | 103,207 | - | - | - |
| Logar Sehatmandi-WHO (Nov-2021 to Jan-2022) | Annex.14 | - | - | 41,355,082 | 469,211 | 70,089,006 |
| 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 | - |
| HER Project Faryab | Annex.17 | 38,109,533 | 438,257 | - | - | - |
| HER Project Logar | Annex.18 | 31,454,291 | 361,722 | - | - | - |
| HER Project Parwan | Annex.19 | 40,431,175 | 464,955 | - | - | - |
| TB STOP UNOPS | Annex.20 | 849,380 | 9,768 | - | - | - |
| | | 184,671,080 | 2,123,703 | 623,087,341 | 6,490,160 | 629,178,939 |
| | | | | | | 7,552,522 |

CAA

| NOTE | 1401 | | 1401 | | 1400 | |
|------------------------|------------------|---------------|------------------|---------------|-------------------|----------------|
| | 20 March 2023 | | 21 December 2022 | | 21 December 2021 | |
| | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| 10 OTHER INCOME | | | | | | |
| 10.1 Membership fee | 123,309 | 1,418 | 829,926 | 9,416 | 398,019 | 4,778 |
| 10.2 Others | 88,212 | 1,014 | 8,684,326 | 98,532 | 15,576,184 | 186,973 |
| Exchange (Gain) / Loss | 1,288,415 | 14,817 | (2,926,204) | (33,200) | 7,102,887 | 85,261 |
| | <u>1,499,936</u> | <u>17,249</u> | <u>6,588,048</u> | <u>74,747</u> | <u>23,077,091</u> | <u>277,012</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 | 1401 | | 1401 | | 1400 | |
|---------------------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|
| | 20 March 2023 | | 21 December 2022 | | 21 December 2021 | |
| | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| 11 DIRECT OPERATING COST | | | | | | |
| Salaries and benefits | 93,630,829 | 1,076,747 | 153,718,553 | 1,601,235 | 222,912,467 | 2,675,791 |
| Goods and services | 48,127,298 | 553,460 | 287,779,863 | 2,997,707 | 288,558,273 | 3,463,788 |
| Sub-Grant Expenses | 29,680,733 | 341,326 | 101,150,398 | 1,053,650 | 33,949,655 | 407,524 |
| Fixed assets | - | - | 32,406,868 | 337,572 | 8,859,496 | 106,347 |
| | <u>171,438,860</u> | <u>1,971,534</u> | <u>575,055,681</u> | <u>5,990,163</u> | <u>554,279,892</u> | <u>6,653,451</u> |

| NOTE | 1401 | | 1401 | | 1400 | |
|-------------------------------------|-------------------|----------------|-------------------|----------------|-------------------|----------------|
| | 20 March 2023 | | 21 December 2022 | | 21 December 2021 | |
| | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| 12 INDIRECT OPERATING COST | | | | | | |
| Salaries, wages and benefits | 11,545,370 | 132,771 | 41,265,601 | 437,136 | 39,941,077 | 479,444 |
| Travel, transportation and per diem | 985,267 | 11,331 | 3,707,791 | 38,623 | 3,828,609 | 45,958 |
| Communication | 11,994 | 138 | 9,790 | 102 | 396,963 | 4,765 |
| Repair and maintenance | 246,052 | 2,830 | 1,178,837 | 12,280 | 441,400 | 5,298 |
| Utilities & Fuel | 507,247 | 5,833 | 900,799 | 9,383 | 1,362,125 | 16,351 |
| Audit fee | 179,928 | 2,069 | 1,784,619 | 18,579 | 133,900 | 1,607 |
| Rent | 209,968 | 2,415 | 1,424,354 | 14,837 | 1,667,597 | 20,017 |
| Depreciation | - | - | - | - | 159,588 | 1,916 |
| Financial Charges | 210,212 | 2,417 | 972,354 | 10,129 | 1,291,691 | 15,505 |
| Miscellaneous | - | - | 113,851 | 1,186 | 1,038,444 | 12,465 |
| HQ Goods and services | 566,163 | 6,511 | 3,327,380 | 34,660 | 1,568,745 | 18,831 |
| Training | 4,194 | 48 | 1,533,779 | 15,977 | 1,453,155 | 17,443 |
| | <u>14,466,396</u> | <u>166,362</u> | <u>56,219,157</u> | <u>592,891</u> | <u>53,283,293</u> | <u>639,601</u> |

| NOTE | 1401 | | 1401 | | 1400 | |
|-----------------------------|---------------|----------|------------------|----------|-------------------|----------------|
| | 20 March 2023 | | 21 December 2022 | | 21 December 2021 | |
| | AFN | US\$ | AFN | US\$ | AFN | US\$ |
| 13 Bad Debt Expenses | | | | | | |
| Bad Debt Expenses | - | - | - | - | 45,848,591 | 550,356 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>45,848,591</u> | <u>550,356</u> |

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 | 1401 | | 1401 | | 1400 | |
|---------------------------------|---------------|------|------------------|------|------------------|------|
| | 20 March 2023 | | 21 December 2022 | | 21 December 2021 | |
| | 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

