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A Member Firm of  
**PKF** International

**AFGHAN DEVELOPMENT ASSOCIATION  
(ADA)**

**AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
DECEMBER 31, 2017**

**INDEPENDENT AUDITOR'S REPORT TO BOARD OF DIRECTORS**

To: Afghan Development Association (ADA)  
Kabul, Afghanistan

We have audited the accompanying financial statements of “**Afghan Development Association (ADA)**”, which comprise the statement of financial position as at **December 31, 2017**, and the statement of comprehensive income and statement of cash flows for the year then ended, and summary of significant accounting policies and other explanatory information.

**Management's Responsibility for Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of “**Afghan Development Association (ADA)**” as at **December 31, 2017**, and of its financial performance and its cash flows for the year then ended, in accordance with accounting policies specified in Note 2 to the financial statements.

Kabul  
28 MAR 2018



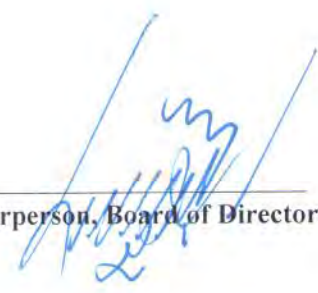
*PKF Kabul*  
PKF F.R.A.N.T.S.  
CHARTERED ACCOUNTANTS

**AFGHAN DEVELOPMENT ASSOCIATION (ADA)**  
**STATEMENT OF FINANCIAL POSITION**  
**AS OF DECEMBER 31, 2017**

|                                    | NOTE | 2017<br>AFN        | 2016<br>AFN        |
|------------------------------------|------|--------------------|--------------------|
| <b>CAPITAL ASSETS</b>              |      |                    |                    |
| Capital Assets written off         | 3    | -                  | -                  |
| <b>CURRENT ASSETS</b>              |      |                    |                    |
| Receivable from donors             | 4    | 4,774,696          | 51,245,601         |
| Provincial offices current account | 5    | 1,109,821          | 3,277,162          |
| Advances, deposits and prepayments | 6    | 6,905,462          | 6,704,477          |
| Cash and bank balances             | 7    | 107,809,267        | 82,844,448         |
| <b>TOTAL ASSETS</b>                |      | <b>120,599,246</b> | <b>144,071,688</b> |
| <b>CURRENT LIABILITIES</b>         |      |                    |                    |
| Payable to Donors                  | 8    | 1,604,663          | 2,113,792          |
| Unutilized grants                  | 9    | 5,637,331          | 2,503,978          |
| Accrued and other liabilities      | 10   | 8,977,606          | 5,368,995          |
| <b>TOTAL LIABILITIES</b>           |      | <b>16,219,600</b>  | <b>9,986,764</b>   |
| <b>NET ASSETS</b>                  |      | <b>104,379,646</b> | <b>134,084,924</b> |
| <b>REPRESENTED BY</b>              |      |                    |                    |
| Funds balance                      | 11   | <b>104,379,646</b> | <b>134,084,924</b> |

**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, 2017**

| DESCRIPTION                                  | NOTE | January 01, 2017 to December 31, 2017 |                      |                    | January 01, 2016<br>to December 31,<br>2016 |
|----------------------------------------------|------|---------------------------------------|----------------------|--------------------|---------------------------------------------|
|                                              |      | Restricted<br>AFN                     | Un-restricted<br>AFN | Total<br>AFN       | Total<br>AFN                                |
| <b>INCOME</b>                                |      |                                       |                      |                    |                                             |
| Funds                                        | 12   | 173,409,162                           | -                    | 173,409,162        | 307,477,996                                 |
| Own development fund                         | 13   | -                                     | 19,714,745           | 19,714,745         | 79,416,575                                  |
| <b>Total income</b>                          |      | <b>173,409,162</b>                    | <b>19,714,745</b>    | <b>193,123,907</b> | <b>386,894,571</b>                          |
| <b>EXPENDITURE</b>                           |      |                                       |                      |                    |                                             |
| Personnel cost                               |      | 53,781,379                            | 20,087,138           | 73,868,517         | 152,890,689                                 |
| Travel and transportation                    |      | 2,973,111                             | 607,040              | 3,580,151          | 5,580,643                                   |
| Equipment cost                               |      | 3,706,101                             | 535,458              | 4,241,559          | 3,265,142                                   |
| Professional expenses                        |      | 684,093                               | 346,500              | 1,030,593          | 2,329,279                                   |
| Operational expenses                         |      | 96,061,308                            | 9,474,934            | 105,536,242        | 123,978,803                                 |
| Admin Cost                                   |      | 16,203,171                            |                      | 16,203,171         | 69,740,555                                  |
| <b>Total expenditure</b>                     |      | <b>173,409,162</b>                    | <b>31,051,071</b>    | <b>204,460,233</b> | <b>357,785,110</b>                          |
| <b>OTHER COMPREHENSIVE INCOME</b>            |      |                                       |                      |                    |                                             |
| Realized exchange gain/(loss)                | 14   | -                                     | (494,293)            | (494,293)          | (1,696,827)                                 |
| Unrealized exchange gain/(loss)              |      | -                                     | 2,705,945            | 2,705,945          | -                                           |
| <b>Total Comprehensive income</b>            |      | <b>-</b>                              | <b>2,211,653</b>     | <b>2,211,653</b>   | <b>(1,696,827)</b>                          |
| <b>SURPLUS -transferred to Funds balance</b> |      | <b>-</b>                              | <b>(9,124,673)</b>   | <b>(9,124,673)</b> | <b>27,412,634</b>                           |

**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, 2017**

|                                                     | NOTE   | 2017<br>AFN         | 2016<br>AFN         |
|-----------------------------------------------------|--------|---------------------|---------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>         |        |                     |                     |
| Surplus/ (Deficit) for the year                     | SOCI   | (9,124,673)         | 27,412,633          |
| <i>Adjustments</i>                                  |        |                     |                     |
| Receivables/payables written off                    | 11.2.2 | (10,728,452)        | (500,172)           |
| Unclaimed balances written off                      | 11.2.3 | (9,932,680)         |                     |
| Prior year adjustment in cash in hand Faryab office |        | 80,527              |                     |
| Prior year adjustment in AIB EUR a/c: 24314         |        |                     | (918,463)           |
|                                                     |        | <u>(20,580,605)</u> | <u>(1,418,635)</u>  |
| <i>Changes in Working Capital:</i>                  |        |                     |                     |
| Decrease/(increase) in current assets:              |        |                     |                     |
| Receivable from donors                              |        | 46,470,905          | 10,150,326          |
| Provincial offices current account                  |        | 2,167,341           | (73,977)            |
| Advances, deposits and prepayments                  |        | (200,985)           | (5,106,856)         |
| Increase/(decrease) in current liabilities:         |        |                     |                     |
| Payable to implementing partner                     |        | -                   | -                   |
| Payable to Donors                                   |        | (509,129)           | 1,441,638           |
| Unutilized grants                                   |        | 3,133,353           | (15,731,681)        |
| Accrued and other liabilities                       |        | 3,608,611           | (17,186,291)        |
| <b>Net working capital changes</b>                  |        | <b>54,670,097</b>   | <b>(26,506,841)</b> |
| <b>Net cash flow from operating activities</b>      |        | <b>24,964,819</b>   | <b>(512,843)</b>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>         |        | <b>-</b>            | <b>-</b>            |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>         |        | <b>-</b>            | <b>-</b>            |
| <b>NET CASH FLOWS</b>                               |        | <b>24,964,819</b>   | <b>(512,843)</b>    |
| Opening cash and cash equivalents                   |        | 82,844,448          | 83,357,291          |
| <b>CLOSING CASH AND CASH EQUIVALENTS</b>            | 7      | <b>107,809,267</b>  | <b>82,844,448</b>   |

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 69.3000

1 EUR : AFN 81.3759

1 GBP : AFN 91.6382

**AFGHAN DEVELOPMENT ASSOCIATION (ADA)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**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, 2017<br>AFN | Dec 31, 2016<br>AFN |
|-------------------------------------------------------------------------------------------------------------------------------------|------|---------------------|---------------------|
| <b>3 CAPITAL ASSETS</b>                                                                                                             |      |                     |                     |
| Capital Assets Written off                                                                                                          | 2.6  | -                   | -                   |
| <b>4 RECEIVABLE FROM DONORS</b>                                                                                                     |      |                     |                     |
| <b>DKH</b>                                                                                                                          |      |                     |                     |
| Community Based Disaster Risk Management (CBDRM) With Integrated WASH Component                                                     |      | -                   | 1,603,991           |
| <b>CAID</b>                                                                                                                         |      |                     |                     |
| Survey in Laghman Province                                                                                                          |      | 185,300             | -                   |
| <b>OXFAM</b>                                                                                                                        |      |                     |                     |
| DRA - Afghanistan Joint Response Phase Two (Kundoz Province)                                                                        |      | 1,092,108           |                     |
| Humanitarian 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           |                     |
| Need Assessment IDPs, Kandahar                                                                                                      |      | -                   | 138,943             |
| <b>USAID/Chemonics</b>                                                                                                              |      |                     |                     |
| RADP-South                                                                                                                          |      | -                   | 43,231,303          |
| <b>GIZ</b>                                                                                                                          |      |                     |                     |
| Providing Accelerated Learning Opportunity for Over Age Children                                                                    |      | -                   | 310,948             |
| <b>MAIL/NHLP</b>                                                                                                                    |      |                     |                     |
| Commercial Broiler Poultry Production Takhar (Taluqan & Baharak)                                                                    |      | -                   | 2,552,218           |
| Commercial Broiler Poultry Production Laghman (Qarghai & Mehtarlam)                                                                 |      | -                   | 2,762,379           |
| <b>FAO</b>                                                                                                                          |      |                     |                     |
| Emergency Crop Inputs Assistance to Conflict and Natural Disaster Affected Families (Tarinkot & Dehrawood, Uruzgan)                 |      | -                   | 84,976              |

AFGHAN DEVELOPMENT ASSOCIATION (ADA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

|                                                                                                                           | NOTE | Dec 31, 2017<br>AFN | Dec 31, 2016<br>AFN |
|---------------------------------------------------------------------------------------------------------------------------|------|---------------------|---------------------|
| <b>NCA</b>                                                                                                                |      |                     |                     |
| Community Enjoy Increased Level of Peace (Daikundi Ashtarlay District)                                                    |      | 8,385               |                     |
| Sustainable Employment Through Vocational Trainings (Economic Empowerment Program) Daikundi Ashtarly and Kejran Districts |      | 58,483              |                     |
| Peacebuilding (Building Resilience Communities) Daikundi Ashtarly and Kejran Districts                                    |      | 49,799              | -                   |
| Sustainable Profit Through Value Chain Development - II (Economic                                                         |      | 0                   | -                   |
| Sustainable Profit and Vocational Training (Economic Empowerment Program)                                                 |      |                     | -                   |
| Urozgan Tirinkot District                                                                                                 |      | 28,612              |                     |
| Peacebuilding (Building Resilience Communities) Urozgan Tirinkot District                                                 |      | 0                   | -                   |
| Peace Conference (Ashtarly)                                                                                               |      |                     | 560,844             |
| <b>SDO</b>                                                                                                                |      |                     |                     |
| Toolkits for Peacebuilding                                                                                                |      | 269,800             | -                   |
|                                                                                                                           |      | <b>4,774,696</b>    | <b>51,245,601</b>   |
| <b>5 PROVINCIAL OFFICES CURRENT ACCOUNT</b>                                                                               |      |                     |                     |
| Kandahar provincial office                                                                                                |      | 3,557               | 122,444             |
| Parwan provincial office                                                                                                  |      | -                   | 26,527              |
| Faryab provincial office                                                                                                  |      | 160,947             | 228,248             |
| Zabul provincial office                                                                                                   |      | 127                 | 372,273             |
| Maimana provincial office                                                                                                 |      | -                   | 66                  |
| Laghman provincial office                                                                                                 |      | 220                 | 260,066             |
| Kunduz provincial office                                                                                                  |      | 363,977             | 1,202,152           |
| Uruzgan provincial office                                                                                                 |      | 565,486             | 273,767             |
| Paktika provincial office                                                                                                 |      | -                   | 263,934             |
| Herat provincial office                                                                                                   |      | -                   | 8,303               |
| Daikondi provincial office                                                                                                |      | 15,508              | 519,383             |
|                                                                                                                           |      | <b>1,109,821</b>    | <b>3,277,162</b>    |
| <b>6 ADVANCES, DEPOSITS AND PREPAYMENTS</b>                                                                               |      |                     |                     |
| Advance against expenses                                                                                                  |      | 362,625             | 197,170             |
| Prepaid expenses                                                                                                          |      | 698,559             | 663,029             |
| Advance payment-Pilot Phase Product/Tenkiv                                                                                | 6.1  | 5,844,278           | 5,844,278           |
|                                                                                                                           |      | <b>6,905,462</b>    | <b>6,704,477</b>    |

