AFGHAN DEVELOPMENT ASSOCIATION (ADA)
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2018

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of **"Afghan Development Association (ADA)"** (the Organization), which comprise the statement of financial position as at **December 31, 2018**, and the statement of comprehensive income and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with accounting policies mentioned in note 2 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the **Auditor's Responsibilities for the Audit of the Financial Statements** section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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PKF F.R.A.N.T.S., Chartered Accountants is a member firm of the PKF International Limited Network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

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

PKF F.R.A.N.T.S.
Chartered Accountants
Engagement Partner: Qamar Ali Mumtaz, FCA

Kabul, Afghanistan
Date 15 APR 2019

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2018

	NOTE	2018 AFN	2017 AFN
CAPITAL ASSETS			
Capital Assets written off	3	-	-
CURRENT ASSETS			
Receivable from donors	4	29,265,806	4,774,696
Provincial offices current account	5	1,785,080	1,109,821
Advances, deposits and prepayments	6	6,719,462	6,905,462
Cash and bank balances	7	73,787,448	107,809,267
TOTAL ASSETS		**111,557,796**	**120,599,246**
CURRENT LIABILITIES			
Payable to Donors	8	4,865,239	1,604,663
Unutilized grants	9	17,481,309	5,637,331
Accrued and other liabilities	10	5,141,986	8,977,606
TOTAL LIABILTIES		**27,488,534**	**16,219,600**
NET ASSETS		**84,069,262**	**104,379,646**
REPRESENTED BY			
Funds balance	11	**84,069,262**	**104,379,646**

Auditors Report Annexed
The annexed notes from 1 to 18 form an integral part of these financial statements.

Chairperson, Board of Directors

Admin & Finance Director

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018

DESCRIPTION	NOTE	January 01, 2018 to December 31, 2018			January 01, 2017 to December 31, 2017
		Restricted AFN	Un-restricted AFN	Total AFN	Total AFN
INCOME					
Funds	12	145,204,573	-	145,204,573	173,409,162
Own development fund	13	-	2,591,754	2,591,754	19,714,745
Total income		**145,204,573**	**2,591,754**	**147,796,327**	**193,123,907**
EXPENDITURE					
Personnel cost		50,306,223	15,731,409	66,037,632	73,868,517
Travel and transportation		3,381,302	252,878	3,634,180	3,580,151
Equipment cost		1,553,981	1,087,672	2,641,653	4,241,559
Professional expenses		389,373	397,665	787,038	1,030,593
Operational expenses		88,536,424	6,398,526	94,934,950	105,536,242
Admin Cost		1,037,270		1,037,270	16,203,171
Total expenditure		**145,204,574**	**23,868,150**	**169,072,724**	**204,460,233**
OTHER COMPREHENSIVE INCOME					
Realized exchange gain/(loss)	14	-	757,927	757,927	(494,293)
Unrealized exchange gain/(loss)		-	208,084	208,084	2,705,945
Total Comprehensive income		**-**	**966,011**	**966,011**	**2,211,653**
SURPLUS -transferred to Funds balance		**-**	**(20,310,384)**	**(20,310,385)**	**(9,124,673)**

Project wise breakup of expenditure annexed

The annexed notes from 1 to 18 form an integral part of these financial statements.

Chairperson, Board of Directors

Admin & Finance Director

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2018

	NOTE	2018 AFN	2017 AFN
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus for the year	SOCI	**(20,310,385)**	**(9,124,673)**
Adjustments			
Receivables/payables written off		-	(10,728,452)
Unclaimed balance written off		-	(9,932,680)
Prior year adjustment in cash in hand Faryab office			80,527
Prior year adjustment in AIB EUR a/c 24314			
		-	**(20,580,605)**
Changes in Working Capital:			
Decrease/(increase) in current assets:			
Receivable from donors		(24,491,110)	46,470,905
Provincial offices current account		(675,259)	2,167,341
Advances, deposits and prepayments		186,000	(200,985)
Increase/(decrease) in current liabilities:			
Payable to implementing partner		-	-
Payable to Donors		3,260,576	(509,129)
Unutilized grants		11,843,978	3,133,353
Accrued and other liabilities		(3,835,621)	3,608,611
Net working capital changes		**(13,711,435)**	**54,670,097**
Net cash flow from operating activities		**(34,021,821)**	**24,964,819**
CASH FLOWS FROM INVESTING ACTIVITIES		-	-
		-	-
CASH FLOWS FROM FINANCING ACTIVITIES		-	-
		-	-
NET CASH FLOWS		**(34,021,821)**	**24,964,819**
Opening cash and cash equivalents		107,809,267	82,844,448
CLOSING CASH AND CASH EQUIVALENTS	7	**73,787,448**	**107,809,267**

Chairperson, Board of Directors

Admin & Finance Director

1 NATURE OF ACTIVITIES

Afghan Development Association (ADA) was registered with the Government of Afghanistan as Non-Government Organization ("NGO") on October 13, 2005. ADA was founded in 1990 to implement rehabilitation and development projects for benefit of poor and needy Afghans. Its Head office is in Kart-e-Char, Kabul, Afghanistan.

The community development project activities of ADA are mainly in the fields of agriculture and horticulture, food and shelter, health, education and irrigation. In addition, emergency relief projects are also implemented. Funding is received from a variety of local and international donors.

2 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

These accounts have been prepared on accrual basis of accounting.

2.2 Basis of measurement

These financial statements have been prepared under historical cost basis, except monetary assets and liabilities in currency other than reporting currency which are stated as per accounting policy of foreign currency transactions.

2.3 Functional and presentation currency

These financial statements have been presented in Afghanis, which is also the organization's functional currency.

2.4 Basis of presentation

For reporting purposes funds have been classified as (1) Restricted and (2) Unrestricted depending on limitations placed on the funds utilization by donors. Revenues and expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions and are reported as follows:

Restricted funds- Funds subjected to donor-imposed stipulations. that they be maintained permanently by the Organization. Generally, the donors of these funds permit the Organization to use all or part of the fund on specific purposes.

Unrestricted funds– Funds that are not subject to donor-imposed stipulations. This represents ADA Internal project, ADA Development Fund and ADA General Fund. ADA collect payment from certain horticulture, agriculture, vocational training , community mobilization, basic literacy, women empowerment, solar electrification, animal production, supply of agricultural and horticultural commodities, equipment rentals and sales. The money received is put in the ADA General Fund . The Development Fund is being used to implement projects in the field that do not have donor support.

2.5 Use of estimates and judgments

The preparation of financial statements requires management to make judgment, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumption are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which they are made and in any future periods affected.

2.6 Capital Assets

Due to nature of organizational activities and short term grants, Capital assets purchased out of funds of the Donors during the year are charged to expenditure in the same period.

2.7 Foreign currency transactions

a) Transactions in foreign currencies have been recorded at the average monthly standard rates of exchange..

b) Foreign currency balances of cash and cash equivalents at the end of the year are reflected at the open market rates, prevailing at the balance sheet date. Exchange difference between standard and actual rate is reflected as currency variation in the income and expenditure statement

Balances in other than Afghanis has been converted at the following rates as on Dec 31, 2017 for reporting purposes.
1 USD : AFN 75.300
1 EUR : AFN 85.784
1 GBP : AFN 95.177

2.8 Financial assets

Financial assets comprise receivable from donors, current accounts, advances, deposits and prepayments, and cash and cash equivalents. These are recognized initially at fair-value plus directly attributable transaction costs, if any, and subsequently measured at amortized cost using effective interest rate method, if applicable, less provision for impairment, if any. A provision for impairment is established when there is objective evidence that the organization will not be able to collect all amounts due according to the original terms of the receivable.

2.9 Financial liabilities

Financial liabilities include payable to donors and other payables. All financial liabilities are recognized initially at fair value plus directly attributable transaction costs, if any, and subsequently measured at amortized cost using effective interest rate method, if any.

2.10 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and at banks. Cash equivalents are highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

2.11 Taxation

The organization is not liable to tax in accordance with the Income Tax Law 2005.