Admin/Finance Director
Mohammad Edriss Yousufy

CAIA

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 | | |
| | US \$ | | AFS | | US \$ | | AFS | | US \$ | | AFS | | US \$ | | |
| | AFS | | AFS | | AFS | | AFS | | AFS | | AFS | | AFS | | |
| For the year ended 21 December 2021 | | | | | | | | | | | | | | | |
| Cost | | | | | | | | | | | | | | | |
| Opening cost as at 21 December 2020 | 695,371 | 14,376 | 784,730 | 9,831 | 2,860,182 | 38,558 | 632,986 | 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) | - | (5,645) | - | (30,156) | |
| Addition/Disposal/Revaluation during the year | - | - | (410,031) | (3,980) | (705,322) | (6,841) | (36,583) | (383) | (199,782) | (1,927) | (1,480,455) | (14,278) | (2,835,783) | (27,359) | |
| Closing Balance as at 21 December 2021 | 695,371 | 6,707 | 354,099 | 3,415 | 2,255,860 | 21,755 | 596,374 | 5,752 | 1,359,050 | 13,107 | 925,000 | 8,921 | 6,189,754 | 59,697 | |
| Depreciation | | | | | | | | | | | | | | | |
| Depreciation as at 21 December 2020 | (695,370) | (14,376) | (485,050) | (8,311) | (2,655,679) | (34,487) | (601,160) | (7,607) | (1,395,500) | (17,497) | (2,405,454) | (31,238) | (8,199,112) | (106,467) | |
| Exchange translation adjustment | - | - | - | 1,824 | - | 6,174 | - | 2,005 | - | 4,424 | - | 5,410 | - | 27,390 | |
| Depreciation/Disposal/Revaluation for the year | (1) | - | 188,565 | 1,819 | 715,048 | 6,977 | 16,555 | 163 | 48,950 | 463 | 2,255,705 | 21,861 | 3,233,224 | 31,183 | |
| Closing Balance as at 21 December 2021 | (695,371) | (6,707) | (287,384) | (2,686) | (1,942,631) | (16,736) | (584,304) | (5,635) | (1,307,498) | (12,610) | (138,749) | (1,318) | (4,965,888) | (47,894) | |
| NetV at 21 Decenber 2021 | 0 | 0 | 56,715 | 547 | 317,230 | 3,060 | 12,069 | 116 | 51,601 | 498 | 786,251 | 7,593 | 1,223,866 | 11,603 | |
| For the year ended 21 December 2022 | | | | | | | | | | | | | | | |
| Cost | | | | | | | | | | | | | | | |
| Opening cost as at 21 December 2021 | 695,371 | 6,707 | 354,099 | 3,415 | 2,255,860 | 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 | 16,357 | - | - | - | - | - | - | 1,422,368 | 16,357 | |
| 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 | 76,054 | |
| Depreciation | | | | | | | | | | | | | | | |
| Depreciation as at 21 December 2021 | (695,371) | (6,707) | (287,384) | (2,686) | (1,942,631) | (18,736) | (584,304) | (5,635) | (1,307,498) | (12,610) | (138,749) | (1,318) | (4,965,888) | (47,894) | |
| Exchange translation adjustment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Depreciation/Disposal/Revaluation for the year | - | - | 26,510 | 305 | 606,872 | 7,003 | 6,682 | 77 | 13,625 | 157 | 138,750 | 1,596 | 794,519 | 9,137 | |
| Closing Balance as at 21 December 2022 | 695,371 | 6,707 | 323,894 | 3,124 | 2,551,603 | 24,609 | 590,988 | 5,700 | 1,321,074 | 12,741 | 277,499 | 2,676 | 5,760,407 | 57,031 | |
| NetV at 21 December 2022 | 0 | 0 | 30,205 | 291 | 1,130,625 | 10,904 | 5,407 | 82 | 37,976 | 366 | 647,501 | 6,245 | 1,851,715 | 21,295 | |
| 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) | (590,988) | (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 | 361 | 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 | |
| NetV at 20 March 2023 | 0 | 0 | 26,974 | 291 | 981,559 | 10,904 | 4,951 | 82 | 34,589 | 366 | 612,814 | 6,245 | 1,659,867 | 19,088 | |
| Rate of Depreciation | 15% | | 15% | | 30% | | 28% | | 15% | | 15% | | 15% | | |

CAF

CARE OF AFGHAN FAMILIES

Donor: WHO

Annex. 1

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, 2022 to Mar 20, 2022

| | 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 | 591,880 | 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 | 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) | (19,796) | | |
| Expenditure IN US\$ | | 873,074 | 993,894 | - | 1,866,969 | | |

CMA

CARE OF AFGHAN FAMILIES

Donor: WHO

Annex.2

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, 2022 to Mar 20, 2022

| 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) | (17,780) | | | |
| Expenditure IN US\$ | 14,635 | 302,053 | - | 316,687 | | | |

CAA

CARE OF AFGHAN FAMILIES

Donor: WHO

Annex.3

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: Dec 22, 2022 to Mar 20, 2023

| | 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 | 3,983 | 14,358 | 10,049 | 41% |
| TOTAL COSTS | 373,072 | 158,577 | 60,890 | 219,466 | 153,606 | 41% |
| FUND BALANCE IN USD | | (9,348) | 41,685 | 41,685 | | |
| FUND BALANCE IN AFD | | (823,880) | 3,624,763 | 3,624,763 | | |
| Expenditure IN US\$ | | 13,796,165 | 5,297,390 | 19,093,556 | | |

CAA

CARE OF AFGHAN FAMILIES

Donor: UN WOMEN

Annex.4

Project Title: Support to Parwan, Daikundi, Samangan, Paktia Women Protection 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, 2022 to Mar 20, 2022

| | AMOUNTS IN AFN | | | | | BUDGET VARIANCE | BUDGET % |
|-----------------------------|---|---|---|---------------------|---------------------|-------------------|------------|
| | ACTUAL | ACTUAL | ACTUAL | TOTAL ACTUAL TO | | | |
| | EXPENDITURE TO THE YEAR ENDED 21 DEC 2021 | EXPENDITURE TO THE YEAR ENDED 21 DEC 2022 | EXPENDITURE TO THE YEAR ENDED 31 DEC 2022 | 31 DEC 2022 | | | |
| RECEIPTS: | | | | | | | |
| Opening balance | - | - | 11,638,377 | (9,350,628) | | | |
| Grant from Donor | 40,925,416 | 24,555,249 | | | 24,555,249 | 16,370,167 | |
| | 40,925,416 | 24,555,249 | 11,638,377 | (9,350,628) | 24,555,249 | 16,370,167 | 0% |
| EXPENDITURE: | | | | | | | |
| Daikundi | 14,925,416 | 4,010,792 | 5,762,308 | 145,191 | 9,918,291 | 5,007,125 | 38% |
| Parwan | 12,000,000 | 3,793,934 | 7,236,301 | 166,766 | 11,197,001 | 802,999 | -4% |
| Samangan | 9,000,000 | 3,665,328 | 5,006,282 | 119,644 | 8,791,254 | 208,746 | 100% |
| Paktia | 3,000,000 | 653,378 | 2,129,079 | 262,635 | 3,045,092 | (45,092) | 24% |
| Kabul | 2,000,000 | 793,440 | 855,035 | 58,115 | 1,706,590 | 293,410 | 53% |
| TOTAL COSTS | 40,925,416 | 12,916,872 | 20,989,005 | 752,351 | 34,658,228 | 6,267,188 | 15% |
| FUND BALANCE IN AFS | | 11,638,377 | (9,350,628) | (10,102,979) | (10,102,979) | | |
| FUND BALANCE IN US\$ | | 112,247 | (106,091) | (114,627) | (116,183) | | |
| Expenditure IN US\$ | | 155,051 | 216,729 | 8,652 | 380,432 | | |