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. The delivery of equipment shall be made in 2018.

|                                 | NOTE | Dec 31, 2017<br>AFN | Dec 31, 2016<br>AFN      |
|---------------------------------|------|---------------------|--------------------------|
| <b>7 CASH AND BANK BALANCES</b> |      |                     |                          |
| Cash in hand                    | 7.1  | 2,737,756           | 4,151,611                |
| Cash at bank                    | 7.2  | 105,071,511         | 78,692,837               |
|                                 |      | <b>107,809,267</b>  | <b>82,844,448</b>        |
| <b>7.1 Cash in hand</b>         |      |                     |                          |
| Cash in hand - AFN              |      | 890,911             | 1,469,620 <sup>000</sup> |
| Cash in hand - USD              |      | 1,846,845           | 2,681,992                |
|                                 |      | <b>2,737,756</b>    | <b>4,151,611</b>         |

AFGHAN DEVELOPMENT ASSOCIATION (ADA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

|                                                                               | NOTE | Dec 31, 2017<br>AFN | Dec 31, 2016<br>AFN |
|-------------------------------------------------------------------------------|------|---------------------|---------------------|
| <b>7.2 Cash at bank</b>                                                       |      |                     |                     |
| Bank Alfalah Limited- USD a/c : 01805476                                      |      | 184,887             | 183,355             |
| Bank Alfalah Limited- USD a/c: 01805477                                       |      | -                   | 12                  |
| AIB USD a/c: 24317                                                            |      | 28,626,497          | 24,481,635          |
| AIB USD a/c: 24300                                                            |      | 6,015               | 13,839              |
| Kabul Bank USD a/c: 95404433                                                  |      | 133,698             | 137,136             |
| Azizi Bank USD a/c: 8441                                                      |      | 21,874,935          | 6,606,689           |
| Bank Alfalah AFN a/c: 01702236 (AFN)                                          |      | 17,461,179          | 378,195             |
| Kabul Bank AFN a/c :60536373                                                  |      | 14,848              | 20,848              |
| Azizi Bank AFN a/c: 8386                                                      |      | 12,382,459          | 46,542,802          |
| AIB EUR a/c: 24314                                                            |      | 21,432,148          | 231,371             |
| AIB EUR a/c: 24322                                                            |      | 5,741               | 13,436              |
| Bank Alfalah GBP a/c: 01870018                                                |      | 88,017              | 83,518              |
| USD:10093 Kabul Bank Patika                                                   |      | 264,061             |                     |
| USD:10082 Kabul Bank Nangarhar                                                |      | 35                  |                     |
| USD:10087 Kabul Bank Maimana                                                  |      | 69                  |                     |
| USD:20101 Kandahar Azizi Bank                                                 |      | 13,472              |                     |
| USD:20102 Faryeb Azizi Bank                                                   |      | 264,518             |                     |
| USD:20103 Parwan Azizi Bank                                                   |      | 18,919              |                     |
| USD:20104 Laghman Azizi Bank                                                  |      | 34,927              |                     |
| USD:20105 Kunduz Azizi Bank                                                   |      | 1,193,554           |                     |
| USD:20108 Urozgan NCA Azizi Bank                                              |      | 351,628             |                     |
| USD:20110 Jalalabad Kabul Bank                                                |      | 292                 |                     |
| AFN:20201 Kandahar Azizi Bank                                                 |      | 32,783              |                     |
| AFN:20202 Parwan Azizi Bank                                                   |      | 9,550               |                     |
| AFN:20203 Faryeb Azizi Bank                                                   |      | 284,610             |                     |
| AFN:20205 Kunduz Azizi Bank                                                   |      | 342,500             |                     |
| AFN:20206 Laghman Azizi Bank                                                  |      | 15,818              |                     |
| AFN:20207 Zabul Azizi Bank                                                    |      | 300                 |                     |
| AFN:20208 Urozgan NCA Azizi Bank                                              |      | 25,300              |                     |
| AFN:20209 Herat Azizi Bank                                                    |      | 8,753               |                     |
|                                                                               |      | <b>105,071,511</b>  | <b>78,692,837</b>   |
| <b>8 PAYABLE TO DONORS</b>                                                    |      |                     |                     |
| <b>NCA</b>                                                                    |      |                     |                     |
| Women, Men and youth Secure Entrepreneurial Opportunities and Sustainable     |      | 315,420             | -                   |
| -Peacebuilding Through Women Participation, Ethnic and Tribal Relationship,   |      | -                   | 318,503             |
| Daikundi (Ashtarly & Kijran)                                                  |      |                     |                     |
| -Sustainable Profit Through Value Chain Development - II (Economic            |      | -                   | 755,924             |
| Empowerment) Faryab Province                                                  |      |                     |                     |
| Peacebuilding (Building Resilience Communities) Urozgan Tirinkot District     |      | -                   | 746,830             |
| <b>CAID</b>                                                                   |      |                     |                     |
| -Improving Water and Sanitation Facilities for IDPs (Jawzjan/Shabarghan)      |      | 0                   | 292,535             |
| Improving Water and Sanitation Facilities for Undocumented Returnees and IDPs |      | 104,966             | -                   |
| <b>OXFAM</b>                                                                  |      |                     |                     |
| Coping Strategy Index Survey (Kabul and Kundoz Province)                      |      | 190,259             | -                   |
| Emergency Food Security & Winterization for Returnees, Host Communities and   |      | 994,018             | -                   |
|                                                                               |      | <b>1,604,663</b>    | <b>2,113,792</b>    |

AFGHAN DEVELOPMENT ASSOCIATION (ADA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

|                                                                                                                                     | NOTE   | Dec 31, 2017<br>AFN | Dec 31, 2016<br>AFN |
|-------------------------------------------------------------------------------------------------------------------------------------|--------|---------------------|---------------------|
| <b>9 UNUTILIZED FUNDS</b>                                                                                                           |        |                     |                     |
| <b>CAID</b>                                                                                                                         |        |                     |                     |
| Supporting Conflict Induced IDPs and Returnees Through Appropriate Food Assistance and Access to Agriculture Inputs/AD278-16-NOV-15 |        | -                   | 2,503,978           |
| Community Rights Mobilization and Response Phase II (Faryab, Maimana)                                                               |        | 847,373             | -                   |
| <b>OXFAM</b>                                                                                                                        |        |                     |                     |
| Partner Capacity Building (Kabul Province)                                                                                          |        | 4,789,958           | -                   |
|                                                                                                                                     |        | <u>5,637,331</u>    | <u>2,503,978</u>    |
| <b>10 ACCRUED AND OTHER LIABILITIES</b>                                                                                             |        |                     |                     |
| Tax payable                                                                                                                         |        | 34,648              | 211,655             |
| Salaries, wages and benefits payable                                                                                                |        | 228,689             | 2,780,648           |
| Audit fee                                                                                                                           |        | 173,250             | 536,923             |
| Payable to money dealer                                                                                                             | 10.1   | 5,944,007           | 1,390,411           |
| Air Travel Payable                                                                                                                  |        | 126,905             | -                   |
| Payable to Supplier                                                                                                                 |        | 2,470,107           | 449,358             |
|                                                                                                                                     |        | <u>8,977,606</u>    | <u>5,368,995</u>    |
| <b>10.1 Payable to money dealers</b>                                                                                                |        |                     |                     |
| 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           | 930,000             |
| Kundoz Office                                                                                                                       |        | 547,680             | 460,411             |
|                                                                                                                                     |        | <u>5,944,007</u>    | <u>1,390,411</u>    |
| <b>11 FUND BALANCE</b>                                                                                                              |        |                     |                     |
| Restricted fund balance                                                                                                             | 11.1   | -                   | -                   |
| Un-Restricted fund balance                                                                                                          | 11.2   | 104,379,646         | 134,084,923         |
|                                                                                                                                     |        | <u>104,379,646</u>  | <u>134,084,923</u>  |
| <b>11.1 RESTRICTED FUND BALANCE</b>                                                                                                 |        |                     |                     |
| Opening balance                                                                                                                     |        | -                   | -                   |
| Surplus / (Deficit) for the year                                                                                                    |        | -                   | -                   |
| Closing balance                                                                                                                     |        | <u>-</u>            | <u>-</u>            |
| <b>11.2 UNRESTRICTED FUND BALANCE</b>                                                                                               |        |                     |                     |
| Opening balance                                                                                                                     |        | 134,084,924         | 108,090,926         |
| Surplus/ (Deficit) for the year                                                                                                     | SOCI   | (9,124,673)         | 27,412,634          |
| Receivables/payables written off                                                                                                    | 11.2.2 | (10,728,452)        | (500,172)           |
| Unclaimed balances written off                                                                                                      | 11.2.3 | (9,932,680)         | -                   |
| Prior year adjustment in cash in hand Faryab office                                                                                 |        | 80,527              | -                   |
| Prior year adjustment in AIB EUR a/c: 24314                                                                                         |        |                     | (918,463)           |
| Closing balance                                                                                                                     |        | <u>104,379,646</u>  | <u>134,084,924</u>  |

AFGHAN DEVELOPMENT ASSOCIATION (ADA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

|                                                                       | NOTE | Dec 31, 2017<br>AFN | Dec 31, 2016<br>AFN |
|-----------------------------------------------------------------------|------|---------------------|---------------------|
| <b>11.2.2 Receivables/payables written off</b>                        |      |                     |                     |
| <b>CAID</b>                                                           |      |                     |                     |
| Community Rights Mobilization and Response (Faryab, Maimana)          |      | -                   | (26,029)            |
| <b>MAIL/NHLP</b>                                                      |      |                     |                     |
| Small Scale Commercial Layer Poultry Project Zinda Jan / Heart        |      | -                   | 8                   |
| Small Scale Commercial Layer Poultry Project Rustaq / Takhar          |      | -                   | (487)               |
| Small Scale Commercial Broiler Poultry Project Taluqan / Takhar       |      | -                   | (25)                |
| <b>NCA</b>                                                            |      |                     |                     |
| Community Resilience-Livelihood, Women Peace and Security Faryab      |      | -                   | (473,639)           |
| <b>USAID</b>                                                          |      |                     |                     |
| Chemonics Regional Agriculture Development Program / South            |      | (10,666,572)        | -                   |
| <b>GIZ</b>                                                            |      |                     |                     |
| Providing Accelerated Learning Opportunity for Over Age Children      | 2    | -                   | -                   |
| <b>HHCPPL</b>                                                         |      |                     |                     |
| Data Collection for Effectiveness Assessment of BE Training Workshops |      | (61,882)            | -                   |
|                                                                       |      | <u>(10,728,452)</u> | <u>(500,172)</u>    |

Above balances from donors were deemed as irrecoverable and hence were written off by management after obtaining approval from board of directors.