	NOTE	Dec 31, 2018 AFN	Dec 31, 2017 AFN
3 CAPITAL ASEETS			
Capital Assets Written off	2.6	-	-
4 RECEIVABLE FORM DONORS			
CAID			
CAID Assessment		247,312	185,300
From Volience to Peace (Support Women Inmates and Follow up peacebuilding initiatives		96,883	-
OXFAM			
DRA - Afghanistan Joint Response Phase Two (Kundoz Province)		-	1,092,108
Humaniterian Need Assessment (Kundoz Province)		-	140,175
Supporting Conflict Induced IDPs and Returnees Through Appropriate Food Assistance and Access to Agriculture Inputs/AD278-16-NOV-15		-	2,942,034
DRA - Afghanistan Joint Response Phase Three (DRA-AFJR-PIII)		11,201,750	-
Afghanistan Emergnecy Drought Response 2018 (Oxfam Austrilia, Daikundi		1,516,181	-
Extension of Multi Purpose Cash Transfer to the IDPs in Jawzjan and Sar e Pul Provinces (START FUND)		3,920,271	-
Food Insecurity Crisis and Prolonged Dry Spell Response (Daikundi)		140,580	-
WFP			
Asset Creation/Disaster Risk Reduction (AC/DRR) (Daikundi)		6,899,461.00	-
Drought Affected Population, Cash Based Transfer, DAP-CBT (Daikundi)		3,541,687.00	-
FAO			
Emergency Crop Inputs Assistance to Conflict and Natural Disaster Affected Families (Tarinkot & Dehrawood, Uruzgan)		-	-
NCA			
Community Enjoy Increased Level of Peace (Daikundi Ashtarlay District)		8,385	8,385
Sustainable Employment Through Vocational Trainings (Economic Empowerment Program) Daikundi Ashtarly and Kejran Districts		58,483	58,483
Peacebuilding (Building Resilience Communities) Daikundi Ashtarly and Kejran Distrcits		49,799	49,799
Local Peacebuilding Initiative for Sustainable Peace and Justice (Daikundi)		28,612	28,612
Sustainable Employment Through Vocational Training-II (Economic Empowerment Program) (Daikundi)		377,381	-
Sustainable Profit Through Value Chain Development-III (Economic Empowerment		724,749	-
Sustainable Employment Through Vocational Training, Creating Sustainable Profit		454,272	

	NOTE	Dec 31, 2018 AFN	Dec 31, 2017 AFN
SDO			
Toolkits for Peacebuilding			269,800
		29,265,806	**4,774,696**
5 PROVINCIAL OFFICES CURRENT ACCOUNT			
Kandahar provincial office		443	3,557
Parwan provincial office		1,399	-
Faryab provincial office		219,508	160,947
Zabul provincial office		-	127
Laghman provincial office		238	220
Kunduz provincial office		444,811	363,977
Uruzgan provincial office		925,314	565,486
Paktika provincial office		-	-
Herat provincial office		-	-
Daikondi provincial office		193,368	15,508
		1,785,080	**1,109,821**
6 ADVANCES, DEPOSITS AND PREPAYMENTS			
Advance against expenses		76,453	362,625
Prepaid expenses		798,732	698,559
Advance payment-Pilot Phase Product/Tenkiv	6.1	5,844,278	5,844,278
		6,719,462	**6,905,462**

6.1 Organization has decided to use unrestricted reserves to generate other income for organization. This amount represents advance payment to Tenkiv, for purchase of solar equipment for reselling purposes.

7 CASH AND BANK BALANCES			
Cash in hand	7.1	451,662	2,737,756
Cash at bank	7.2	73,335,786	105,071,511
		73,787,448	**107,809,267**
7.1 Cash in hand			
Cash in hand - AFN		81,212	890,911
Cash in hand - USD		370,451	1,846,845
		451,662	2,737,756
7.2 Cash at bank			
Bank Alfalah Limited- USD a/c : 01805476		194,693	184,887
Bank Alfalah Limited- USD a/c: 01805477		737	-
AIB USD a/c: 24317		14,450,219	28,626,497
AIB USD a/c: 24300		7	6,015
Kabul Bank USD a/c: 95404433		135,695	133,698
Azizi Bank USD a/c: 8441		10,511,642	21,874,935
Bank Alfalah AFN a/c: 01702236 (AFN)		449,499	17,461,179
Kabul Bank AFN a/c :60536373		9,648	14,848
Azizi Bank AFN a/c: 8386		10,548,970	12,382,459
AIB EUR a/c: 24314		22,396,192	21,432,148
AIB EUR a/c: 24322		13,544,414	5,741
Bank Alfalah GBP a/c: 01870018		79,003	88,017
USD:10093 Kabul Bank Patika		264,060	264,061
USD:10082 · Kabul Bank Nangarhar		-	35
USD:10085 · Kabul Bank Takhar		12,202	-
USD:10087 Kabul Bank Maimana		74	69
AFN:10221 Kabul Bank Maimana		66	-
Balance c/f		*72,597,122*	*102,474,588*

	NOTE	Dec 31, 2018 AFN	Dec 31, 2017 AFN
Balance b/f		*72,597,122*	*102,474,588*
USD:20101 Kandahar Azizi Bank		10,650	13,472
USD:20102 Faryeb Azizi Bank		239,250	264,518
USD:20103 Parwan Azizi Bank		8,850	18,919
USD:20104 Laghman Azizi Bank		37,275	34,927
USD:20105 Kunduz Azizi Bank		218,550	1,193,554
USD:20106 Urzgan Azizi Bank		1,060	(0)
USD:20108 Urozgan NCA Azizi Bank		41,400	351,628
USD:20110 Jalalabad Kabul Bank		292	292
AFN:20201 · Kandahar Azizi Bank		32,532	32,783
AFN:20202 · Parwan Azizi Bank		2,400	9,550
AFN:20203 · Faryeb Azizi Bank		93,260	284,610
AFN:20205 · Kunduz Azizi Bank		10,925	342,500
AFN:20206 · Laghman Azizi Bank		15,818	15,818
AFN:20207 · Zabul Azizi Bank		300	300
AFN:20208 · Urozgan NCA Azizi Bank		24,200	25,300
AFN:20209 · Herat Azizi Bank		1,903	8,753
		73,335,786	**105,071,511**
8 PAYABLE TO DONORS			
NCA			
Women, Men and youth Secure Entrepreneurial Oppurtunities and Sustainable Employement		315,420	315,420
Local Peacebuilding Initiative for Sustainable Peace and Justice (Daikundi)		952,707	-
Local Peacebuilding Initiative for Sustainable Peace and Justice (Uruzgan)		787,460	-
CAID			
Survey in Laghman Province		-	104,966
OXFAM			
DRA - Afghanistan Joint Response Phase Two (Kundoz Province)		190,259	190,259
Supporting Conflict Induced IDPs and Returnees Through Appropriate Food		-	994,018
Partner Capacity Building (Kabul Province)		773,451	-
Multi Purpose Cash Transfer to the IDPs in Jawzjan and Sar e Pul Provinces (START FUND)		1,845,942	-
		4,865,239	**1,604,663**
9 UNUTILIZED FUNDS			
CAID			
CAID Research and Assessment Faryab		1,217,111	-
Community Rights Mobilization and Response Phase II (Faryab, Maimana)		-	847,373
DKH		5,026,513	
Partner Capacity Building (Kabul Province)			
OXFAM			
Partner Capacity Building (Kabul Province)		-	4,789,958
Multi-sector emergency drought response in Balkh provinces of Afghanistan (CFH)		2,256,580	
EFVSL, WASH and Protection Response, Kunduz, Imam Sahib and Khanabad		8,981,105	
		17,481,309	**5,637,331**

		NOTE	Dec 31, 2018 AFN	Dec 31, 2017 AFN
10	**ACCRUED AND OTHER LIABILITIES**			
	Tax payable		18,287	34,648
	Salaries, wages and benefits payable		409,298	228,689
	Audit fee		188,326	173,250
	Payable to money dealer	10.1	-	5,944,007
	Air Travel Payable		239,223	126,905
	Payable to Supplier		4,286,852	2,470,107
			5,141,986	**8,977,606**

10.1 Payable to money dealers

Short term loan were received from money dealers at field offices in case of delay in transfer of funds from main office.