CAA

CARE OF AFGHAN FAMILIES

Donor: UN WOMEN

Annex.5

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 of Budget Variance

| | BUDGET | AMOUNTS IN AFN | | | | | BUDGET VARIANCE | BUDGET % |
|----------------------|-------------------|---|---|---|--------------------|-------------------|--------------------|------------|
| | | ACTUAL | ACTUAL | ACTUAL | TOTAL ACTUAL TO | | | |
| | | EXPENDITURE TO THE YEAR ENDED 21 DEC 2021 | EXPENDITURE TO THE YEAR ENDED 21 DEC 2022 | EXPENDITURE TO THE YEAR ENDED 31 DEC 2022 | 31 DEC 2022 | | | |
| RECEIPTS: | | | | | | | | |
| Opening balance | - | - | 10,386,629 | (6,937,696) | | | | |
| Grant from Donor | 30,416,547 | 16,471,026 | | | 16,471,026 | 13,945,521 | | |
| | 30,416,547 | 16,471,026 | 10,386,629 | (6,937,696) | 16,471,026 | 13,945,521 | | 0% |
| EXPENDITURE: | | | | | | | | |
| Daikundi | 12,901,547 | 2,168,328 | 4,898,247 | 322,392 | 7,388,967 | 5,512,580 | | 38% |
| Parwan | 6,990,000 | 1,861,148 | 5,021,526 | 120,391 | 7,003,065 | (13,065) | | -4% |
| Samangan | 6,625,000 | 1,554,814 | 4,048,048 | 146,539 | 5,749,401 | 875,599 | | 100% |
| Paktia | 3,900,000 | 500,107 | 3,356,505 | 115,597 | 3,972,209 | (72,209) | | 24% |
| TOTAL COSTS | 30,416,547 | 6,084,397 | 17,324,325 | 704,919 | 24,113,641 | 6,302,906 | | 21% |
| FUND BALANCE IN AFS | | 10,386,629 | (6,937,696) | (7,642,615) | (7,642,615) | | | |
| FUND BALANCE IN US\$ | | 100,174 | (78,714) | (86,712) | (87,889) | | | |
| Expenditure IN US\$ | | 73,036 | 178,888 | 8,107 | 260,030 | | | |

CAIA

CARE OF AFGHAN FAMILIES

Donor: MOPH / WB

Annex.6

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

| 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) | (176,228) | | |
| Expenditure IN US\$ | | | | | | | |
| | | 10,012,889 | 2,859,074 | - | 12,871,964 | | |

CAA

CARE OF AFGHAN FAMILIES

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, 2022 to Mar 20, 2022

| | AMOUNTS IN AFG | | | | |
|-----------------------------|--------------------|--|-------------------------------------|--------------------|------------|
| | 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 | (759,356) | | |
| Expenditure IN US\$ | | 749,186 | (759,356) | | |

CAA

CARE OF AFGHAN FAMILIES

Donor: UNDP / GF

Annex.8

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, 2022 to March 20, 2023

| | AMOUNTS IN AFS | | | | | BUDGET VARIANCE | VARIANCE % |
|-----------------------------|------------------|---|---------------------------------------|---------------------------------------|-------------------------------------|------------------|------------|
| | TOTAL BUDGET | ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2021 | ACTUAL EXPENDITURE to Dec 21, 2022 | ACTUAL EXPENDITURE to Mar 20, 2023 | TOTAL EXPENDITURE TO 20 MAR 2023 | | |
| RECEIPTS: | | | | | | | |
| Opening balance | - | - | 381,453 | 12,758 | - | - | - |
| Grant from Donor | 8,145,850 | 2,845,930 | 2,146,265 | 425,609 | 5,417,804 | 2,728,046 | 33% |
| | 8,145,850 | 2,845,930 | 2,527,718 | 438,367 | 5,417,804 | 2,728,046 | 33% |
| EXPENDITURE: | | | | | | | |
| Human Resources | 4,808,016 | 1,419,172 | 1,545,401 | 321,554 | 3,286,127 | 1,521,889 | 32% |
| 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 | 80,006 | 860,812 | 371,333 | 30% |
| Indirect Cost @ 5% | 387,898 | 117,356 | 119,760 | 20,078 | 257,194 | 130,704 | 34% |
| TOTAL COSTS | 8,145,850 | 2,464,477 | 2,514,960 | 421,638 | 5,401,075 | 2,744,775 | 34% |
| FUND BALANCE IN AFS | | 381,453 | 12,758 | 16,729 | 16,729 | | |
| FUND BALANCE IN US\$ | | 3,679 | 145 | 192 | 192 | | |
| Expenditure IN US\$ | | 29,583 | 28,535 | 4,784 | 58,118 | | |

CAA

CARE OF AFGHAN FAMILIES

Donor: UNOCHA

Annex.9

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, 2022 to March 20, 2023

| | 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 | 5,498,913 | | |
| EXPENDITURE IN AFS | | 21,525,846 | | | |