**11.2.3** Unclaimed balances appearing in the financial statements since long, were written off as per approval of the Board of Directors.

**12 FUNDS**

|                                           |                |                    |                    |
|-------------------------------------------|----------------|--------------------|--------------------|
| <b>Net funds available for use</b>        | <b>Annex-A</b> | 165,874,191        | 262,303,980        |
| <b>Exchange (gain)/loss</b>               | <b>Annex-A</b> | (494,293)          | 5,686              |
| <b>Add:</b>                               |                |                    |                    |
| Closing receivables from donors           |                | 4,774,696          | 51,245,601         |
| <b>Less:</b>                              |                |                    |                    |
| Closing payable to donors                 |                | (1,604,663)        | (2,113,793)        |
| Closing Utilized funds                    |                | (5,637,331)        | (2,503,978)        |
| Receivables and Payables written off      |                | 10,728,452         | 500,172            |
| Funds returned to donors                  |                | (231,891)          | (1,959,673)        |
| <b>Net funds received during the year</b> |                | <u>173,409,162</u> | <u>307,477,996</u> |

**13 OWN DEVELOPMENT FUND**

|              |                   |                   |
|--------------|-------------------|-------------------|
| Admin fee    | 17,797,881        | 78,898,074        |
| Other income | 1,916,863         | 518,501           |
|              | <u>19,714,745</u> | <u>79,416,575</u> |

**14 OTHER INCOME**

|                      |                  |                  |
|----------------------|------------------|------------------|
| Exchange Gain/(Loss) | (494,293)        | 3,659,618        |
|                      | <u>(494,293)</u> | <u>3,659,618</u> |

**AFGHAN DEVELOPMENT ASSOCIATION (ADA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

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**15 Annexure attached to the Financial Statements**

- Consolidated Donor-wise/ Project-wise Funds Utilization Statement
- ADA Own Development Fund
- Project wise detail of expenditure
- Activity wise detail of expenditure

Annexure "A"  
Annexure "B"  
Annexure "C"  
Annexure "D"

**16 DATE OF AUTHORIZATION FOR ISSUE**

These financial statements have been authorized for issue on **March 26, 2018** by Board of Directors.

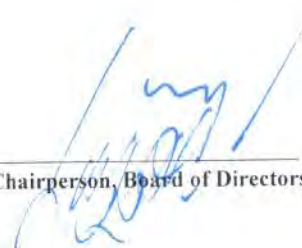
**17 ABBREVIATIONS**

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                                         |

**18 GENERAL**

- Figures have been rounded off to the nearest AFN.
- Previous year figures have been rearranged and regrouped wherever necessary for the comparison purpose.

  
Chairperson, Board of Directors  
Admin & Finance Director

AFGHAN DEVELOPMENT ASSOCIATION (ADA)  
CONSOLIDATED DONOR WISE / PROJECTWISE FUND UTILISATION STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2017

| Abbreviation | Donor/Project Title                                                                                                                                            | Opening balances      |                  |                  |                   | January 01, 2017 to December 31, 2017 |                   |                         |                     | 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 |
|              |                                                                                                                                                                | AFN<br>A              | AFN<br>B         | AFN<br>C         | AFN<br>D          | E= B+C+D+A                            | AFN<br>F          | AFN<br>G                | AFN<br>H            | AFN<br>I               | AFN<br>J         | AFN<br>J              | J= E+F+G+H+I     |
| A            | DKH                                                                                                                                                            |                       |                  |                  |                   |                                       |                   |                         |                     |                        |                  |                       |                  |
| A-1          | Community Based Disaster Risk Management (CBDRM) With Integrated WASH Component                                                                                | (1,603,991)           |                  |                  | 1,810,768         | 206,776                               | -                 | -                       | -                   | 206,776                | 0                | -                     | -                |
| <b>Total</b> |                                                                                                                                                                | <b>(1,603,991)</b>    |                  |                  | <b>1,810,768</b>  | <b>206,776</b>                        |                   |                         |                     | <b>206,776</b>         | <b>0</b>         |                       |                  |
| B            | CAID                                                                                                                                                           |                       |                  |                  |                   |                                       |                   |                         |                     |                        |                  |                       |                  |
| B-1          | Community Rights Mobilization and Response Phase II (Farvab, Maimana)                                                                                          |                       |                  |                  | 2,340,677         | 2,340,677                             | 1,546,662         | -                       | -                   | (53,358)               | 847,373          |                       | 847,373          |
| B-2          | Provision of Emergency Assistance and NFI to Afghan Returnees (Kunar Province)                                                                                 |                       |                  |                  | 1,746,109         | 1,746,109                             | 1,673,730         | -                       | -                   | 72,379                 | 0                | 0                     |                  |
| B-3          | Improving Water and Sanitation Facilities for Undocumented Returnees and IDPs (Laghman Province)                                                               |                       |                  |                  | 2,341,684         | 2,341,684                             | 2,264,537         | -                       | -                   | (27,839)               | 104,966          | -                     | 104,966          |
| B-4          | Surveys in Laghman Province                                                                                                                                    |                       |                  |                  | -                 | -                                     | 185,300           | -                       | -                   | -                      | (185,300)        | (185,300)             |                  |
| B-5          | Improving Water and Sanitation Facilities for IDPs (Jawzjan/Shahbarghan)                                                                                       |                       | 292,535          |                  | -                 | 292,535                               | -                 | 200,866                 | -                   | 91,669                 | 0                | 0                     | 0                |
| <b>Total</b> |                                                                                                                                                                |                       | <b>292,535</b>   |                  | <b>6,428,470</b>  | <b>6,721,005</b>                      | <b>5,670,249</b>  | <b>200,866</b>          |                     | <b>82,851</b>          | <b>767,039</b>   | <b>(185,300)</b>      | <b>104,966</b>   |
| C            | OXFAM                                                                                                                                                          |                       |                  |                  |                   |                                       |                   |                         |                     |                        |                  |                       |                  |
| C-1          | Admin Cost for Supporting Conflict Induced IDPs and Returnees Through Appropriate Food Assistance and Access to Agriculture Inputs                             |                       |                  |                  | 536,288           | 536,288                               | 537,929           | -                       | -                   | 8,359                  | 0                |                       |                  |
| C-2          | Coping Strategy Index Survey (Kabul and Kunduz Province)                                                                                                       |                       |                  |                  | 972,727           | 972,727                               | 760,005           | -                       | -                   | 22,463                 | 190,259          |                       | 190,259          |
| C-3          | DRA - Afghanistan Joint Response Phase Two (Kunduz Province)                                                                                                   |                       |                  |                  | 15,145,433        | 15,145,433                            | 15,899,284        | -                       | -                   | 338,258                | (1,092,108)      | (1,092,108)           |                  |
| C-4          | Monitoring DRA Project Phase I                                                                                                                                 |                       |                  |                  | 12,100            | 12,100                                | 12,100            | -                       | -                   | -                      | -                |                       |                  |
| C-5          | Emergency Food Security & Winterization for Returnees Host Communities and Conflict IDPs - (Counterpart 501010 Afghan Development Association) Kunduz Province |                       |                  |                  | 13,812,218        | 13,812,218                            | 12,935,553        | -                       | -                   | (117,353)              | 994,018          |                       | 994,018          |
| C-6          | Emergency Response to IDPs Through Livelihood and Cash Assistance - (Counterpart 501010 Afghan Development Association) Kunduz Province                        |                       |                  |                  | 7,417,435         | 7,417,435                             | 7,333,966         | -                       | -                   | 83,470                 | 0                |                       | 0                |
| C-7          | Humanitarian Need Assessment (Kunduz Province)                                                                                                                 |                       |                  |                  | 4,789,958         | 4,789,958                             | -                 | -                       | -                   | -                      | (140,175)        | (140,175)             |                  |
| C-8          | Partner Capacity Building (Kabul Province)                                                                                                                     |                       |                  |                  | 138,943           | -                                     | -                 | -                       | -                   | -                      | 4,789,958        |                       | 4,789,958        |
| C-9          | Need Assessment IDPs, Kandahar                                                                                                                                 | (138,943)             |                  |                  |                   |                                       |                   |                         |                     |                        |                  |                       |                  |
| C-10         | Supporting Conflict Induced IDPs and Returnees Through Appropriate Food Assistance and Access to Agriculture Inputs/AD278-16-NOV-15                            |                       |                  | 2,503,978        | 7,721,481         | 10,225,459                            | 13,167,492        | -                       | -                   | -                      | (2,942,034)      | (2,942,034)           |                  |
| <b>Total</b> |                                                                                                                                                                | <b>(138,943)</b>      |                  | <b>2,503,978</b> | <b>50,546,583</b> | <b>52,911,618</b>                     | <b>50,776,503</b> |                         |                     | <b>335,197</b>         | <b>1,799,918</b> | <b>(4,174,317)</b>    | <b>1,184,277</b> |
| D            | USAID/Chemonics                                                                                                                                                |                       |                  |                  |                   |                                       |                   |                         |                     |                        |                  |                       |                  |
| D-1          | RADP-South                                                                                                                                                     | (43,231,303)          |                  |                  | 65,310,354        | 22,079,051                            | 32,745,623        | -                       | (10,666,572)        | -                      | 0                | 0                     |                  |
| <b>Total</b> |                                                                                                                                                                | <b>(43,231,303)</b>   |                  |                  | <b>65,310,354</b> | <b>22,079,051</b>                     | <b>32,745,623</b> |                         | <b>(10,666,572)</b> |                        | <b>0</b>         | <b>0</b>              |                  |
| E            | GIZ                                                                                                                                                            |                       |                  |                  |                   |                                       |                   |                         |                     |                        |                  |                       |                  |
| E-1          | Providing Accelerated Learning Opportunities for Over Age Children                                                                                             | (310,948)             |                  |                  | 2,745,783         | 2,434,835                             | 2,406,876         | 31,025                  | 2                   | (3,068)                | (0)              | (0)                   |                  |
| <b>Total</b> |                                                                                                                                                                | <b>(310,948)</b>      |                  |                  | <b>2,745,783</b>  | <b>2,434,835</b>                      | <b>2,406,876</b>  | <b>31,025</b>           | <b>2</b>            | <b>(3,068)</b>         | <b>(0)</b>       | <b>(0)</b>            |                  |
| F            | HHCP                                                                                                                                                           |                       |                  |                  |                   |                                       |                   |                         |                     |                        |                  |                       |                  |
| F-1          | Data Collection for Effectiveness Assessment of BE Training Workshops on Business Practices and Performance of Micro, Small and Medium Enterprises             |                       |                  |                  | 677,772           | 677,772                               | 726,462           | -                       | (61,882)            | 13,192                 | 0                | 0                     |                  |
| <b>Total</b> |                                                                                                                                                                |                       |                  |                  | <b>677,772</b>    | <b>677,772</b>                        | <b>726,462</b>    |                         | <b>(61,882)</b>     | <b>13,192</b>          | <b>0</b>         | <b>0</b>              |                  |
| G            | MAIL/NIHL                                                                                                                                                      |                       |                  |                  |                   |                                       |                   |                         |                     |                        |                  |                       |                  |
| G-1          | Commercial Broiler Poultry Production Takhar (Taloqan & Bazarak)                                                                                               | (2,552,218)           |                  |                  | 8,371,880         | 5,819,662                             | 5,819,662         | -                       | -                   | -                      | (0)              | (0)                   |                  |
| G-1          | Commercial Broiler Poultry Production Laghman (Qarghah & Mchhtarlam)                                                                                           | (2,762,379)           |                  |                  | 8,725,104         | 5,962,725                             | 5,962,725         | -                       | -                   | -                      | 0                | 0                     |                  |
| <b>Total</b> |                                                                                                                                                                | <b>(5,314,597)</b>    |                  |                  | <b>17,096,984</b> | <b>11,782,387</b>                     | <b>11,782,387</b> |                         |                     |                        | <b>(0)</b>       | <b>(0)</b>            |                  |
| H            | FAO                                                                                                                                                            |                       |                  |                  |                   |                                       |                   |                         |                     |                        |                  |                       |                  |
| H-1          | Emergency Crop Inputs Assistance to Conflict and Natural Disaster Affected Families (Tarmkot & Dehrawood, Uruzgan)                                             | (84,976)              |                  |                  | 2,996,133         | 2,911,158                             | 2,871,171         | -                       | -                   | 39,987                 | 0                | 0                     |                  |
| <b>Total</b> |                                                                                                                                                                | <b>(84,976)</b>       |                  |                  | <b>2,996,133</b>  | <b>2,911,158</b>                      | <b>2,871,171</b>  |                         |                     | <b>39,987</b>          | <b>0</b>         | <b>0</b>              |                  |
| I            | NCA 2016                                                                                                                                                       |                       |                  |                  |                   |                                       |                   |                         |                     |                        |                  |                       |                  |
| I-1          | Peacebuilding Through Women Participation, Ethnic and Tribal Relationship, Ddukundi (Ashkari & Kuram)                                                          |                       |                  |                  | -                 | -                                     | -                 | -                       | -                   | -                      | -                | -                     | -                |
| I-2          | Peace Conference (Ashkari)                                                                                                                                     | (560,844)             |                  |                  | 567,098           | 6,254                                 |                   | -                       | -                   | 6,254                  | -                | -                     | -                |