Daikundi Office		-	5,396,327
Kundoz Office		-	547,680
		-	**5,944,007**

11	**FUND BALANCE**			
	Restricted fund balance	11.1	-	-
	Un-Restricted fund balance	11.2	84,069,262	104,379,646
			84,069,262	**104,379,646**

11.1 RESTRICTED FUND BALANCE

Opening balance		-	-
Surplus / (Deficit) for the year		-	-
Closing balance		-	-

11.2 UNRESTRICTED FUND BALANCE

Opening balance		104,379,646	134,084,924
Surplus/ (Deficit) for the year	SOCI	(20,310,384)	(9,124,673)
Receivables/payables written off		-	(10,728,452)
Prior year adjustment in liabilities		-	(9,932,680)
Prior year adjustment in cash in hand Faryab office		-	80,527
Closing balance		**84,069,262**	**104,379,646**

12	**FUNDS**		
	Net funds available for use	Annx-A	141,474,472	165,877,259
	Exchange (gain)/loss	Annx-A	(757,927)	(497,361)
	Add:			
	Closing receivables from donors		29,265,806	4,774,696
	Less:			
	Closing payable to donors		(5,050,539)	(1,604,663)
	Closing Utilized funds		(17,481,309)	(5,637,331)
	Receivables and Payables written off		(162,380)	10,728,452
	Funds returned to donors		(2,083,549)	(231,891)
	Net funds received during the year		**145,204,573**	**173,409,162**

		NOTE	2018 AFN	2017 AFN
13	**OWN DEVELOPMENT FUND**			
	Admin fee		2,358,984	17,797,881
	Other income		232,770	1,916,863
			2,591,754	**19,714,745**
14	**OTHER INCOME**			
	Exchange Gain/(Loss)		757,927	(497,361)
			757,927	**(497,361)**

15 Annexure attached to the Financial Statements

-Consolidated Donor-wise/ Project-wise Funds Utilization Statement	Annexure "A"
-ADA Own Development Fund	Annexure "B"
-Project wise detail of expenditure	Annexure "C"
-Activity wise detail of expenditure	Annexure "D"

16 DATE OF AUTHORIZATION FOR ISSUE

These financial statements have been authorized for issue on **April 11, 2019** by Board of Directors.

17 ABBREVIATIONS

The following abbreviations have been used in these financial statements.

NCA	Norwegian Church Aid
USAID	United States Agency for Aid and Development
FAO	Food and Agriculture Organization
CAID	Christian Aid
MoE	Ministry of Education, Afghanistan
MAIL	Ministry of Agriculture, Irrigation & Livestock
DKH	Diakonia Katastrophenhilfe
USD	US Dollars
AFN	Afghani
SOCI	Statement of Comprehensive Income
SOFP	Statement of Financial Position
SOCF	Statement of Cash flows

18 GENERAL

- Figures have been rounded off to the nearest AFN.

Chairperson, Board of Directors

Admin & Finance Director

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
CONSOLIDATED DONOR WISE / PROJECTWISE FUND UTILISATION STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2018

Annexures	Donor/Project Title	Opening balances			January 01, 2018 to December 31, 2018							Closing balances		
		Receivable from donor	Payable to Donor	Unutilized funds	Funds Received	Total funds available for use	Total Expenses	Funds returned to donor	Written Off	Exchange Gain / (Loss)	Balance	Receivable from donor	Payable to Donor	Unutilized funds
		AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
		A	B	C	D	E= B+C+D-A	F	G	H	I	J		J= E-F-G-H-I	
A	**DKH**													
A-1	Community Based Disaster Risk Management (CBDRM)	-	-	-	7,158,013	7,158,013	2,155,536	-	-	(24,035)	5,026,513	-	-	5,026,513
	Total	-	-	-	**7,158,013**	**7,158,013**	**2,155,536**	-	-	**(24,035)**	**5,026,513**	-	-	**5,026,513**
B	**CAID**					-					-			
B-1	Community Rights Mobilization and Response Phase II (Faryab, Maimana)	-	-	847,373	-	847,373	852,502	-	-	(5,129)	-	-	-	-
B-2	Improving Water and Sanitation Facilities for Undocumented Returness and IDPs (Laghman Province)	-	104,966	-	-	104,966	-	-	104,966	-	-	-	-	-
B-3	Survey in Laghman Province	-	-	-	242,714	242,714	-	-	57,414	-	185,300	-	185,300	-
B-4	CAID Assessment	-	-	-	-	-	247,312	-	-	-	(247,312)	(247,312)	-	-
B-5	CAID Research and Assessment Faryab	-	-	-	1,867,033	1,867,033	661,921		-	(11,999)	1,217,111	-	-	1,217,111
B-6	From Volience to Peace (Support Women Inmates and Follow up peacebuilding initiatives	-	-	-	3,697,229	3,697,229	3,905,762		-	(111,650)	(96,883)	(96,883)	-	-
	Total	-	**104,966**	**847,373**	**5,806,976**	**6,759,315**	**5,667,497**	-	**162,380**	**(128,778)**	**1,058,217**	**(344,195)**	**185,300**	**1,217,111**
C	**OXFAM**					-					-			
C-1	Coping Strategy Index Survey (Kabul and Kundoz Province)	-	190,259	-	-	190,259	-	-	-	-	190,259	-	190,259	-
C-2	DRA - Afghanistan Joint Response Phase Two (Kundoz Province)	(1,092,108)	-	-	1,756,487	664,379	-	622,189	-	42,190	-	-	-	-
C-3	Emergency Food Security & Winterization for Returnees, Host Communities and Conflict IDPs - (Counterpart 501010 Afghan Development Association) Kundoz Province	-	994,018	-	-	994,018	-	1,059,865	-	(65,847)	-	-	-	-
C-4	Partner Capacity Building (Kabul Province)	(140,175)	-	4,789,958	560,660	5,210,443	4,546,077		-	(109,085)	773,451	-	773,451	-
C-5	Supporting Conflict Induced IDPs and Returnees Through Appropriate Food Assistance and Access to Agriculture Inputs/AD278-16-NOV-15	(2,942,034)	-	-	3,375,013	432,979	-	401,495	-	31,484	-	-	-	-
C-6	DRA - Afghanistan Joint Response Phase Three (DRA-AFJR-PIII)	-	-	-	25,893,814	25,893,814	36,789,761	-	-	305,803	(11,201,750)	(11,201,750)	-	-
C-7	Multi-sector emergency drought response in Balkh provinces of Afghanistan (CFH)	-	-	-	4,066,469	4,066,469	1,795,140	-	-	14,749	2,256,580	-	-	2,256,580
C-8	Afghanistan Emergnecy Drought Response 2018 (Oxfam Austrilia, Daikundi Province)	-	-	-	-	-	1,516,181	-	-	-	(1,516,181)	(1,516,181)	-	-
C-9	Multi Purpose Cash Transfer to the IDPs in Jawzjan and Sar e Pul Provinces (START FUND)	-	-	-	8,398,633	8,398,633	6,552,691	-	-	-	1,845,942	-	1,845,942	-
C-10	Extension of Multi Purpose Cash Transfer to the IDPs in Jawzjan and Sar e Pul Provinces (START FUND)	-	-	-	-	-	3,920,271	-	-	-	(3,920,271)	(3,920,271)	-	-
C-11	EFVSL, WASH and Protection Response, Kunduz, Imam Sahib and Khanabad districts, Kunduz Province, 2018-2019 (GAC)	-	-	-	13,987,893	13,987,893	4,878,201	-	-	128,587	8,981,105	-	-	8,981,105
C-12	Food Insecurity Crisis and Prolonged Dry Spell Response (Daikundi)	-	-	-	6,357,537	6,357,537	6,465,360	-	-	32,757	(140,580)	(140,580)	-	-
	Total	**(4,174,317)**	**1,184,277**	**4,789,958**	**64,396,506**	**66,196,424**	**66,463,682**	**2,083,549**	-	**380,638**	**(2,731,445)**	**(16,778,782)**	**2,809,652**	**11,237,685**
D	**NCA 2017**					-					-			
D-1	Community Enjoy Increased Level of Peace (Daikundi Ashtarlay District)	(8,385)	-	-	-	(8,385)	-	-	-	-	(8,385)	(8,385)	-	-
D-2	Sustainable Employment Through Vocational Trainings (Economic Empowerment Program) Daikundi Ashtarly and Kejran Districts	(58,483)	-	-	-	(58,483)	-	-	-	-	(58,483)	(58,483)	-	-
D-3	Peacebuilding (Building Resilience Communities) Daikundi Ashtarly and Kejran Distrcits	(49,799)	-	-	-	(49,799)	-	-	-	-	(49,799)	(49,799)	-	-
D-4	Women, Men and youth Secure Entrepreneurial Oppurtunities and Sustainable Employement	-	315,420	-	-	315,420	-	-	-	-	315,420	-	315,420	-
D-5	Sustainable Profit and Vocational Training (Economic Empowerment Program) Urozgan Tirinkot District	(28,612)	-	-	-	(28,612)	-	-	-	-	(28,612)	(28,612)	-	-
D-6	Local Peacebuilding Initiative for Sustainable Peace and Justice (Daikundi)	-	-	-	15,685,730	15,685,730	14,615,765	-	-	117,258	952,707	-	952,707	-
D-7	Sustainable Employment Through Vocational Training-II (Economic Empowerment Program) (Daikundi)	-	-	-	9,416,367	9,416,367	9,671,308	-	-	122,440	(377,381)	(377,381)	-	-
D-8	Sustainable Profit Through Value Chain Development-III (Economic Empowerment Program) (Faryab)	-	-	-	11,276,266	11,276,266	11,863,319	-	-	137,696	(724,749)	(724,749)	-	-
D-9	Sustainable Employment Through Vocational Training, Creating Sustainable Profit Through Value, and Creating Sustainable Employment Through Profitable Enterprises - (Economic Empowerment Program) (Uruzgan)	-	-	-	14,388,232	14,388,232	14,699,437	-	-	143,067	(454,272)	(454,272)	-	-
D-10	Local Peacebuilding Initiative for Sustainable Peace and Justice (Uruzgan)	-	-		8,945,774	8,945,774	8,189,214	-	-	(30,900)	787,460	-	787,460	-
	Total	**(145,279)**	**315,420**	-	**59,712,369**	**59,882,510**	**59,039,043**	-	-	**489,561**	**353,906**	**(1,701,681)**	**2,055,587**	-
E	**SDO**					-					-			