CAA

CARE OF AFGHAN FAMILIES

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, 2022 to March 20, 2023

| | AMOUNTS IN USD | | | | | |
|---------------------------------|------------------|---|---|-------------------------------------|-----------------|------------|
| | TOTAL BUDGET | ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022 | ACTUAL EXPENDITURE FOR THE YEAR ENDED 31 JAN 2023 | TOTAL EXPENDITURE TO 31 JAN 2023 | BUDGET VARIANCE | VARIANCE % |
| RECEIPTS: | | | | | | |
| Opening balance | - | - | 119,897 | - | - | - |
| Grant from Donor | 3,116,284 | 2,746,041 | 370,856 | 3,116,897 | (613) | 0% |
| | 3,116,284 | 2,746,041 | 490,753 | 3,116,897 | (613) | 0% |
| EXPENDITURE: | | | | | | |
| BPHS | 1,569,818 | 1,254,327 | 315,491 | 1,569,818 | - | 0% |
| EPHS | 1,135,510 | 1,052,076 | 83,433 | 1,135,510 | - | 0% |
| Additional vaccination services | 855 | 855 | - | 855 | - | 0% |
| Management | 410,101 | 318,885 | 91,215 | 410,101 | - | 0% |
| TOTAL COSTS | 3,116,284 | 2,626,144 | 490,140 | 3,116,284 | - | 0% |
| FUND BALANCE IN USD | | | | | | |
| | | 119,897 | 613 | 613 | | |
| FUND BALANCE IN AFN | | | | | | |
| | | 10,567,423 | 53,332 | 53,332 | | |
| Expenditure IN AFN | | | | | | |
| | | 257,362,073 | 48,033,690.60 | 305,395,764 | | |

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: Dec 22, 2022 to March 20, 2023

Annex. 12

| | 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 | 187,949 | 50% |
| | 375,900 | 187,951 | 184,248 | 187,951 | 50% |
| EXPENDITURE | | | | | |
| Human Resources | 130,362 | 1,806 | 78 | 1,806 | 99% |
| Recurrent | 220,946 | 1,654 | 5 | 1,733 | 99% |
| Indirect Cost @ 7% | 24,592 | 242 | | 248 | 99% |
| Contingency | | | | | |
| | | | | 24,344 | |
| 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 | 16,014,415 | |
| Expenditure in AFS | | | | | |
| | | 314,718 | 7,129 | 321,847 | |

CAF

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, 2022 to March 20, 2023

Annex. 13

| | AMOUNTS IN USD | | | | | VARIANCE % |
|---|----------------|---|------------------------------------|----------------------------------|-----------------|------------|
| | TOTAL BUDGET | ACTUAL EXPENDITURE FOR THE YEAR ENDED 21 DEC 2022 | ACTUAL EXPENDITURE to Mar 20, 2023 | TOTAL EXPENDITURE TO 20 MAR 2023 | BUDGET VARIANCE | |
| RECEIPTS | | | | | | |
| Opening balance | - | - | 142,697 | - | - | - |
| Grant from Donor | 356,743 | 142,697 | | 142,697 | 214,046 | 60% |
| | 356,743 | 142,697 | 142,697 | 142,697 | 214,046 | 60% |
| EXPENDITURE | | | | | | |
| 1. Staff and Other Personnel Costs | 92,580 | - | 24,870 | 24,870 | 67,710 | 73% |
| 2. Supplies, Commodities, Materials | 144,024 | - | 38,170 | 38,170 | 105,855 | 73% |
| 3. Equipment | 16,000 | - | 15,307 | 15,307 | 693 | 4% |
| 4. Contractual Services | 5,568 | - | 180 | 180 | 5,388 | 97% |
| 5. Travel | 5,652 | - | 2,206 | 2,206 | 3,446 | 61% |
| 6. Transfers and Grants to Counterparts | 61,236 | - | 14,440 | 14,440 | 46,796 | 76% |
| 7. General Operating and Other Direct Costs | 8,344 | - | 2,355 | 2,355 | 5,989 | 72% |
| Indirect Costs | 23,338 | - | 6,826.83 | 6,827 | 16,511 | 71% |
| Contingency | | | | | | |
| TOTAL COSTS | 356,743 | - | 104,354 | 104,354 | 252,388 | 71% |

FUND BALANCE IN USD

| | | |
|---------|--------|--------|
| 142,697 | 38,343 | 38,343 |
|---------|--------|--------|

FUND BALANCE IN AFS

| | | |
|------------|-----------|-----------|
| 12,576,949 | 3,334,156 | 3,334,156 |
|------------|-----------|-----------|

Expenditure in AFS

| | |
|--------------|--------------|
| 8,974,540.06 | 8,974,540.06 |
|--------------|--------------|

CAIA

| 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 | VARIANCE % |
| RECEIPTS | | | | | |
| Opening balance | - | - | (757) | - | - |
| Grant from Donor | 1,275,169 | 787,394 | 471,340 | 1,258,735 | 16,434 |
| | 1,275,169 | 787,394 | 470,584 | 1,258,735 | 1% |
| EXPENDITURE | | | | | |
| Travel/meeting related expenses | 18,834 | 14,591 | 5,798 | 20,389 | -8% |
| Infrastructure | 20,886 | 10,068 | 11,648 | 21,716 | -4% |
| Staff cost | 675,865 | 338,010 | 331,192 | 669,202 | 1% |
| procurement of health-related supplies and equipment | 323,086 | 302,765 | 17,058 | 319,823 | 1% |
| procurement other than health related | 130,351 | 80,034 | 39,381 | 119,415 | 8% |
| Other costs | 106,148 | 42,683 | 65,507 | 108,190 | -2% |
| TOTAL COSTS | 1,275,169 | 788,151 | 470,584 | 1,258,735 | 1% |

FUND BALANCE IN USD

| | | | |
|--|-------------------|-------------------|--------------------|
| | (757) | - | - |
| EXPENDITURE IN AFN (88.87 rate fixed by WHO) | | | |
| Loss due to exchange rate fixation by WHO | 69,262,723 | 41,355,082 | 110,617,805 |
| EXPENDITURE IN AFN (88.87 rate fixed by WHO) | 826,283 | - | 826,283 |
| | (66,476) | - | - |
| FUND BALANCE IN AFN (88.87 rate fixed by WHO) | | | |
| EXPENDITURE IN AFN (Total with Exchange loss) | 70,089,006 | 41,355,082 | 111,444,088 |