| Activities | Donor/Project Title                                                                                                                                                                                                            | Opening balances      |                  |                  | January 01, 2017 to December 31, 2017 |                               |                |                         |              | 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 |
|            |                                                                                                                                                                                                                                | AFN                   | AFN              | AFN              | AFN                                   | E= B+C+D+A                    | AFN            | AFN                     | AFN          | AFN                    | AFN       | AFN                   |
|            |                                                                                                                                                                                                                                | A                     | B                | C                | D                                     |                               | F              | G                       | H            | I                      | J         | J= E-F-G-H-I          |
| I-3        | Sustainable Profit Through Value Chain Development<br>1. Value Chain Development Qurban & Qaramqol Cooperatives Section<br>2. Value Chain Development Pashtunkot & Belcheragh Cooperatives Section<br>3. Reforestation Section | -                     | -                | -                | -                                     | 6,254                         | -              | -                       | -            | -                      | -         | -                     |
| I-4        | Creating Sustainable Profit and Peacebuilding<br>1. Economic Empowerment Section<br>2. Peace Building Section                                                                                                                  | -                     | -                | -                | -                                     | -                             | -              | -                       | -            | -                      | -         | -                     |
| J          | <b>Total</b>                                                                                                                                                                                                                   | (560,844)             | -                | -                | 567,098                               | 6,254                         | -              | -                       | -            | 6,254                  | -         | -                     |
| J-1        | NCA 2017<br>Community Enjoys Increased Level of Peace (Dalkundi Ashtarlay District)                                                                                                                                            | -                     | -                | -                | 3,978,651                             | 3,978,651                     | 3,997,336      | -                       | -            | (10,300)               | (8,385)   | -                     |
| J-2        | Sustainable Employment Through Vocational Trainings (Economic Empowerment Program)<br>Dalkundi Ashtarlay and Kejran Districts                                                                                                  | -                     | -                | -                | 7,941,934                             | 7,941,934                     | 8,015,897      | -                       | -            | (15,480)               | (58,483)  | -                     |
| J-3        | Peacebuilding (Building Resilience Communities) Dalkundi Ashtarlay and Kejran Districts                                                                                                                                        | -                     | 318,803          | -                | 11,542,350                            | 11,860,853                    | 12,014,516.60  | -                       | -            | (103,865)              | (49,799)  | -                     |
| J-4        | Women, Men and youth Secure Entrepreneurial Opportunities and Sustainable Employment                                                                                                                                           | -                     | -                | -                | 9,344,621                             | 9,344,621                     | 9,051,230.98   | -                       | -            | (22,036)               | 315,420   | 315,420               |
| J-5        | Sustainable Profit Through Value Chain Development - II (Economic Empowerment) Faryab Province                                                                                                                                 | -                     | 755,934          | -                | 10,685,288                            | 11,441,212                    | 11,446,301     | -                       | -            | (5,089)                | (0)       | -                     |
| J-6        | Sustainable Profit and Vocational Training (Economic Empowerment Program) Urozgan Trunkot District                                                                                                                             | -                     | -                | -                | 15,459,262                            | 15,459,262                    | 15,528,385.43  | -                       | -            | (40,511)               | (28,612)  | -                     |
| J-7        | Peacebuilding (Building Resilience Communities) Urozgan Trunkot District                                                                                                                                                       | -                     | 746,830          | -                | 5,316,908                             | 6,063,735                     | 6,053,356.02   | -                       | -            | 10,379                 | (0)       | -                     |
| J-8        | Survey in Pakia Province                                                                                                                                                                                                       | -                     | -                | -                | 53,067                                | 53,067                        | 53,067.00      | -                       | -            | -                      | -         | -                     |
| K          | <b>Total</b>                                                                                                                                                                                                                   | -                     | 1,821,257        | -                | 64,322,078                            | 66,143,335                    | 66,160,090     | -                       | -            | (186,896)              | 170,141   | (145,279)             |
| K-1        | SDO<br>Toolkits for Peacebuilding                                                                                                                                                                                              | -                     | -                | -                | -                                     | -                             | 269,800        | -                       | -            | -                      | (269,800) | -                     |
|            | <b>Total</b>                                                                                                                                                                                                                   | (51,245,601)          | 2,113,792        | 2,503,978        | 212,502,023                           | 165,874,191                   | 173,409,162    | 231,891                 | (10,728,452) | 494,293                | 2,467,299 | 1,604,663             |
|            | <b>Grand Total</b>                                                                                                                                                                                                             |                       |                  |                  |                                       |                               |                |                         |              |                        |           | 5,637,331             |



## PROJECT NOTE

PID : 110151-5

Project Name : Communities Enjoy Increased Levels of Peace - Daikundi Province, Ashterly District

Project Period : 01.07.2017 to 31.12.2017

Report Period : 01.07.2017 to 31.12.2017

Prepared by:

Naeem Ahmadzai

31-12-2017

Finance &amp; Grants

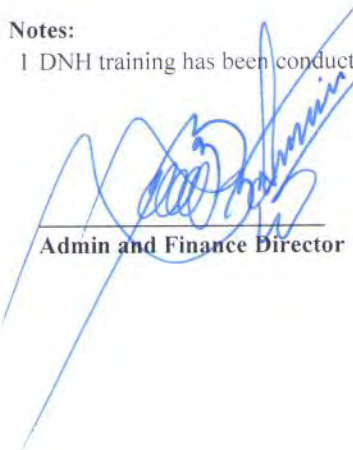
Manager

| Budget description                                                                                                             | Budget        | Actual expenditure for the year | Variance     |           | Note |
|--------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------|--------------|-----------|------|
|                                                                                                                                |               |                                 | USD          | %age      |      |
| <b>Project Opening Balance (if cofinanced)</b>                                                                                 |               |                                 |              |           |      |
| PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year) | 58,282        | 58,282                          | -            | -         |      |
| <b>Subtotal Income</b>                                                                                                         | <b>58,282</b> | <b>58,282</b>                   | -            | -         |      |
| In-kind contribution (description)                                                                                             |               |                                 |              |           |      |
| <b>Subtotal in-kind contributions</b>                                                                                          | -             | -                               |              |           |      |
| <b>TOTAL INCOME</b>                                                                                                            | <b>58,282</b> | <b>58,282</b>                   | -            | -         |      |
| <b>TOTAL EXPENDITURES</b>                                                                                                      |               |                                 |              |           |      |
| Outcome 1: Inclusive, gender sensitive peace building Shuras and mechanisms prevent and transform conflicts.                   |               |                                 |              |           |      |
| Activity 1.2 DNH training and context/conflict analysis                                                                        | 480           | 286                             | 194          | 40        | 1    |
| Activity 1.3: 5 day initial training on Peacebuilding and Conflict Resolution to 80 new Shura members:                         | 10,348        | 10,967                          | (619)        | (6)       |      |
| Activity 1.4: 117 Peace Shuras members develop action plans to transform conflicts in a two day workshop twice                 | 2,892         | 2,821                           | 71           | 2         |      |
| Activity 1.5: two days leadership and communication training for members of cluster peace Shuras                               | 728           | 724                             | 4            | 0.56      |      |
| Activity 1.6: Organize two coordination meetings between members of cluster of peace Shuras                                    | 1,040         | 1,100                           | (60)         | (5.77)    |      |
| Activity 1.7: Support for Cluster Peace Shuras to organize dialogue initiatives                                                | 8,887         | 8,923                           | (36)         | (0)       |      |
| <b>Total outcome 1</b>                                                                                                         | <b>24,375</b> | <b>24,821</b>                   | <b>(446)</b> | <b>31</b> |      |
| Outcome 3: Women's participation in peace building processes increased                                                         |               |                                 |              |           |      |
| Activity 3.1: Conducting dialogue session with community and religious leaders on women's participation in peacebuilding       | 416           | 364                             | 52           | 12        |      |
| Activity 3.3: 5 day initial training on Peacebuilding and Conflict Resolution to new Shura members                             | 6,348         | 6,233                           | 115          | 2         |      |
| Activity 3.4: Peace Shuras develop action plans to transform conflicts in a two day workshop twice                             | 7,192         | 7,335                           | (143)        | (2)       |      |
| <b>Total outcome 3</b>                                                                                                         | <b>13,956</b> | <b>13,933</b>                   | <b>23</b>    | <b>12</b> |      |
| Management and Administration Cost                                                                                             |               |                                 |              |           |      |
| Personnel cost                                                                                                                 | 3,000         | 2,750                           | 250          | 8         |      |
| Communication cost                                                                                                             | 6,870         | 6,781                           | 89           | 1         |      |
| Vehicle & travel cost                                                                                                          | 6,880         | 6,779                           | 101          | 1         |      |
| Other operational cost                                                                                                         | -             | -                               | -            | -         |      |
| <b>Total management and admin cost</b>                                                                                         | <b>16,750</b> | <b>16,310</b>                   | <b>440</b>   | <b>3</b>  |      |
| Partner admin cost - Main office                                                                                               |               |                                 |              |           |      |
| Other operational cost                                                                                                         | 3,200         | 3,200                           | (0)          | (0)       |      |

| Budget description             | Budget | Actual expenditure for the year | Variance |        | Note |
|--------------------------------|--------|---------------------------------|----------|--------|------|
|                                |        |                                 | USD      | %age   |      |
| Total partner admin cost       | 3,200  | 3,200                           | (0)      | (0.01) |      |
| Subtotal expenditures          | 58,281 | 58,265                          | 16       | 0      |      |
| In kind expenses (description) |        |                                 |          |        |      |
| Subtotal expenses in-kind      | -      | -                               |          |        |      |
| TOTAL EXPENSES                 | 58,281 | 58,265                          | 16       | 0      |      |
| Closing Balance                |        | 17                              |          |        |      |

**Notes:**

1 DNH training has been conducted by NCA and ADA only paid the transportation cost to participants

  
Admin and Finance Director

   
Admin and Finance Manager



## PROJECT NOTE

PID : 110156-3

Project Name : Sustainable Employment through Vocational Training (Economic Empowerment Program) - Daikundi

Project Period : 01.01.2017 to 31.12.2017

Report Period : 01.01.2017 to 31.12.2017

Prepared by:

Naeem Ahmadzai

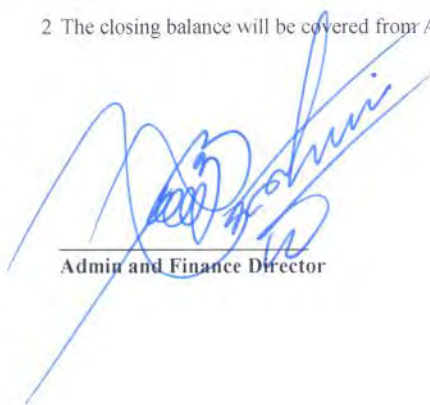
31-12-2017

Finance &amp; Grants Manager

| Budget description                                                                                                             | Budget         | Actual expenditure for the year | Variance     |            | Note     |
|--------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------|--------------|------------|----------|
|                                                                                                                                |                |                                 | USD          | %age       |          |
| <b>Project Opening Balance (if cofinanced)</b>                                                                                 |                |                                 |              |            |          |
| PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year) | 117,379        | 116,634                         | 745          | 1          |          |
| <b>Subtotal Income</b>                                                                                                         | <b>117,379</b> | <b>116,634</b>                  | <b>745</b>   | <b>1</b>   |          |
| In-kind contribution (description)                                                                                             |                |                                 |              |            |          |
| <b>Subtotal in-kind contributions</b>                                                                                          | <b>-</b>       | <b>-</b>                        |              |            |          |
| <b>TOTAL INCOME</b>                                                                                                            | <b>117,379</b> | <b>116,634</b>                  | <b>745</b>   | <b>1</b>   |          |
| <b>TOTAL EXPENDITURES</b>                                                                                                      |                |                                 |              |            |          |
| Outcome 2 Youth (male/ female) have gained and maintained employment                                                           |                |                                 |              |            |          |
| Output 2.1 Vocational Skills Training Delivery                                                                                 | 46,470         | 48,083                          | (1,613)      | (3)        |          |
| Output 2.2 Job Placement & Business Development Support                                                                        | 3,305          | 3,018                           | 287          | 9          |          |
| Output 2.3 Monitoring & Evaluation                                                                                             | 2,400          | 1,520                           | 880          | 36.67      | 1        |
| <b>Total outcome 2</b>                                                                                                         | <b>52,175</b>  | <b>52,621</b>                   | <b>(446)</b> | <b>(1)</b> |          |
| Management and Administration Cost                                                                                             |                |                                 |              |            |          |
| Personnel cost                                                                                                                 | 37,920         | 37,191                          | 729          | 2          |          |
| Communication cost                                                                                                             | 720            | 656                             | 64           | 9          |          |
| Vehicle & travel cost                                                                                                          | 12,000         | 11,412                          | 588          | 5          |          |
| Other operational cost                                                                                                         | 8,159          | 8,867                           | (708)        | (9)        |          |
| <b>Total management and admin cost</b>                                                                                         | <b>58,799</b>  | <b>58,126</b>                   | <b>673</b>   | <b>1</b>   |          |
| Partner admin cost - Main office                                                                                               |                |                                 |              |            |          |
| Personnel cost                                                                                                                 | 6,405          | 6,405                           | -            | -          |          |
| <b>Total partner admin cost</b>                                                                                                | <b>6,405</b>   | <b>6,405</b>                    | <b>-</b>     | <b>-</b>   |          |
| <b>Subtotal expenditures</b>                                                                                                   | <b>117,379</b> | <b>117,152</b>                  | <b>227</b>   | <b>0</b>   |          |
| In kind expenses (description)                                                                                                 |                |                                 |              |            |          |
| <b>Subtotal expenses in-kind</b>                                                                                               | <b>-</b>       | <b>-</b>                        |              |            |          |
| <b>TOTAL EXPENSES</b>                                                                                                          | <b>117,379</b> | <b>117,152</b>                  | <b>227</b>   | <b>0</b>   |          |
| <b>Closing Balance</b>                                                                                                         | <b>-</b>       | <b>(518)</b>                    | <b>518</b>   |            | <b>2</b> |

## Notes:

- Two monitoring visits were planned for 3 people during the project but due to short project period only one trip was conducted since the project started late.
- The closing balance will be covered from ADA other recourses.


 Admin and Finance Director


 Admin and Finance Manager



## PROJECT NOTE

PID : 110151-4

Project Name : Peacebuilding (Building Resilient Communities)- Daikundi

Project Period : 01.01.2017 to 31.12.2017

Report Period : 01.01.2017 to 31.12.2017

Prepared by:

Naeem Ahmadzai

31-12-2017

Finance &amp; Grants Manager

| Budget description                                                                                                                                                                         | Budget         | Actual expenditure for the year | Variance     |           | Note     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------|--------------|-----------|----------|
|                                                                                                                                                                                            |                |                                 | USD          | %age      |          |
| <b>Project Opening Balance</b>                                                                                                                                                             |                | <b>7,506</b>                    |              |           | <b>1</b> |
| PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year)                                                             | 178,370        | 170,849                         | 7,521        | 4         |          |
| <b>Subtotal Income</b>                                                                                                                                                                     | <b>178,370</b> | <b>178,355</b>                  | <b>15</b>    | <b>0</b>  |          |
| In-kind contribution (description)                                                                                                                                                         |                |                                 |              |           |          |
| <b>Subtotal in-kind contributions</b>                                                                                                                                                      | <b>-</b>       | <b>-</b>                        |              |           |          |
| <b>TOTAL INCOME</b>                                                                                                                                                                        | <b>178,370</b> | <b>178,355</b>                  | <b>15</b>    | <b>0</b>  |          |
| <b>TOTAL EXPENDITURES</b>                                                                                                                                                                  |                |                                 |              |           |          |
| Outcome 1: Inclusive, gender sensitive peace building Shuras and mechanisms prevent and transform conflicts.                                                                               |                |                                 |              |           |          |
| Activity 1.1 Project orientation and capacity building training for project staff:                                                                                                         | 504            | 502                             | 2            | 0         |          |
| Activity 1.2 Five 5 day initial training on Peacebuilding and Conflict Resolution to 80 new Shura members:                                                                                 | 12,990         | 12,444                          | 546          | 4         |          |
| Activity 1.3 Three hundred and thirty two 332 Peace Shuras develop action plans to transform conflicts in a two day workshop twice                                                         | 31,364         | 29,702                          | 1,662        | 5.30      |          |
| Activity 1.5 Organize two coordination meetings between peace Shuras and formal peace actors Activity 1.5: Organize two coordination meetings between peace Shuras and formal peace actors | 5,820          | 5,754                           | 66           | 1         |          |
| <b>Total outcome 1</b>                                                                                                                                                                     | <b>50,678</b>  | <b>48,404</b>                   | <b>2,274</b> | <b>4</b>  |          |
| Outcome 2 Social groups experience constructive inter and intragroup relations.                                                                                                            |                |                                 |              |           |          |
| Activity 2.2 Four 4 day training on Peacebuilding and dialogue facilitation for 20 religious leaders                                                                                       | 790            | 778                             | 12           | 1         |          |
| Activity 2.3 Religious leaders develop action plans to improve collaboration between youth groups of different ethnic groups                                                               | 3,960          | 2,984                           | 976          | 25        | 2        |
| Activity 2.4 Five 5 day training of selected school administration in Peacebuilding and Peace education TOT                                                                                | 980            | 798                             | 182          | 19        | 3        |
| Activity 2.5 Conducting peace education in 4 schools and 2 madrasas                                                                                                                        | 9,475          | 8,096                           | 1,379        | 15        | 4        |
| <b>Total outcome 2</b>                                                                                                                                                                     | <b>15,205</b>  | <b>12,655</b>                   | <b>2,550</b> | <b>17</b> |          |
| Outcome 3 Women's participation in peace building processes increased                                                                                                                      |                |                                 |              |           |          |
| Activity 3.1 Conducting dialogue session with community and religious leaders on women's participation in peacebuilding                                                                    | 720            | 669                             | 51           | 7         |          |
| Activity 3.3 Five 5 day initial training on Peacebuilding and Conflict Resolution to new Shura members Activity                                                                            | 2,680          | 2,304                           | 376          | 14        | 5        |
| Activity 3.4 Peace Shuras develop action plans to transform conflicts in a two day workshop twice                                                                                          | 14,328         | 14,443                          | (115)        | (1)       |          |
| Activity 3.5 Providing literacy education to women members of the peace shuras and community members                                                                                       | 12,226         | 12,533                          | (307)        | (3)       |          |

| Budget description                                                                                                                          | Budget         | Actual expenditure<br>for the year | Variance       |             | Note     |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------|----------------|-------------|----------|
|                                                                                                                                             |                |                                    | USD            | %age        |          |
| Activity 3.6 Conduct advocacy campaign to increase women participation, influence, and effectiveness in peace processes in Provincial level | 6,152          | 6,623                              | (471)          | (8)         |          |
| <b>Total outcome 3</b>                                                                                                                      | <b>36,106</b>  | <b>36,572</b>                      | <b>(466)</b>   | <b>(1)</b>  |          |
| Management and Administration Cost                                                                                                          |                |                                    |                |             |          |
| Personnel cost                                                                                                                              | 38,615         | 39,474                             | (859)          | (2)         |          |
| Communication cost                                                                                                                          | 1,400          | 1,474                              | (74)           | (5)         |          |
| Vehicle & travel cost                                                                                                                       | 17,320         | 18,035                             | (715)          | (4)         |          |
| Other operational cost                                                                                                                      | 9,200          | 9,505                              | (305)          | (3)         |          |
| <b>Total management and admin cost</b>                                                                                                      | <b>66,535</b>  | <b>68,488</b>                      | <b>(1,953)</b> | <b>(3)</b>  |          |
| Partner admin cost - Main office                                                                                                            |                |                                    |                |             |          |
| Personnel cost                                                                                                                              | 2,000          | 2,000                              | -              | -           |          |
| Other operational cost                                                                                                                      | 7,846          | 7,845                              | 1              | 0           |          |
| <b>Total partner admin cost</b>                                                                                                             | <b>9,846</b>   | <b>9,845</b>                       | <b>1</b>       | <b>0.01</b> |          |
| <b>Subtotal expenditures</b>                                                                                                                | <b>178,370</b> | <b>175,964</b>                     | <b>2,406</b>   | <b>1</b>    |          |
| In kind expenses (description)                                                                                                              |                |                                    |                |             |          |
|                                                                                                                                             |                |                                    |                |             |          |
| <b>Subtotal expenses in-kind</b>                                                                                                            | <b>-</b>       | <b>-</b>                           |                |             |          |
| <b>TOTAL EXPENSES</b>                                                                                                                       | <b>178,370</b> | <b>175,964</b>                     | <b>2,406</b>   | <b>1</b>    |          |
|                                                                                                                                             |                |                                    |                |             |          |
| <b>Closing Balance</b>                                                                                                                      | <b>-</b>       | <b>2,391</b>                       | <b>(2,391)</b> |             | <b>6</b> |

**Notes:**

- 1 Opening balance represents the unused balance of PID 110151-4 in 2016 which has been adjusted in 2017 fund .
- 2 The allocated budget for food was not spent as the purchases were conducted under the budgeted amount.
- 3 The training materials were procured under the allocated budget. Therefore, we have underspend in the budget line.
- 4 The allocated budget for the required goods were more than the actual prices in the market. Therefore, we have underspend in the budget.
- 5 We had allocated budget for ADA staff in the 5 days initial training on peacebuilding and conflict resolution that was not spent and we have underspend
- 6 The remaining balance is payable to NCA.