Annexures	Donor/Project Title	Opening balances			January 01, 2018 to December 31, 2018							Closing balances		
		Receivable from donor	Payable to Donor	Unutilized funds	Funds Received	Total funds available for use	Total Expenses	Funds returned to donor	Written Off	Exchange Gain / (Loss)	Balance	Receivable from donor	Payable to Donor	Unutilized funds
		AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
		A	B	C	D	E= B+C+D-A	F	G	H	I	J	J= E-F-G-H-I		
E-1	Toolkits for Peacebuilding	(269,800)	-	-	269,800	-	-	-	-	-	-	-	-	-
	Total	**(269,800)**	-	-	**269,800**	-	-	-	-	-	-	-	-	-
F	**UNICEF**					-					-			
F-1	Needs Assessment Survey (NAS) for IDPs, Returnees and Host in Kabul / Needs Assessment Survey (NAS) for IDPs, Returnees and Host in Kapisa	-	-	-	360,956	360,956	319,910	-	-	41,046	-	-	-	-
	Total	-	-	-	**360,956**	**360,956**	**319,910**	-	-	**41,046**	-	-	-	-
G	**WFP**					-					-			
G-1	Asset Creation/Disaster Risk Reduction (AC/DRR) (Daikundi)	-	-	-	-	-	6,899,461	-	-	-	(6,899,461)	(6,899,461)	-	-
G-2	Drought Affected Population, Cash Based Transfer, DAP-CBT (Daikundi)	-	-	-	-	-	3,541,687	-	-	-	(3,541,687)	(3,541,687)	-	-
G-3	Provision of Free Food Assistance to the Most Vulnerable People and Lean Season Families (Paktia)	-	-	-	1,117,253	1,117,253	1,117,758	-	-	(504)	-	-	-	-
	Total	-	-	-	**1,117,253**	**1,117,253**	**11,558,906**	-	-	**(504)**	**(10,441,148)**	**(10,441,148)**	-	-
	Grand Total	**(4,589,396)**	**1,604,663**	**5,637,331**	**138,821,874**	**141,474,472**	**145,204,574**	**2,083,549**	**162,380**	**757,927**	**(6,733,957)**	**(29,265,806)**	**5,050,539**	**17,481,309**

ANNEXURE-A1

PROJECT NOTE

PID : 110151-4
Project Name : Local Peacebuilding Initiative for Sustainable Peace and Justice - Daikundi
Project Period : 01.01.2018 to 31.12.2018
Report Period : 01.01.2018 to 31.12.2018

Prepared by:
Naeem Ahmadzai
31-12-2018
Finance & Grants Manager

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Project Opening Balance (if cofinancied)		2,391	**(2,391)**	100%	
PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year)	225,125	212,278	12,847	6%	
Subtotal Income	**225,125**	**214,669**	**10,456**	**5%**	
In-kind contribution (description)					
Subtotal in-kind contributions	-	-			
TOTAL INCOME	**225,125**	**214,669**	**10,456**	**5%**	
TOTAL EXPENDITURES					
Outcome 1:Inclusive, gender sensitive peace building Shuras and mechanisms prevent and transform conflicts.					
Output 1.1 Inclusive (ethnic/tribe/age/women) peace building Shuras have been established and/or strengthened	10,646	12,212	(1,566)	-15%	1
Output 1.2 Members of peace building Shuras have improved conflict transformation skills	30,322	26,190	4,132	14%	2
Total outcome 1	**40,968**	**38,402**	**2,566**	**6%**	
Outcome 3: Women's participation in peace building processes increased					
Output 3.1 Religious and traditional leaders, elders and men in the community are aware of the importance of women's participation in peacebuilding	540	558	(18)	-3%	
Output 3.3: Women have the capacity to carry out conflict resolution activities	28,448	26,402	2,046	7%	
Output 3.4: Advocacy campaigns to ensure women's participation in formal structures have taken place	8,020	7,318	702	9%	
Total outcome 3	**37,008**	**34,278**	**2,730**	**7%**	
Outcome 4: Social groups experience constructive inter and intragroup relations.					
Output 4.1:Influential religious actors at provincial level are trained and mobilized in intra and intergroup dialogue facilitation	290	471	(181)	-62%	3
Output 4.2: Collaboration initiatives between men, women and youth (male and female) across conflict lines have been supported	29,770	16,072	13,698	46%	4
Output 4.3: Peace education provided for school children	5,130	5,275	(145)	-3%	
Total outcome 4	**35,190**	**21,818**	**13,372**	**38%**	
INTEGRATION PROJECT ACTIVITIES					
Integration project activities	30,466	22,711	7,755	25%	5
Total	**30,466**	**22,711**	**7,755**	**25%**	
Management and Administration Cost					
Personnel cost	37,400	37,616	(216)	-1%	
Communication cost	1,980	1,985	(5)	0%	
Vehicle & travel cost	17,520	17,863	(343)	-2%	
Other operational cost	12,560	12,718	(158)	-1%	
Total management and admin cost	**69,460**	**70,181**	**(721)**	**-1%**	
Partner admin cost - Main office					
Personnel cost	3,000	3,092	(92)	-3%	
Communication cost	-	-	-	100%	
Vehicle & travel cost	3,000	2,896	104	3%	
Other operational cost	6,033	6,141	(108)	-2%	
Total partner admin cost	**12,033**	**12,130**	**(97)**	**-1%**	
Subtotal expenditures	**225,125**	**199,520**	**25,604**	**11%**	
In kind expenses (description)					

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Subtotal expenses in-kind	-	-			
TOTAL EXPENSES	225,125	199,520	25,604	11%	
Closing Balance		15,149			6

Notes:

1 The refreshment and transportation was budgeted only for a limited number of beneficiaries but in some events the number of benificiaries increased. This cased increased in expenditure and shows overspend.

2 The allocated budget was higher as compare to the market price for refreshment and food; therefore, the remaining balance is shown underspend.