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 | | | | VARIANCE % |
|------------------------------------|------------------|---|--|--------------------|---------------|
| | BUDGET | ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21 2022 | TOTAL EXPENDITURE TO 21 DEC 2022 | BUDGET VARIANCE | |
| RECEIPTS | | | | | |
| Opening balance | 1,300,374 | 1,300,375 | 1,300,375 | (1) | 0% |
| Grant from Donor | 1,300,374 | 1,300,375 | 1,300,375 | | |
| EXPENDITURE | | | | | |
| Total of Management Salaries | 119,907 | 115,982 | 115,982 | 3,925 | 3% |
| Total of CHC + Salaries | 64,578 | 57,550 | 57,550 | 7,028 | 11% |
| Total of CHCs Salaries | 163,662 | 157,531 | 157,531 | 6,132 | 4% |
| Total of BHCs Salaries | 153,147 | 140,688 | 140,688 | 12,459 | 8% |
| Total of SHCs Salaries | 68,050 | 63,385 | 63,385 | 4,664 | 7% |
| Total of P-H Salaries | 3,081 | 2,932 | 2,932 | 149 | 5% |
| Total of FHH Salaries | 13,627 | 13,291 | 13,291 | 336 | 2% |
| Total of MHT Salaries | 6,017 | 3,036 | 3,036 | 2,981 | 50% |
| Total of Salaries Salaries | 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

CAF

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 | | | | VARIANCE % |
|--|------------------|---|--|--------------------|---------------|
| | BUDGET | ACTUAL EXPENDITURE FOR THE YEAR ENDED DEC 21 2022 | TOTAL EXPENDITURE TO 21 DEC 2022 | BUDGET VARIANCE | |
| RECEIPTS | | | | | |
| 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 | | |
| EXPENDITURE | | | | | |
| 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

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: Dec 22, 2022 to March 20, 2023

Annex .17

| | 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 | 3,618,633 | 526,346 | 526,346 | 3,092,287 | 85% |
| | 3,618,633 | 526,346 | 526,346 | 3,092,287 | 85% |
| EXPENDITURE | | | | | |
| BPHS | | | | | |
| Human resource costs for health facilities | 1,653,058 | 247,549 | 247,549 | 1,405,509 | 85% |
| Provision of health facility operational needs | 422,665 | 10,636 | 10,636 | 412,029 | 97% |
| Health worker trainings / capacity building | 42,793 | 0 | 0 | 42,793 | 100% |
| Total BPHS | 2,118,515 | 258,184 | 258,184 | 1,860,331 | 88% |
| EPHS | | | | | |
| Human resource costs for health facilities | 508,070 | 78,668 | 78,668 | 429,402 | 85% |
| Provision of health facility operational needs | 143,226 | 10,061 | 10,061 | 133,165 | 93% |
| Health worker trainings / capacity building | 11,396 | 0 | 0 | 11,396 | 100% |
| Total EPHS | 662,693 | 88,729 | 88,729 | 573,964 | 87% |
| 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 | 201,751 | 11,019 | 11,019 | 190,733 | 95% |
| Total Procurement | 201,751 | 11,019 | 11,019 | 190,733 | 95% |
| Total BPHS, EPHS and Procurement | 2,982,959 | 357,932 | 357,932 | 2,625,027 | 88% |
| Management | | | | | |
| Provincial office cost | 343,152 | 33,154 | 33,154 | 309,999 | 90% |
| HQ (INGOs) and Head office costs - for SPs with multiple provinces, | 292,521 | 37,031 | 37,031 | 255,490 | 87% |
| Total Management | 635,673 | 70,185 | 70,185 | 565,489 | 89% |
| GRAND TOTAL | 3,618,633 | 428,117 | 428,117 | 3,190,516 | 88% |
| FUND BALANCE IN USD | | 98,229 | 98,229 | | |
| FUND BALANCE IN AFS | | 8,541,738 | 8,541,738 | | |
| EXPENDITURE IN AFN | | 38,109,533.00 | | | |

CAF

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: Dec 22, 2022 to March 20, 2023

Annex .18

| | 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 | 3,291,605 | 454,481 | 454,481 | 2,837,124 | 86% |
| | 3,291,605 | 454,481 | 454,481 | 2,837,124 | 86% |
| EXPENDITURE | | | | | |
| BPHS | | | | | |
| Human resource costs for health facilities | 1,603,063 | 227,848 | 227,848 | 1,375,215 | 86% |
| Provision of health facility operational needs | 401,125 | 12,207 | 12,207 | 388,918 | 97% |
| Health worker trainings / capacity building | 27,419 | 0 | 0 | 27,419 | 100% |
| Total BPHS | 2,031,607 | 240,055 | 240,055 | 1,791,552 | 88% |
| EPHS | | | | | |
| Human resource costs for health facilities | 383,069 | 50,652 | 50,652 | 332,418 | 87% |
| Provision of health facility operational needs | 126,837 | 658 | 658 | 126,180 | 99% |
| Health worker trainings / capacity building | 6,863 | 0 | 0 | 6,863 | 100% |
| Total EPHS | 516,770 | 51,310 | 51,310 | 465,460 | 90% |
| 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 | 76,364 | 2,832 | 2,832 | 73,532 | 96% |
| Total Procurement | 76,364 | 2,832 | 2,832 | 73,532 | 96% |
| Total BPHS, EPHS and Procurement | 2,624,740 | 294,196 | 294,196 | 2,330,544 | 89% |
| Management | | | | | |
| Provincial office cost | 247,238 | 25,639 | 25,639 | 221,599 | 90% |
| HQ (INGOs) and Head office costs - for SPs with multiple provinces, | 419,627 | 33,458 | 33,458 | 386,169 | 92% |
| Total Management | 666,865 | 59,097 | 59,097 | 607,768 | 91% |
| GRAND TOTAL | 3,291,605 | 353,294 | 353,294 | 2,938,312 | 89% |
| FUND BALANCE IN USD | | 101,187 | 101,187 | | |
| FUND BALANCE IN AFS | | 8,798,943 | 8,798,943 | | |
| EXPENDITURE IN AFS | | 31,454,291.00 | | | |