Admin and Finance Director

Admin and Finance Manager



## PROJECT NOTE

PID : 110156-8

Project Name : Women, Men and Youth Secure Entrepreneurial Opportunities and Sustainable Employment - Daikundi

Project Period : 01.07.2017 to 31.12.2017

Report Period : 01.07.2017 to 31.12.2017

Prepared by:

Naeem Ahmadzai

31-12-2017

Finance &amp; Grants Manager

| Budget description                                                                                                                              | Budget         | Actual expenditure for the year | Variance       |               | Note     |
|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------|----------------|---------------|----------|
|                                                                                                                                                 |                |                                 | USD            | %age          |          |
| <b>Project Opening Balance (if cofinanced)</b>                                                                                                  |                |                                 |                |               |          |
| PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year)                  | 132,330        | 136,762                         | (4,432)        | (3)           |          |
| <b>Subtotal Income</b>                                                                                                                          | <b>132,330</b> | <b>136,762</b>                  | <b>(4,432)</b> | <b>(3)</b>    |          |
| In-kind contribution (description)                                                                                                              |                |                                 |                |               |          |
| <b>Subtotal in-kind contributions</b>                                                                                                           | <b>-</b>       | <b>-</b>                        |                |               |          |
| <b>TOTAL INCOME</b>                                                                                                                             | <b>132,330</b> | <b>136,762</b>                  | <b>(4,432)</b> | <b>(3)</b>    |          |
| <b>TOTAL EXPENDITURES</b>                                                                                                                       |                |                                 |                |               |          |
| Outcome 1 Women, men and youth have 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 | 1,950          | 1,882                           | 68             | 4             |          |
| Output 1.2 Women, men and youth able to establish and run an enterprise                                                                         | 12,270         | 12,229                          | 41             | 0             |          |
| Output 1.3 Women, men and youth gained access to capital to invest in their enterprises                                                         | 26,300         | 26,068                          | 232            | 0.88          |          |
| <b>Total outcome 1</b>                                                                                                                          | <b>40,520</b>  | <b>40,179</b>                   | <b>341</b>     | <b>1</b>      |          |
| Outcome 2: 114 Youth (male/ female) have gained and maintained employment                                                                       |                |                                 |                |               |          |
| Output 2.1: 5 vocational education curricula revised, developed and formalized                                                                  | 12,730         | 13,307                          | (577)          | (5)           |          |
| Output 2.2: 114 Youth have technical vocational and work life skills that are relevant and in demand in the local market                        | 37,184         | 38,832                          | (1,648)        | (4)           |          |
| <b>Total outcome 2</b>                                                                                                                          | <b>49,914</b>  | <b>52,139</b>                   | <b>(2,225)</b> | <b>(4)</b>    |          |
| Management and Administration Cost                                                                                                              |                |                                 |                |               |          |
| Personnel cost                                                                                                                                  | 20,100         | 17,550                          | 2,550          | 13            | 1        |
| Communication cost                                                                                                                              | 720            | 700                             | 20             | 3             |          |
| Vehicle & travel cost                                                                                                                           | 7,760          | 7,849                           | (89)           | (1)           |          |
| Other operational cost                                                                                                                          | 5,600          | 5,877                           | (277)          | (5)           |          |
| <b>Total management and admin cost</b>                                                                                                          | <b>34,180</b>  | <b>31,976</b>                   | <b>2,204</b>   | <b>6</b>      |          |
| Partner admin cost - Main office                                                                                                                |                |                                 |                |               |          |
| Other operational cost                                                                                                                          | 7,716          | 7,716                           | (0)            | (0)           |          |
| <b>Total partner admin cost</b>                                                                                                                 | <b>7,716</b>   | <b>7,716</b>                    | <b>(0)</b>     | <b>(0.00)</b> |          |
| <b>Subtotal expenditures</b>                                                                                                                    | <b>132,330</b> | <b>132,010</b>                  | <b>320</b>     | <b>3</b>      |          |
| In kind expenses (description)                                                                                                                  |                |                                 |                |               |          |
| <b>Subtotal expenses in-kind</b>                                                                                                                | <b>-</b>       | <b>-</b>                        |                |               |          |
| <b>TOTAL EXPENSES</b>                                                                                                                           | <b>132,330</b> | <b>132,010</b>                  | <b>320</b>     | <b>0</b>      |          |
| <b>Closing Balance</b>                                                                                                                          | <b>-</b>       | <b>4,752</b>                    |                |               | <b>2</b> |

## Notes:

- 1 Few of the project staff started working in their positions later as it was planned. Therefore, we have underspend in the personnel budget line.
- 2 The remaining balance is payable to NCA.

Admin and Finance Director

Admin and Finance Manager



## PROJECT NOTE

PID : 110156-2

Project Name : Sustainable Profit through Value Chain Development (Economic Empowerment Program) - Faryab

Project Period : 01.01.2017 to 31.12.2017

Report Period : 01.01.2017 to 31.12.2017

Prepared by:

Naeem Ahmadzai

31-12-2017

Finance &amp; Grants Manager

| Budget description                                                                                                             | Budget         | Actual expenditure for the year | Variance     |               | Note     |
|--------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------|--------------|---------------|----------|
|                                                                                                                                |                |                                 | USD          | %age          |          |
| <b>Project Opening Balance</b>                                                                                                 |                | <b>11,611</b>                   |              |               | <b>1</b> |
| PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year) | 167,980        | 156,873                         | 11,107       | 7             |          |
| <b>Subtotal Income</b>                                                                                                         | <b>167,980</b> | <b>168,484</b>                  | <b>(504)</b> | <b>(0)</b>    |          |
| In-kind contribution (description)                                                                                             |                |                                 |              |               |          |
| <b>Subtotal in-kind contributions</b>                                                                                          | <b>-</b>       | <b>-</b>                        |              |               |          |
| <b>TOTAL INCOME</b>                                                                                                            | <b>167,980</b> | <b>168,484</b>                  | <b>(504)</b> | <b>(0)</b>    |          |
| <b>TOTAL EXPENDITURES</b>                                                                                                      |                |                                 |              |               |          |
| Outcome 5 Value chain development has increased men and women's production and profit                                          |                |                                 |              |               |          |
| Output 5.1 Men and women have the knowledge of all aspects of value chain development                                          | 19,956         | 18,036                          | 1,920        | 10            |          |
| 5.2 Men and women have gained knowledge of business management                                                                 | 50,336         | 50,786                          | (450)        | (1)           |          |
| 5.3 Men and women have appropriate tools and technology that add value to their products                                       | 7,500          | 8,182                           | (682)        | (9.10)        |          |
| 5.4 Linkages with microfinance institutions are established                                                                    | 13,400         | 13,414                          | (14)         | (0)           |          |
| <b>Total outcome 5</b>                                                                                                         | <b>91,192</b>  | <b>90,418</b>                   | <b>774</b>   | <b>1</b>      |          |
| Management and Administration Cost                                                                                             |                |                                 |              |               |          |
| Personnel cost                                                                                                                 | 32,400         | 31,870                          | 530          | 2             |          |
| Communication cost                                                                                                             | 1,920          | 2,033                           | (113)        | (6)           |          |
| Vehicle & travel cost                                                                                                          | 23,600         | 23,930                          | (330)        | (1)           |          |
| Other operational cost                                                                                                         | 9,360          | 9,680                           | (320)        | (3)           |          |
| <b>Total management and admin cost</b>                                                                                         | <b>67,280</b>  | <b>67,512</b>                   | <b>(232)</b> | <b>(0)</b>    |          |
| Partner admin cost - Main office                                                                                               |                |                                 |              |               |          |
| Communication cost                                                                                                             | 1,740          | 1,680                           | 60           | 3             |          |
| Other operational cost                                                                                                         | 7,768          | 7,849                           | (81)         | (1)           |          |
| <b>Total partner admin cost</b>                                                                                                | <b>9,508</b>   | <b>9,530</b>                    | <b>(22)</b>  | <b>(0.23)</b> |          |
| <b>Subtotal expenditures</b>                                                                                                   | <b>167,980</b> | <b>167,460</b>                  | <b>520</b>   | <b>0</b>      |          |
| In kind expenses (description)                                                                                                 |                |                                 |              |               |          |
| <b>Subtotal expenses in-kind</b>                                                                                               | <b>-</b>       | <b>-</b>                        |              |               |          |
| <b>TOTAL EXPENSES</b>                                                                                                          | <b>167,980</b> | <b>167,460</b>                  | <b>520</b>   | <b>0</b>      |          |
| <b>Closing Balance</b>                                                                                                         | <b>-</b>       | <b>1,024</b>                    |              |               | <b>2</b> |

## Notes:

- 1 Opening balance represents the unused balance of PID 110135-8 in 2016 which has been adjusted in 2017 fund ,
- 2 The remaining balance is payable to NCA.

Admin and Finance Director

Admin and Finance Manager



## PROJECT NOTE

PID : 110156-4

Project Name : Sustainable Profit and Vocational Training (Economic Empowerment Program) - Urozgan

Project Period : 01.01.2017 to 31.12.2017

Report Period : 01.01.2017 to 31.12.2017

Prepared by:

Naeem Ahmadzai

31-12-2017

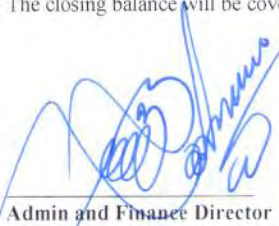
Finance &amp; Grants Manager

| Budget description                                                                                                             | Budget         | Actual expenditure<br>for the year | Variance       |            | Note |
|--------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------|----------------|------------|------|
|                                                                                                                                |                |                                    | USD            | %age       |      |
| <b>Project Opening Balance (if cofinanced)</b>                                                                                 |                |                                    |                |            |      |
| PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year) | 228,181        | 226,740                            | 1,441          | 1          |      |
| <b>Subtotal Income</b>                                                                                                         | <b>228,181</b> | <b>226,740</b>                     | <b>1,441</b>   | <b>1</b>   |      |
| In-kind contribution (description)                                                                                             |                |                                    |                |            |      |
| <b>Subtotal in-kind contributions</b>                                                                                          | <b>-</b>       | <b>-</b>                           |                |            |      |
| <b>TOTAL INCOME</b>                                                                                                            | <b>228,181</b> | <b>226,740</b>                     | <b>1,441</b>   | <b>1</b>   |      |
| <b>TOTAL EXPENDITURES</b>                                                                                                      |                |                                    |                |            |      |
| Outcome 2 Youth (male/ female) have gained and maintained employment                                                           |                |                                    |                |            |      |
| Output 2.1 Vocational Skills Training Delivery                                                                                 | 35,810         | 34,164                             | 1,646          | 5          |      |
| Output 2.2 Job Placement & Business Development Support                                                                        | 6,200          | 6,538                              | (338)          | (5)        |      |
| Output 2.3 Monitoring & Evaluation                                                                                             | 3,870          | 3,359                              | 511            | 13.19      | 1    |
| <b>Total outcome 2</b>                                                                                                         | <b>45,880</b>  | <b>44,061</b>                      | <b>1,819</b>   | <b>4</b>   |      |
| Outcome 4: Women and members from other vulnerable groups have established small or micro enterprises                          |                |                                    |                |            |      |
| Output 4.1 Men have gained awareness of women's role as economic actors and their own role in enabling environment             | 1,280          | 1,290                              | (10)           | (1)        |      |
| Output 4.2 women, men and youth are organized in income generating groups                                                      | 2,000          | 527                                | 1,473          | 74         | 2    |
| Output 4.3 women, men and youth have the knowledge and skills of how to establish and run a business                           | 17,550         | 18,271                             | (721)          | (4)        |      |
| Output 4.4 Women, men and youth have access to start-up capital and market                                                     | 29,500         | 29,239                             | 261            | 1          |      |
| Output 4.5 Women, men and youth are linked to business service providers                                                       | 2,750          | 2,724                              | 26             | 1          |      |
| <b>Total outcome 4</b>                                                                                                         | <b>53,080</b>  | <b>52,051</b>                      | <b>1,029</b>   | <b>2</b>   |      |
| Outcome 5 Value chain development has increased men and women's production and profit                                          |                |                                    |                |            |      |
| Output 5.1 Men, women have the knowledge of all aspects of value chain development                                             | 17,800         | 17,896                             | (96)           | (1)        |      |
| Output 5.2 Men and women have gained knowledge of business management                                                          | 9,650          | 8,592                              | 1,058          | 11         |      |
| Output 5.3 Men and women have appropriate tools and technologies that add value to their products                              | 2,800          | 2,731                              | 69             | 2          |      |
| Output 5.4 Linkage with micro finance institutions are established                                                             | -              | -                                  | -              | -          |      |
| <b>Total outcome 5</b>                                                                                                         | <b>30,250</b>  | <b>29,220</b>                      | <b>1,030</b>   | <b>3</b>   |      |
| Management and Administration Cost                                                                                             |                |                                    |                |            |      |
| Personnel cost                                                                                                                 | 62,280         | 64,142                             | (1,862)        | (3)        |      |
| Communication cost                                                                                                             | 3,600          | 3,454                              | 146            | 4          |      |
| Vehicle & travel cost                                                                                                          | 13,050         | 13,465                             | (415)          | (3)        |      |
| Other operational cost                                                                                                         | 7,609          | 8,086                              | (477)          | (6)        |      |
| <b>Total management and admin cost</b>                                                                                         | <b>86,539</b>  | <b>89,147</b>                      | <b>(2,608)</b> | <b>(3)</b> |      |
| Partner admin cost - Main office                                                                                               |                |                                    |                |            |      |