3 The budget line was limited and small increase in expenditure caused huge difference in balance.

4 The activity was not performed as planned.

5 One cook and one guard were planned to be hired for 8 months but in actual only guard was hired for 5 months.

6 The remaining balance is payable to NCA.

Admin and Finance Director

Admin and Finance Manager

ANNEXURE-A2

PROJECT NOTE

PID : 110156-3
Project Name : Sustainable Employement Through Vocational Training (Economic Empowerment Program) - Daikundi
Project Period : 01.01.2018 to 31.12.2018
Report Period : 01.01.2018 to 31.12.2018

Prepared by:
Naeem Ahmadzai
31-12-2018
Finance & Grants Manager

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Project Opening Balance (if cofinancied)					
PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year)	133,500	128,923	4,577	3%	
Subtotal Income	**133,500**	**128,923**	**4,577**	**3%**	
In-kind contribution (description)					
Subtotal in-kind contributions	-	-			
TOTAL INCOME	**133,500**	**128,923**	**4,577**	**3%**	
TOTAL EXPENDITURES					
Outcome 2: Youth (male/ female) have gained and maintained employment					
Output 2.1 Relevant vocational education curriculums are revised, developed and formalised	3,000	3,006	(6)	0%	
Output 2.2 Youth (male/female) have technical, vocational and work life skills that are relevant and in demand in the local labour market	38,823	39,234	(411)	-1%	
Output 2.3 Youth (male/female) are informed of employment opportunities and linked with local enterprises	3,300	3,280	20	1%	
Output 2.4 Graduates of vocational training have access to start-up capital	12,500	12,291	209	2%	
Total outcome 2	**57,623**	**57,811**	**(188)**	**0%**	
Management and Administration Cost					
Personnel cost	42,480	42,698	(218)	-1%	
Communication cost	960	967	(7)	-1%	
Vehicle & travel cost	15,080	14,484	596	4%	
Other operational cost	9,800	10,130	(330)	-3%	
Total management and admin cost	**68,320**	**68,279**	**41**	**0%**	
Partner admin cost - Main office					
Personnel cost	3,612	3,800	(188)	-5%	
Communication cost	-	-			
Vehicle & travel cost	-	-			
Other operational cost	3,945	3,873	72	2%	
Total partner admin cost	**7,557**	**7,673**	**(116)**	**-2%**	
Subtotal expenditures	**133,500**	**133,762**	**(262)**	**0%**	
In kind expenses (description)					
Subtotal expenses in-kind	-	-			
TOTAL EXPENSES	**133,500**	**133,762**	**(262)**	**0%**	
Closing Balance	-	**(4,839)**	**4,839**		**1**

Notes:
1 The remaining balance is receivable from NCA.

Admin and Finance Director

Admin and Finance Manager

ANNEXURE-A3

PROJECT NOTE

PID : 110156-2
Project Name : Sustainable Profit Through Value Chain Development (Economic Empowerment Program) - Faryab
Project Period : 01.01.2018 to 31.12.2018
Report Period : 01.01.2018 to 31.12.2018

Prepared by:
Naeem Ahmadzai
31-12-2018
Finance & Grants Manager

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Project Opening Balance		**5,776**	(5,776)	100%	
PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year)	165,750	154,197	11,553	7%	
Subtotal Income	**165,750**	**159,973**	**5,777**	**3%**	
In-kind contribution (description)					
Subtotal in-kind contributions	-	-			
TOTAL INCOME	**165,750**	**159,973**	**5,777**	**3%**	
TOTAL EXPENDITURES					
Outcome 3 Women, men and youth increased profits by value chain development					
Output 3.1 Men and women have the knowledge of all aspects of value chain development	156	163	(7)	-5%	
Output 3.2 Men and women have gained knowledge of business management	59,208	58,126	1,082	2%	
Output 3.3 Men and women have appropriate tools and technology that add value to their products	16,000	15,690	310	2%	
Output 3.4 Linkages with microfinance institutions are established	6,400	6,438	(38)	-1%	
Total outcome 3	**81,764**	**80,417**	**1,347**	**2%**	
Management and Administration Cost					
Personnel cost	35,160	35,238	(78)	0%	
Communication cost	1,680	1,688	(8)	0%	
Vehicle & travel cost	24,700	24,858	(158)	-1%	
Other operational cost	13,064	12,579	485	4%	
Total management and admin cost	**74,604**	**74,363**	**241**	**0%**	
Partner admin cost - Main office					
Personnel cost	-	-	-	-	
Communication cost	1,542	727	815	53%	1
Vehicle & travel cost	3,700	3,595	106	3%	
Other operational cost	4,140	4,534	(394)	-10%	
Total partner admin cost	**9,382**	**8,856**	**526**	**6%**	
Subtotal expenditures	**165,750**	**163,636**	**2,114**	**1%**	
In kind expenses (description)					
Subtotal expenses in-kind	-	-			
TOTAL EXPENSES	**165,750**	**163,636**	**2,114**	**1%**	
Closing Balance	-	**(3,663)**			**2**

Notes:

1 The internet services were received from personal phones; therefore, the amount allocated for internet services was not used and this caused huge underspend in the budget line.

2 The remaining balance is receivable from NCA.

Admin and Finance Director

Admin and Finance Manager

ANNEXURE-A4

PROJECT NOTE

PID : 110156-4

Project Name : Sustainable Employement Through Vocational Training, Creating Sustainable Profit Through Value and Creating Sustainable Employement Through Profitable Enterprises (Economic Empowerment Program) - Urozgan

Project Period : 01.01.2018 to 31.12.2018
Report Period : 01.01.2018 to 31.12.2018

Prepared by:

Naeem Ahmadzai

31-12-2018
Finance & Grants Manager

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Project Opening Balance (if cofinancied)					
PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year)	203,875	196,835	7,040	3%	
Subtotal Income	**203,875**	**196,835**	**7,040**	**3%**	
In-kind contribution (description)					
Subtotal in-kind contributions	-	-			
TOTAL INCOME	**203,875**	**196,835**	**7,040**	**3%**	
TOTAL EXPENDITURES					
Outcome 1: Women, men and youth established micro or small enterprises					
Output 1.1: Men in the community have gained awareness of women`s role as economic actors and their own role in enabling a conducive environment.	200	-	200	100%	1
Output 1.2 Women, men and youth are able to establish and run an enterprise.	8,600	8,373	227	3%	
Output 1.3: Women, men and youth gained access to capital to invest in their enterprises.	26,850	27,969	(1,119)	-4%	-
Total outcome 1	**35,650**	**36,342**	**(692)**	**-2%**	
Outcome 2: Women, men and youth increased profits by value chain development					
Output 3.1: Men, women have the knowledge of all aspects of value chain development	7,050	7,046	4	0%	
Output 3.2: Men and women have gained knowledge of business management	2,350	2,630	(280)	-12%	2
Output 3.3: Men and women have tools and technology that adds value to their production	16,000	15,372	628	4%	
Output 3.4: Linkage with micro finance institutions are established	3,060	3,335	(275)	-9%	
Total outcome 2	**28,460**	**28,383**	**77**	**0%**	
Outcome 3: Youth (male/ female) have gained and maintained employment					
Output 2.1 Relevant vocational education curriculums are revised, developed and formalised	1,500	710	790	53%	3
Output 2.2 Youth (male/female) have technical, vocational and work life skills that are relevant and in demand in the local labour market	16,600	17,219	(619)	-4%	
Output 2.3 Youth (male/female) are informed of employment opportunities and linked with local enterprises	9,550	9,150	400	4%	
Output 2.4 Graduates of vocational training have access to start-up capital	5,000	5,637	(637)	-13%	4
Total outcome 3	**32,650**	**32,717**	**(67)**	**0%**	
Management and Administration Cost					
Personnel cost	62,680	62,061	619	1%	
Communication cost	5,400	4,936	464	9%	
Vehicle & travel cost	13,340	13,311	29	0%	
Other operational cost	14,186	13,962	224	2%	

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Total management and admin cost	**95,606**	**94,270**	**1,336**	**1%**	
Partner admin cost - Main office					
Personnel cost	-	-	-	-	
Communication cost	2,000	1,655	345	17%	5
Vehicle & travel cost	4,109	3,999	111	3%	
Other operational cost	5,400	5,400	-	0%	
Total partner admin cost	**11,509**	**11,054**	**456**	**4%**	
Subtotal expenditures	**203,875**	**202,766**	**1,110**	**1%**	
In kind expenses (description)					
Subtotal expenses in-kind	-	-			
TOTAL EXPENSES	**203,875**	**202,766**	**1,110**	**1%**	
Closing Balance	-	**(5,930)**			6

Notes:

1 The activity was not performed and that caused complete underspend and zero spending.

2 The budget line was limited and small increase in expenditure caused huge difference in balance.

3 The vocational education curriculums are revised, developed and finalised but the printing expenses was covered by office supplies; therefore, the allocated budget for printing remains underspend.

4 The budget allocated at the initial stages of the budget preparation was less than the market values at the procurement stages of the good required during the activity implementation.