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: Dec 22, 2022 to March 20, 2023

Annex . 19

| AMOUNTS IN USD | | | | | |
|---|------------------|---|---|--------------------|---------------|
| | BUDGET | ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2023 | TOTAL EXPENDITURE TO 20 MAR 2023 | BUDGET VARIANCE | VARIANCE % |
| RECEIPTS | | | | | |
| Opening balance | | | | | |
| Grant from Donor | 3,876,928 | 563,917 | 563,917 | 3,313,011 | 85% |
| | 3,876,928 | 563,917 | 563,917 | 3,313,011 | 85% |
| EXPENDITURE | | | | | |
| BPHS | | | | | |
| Human resource costs for health facilities | 1,741,333 | 253,883 | 253,883 | 1,487,450 | 85% |
| Provision of health facility operational needs | 401,319 | 32,535 | 32,535 | 368,783 | 92% |
| Health worker trainings / capacity building | 39,497 | 0 | 0 | 39,497 | 100% |
| Total BPHS | 2,182,149 | 286,419 | 286,419 | 1,895,731 | 87% |
| EPHS | | | | | |
| Human resource costs for health facilities | 604,694 | 85,287 | 85,287 | 519,408 | 86% |
| Provision of health facility operational needs | 299,438 | 5,669 | 5,669 | 293,769 | 98% |
| Health worker trainings / capacity building | 9,779 | 0 | 0 | 9,779 | 100% |
| Total EPHS | 913,911 | 90,956 | 90,956 | 822,956 | 90% |
| 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 | 125,452 | 6,042 | 6,042 | 119,410 | 95% |
| Total Procurement | 125,452 | 6,042 | 6,042 | 119,410 | 95% |
| Total BPHS, EPHS and Procurement | 3,221,513 | 383,416 | 383,416 | 2,838,097 | 88% |
| Management | | | | | |
| Provincial office cost | 342,014 | 31,186 | 31,186 | 310,828 | 91% |
| HQ (INGOs) and Head office costs - for SPs with multiple provinces, | 313,401 | 39,680 | 39,680 | 273,721 | 87% |
| Total Management | 655,415 | 70,866 | 70,866 | 584,549 | 89% |
| GRAND TOTAL | 3,876,928 | 454,282 | 454,282 | 3,422,646 | 88% |
| FUND BALANCE IN USD | | 109,635 | 109,635 | | |
| FUND BALANCE IN AFS | | 9,533,509 | 9,533,509 | | |
| EXPENDITURE IN AFS | | 40,431,174.54 | | | |

CAF

CARE OF AFGHAN FAMILIES (CAF)
Donor: UNOPS
Project Period: Feb 01, 2023 to Dec 31, 2023
Project Name: TB StopProject
Location: Kabul, Balkh, Herat and Jawzjan Province
Statement of Budget Variance
Statement Period: Dec 22, 2022 to March 20, 2023

Annex .20

| | AMOUNTS IN USD | | | | VARIANCE % |
|--|----------------|---|---|--------------------|---------------|
| | BUDGET | ACTUAL EXPENDITURE FOR THE YEAR ENDED MAR 20 2023 | TOTAL EXPENDITURE TO 20 MAR 2023 | BUDGET VARIANCE | |
| <u>RECEIPTS</u> | | | | | |
| Opening balance | - | - | - | - | - |
| Grant from Donor | 599,745 | 156,283 | 156,283 | 443,462 | 74% |
| | 599,745 | 156,283 | 156,283 | 443,462 | 74% |
| <u>EXPENDITURE</u> | | | | | |
| Human resources (max 15% of total budget) | 74,944 | 5,074 | 5,074 | 69,870 | 93% |
| Activities | 139,117 | | 0 | 139,117 | 100% |
| Project-related travel (include participation in TB REACH Grantee Mtg) | 66,912 | 2,320 | 2,320 | 64,592 | 97% |
| Funds withheld at source for central procurement from GDF (e.g. G | 43,800 | | 0 | 43,800 | 100% |
| Procurement of medical items (excluding Category 4 GDF procurem | 104,181 | | 0 | 104,181 | 100% |
| Procurement of non-medical items | 36,602 | 420 | 420 | 36,182 | 99% |
| IT / Communications | 20,084 | 170 | 170 | 19,914 | 99% |
| Direct Program Support (max 12% of total budget) | 59,393 | 2,250 | 2,250 | 57,143 | 96% |
| Implementation Research (max 10% of the total budget) | 19,712 | | 0 | 19,712 | 100% |
| External M&E | 35,000 | | 0 | 35,000 | 100% |
| GRAND TOTAL | 599,745 | 10,234 | 10,234 | 589,511 | 98% |

FUND BALANCE IN USD

146,049

FUND BALANCE IN AFS

12,700,037

EXPENDITURE IN AFN

849,379.67

CAF



CREDENCE
AUDITORS & ADVISORS

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Kabul, Afghanistan
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Email: director@caa.af
Website: www.caa.af

INDEPENDENT AUDITOR'S REPORT ON COMPUTATION OF TAX CALCULATION

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

Our audit for the period ended March 20, 2023 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 5,531,988/- and paid tax is AFN 4,719,472/- 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
Credence Auditors & Advisors
Kabul, Afghanistan.