| Budget description               | Budget         | Actual expenditure<br>for the year | Variance     |             | Note     |
|----------------------------------|----------------|------------------------------------|--------------|-------------|----------|
|                                  |                |                                    | USD          | %age        |          |
| Other operational cost           | 12,432         | 12,332                             | 100          | 1           |          |
| <b>Total partner admin cost</b>  | <b>12,432</b>  | <b>12,332</b>                      | <b>100</b>   | <b>0.80</b> |          |
| <b>Subtotal expenditures</b>     | <b>228,181</b> | <b>226,811</b>                     | <b>1,370</b> | <b>1</b>    |          |
| In kind expenses (description)   |                |                                    |              |             |          |
|                                  |                |                                    |              |             |          |
| <b>Subtotal expenses in-kind</b> | <b>-</b>       | <b>-</b>                           |              |             |          |
| <b>TOTAL EXPENSES</b>            | <b>228,181</b> | <b>226,811</b>                     | <b>1,370</b> | <b>1</b>    |          |
|                                  |                |                                    |              |             |          |
| <b>Closing Balance</b>           | <b>-</b>       | <b>(71)</b>                        |              |             | <b>3</b> |

**Notes:**

- 1 Due to road closure and unavailability of flights to Uruzgan monitoring to the province were not conducted and on the other hand HQ staff invited field staff to Kandahar hence part of the budget has not been spent as per the plan
- 2 An external consultant was proposed to be hired to conduct assessment but ADA head office team lead the assessment process itself as per the instructions from NCA. Therefore, it only includes the cost of transportation and refreshment for the beneficiaries who participated in the process. The
- 3 The closing balance will be covered from ADA other recourses.

  
Admin and Finance Director

  
Admin and Finance Manager



## PROJECT NOTE

PID : 110135-11

Project Name : Peacebuilding (Building Resilient Communities) - Urozgan

Project Period : 01.01.2017 to 31.12.2017

Report Period : 01.01.2017 to 31.12.2017

Prepared by:

Naeem Ahmadzai

31-12-2017

Finance &amp; Grants Manager

| Budget description                                                                                                                          | Budget        | Actual expenditure for the year | Variance     |            | Note     |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------|--------------|------------|----------|
|                                                                                                                                             |               |                                 | USD          | %age       |          |
| <b>Project Opening Balance</b>                                                                                                              |               | <b>11,133</b>                   |              |            | <b>1</b> |
| PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year)              | 89,277        | 78,121                          | 11,156       | 12         |          |
| <b>Subtotal Income</b>                                                                                                                      | <b>89,277</b> | <b>89,254</b>                   | <b>23</b>    | <b>0</b>   |          |
| In-kind contribution (description)                                                                                                          |               |                                 |              |            |          |
| <b>Subtotal in-kind contributions</b>                                                                                                       | <b>-</b>      | <b>-</b>                        |              |            |          |
| <b>TOTAL INCOME</b>                                                                                                                         | <b>89,277</b> | <b>89,254</b>                   | <b>23</b>    | <b>0</b>   |          |
| <b>TOTAL EXPENDITURES</b>                                                                                                                   |               |                                 |              |            |          |
| Outcome 1 Inclusive, gender sensitive peace building Shuras and mechanisms prevent and transform conflicts.                                 |               |                                 |              |            |          |
| Activity 1.2 Five 5 day initial training on Peacebuilding and Conflict Resolution to 40 new Shura members:                                  | 1,435         | 1,416                           | 19           | 1          |          |
| Activity 1.3 Three hundred and thirty five 335 Peace Shuras develop action plans to transform conflicts in a two day workshop twice         | 5,170         | 5,078                           | 92           | 2          |          |
| Activity 1.4 Organize two coordination meetings between peace Shuras and formal peace actors                                                | 7,680         | 7,911                           | (231)        | (3.01)     |          |
| <b>Total outcome 1</b>                                                                                                                      | <b>14,285</b> | <b>14,405</b>                   | <b>(120)</b> | <b>(1)</b> |          |
| Outcome 2 Social groups experience constructive inter and intragroup relations.                                                             |               |                                 |              |            |          |
| Activity 2.2 Four 4 day training on Peacebuilding and dialogue facilitation for 10 religious leaders                                        | 390           | 348                             | 42           | 11         | 2        |
| Activity 2.3 Religious leaders develop action plans to improve collaboration between youth groups of different ethnic groups                | 2,790         | 3,022                           | (232)        | (8)        |          |
| Activity 2.4 Five 5 day training of selected school administration in Peacebuilding and Peace education TOT                                 | 485           | 488                             | (3)          | (1)        |          |
| Activity 2.5 Conducting peace education in 2 schools and 1 madrasa                                                                          | 9,760         | 9,753                           | 7            | 0          |          |
| <b>Total outcome 2</b>                                                                                                                      | <b>13,425</b> | <b>13,611</b>                   | <b>(186)</b> | <b>(1)</b> |          |
| Outcome 3 Women's participation in peace building processes increased                                                                       |               |                                 |              |            |          |
| Activity 3.1 Conducting dialogue session with community and religious leaders on women's participation in peacebuilding                     | 360           | 387                             | (27)         | (7)        |          |
| Activity 3.3 Five 5 day initial training on Peacebuilding and Conflict Resolution to new Shura members Activity                             | 1,495         | 1,379                           | 116          | 8          |          |
| Activity 3.4 Peace Shuras develop action plans to transform conflicts in a two day workshop twice                                           | 4,650         | 4,454                           | 196          | 4          |          |
| Activity 3.5 Providing literacy education to women members of the peace shuras and community members                                        | 2,760         | 2,750                           | 10           | 0          |          |
| Activity 3.6 Conduct advocacy campaign to increase women participation, influence, and effectiveness in peace processes in Provincial level | 7,977         | 7,530                           | 447          | 6          |          |
| <b>Total outcome 3</b>                                                                                                                      | <b>17,242</b> | <b>16,499</b>                   | <b>743</b>   | <b>4</b>   |          |

| Budget description                     | Budget        | Actual expenditure<br>for the year | Variance     |             | Note     |
|----------------------------------------|---------------|------------------------------------|--------------|-------------|----------|
|                                        |               |                                    | USD          | %age        |          |
| Management and Administration Cost     |               |                                    |              |             |          |
| Personnel cost                         | 20,320        | 20,493                             | (173)        | (1)         |          |
| Communication cost                     | 1,440         | 1,285                              | 155          | 11          | 3        |
| Vehicle & travel cost                  | 8,960         | 8,958                              | 2            | 0           |          |
| Other operational cost                 | 8,678         | 8,555                              | 123          | 1           |          |
| <b>Total management and admin cost</b> | <b>39,398</b> | <b>39,291</b>                      | <b>107</b>   | <b>0</b>    |          |
| Partner admin cost - Main office       |               |                                    |              |             |          |
| Personnel cost                         | 1,200         | 1,200                              | -            | -           |          |
| Other operational cost                 | 3,727         | 3,701                              | 26           | 1           |          |
| <b>Total partner admin cost</b>        | <b>4,927</b>  | <b>4,901</b>                       | <b>26</b>    | <b>0.53</b> |          |
| <b>Subtotal expenditures</b>           | <b>89,277</b> | <b>88,707</b>                      | <b>570</b>   | <b>1</b>    |          |
| In kind expenses (description)         |               |                                    |              |             |          |
|                                        |               |                                    |              |             |          |
| <b>Subtotal expenses in-kind</b>       | <b>-</b>      | <b>-</b>                           |              |             |          |
| <b>TOTAL EXPENSES</b>                  | <b>89,277</b> | <b>88,707</b>                      | <b>570</b>   | <b>1</b>    |          |
|                                        |               |                                    |              |             |          |
| <b>Closing Balance</b>                 | <b>-</b>      | <b>547</b>                         | <b>(547)</b> |             | <b>4</b> |

**Notes:**

- 1 Opening balance represents the unused balance of PID 110135-11 in 2016 which has been adjusted in 2017 fund .
- 2 Only 42 USD is not spent as the purchases were conducted following the reasonable lowest prices in the market. Therefore, we have underspend in the budget line.
- 3 Few of the project staff started working in their position later as it was planned and top-ups were provided after their joining date. Therefore, we have underspend in the budget line.
- 4 The remaining balance is payable to NCA.

Admin and Finance Director

Admin and Finance Manager

**AFGHAN DEVELOPMENT ASSOCIATION (ADA)**  
**OWN DEVELOPMENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

|                                    | NOTE | 2017<br>AFN        | 2016<br>AFN        |
|------------------------------------|------|--------------------|--------------------|
| <b>FUNDS</b>                       |      |                    |                    |
| Opening balance                    |      | 134,084,924        | 108,090,926        |
| Other Income                       | 13   | 1,916,863          | 518,501            |
| Admin Income                       | 13   | 17,797,881         | 78,898,074         |
| <b>Total</b>                       |      | <b>153,799,669</b> | <b>187,507,501</b> |
| <b>EXPENDITURE</b>                 |      |                    |                    |
| <b>PERSONNEL COST</b>              |      |                    |                    |
| Salaries & other benefits          |      | 20,087,138         | 35,335,465         |
| <b>Total Personnel Cost</b>        |      | <b>20,087,138</b>  | <b>35,335,465</b>  |
| <b>Travel and transportation</b>   |      |                    |                    |
| Local travel by Road & Air         |      | 442,056            | 467,882            |
| Perdiem & Taxi fare                |      | 77,039             | 58,843             |
| Transportation                     |      | 87,945             | 133,640            |
| <b>Total TRAVEL EXPENSES</b>       |      | <b>607,040</b>     | <b>660,365</b>     |
| <b>EQUIPMENT COST</b>              |      |                    |                    |
| Computers                          |      | 267,214            | 164,399            |
| Printer, Copiers, Scanners         |      | 233,207            | 80,974             |
| Communication Equipment            |      | 7,362              | 57,534             |
| Furniture And Fixtures             |      | -                  | 21,216             |
| Tools & Equipment                  |      | 27,675             | 12,670             |
| <b>Total EQUIPMENT COST</b>        |      | <b>535,458</b>     | <b>336,793</b>     |
| <b>PROFESSIONAL EXPENSES</b>       |      |                    |                    |
| DAB Insurance                      |      | -                  | 1,125,527          |
| Audit Fee                          |      | 346,500            | 526,660            |
| Membership fee                     |      | -                  | 23,996             |
| <b>Total Professional expenses</b> |      | <b>346,500</b>     | <b>1,676,183</b>   |
| <b>OPERATIONAL EXPENSES</b>        |      |                    |                    |
| Refreshment                        |      | 732,430            | 832,447            |
| Office Supplies                    |      | 455,619            | 1,272,399          |
| Trainings Expenses                 |      | -                  | 68,650             |
| Office, Shop, Center Rent          |      | 1,926,799          | 1,932,417          |
| Vehicle Rent                       |      | 1,889,362          | 2,402,412          |
| Utilities                          |      | 613,756            | 511,645            |
| Communication                      |      | 156,045            | 226,858            |
| Un-Skill Labor                     |      | 4,400              | 2,800              |