5 The top-up considered for each staff was paid less than the approved budget at the starting three months of the project and that caused underspend in the budget line.

6 The remaining balance is receivable from NCA.

Admin and Finance Director

Admin and Finance Manager

ANNEXURE-A5

PROJECT NOTE

PID : 110135-11
Project Name : Local Peacebuilding Initiative for Sustainable Peace and Justice - Urozgan
Project Period : 01.01.2018 to 31.12.2018
Report Period : 01.01.2018 to 31.12.2018

Prepared by:
Naeem Ahmadzai
31-12-2018
Finance & Grants Manager

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Project Opening Balance (if cofinancied)		**547**	(547)	100%	
PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year)	127,000	122,490	4,510	4%	
Subtotal Income	**127,000**	**123,037**	**3,963**	**3%**	
In-kind contribution (description)					
Subtotal in-kind contributions	-	-			
TOTAL INCOME	**127,000**	**123,037**	**3,963**	**3%**	
TOTAL EXPENDITURES					
Outcome 1:Inclusive, gender sensitive peace building Shuras and mechanisms prevent and transform conflicts.					
Output 1.1 Inclusive (ethnic/tribe/age/women) peace building Shuras have been established and/or strengthened	8,375	7,710	665	8%	
Output 1.2 Members of peace building Shuras have improved conflict transformation skills	14,730	13,515	1,215	8%	
Total outcome 1	**23,105**	**21,225**	**1,880**	**8%**	
Outcome 3: Women's participation in peace building processes increased					
Output 3.1 Religious and traditional leaders, elders and men in the community are aware of the importance of women's participation in peacebuilding	360	314	46	13%	1
Output 3.3: Women have the capacity to carry out conflict resolution activities	19,818	18,585	1,233	6%	
Output 3.4: Advocacy campaigns to ensure women's participation in formal structures have taken place	2,950	2,942	8	0%	
Total outcome 3	**23,128**	**21,840**	**1,288**	**6%**	
Outcome 4: Social groups experience constructive inter and intragroup relations.					
Output 4.1:Influential religious actors at provincial level are trained and mobilized in intra and intergroup dialogue facilitation	200	228	(28)	-14%	2
Output 4.2: Collaboration initiatives between men, women and youth (male and female) across conflict lines have been supported	4,250	4,024	226	5%	
Output 4.3: Peace education provided for school children	27,895	16,059	11,836	42%	3
Total outcome 4	**32,345**	**20,310**	**12,035**	**37%**	
Management and Administration Cost					
Personnel cost	25,560	26,030	(470)	-2%	
Communication cost	1,080	874	206	19%	4
Vehicle & travel cost	7,700	7,950	(250)	-3%	
Other operational cost	7,700	7,246	454	6%	
Total management and admin cost	**42,040**	**42,100**	**(60)**	**0%**	
Partner admin cost - Main office					
Personnel cost	1,260	1,281	(21)	-2%	
Communication cost	-	-			
Vehicle & travel cost	1,600	1,215	385	24%	5
Other operational cost	3,522	3,889	(367)	-10%	6
Total partner admin cost	**6,382**	**6,385**	**(3)**	**0%**	
Subtotal expenditures	**127,000**	**111,861**	**15,139**	**12%**	
In kind expenses (description)					

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Subtotal expenses in-kind	-	-			
TOTAL EXPENSES	127,000	111,861	15,139	12%	
Closing Balance	-	11,177	(11,177)		7

Notes:

1 The budget line was limited and small decrease in expenditure causes huge difference in balance.
2 The budget line was limited and small increase in expenditure causes huge difference in balance.
3 The reflective session was planned for five days but the session was only conducted for two days as well as the we have allocated budget for venue renting but the session was conducted in ADAs office; therefore, we have huge amount of underspend in this budge line.

4 The top-up considered for each staff was paid less than the approved budget at the starting three months of the project and that caused underspend in the budget line.
5 Due to the security concerns the field staff did not traveled from field office to Kabul office as planned.
6 The budget was limited and small increased in expenditure shows huge difference in balance.
7 The remaining balance is payable to NCA.

Admin and Finance Director

Admin and Finance Manager

ANNEXURE "B"

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
OWN DEVELOPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	NOTE	2018 AFN	2017 AFN
FUNDS			
Opening balance		104,379,646	134,084,923
Other Income	13	232,770	1,916,863
Admin Income	13	2,358,984	17,797,881
Total		**106,971,400**	**153,799,668**
EXPENDITURE			
PERSONNEL COST			
Salaries & other benefits		15,731,409	20,087,138
Total Personnel Cost		**15,731,409**	**20,087,138**
Travel and transportation			
Local Travel By Road & Air		220,536	442,056
Monitoring, Perdiem & Taxi fare		27,117	77,039
Transportation		5,225	87,945
Total TRAVEL EXPENSES		**252,878**	**607,040**
EQUIPMENT COST			
Computers		-	267,214
Printer,Copiers,Scanners		57,699	233,207
Communication Equipment		-	7,362
Furniture And Fixtures		10,000	-
Generators & Office Equipment		979,059	
Tools & Equipment		40,914	27,675
Total EQUIPMENT COST		**1,087,672**	**535,458**
PROFESSIONAL EXPENSESS			
DAB Insurance		-	-
Audit Fee		376,650	346,500
Membership fee		21,015	-
Total Professional expenses		**397,665**	**346,500**
OPERATIONAL EXPENSESS			
Refreshment		173,933	732,430
Office Supplies		178,976	455,619
Trainings Expenses		-	-
Office,Shop,Center Rent		463,464	1,926,799
Vehicle Rent		2,436,689	1,889,362
Utilities		256,948	613,756
Communication		37,370	156,045
Un-Skill Labor		-	4,400

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
OWN DEVELOPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

Office & Equipment Maintenance		-	33,375
Internet Fees		149,838	36,968
Bank Charges		781,195	677,247
Other Services		140,903	202,778
Office Stationary		120,960	63,859
Vehicle Fuel		451,712	1,323,817
Vehicle Maintenance		588,016	515,774
Generator Fuel		131,822	440,571
Constriction Material		486,700	-
School Kits		-	-
Heating Cost		-	4,100
Conference Hall Rent		-	-
Mini Grants		-	367,608
Horticulture Materials		-	-
Admin Cost		-	-
Other expenses		-	30,426
Total OPERATIONAL EXPENSESS		**6,398,526**	**9,474,934**
Total Expense		**23,868,150**	**31,051,071**
Exchange Gain/ (loss)		966,011	2,211,653
Receivables/payables written off		-	(10,728,452)
#REF!		-	(9,932,680)
Prior year adjustment in cash in hand Faryab office			80,527
CLOSING BALANCE	**11**	**84,069,262**	**104,379,646**

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
PROJECT WISE BREAKUP OF EXPENDITURE
FOR THE PERIOD FROM JANUARY 01, 2018 TO DECEMBER 31, 2018

ANNEXURE "C"