Dated: May 03, 2023

TAX REPORT FOR THE PERIOD FROM DECEMBER 22, 2022 TO MARCH 20, 2023

| S/No | Description | 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 |
| 1 | Payroll Tax | | | | | | |
| | Kabul | 1,627,595 | 1,597,428 | 30,167 | 7,922,789 | 7,184,271 | 738,518 |
| | Logar | 990,059 | 990,059 | - | 6,965,318 | 6,958,279 | 7,039 |
| | Parwan | 137,560 | 137,560 | - | 420,042 | 282,482 | 137,560 |
| | Kapisa | 180,574 | 180,574 | - | 152,256 | 139,894 | 12,362 |
| | Paktia | 106,678 | 105,542 | 1,136 | | | |
| | Faryab | - | - | - | | | |
| | OREAD | 4,758 | - | 4,758 | | | |
| | | 3,047,225 | 3,011,163 | 36,062 | 15,460,405 | 14,564,926 | 895,479 |
| 2 | Vehicle Tax | | | | | | |
| | Kabul | 69,385 | 46,101 | 23,285 | 349,469 | 328,218 | 21,251 |
| | Logar | 66,917 | 66,917 | 0 | 251,174 | 233,702 | 17,472 |
| | Parwan | 63,858 | 63,858 | - | 189,639 | 125,780 | 63,858 |
| | Kapisa | 71,400 | 5,600 | 65,800 | 44,100 | 44,100 | - |
| | Paktia | 4,117 | 4,117 | - | | | |
| | Faryab | - | - | - | | | |
| | OREAD | 3,688 | - | 3,688 | | | |
| | | 279,365 | 186,593 | 92,772 | 834,381 | 731,800 | 102,581 |
| 3 | Purchase Tax | | | | | | |
| | Kabul | 1,408,473 | 1,188,412 | 220,061 | 4,647,765 | 4,298,294 | 349,471 |
| | Logar | 627,316 | 227,527 | 399,788 | 1,074,682 | 737,629 | 337,053 |
| | Parwan | - | - | - | - | - | - |
| | Kapisa | 5,511 | 360 | 5,151 | 4,431 | - | 4,431 |
| | Paktia | 41,170 | - | 41,170 | | | |
| | Faryab | - | - | - | | | |
| | OREAD | 240 | - | 240 | | | |
| | | 2,082,709 | 1,416,299 | 666,410 | 5,726,878 | 5,035,924 | 690,955 |
| 4 | House Tax | | | | | | |
| | Kabul | 65,341 | 65,341 | - | 237,189 | 194,350 | 42,839 |
| | Logar | 37,829 | 34,740 | 3,089 | 67,119 | 34,843 | 32,277 |
| | Parwan | 3,136 | 3,136 | - | 21,470 | 21,470 | - |
| | Kapisa | 6,600 | 2,200 | 4,400 | 9,387 | 9,387 | - |
| | Paktia | - | - | - | | | |
| | Faryab | - | - | - | | | |
| | OREAD | 9,783 | - | 9,783 | | | |
| | | 122,689 | 105,417 | 17,272 | 335,166 | 260,049 | 75,116 |
| GRAND TOTAL | | 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





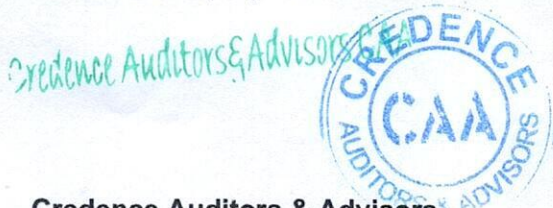
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**INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF COMPUTATION
OF INDIRECT COST RATE**

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

Our audit for the period ended March 20, 2023 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
Kabul, Afghanistan.

Dated: May 03, 2023

CARE OF AFGHAN FAMILIES (CAF)
SCHEDULE OF COMPUTATION OF INDIRECT COST RATE
FOR THE PERIOD ENDED MARCH 20, 2023

| PARTICULARS | AMOUNTS IN AFS | | | |
|-----------------------|--------------------|--------------|-------------------|-------------------|
| | DIRECT COST | CAPITAL COST | SUB-GRANTEE COST | INDIRECT COST |
| SALARIES AND BENEFITS | 93,630,829 | - | - | 11,545,370 |
| GOOD AND SERVICES | 48,127,298 | - | - | 2,921,025.63 |
| SUB-GRANTEE COST | | - | 29,680,733 | - |
| ASSETS | - | - | - | - |
| TOTAL | 141,758,128 | - | 29,680,733 | 14,466,396 |

$$\text{INDIRECT COST RATE (RATIO)} = \frac{\text{Indirect Cost}}{\text{Direct Cost}} = \frac{14,466,396}{141,758,128} = 10\%$$

CAA



Director General
Dr. Sayed Ashuqullah Majidi



Admin & Finance Director
Mohammad Edriss Yousufy



CREDENCE
AUDITORS & ADVISORS

3rd Floor, Mirwais Plaza,
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Website: www.caa.af

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 20 for the period from 22 December 2022 to 20 March 2023 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.