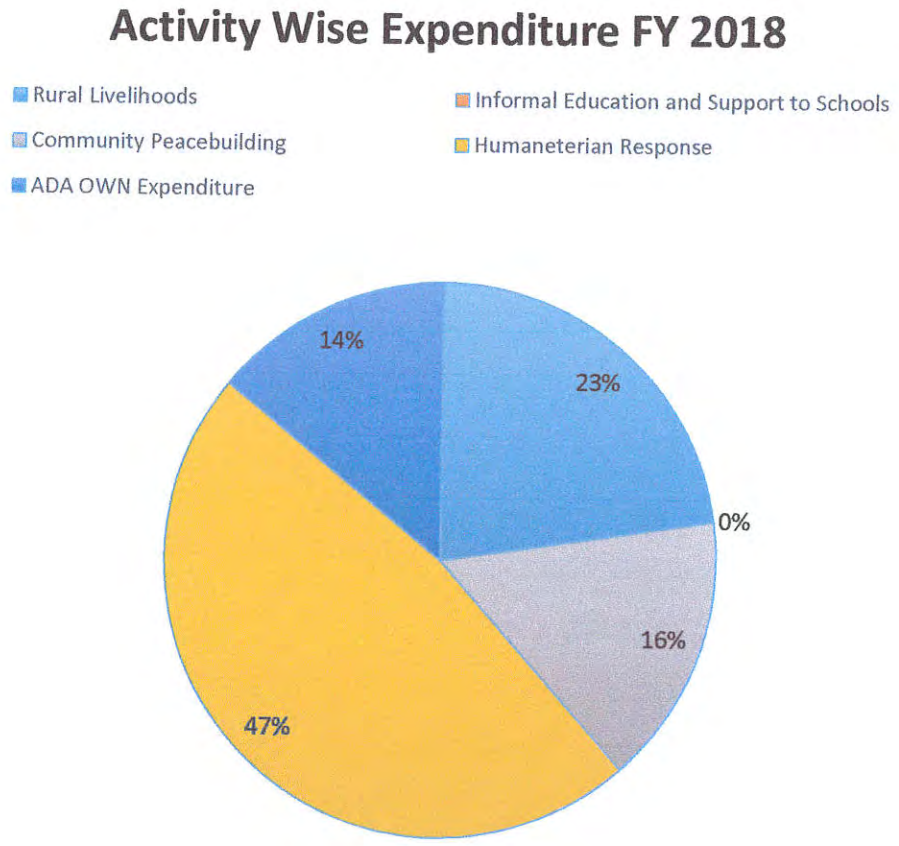
	CAID				DKH	OXFAM NOVIB							UNICEF
Expenditure	CAID Assessment	CAID Research and Assessment Faryab	Community Rights Mobilization and Response Phase II (Faryab, Maimana)	From Volience to Peace (Support Women Inmates and Follow up peacebuilding initiatives	Community Based Disaster Risk Management (CBDRM)	DRA - Afghanistan Joint Response Phase Three (DRA-AFJR-PIII)	Afghanistan Emergnecy Drought Response 2018 (Oxfam Austrilia, Daikundi Province)	Multi Purpose Cash Transfer to the IDPs in Jawzjan and Sar e Pul Provinces (START FUND)+Extension	Food Insecurity Crisis and Prolonged Dry Spell Response (Daikundi)	EFVSL, WASH and Protection Response, Kunduz, Imam Sahib and Khanabad districts, Kunduz Province, 2018-2019 (GAC)	Partner Capacity Building (Kabul Province)	Multi-sector emergency drought response in Balkh provinces of Afghanistan (CFH)	Needs Assessment Survey (NAS) for IDPs, Returnees and Host in Kabul / Needs Assessment Survey (NAS) for IDPs, Returnees and Host in Kapisa
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Personnel cost													
Salaries	247,312	538,327	447,757	891,023	1,274,276	8,534,328	309,581	1,229,931	791,699	1,629,991	3,868,999	700,342	82,200
Allowances	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	**247,312**	**538,327**	**447,757**	**891,023**	**1,274,276**	**8,534,328**	**309,581**	**1,229,931**	**791,699**	**1,629,991**	**3,868,999**	**700,342**	**82,200**
Travel and Transportation Cost													
Local travel by road & air	-	114,439	-	51,622	-	-	-	25,311	13,118	8,750	111,476	22,211	72,150
Travel allowance/perdiem/Travel for Monitoring	-	-	12,300	-	-	89,270	-	238,050	32,584	45,488	29,080	-	7,000
Transportation	-	-	-	-	-	167,800	-	-	-	-	-	-	-
Total Travel and Transportation Cost	**-**	**114,439**	**12,300**	**51,622**	**-**	**257,070**	**-**	**263,361**	**45,702**	**54,238**	**140,556**	**22,211**	**79,150**
Equipment cost													
Computer/printer/scanner/copier/communication	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture & fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
New Technology/Equipment	-	-	-	-	-	-	-	-	-	82,310	-	-	-
Other tools and equipment	-	-	-	25,705	107,990	446,475	-	-	161,470	84,200	-	-	-
Total Equipment Cost	**-**	**-**	**-**	**25,705**	**107,990**	**446,475**	**-**	**-**	**161,470**	**166,510**	**-**	**-**	**-**
Professional Expenses													
DAB insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultancy expenses	-	-	166,092	-	-	-	-	-	-	-	171,077	-	-
Start-Up Capital for Enterprise	-	-	-	-	-	-	-	-	-	-	-	-	-
Audit fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Professional Expenses	**-**	**-**	**166,092**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**171,077**	**-**	**-**
Operational Expenses				-									
Supplies/utilities/stationary	-	-	62,586	228,122	73,455	469,147	-	46,700	66,910	137,929	54,495	104,100	30,030
Training/allowances/refreshment & other training expenses	-	9,155	-	871,297	99,770	280,946	19,600	-	41,610	25,525	205,556	58,835	17,070
Vehicle/generator fuel and maintenance	-	-	40,835	205,944	59,720	334,785	-	-	21,600	134,850	-	133,920	20,300
Office/shop/store rent	-	-	17,301	119,550	113,624	789,889	-	167,956	79,745	-	-	-	-
Communication/internet fee	-	-	97,871	112,000	24,000	204,682	-	33,750	30,000	89,969	300	54,500	18,750
Skill and unskilled labor	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair & maintenance	-	-	-	-	4,200	441,265	-	-	-	17,400	-	-	57,510
Medicine & vaccine	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction/ horticulture/ poultry material	-	-	-	-	-	5,288,968	-	-	-	-	-	-	-
School kits/Hygiene Kits/NFI KITS/embroidery materials	-	-	-	1,181,105	-	2,215,440	-	-	-	-	-	322,825	-
Agricultural Inputs/Livelihood Inputs		-	-	-	-	4,256,263	-	-	-	-	-	-	-
Mini Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash for Assistance/Cash for Work	-	-	-	-	-	11,120,450	1,080,000	8,267,200	5,004,000	2,320,000	-	-	-
Exposure Visits	-	-	-	-	-	-	-	-	-	-	-	-	-
Heating cost	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges/Cash transfer services	-	-	-	-		299,137	-	183,700	118,150	31,361	-	-	-
Vehicle rent		-	-	41,432	398,500	1,850,917	107,000	280,364	104,473	270,429	-	398,408	-
Other services	-	-	7,760	-	-	-	-	-	-		3,150		14,900
Total Operational Expenses	**-**	**9,155**	**226,353**	**2,759,450**	**773,269**	**27,551,888**	**1,206,600**	**8,979,670**	**5,466,488**	**3,027,462**	**263,501**	**1,072,588**	**158,560**
Admin Cost %	**-**	**-**	**-**	**177,962**	**-**						**101,943**		**-**
TOTAL EXPENDITURE	**247,312**	**661,921**	**852,502**	**3,905,762**	**2,155,536**	**36,789,761**	**1,516,181**	**10,472,961**	**6,465,360**	**4,878,200**	**4,546,077**	**1,795,140**	**319,910**

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
PROJECT WISE BREAKUP OF EXPENDITURE
FOR THE PERIOD FROM JANUARY 01, 2018 TO DECEMBER 31, 2018