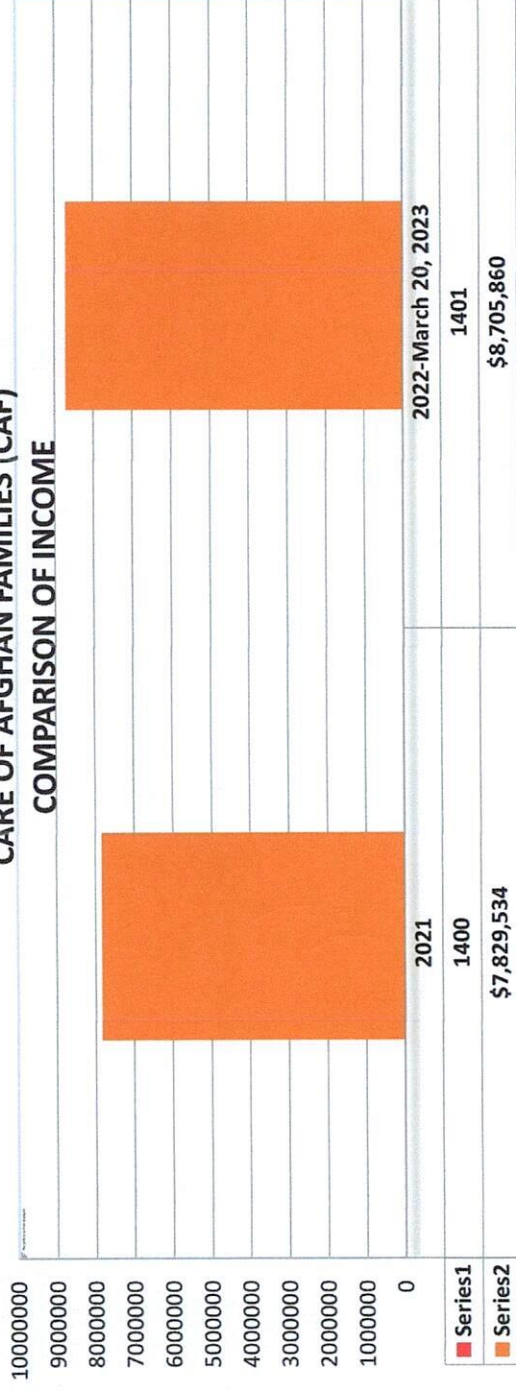
For and on behalf of

Credence Auditors & Advisors
Credence Auditors & Advisors
Kabul, Afghanistan.

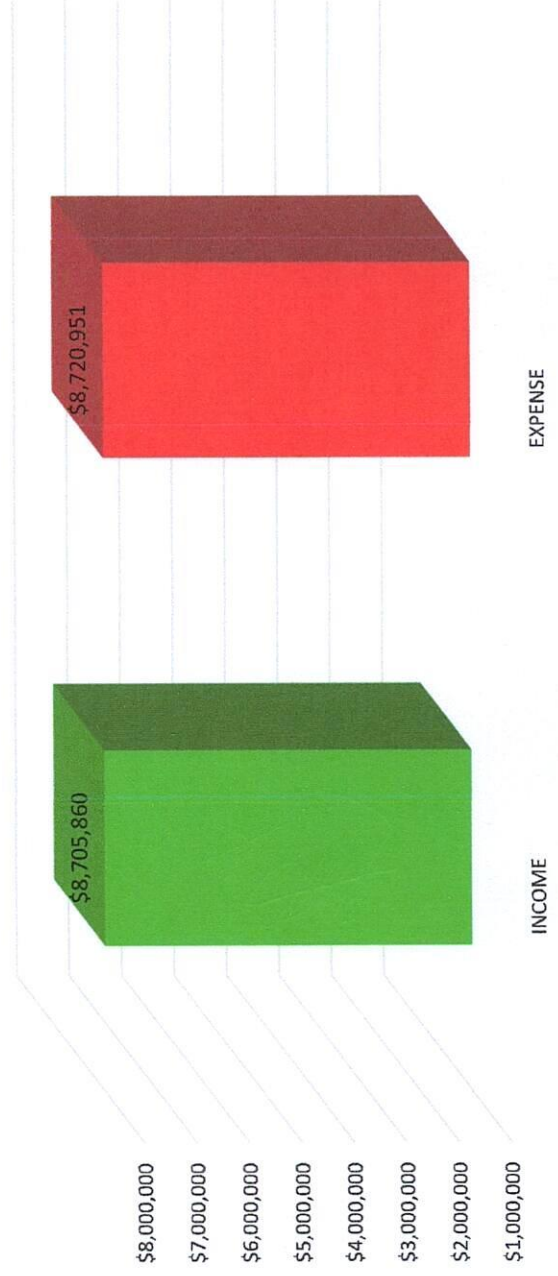


Dated: May 03, 2023

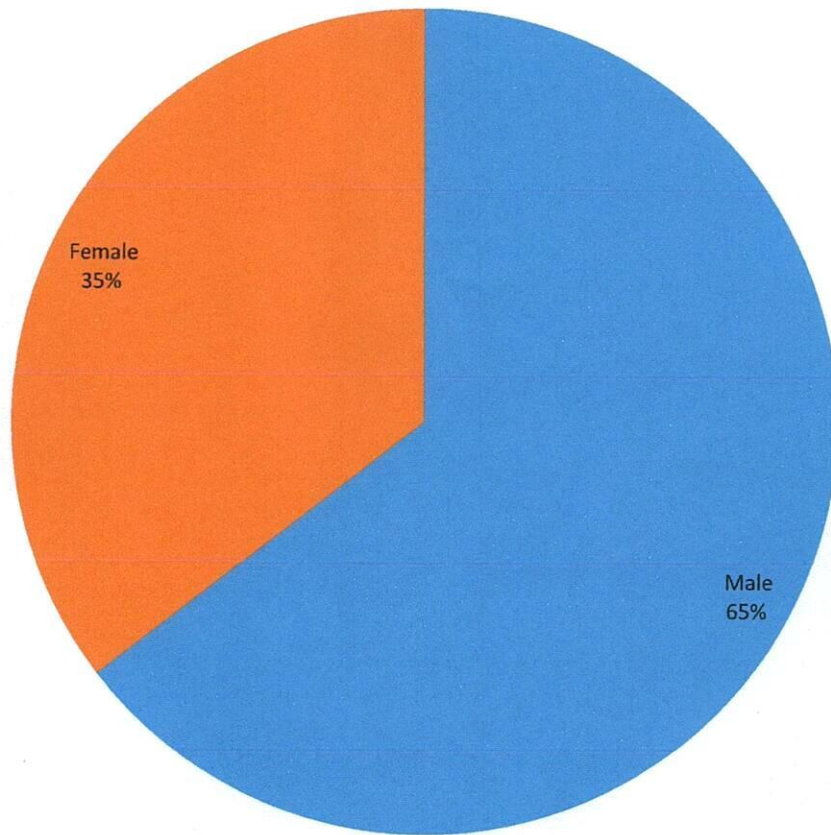
CARE OF AFGHAN FAMILIES (CAF) COMPARISON OF INCOME



CARE OF AFGHAN FAMILIES (CAF) INCOME & EXPENDITURE 1401 (2022)



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



CAF Percentage of Fund for 2022 (1401)