	WFP			NCA 2018							
Expenditure	Asset Creation/Disaster Risk Reduction (AC/DRR) (Daikundi)	Drought Affected Population, Cash Based Transfer, DAP-CBT (Daikundi)	Provision of Free Food Assistance to the Most Vulnerable People and Lean Season Families (Paktia)	Local Peacebuilding Initiative for Sustainable Peace and Justice (Daikundi)	Sustainable Employment Through Vocational Training-II (Economic Empowerment Program) (Daikundi)	Sustainable Profit Through Value Chain Development-III (Economic Empowerment Program) (Faryab)	Sustainable Employment Through Vocational Training, Creating Sustainable Profit Through Value, and Creating Sustainable Employment Through Profitable Enterprises - (Economic Empowerment Program) (Uruzgan)	Local Peacebuilding Initiative for Sustainable Peace and Justice (Uruzgan)	Total without ADA OWN	ADA OWN EXPENSES	Total for the year
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Personnel cost											
Salaries	1,620,991	1,806,189	533,002	5,743,406	4,451,418	5,385,986	6,633,135	3,586,329	50,306,223	15,730,353	66,036,576
Allowances	-	-	-	-	-	-	-	-	-	1,056	1,056
Total Personnel	**1,620,991**	**1,806,189**	**533,002**	**5,743,406**	**4,451,418**	**5,385,986**	**6,633,135**	**3,586,329**	**50,306,223**	**15,731,409**	**66,037,632**
Travel and Transportation Cost									-		
Local travel by road & air	22,629	-	-	385,092	62,987	56,400	72,182	428,782	1,447,148	223,636	1,670,784
Travel allowance/perdiem/Travel for Monitoring	11,000	-	13,000	341,700	-	377,090	32,068	82,400	1,311,030	24,017	1,335,047
Transportation	124,125	-	-	37,000	-	-	294,200	-	623,125	5,225	628,350
Total Travel and Transportation Cost	**157,754**	**-**	**13,000**	**763,792**	**62,987**	**433,490**	**398,450**	**511,182**	**3,381,302**	**252,878**	**3,634,181**
Equipment cost	-	-	-						-		
Computer/printer/scanner/copier/communication	-	11,500	-		60,264	-	-	7,000	78,764	551,130	629,894
Furniture & fixtures	-	-	-	57,890	71,300	-	-	45,000	256,500	10,000	266,500
New Technology/Equipment	-	-	-	-	-	-	129,000	-	129,000	-	129,000
Other tools and equipment	-	147,466	18,361	35,025	-	-	28,000	35,025	1,089,717	526,541	1,616,257
Total Equipment Cost	**-**	**158,966**	**18,361**	**92,915**	**131,564**	**-**	**157,000**	**87,025**	**1,553,981**	**1,087,671**	**2,641,651**
Professional Expenses	-	-	-	-	-	-	-	-			
DAB insurance	-	-	-	-	-	-	-	-	-	-	-
Consultancy expenses	-	-	-	-	-	-	-	-	337,169	21,015	358,184
Start-Up Capital for Enterprise	-	-	-	-	-	-	-	-	-	-	-
Audit fee	-	-	-	25,085	-	-	-	27,119	52,204	376,650	428,854
Total Professional Expenses	**-**	**-**	**-**	**25,085**	**-**	**-**	**-**	**27,119**	**389,373**	**397,665**	**787,038**
Operational Expenses											
Supplies/utilities/stationary	144,333	88,791	24,531	1,037,842	501,736	436,743	440,870	562,374	4,510,694	556,886	5,067,580
Training/allowances/refreshment & other training expenses	1,600	-	52,800	3,691,310	914,508	802,913	1,456,450	1,659,951	10,208,896	173,933	10,382,829
Vehicle/generator fuel and maintenance	91,388	-	19,350	298,430	180,220	451,447	563,028	85,450	2,641,267	583,534	3,224,801
Office/shop/store rent	274,705	327,180	88,548	549,142	605,410	626,493	451,375	505,528	4,716,446	463,465	5,179,910
Communication/internet fee	-	-	24,220	146,000	67,500	172,250	469,866	98,500	1,644,156	187,208	1,831,364
Skill and unskilled labor	-	-	24,100	-	-	-	-	-	24,100	-	24,100
Repair & maintenance	-	-	-	-	-	-	40,350	-	560,725	588,016	1,148,741
Medicine & vaccine	-	-	-	-	-	36,600	-	-	36,600	-	36,600
Construction/ horticulture/ poultry material	20,800	-	-	-	-	297,660	-	-	5,607,428	486,700	6,094,128
School kits/Hygiene Kits/NFI KITS/embroidery materials	3,461,032	-	-	274,894	1,736,002	-	788,834	33,624	10,013,755	-	10,013,755
Agricultural Inputs/Livelihood Inputs	-	-	-	-	-	-	-	-	4,256,263	-	4,256,263
Mini Grants	-	-	-	214,900	-	1,141,298	2,240,736	453,080	4,050,014	-	4,050,014
Cash for Assistance/Cash for Work	-	-	-	-	-	-	-	-	27,791,650	-	27,791,650
Exposure Visits	-	-	-	-	-	496,350	67,500	-	563,850	-	563,850
Heating cost	189,460	77,375	-	132,550	58,800	-	93,800	-	551,985	-	551,985
Bank charges/Cash transfer services	-	-	-	-	-	-	-	-	632,348	781,195	1,413,543
Vehicle rent	486,042	851,472	245,553	1,638,000	808,163	1,582,090	838,045	579,053	10,479,937	2,436,689	12,916,626
Other services	-	-	-	7,500	153,000	-	60,000	-	246,310	140,903	387,213
Total Operational Expenses	**4,669,360**	**1,344,817**	**479,102**	**7,990,567**	**5,025,338**	**6,043,844**	**7,510,853**	**3,977,560**	**88,536,424**	**6,398,528**	**94,934,952**
					-						
Admin Cost %	**451,356**	**231,715**	**74,293**		**-**		**-**		**1,037,270**	**-**	**1,037,270**
TOTAL EXPENDITURE	**6,899,461**	**3,541,687**	**1,117,758**	**14,615,765**	**9,671,308**	**11,863,319**	**14,699,437**	**8,189,215**	**145,204,573**	**23,868,150**	**169,072,724**

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
ACTIVITY-WISE BREAKUP OF EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2018

Particualrs	Rural Livelihoods	Informal Education and Support to Schools	Community Peacebuilding	Humaneterian Response	ADA OWN Expenditure	Total
Personnel cost						
Salaries	17,786,135		10,220,759	22,299,330	15,730,353	66,036,576
Allowances					1,056	1,056
Total Personnel	**17,786,135**	-	**10,220,759**	**22,299,330**	**15,731,409**	**66,037,632**
Travel and Transportation Cost						
Local travel by raod & air	378,158		865,495	203,494	223,636	1,670,784
Travel allowance/perdiem/Travel for Monitoring	428,457		424,100	459,192	24,017	1,335,767
Transportation	294,200		37,000	291,925	5,225	628,350
Total Travel and Transportation Cost	**1,100,815**	-	**1,326,595**	**954,611**	**252,878**	**3,634,900**
Equipment cost						
Computer/printer/scanner/copier/communication	60,264		7,000	358,017	551,130	976,411
Furniture & fixtures	71,300		102,890	93,810	10,000	278,000
New Technology/Equipment	129,000				-	129,000
Other tools and equipment	28,000		95,755	607,945	526,541	1,258,241
Total Equipment Cost	**288,564**	-	**205,645**	**1,059,772**	**1,087,671**	**2,641,651**
Professional Expenses						
DAB insurance						-
Consultancy expenses	166,092			171,077	21,015	358,184
Start-Up Capital for Enterprise						-
Audit fee			52,204		376,650	428,854
Total Professional Expenses	**166,092**	-	**52,204**	**171,077**	**397,665**	**787,038**
Operational Expenses						
Supplies/utilities/stationary	1,471,965		1,828,338	1,210,212	556,886	5,067,401
Training/allowances/refreshment & other training expenses	3,200,096		6,222,558	786,242	173,933	10,382,829
Vehicle/generator fuel and maintenance	1,255,830		589,824	795,613	583,534	3,224,801
Office/shop/store rent	1,700,579		1,174,220	1,841,647	463,465	5,179,910
Communication/internet fee	826,236		356,500	461,600	187,208	1,831,544
Skill and unskilled labor				24,100		24,100
Repair & maintenance	97,860			462,865	588,016	1,148,741

Particualrs	Rural Livelihoods	Informal Education and Support to Schools	Community Peacebuilding	Humaneterian Response	ADA OWN Expenditure	Total
Medicine & vaccine	36,600					36,600
Construction/ horticulture/ poultry material	297,660			5,309,768	486,700	6,094,128
School kits/Hygiene Kits/NFI KITS/embroidery materials	2,524,835		1,489,623	5,999,297		10,013,036
Agricultural Inputs/Livelihood Inputs				4,256,263		4,256,263
Mini Grants	3,382,034		667,980			4,050,014
Cash for Assistance/Cash for Work				27,791,650		27,791,650
Exposure Visit	563,850					563,850
Heating cost	152,600		132,550	266,835		551,985
Bank charges/Cash transfer charges				632,348	781,195	1,413,543
Vehicle rent	3,228,298		2,258,484	4,993,156	2,436,689	12,916,626
Other services	235,660		7,500	3,150	140,903	387,212
Total Operational Expenses	**18,974,103**	**-**	**14,727,576**	**54,834,745**	**6,398,528**	**94,934,233**
Admin Cost %		**-**	**177,962**	**859,307**	**-**	**1,037,270**
TOTAL EXPENDITURE	**38,315,710**	**-**	**26,710,742**	**80,178,843**	**23,868,150**	**169,072,724**

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
ACTIVITY-WISE BREAKUP OF EXPENDITURE PIE CHARTS
FOR THE YEAR ENDED DECEMBER 31, 2018