**AFGHAN DEVELOPMENT ASSOCIATION (ADA)**  
**OWN DEVELOPMENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

|                                                     |           |                    |                    |
|-----------------------------------------------------|-----------|--------------------|--------------------|
| Office & Equipment Maintenance                      |           | 33,375             | 8,325              |
| Internet Fees                                       |           | 36,968             | 486,920            |
| Bank Charges                                        |           | 677,247            | 533,006            |
| Other Services                                      |           | 202,778            | 238,134            |
| Office Stationery                                   |           | 63,859             | 134,429            |
| Vehicle Fuel                                        |           | 1,323,817          | 1,650,940          |
| Vehicle Maintenance                                 |           | 515,774            | 1,256,629          |
| Generator Fuel                                      |           | 440,571            | 428,584            |
| Constriction Material                               |           | -                  | 15,600             |
| School Kits                                         |           | -                  | 90,450             |
| Heating Cost                                        |           | 4,100              | -                  |
| Conference Hall Rent                                |           | -                  | -                  |
| Mini Grants                                         |           | 367,608            | -                  |
| Horticulture Materials                              |           | -                  | -                  |
| Admin Cost                                          |           | -                  | -                  |
| Other expenses                                      |           | 30,426             | 205,664            |
| <b>Total OPERATIONAL EXPENSES</b>                   |           | <b>9,474,934</b>   | <b>12,298,308</b>  |
| <b>Total Expense</b>                                |           | <b>31,051,071</b>  | <b>50,307,115</b>  |
| Exchange Gain/ (loss)                               | 14        | 2,211,653          | (1,696,827)        |
| Receivables/payables written off                    | 11.2      | (10,728,452)       | (500,172)          |
| Prior year adjustment in liabilities                | 11.2.3    | (9,932,680)        | -                  |
| Prior year adjustment in cash in hand Faryab office | -         | 80,527             | -                  |
| Prior year adjustment in AIB EUR a/c: 24314         | 0         | -                  | (918,463)          |
| <b>CLOSING BALANCE</b>                              | <b>11</b> | <b>104,379,646</b> | <b>134,084,924</b> |

Page 1 of 2

AFGHAN DEVELOPMENT ASSOCIATION (ADA)  
PROJECT WISE BREAKUP OF EXPENDITURE  
FOR THE PERIOD FROM JANUARY 01, 2017 TO  
DECEMBER 31, 2017

| Expenditure                                                                                                                               | FAO       | HFC/WBG | NCA 2017 |         |           |            |           |            |            |           |         |     | SDO         | Total without ADA<br>OWN | ADA OWN<br>EXPENSES | Total for the<br>year |     |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|----------|---------|-----------|------------|-----------|------------|------------|-----------|---------|-----|-------------|--------------------------|---------------------|-----------------------|-----|
|                                                                                                                                           |           |         | NCA 2017 |         |           |            |           |            |            |           |         |     |             |                          |                     |                       |     |
|                                                                                                                                           |           |         | AFN      | AFN     | AFN       | AFN        | AFN       | AFN        | AFN        | AFN       | AFN     | AFN |             |                          |                     |                       | AFN |
| Emergency Crop<br>Inputs Assistance<br>to Conflict and<br>Natural Disaster<br>Affected Families<br>(Tarin Kot &<br>Dehrawood,<br>Uruzgan) |           |         |          |         |           |            |           |            |            |           |         |     |             |                          |                     |                       |     |
| Personnel cost                                                                                                                            |           |         |          |         |           |            |           |            |            |           |         |     |             |                          |                     |                       |     |
| Salaries                                                                                                                                  | 908,967   | 394,668 | 908,967  | 394,668 | 3,419,007 | 4,932,527  | 2,129,505 | 5,257,593  | 7,706,514  | 2,980,299 | 19,500  | -   | 53,400,989  | 20,084,638               | 73,485,627          |                       |     |
| Allowances                                                                                                                                | -         | -       | -        | -       | 118,444   | 144,341    | -         | -          | 84,600     | 33,034    | -       | -   | 380,390     | 2,500                    | 382,890             |                       |     |
| Total Personnel                                                                                                                           | 908,967   | 394,668 |          |         | 3,537,451 | 5,076,868  | 2,129,505 | 5,257,593  | 7,791,114  | 3,013,304 | 19,500  | -   | 53,781,379  | 20,087,138               | 73,868,517          |                       |     |
| Travel and Transportation Cost                                                                                                            |           |         |          |         |           |            |           |            |            |           |         |     |             |                          |                     |                       |     |
| Local travel by road & air                                                                                                                | -         | 19,460  |          |         | 129,971   | 181,768    | -         | -          | 139,495    | 33,180    | -       | -   | 886,244     | 519,095                  | 1,405,339           |                       |     |
| Travel allowance/perdiem/Travel for Monitoring                                                                                            | -         | -       |          |         | 34,850    | 126,000    | 32,850    | 504,257    | 361,340    | 109,200   | -       | -   | 1,373,225   | 87,945                   | 1,461,170           |                       |     |
| Transportation                                                                                                                            | -         | -       |          |         | 118,500   | 65,030     | 41,500    | -          | 78,650     | 109,200   | -       | -   | 713,642     | -                        | 801,587             |                       |     |
| Total Travel and Transportation Cost                                                                                                      | -         | 19,460  |          |         | 283,321   | 372,298    | 74,350    | 504,257    | 579,485    | 142,380   | 1,210   | -   | 2,973,111   | 607,040                  | 3,580,151           |                       |     |
| Equipment cost                                                                                                                            |           |         |          |         |           |            |           |            |            |           |         |     |             |                          |                     |                       |     |
| Computer/printer/scanner/copier/communication                                                                                             | -         | -       |          |         |           |            | 102,450   | -          | 61,000     | -         | -       | -   | 401,860     | 507,830                  | 909,643             |                       |     |
| Furniture & fixtures                                                                                                                      | -         | -       |          |         | 71,850    | 60,590     | 97,150    | -          | 115,791    | -         | -       | -   | 294,840     | 27,675                   | 322,515             |                       |     |
| New Technology/Equipment                                                                                                                  | -         | -       |          |         | -         | -          | -         | 1,036,986  | 189,280    | -         | -       | -   | 1,152,777   | -                        | 1,152,777           |                       |     |
| Other tools and equipment                                                                                                                 | -         | -       |          |         | 210,528   | -          | 843,366   | -          | -          | -         | -       | -   | 1,856,624   | -                        | 1,856,624           |                       |     |
| Total Equipment Cost                                                                                                                      | -         | -       |          |         | 282,378   | 60,590     | 1,042,966 | 1,036,986  | 366,071    | -         | -       | -   | 3,706,101   | 535,458                  | 4,241,559           |                       |     |
| Professional Expenses                                                                                                                     |           |         |          |         |           |            |           |            |            |           |         |     |             |                          |                     |                       |     |
| DAB insurance                                                                                                                             | -         | -       |          |         | -         | -          | -         | -          | -          | -         | -       | -   | -           | -                        | -                   | -                     |     |
| Consultancy expenses                                                                                                                      | -         | -       |          |         | -         | -          | -         | -          | -          | -         | -       | -   | -           | -                        | -                   | -                     |     |
| Start-Up Capital for Enterprise                                                                                                           | 13,572    | -       |          |         | -         | -          | -         | -          | 540,791    | 20,998    | -       | -   | 554,363     | -                        | 554,363             |                       |     |
| Audit fee                                                                                                                                 | -         | -       |          |         | 11,920    | 19,681     | -         | 32,086     | 45,045     | -         | -       | -   | 129,730     | 346,500                  | 476,230             |                       |     |
| Total Professional Expenses                                                                                                               | 13,572    | -       |          |         | 11,920    | 19,681     | -         | 32,086     | 585,836    | 20,998    | -       | -   | 684,093     | 346,500                  | 1,030,593           |                       |     |
| Operational Expenses                                                                                                                      |           |         |          |         |           |            |           |            |            |           |         |     |             |                          |                     |                       |     |
| Supplies/office/stationary                                                                                                                | 80,693    | 58,400  |          |         | 42,509    | 429,463    | 111,535   | 257,218    | 383,676    | 164,190   | 7,507   | -   | 3,024,128   | 1,133,234                | 4,157,362           |                       |     |
| Training/allowances/refreshment & other training expenses                                                                                 | 300,000   | 77,560  |          |         | 1,469,331 | 2,375,092  | 4,450,437 | 1,357,809  | 1,915,114  | 1,248,129 | 3,350   | -   | 21,417,743  | 732,430                  | 22,150,173          |                       |     |
| Vehicle/generator fuel and maintenance                                                                                                    | -         | -       |          |         | 163,770   | 354,025    | 46,930    | 344,477    | 231,281    | 148,437   | -       | -   | 1,906,654   | 2,280,162                | 4,186,816           |                       |     |
| Office/shop/store rent                                                                                                                    | 240,000   | -       |          |         | 276,000   | 314,158    | 221,000   | 559,448    | 376,252    | 465,300   | -       | -   | 4,819,827   | 1,926,799                | 6,746,626           |                       |     |
| Communication/Internet fee                                                                                                                | 26,750    | 56,500  |          |         | 45,000    | 121,740    | 48,000    | 309,468    | 255,249    | 88,299    | -       | -   | 1,939,998   | 193,113                  | 2,133,112           |                       |     |
| Skill and unskilled labor                                                                                                                 | -         | -       |          |         | -         | -          | -         | -          | -          | -         | -       | -   | -           | 4,400                    | 4,400               |                       |     |
| Repair & maintenance                                                                                                                      | -         | -       |          |         | -         | -          | -         | -          | -          | -         | -       | -   | -           | 33,375                   | 36,405              |                       |     |
| Medicine & vaccine                                                                                                                        | -         | -       |          |         | -         | -          | -         | -          | 310,550    | -         | -       | -   | 314,690     | -                        | 314,690             |                       |     |
| Construction/ horticulture/ poultry material                                                                                              | -         | -       |          |         | -         | -          | -         | -          | -          | -         | -       | -   | 5,520,538   | -                        | 5,520,538           |                       |     |
| School kits/hygiene kits/embroidery materials                                                                                             | -         | -       |          |         | 497,574   | 1,653,238  | 34,449    | -          | -          | 17,400    | -       | -   | 3,860,691   | 367,608                  | 4,228,299           |                       |     |
| Agricultural inputs                                                                                                                       | -         | -       |          |         | -         | -          | -         | -          | -          | -         | -       | -   | -           | -                        | -                   | -                     |     |
| Minor Grants                                                                                                                              | -         | -       |          |         | -         | 118,690    | -         | 8,000      | -          | 126,830   | -       | -   | 38,033,718  | 4,100                    | 38,037,818          |                       |     |
| Heating cost                                                                                                                              | -         | -       |          |         | 60,950    | 69,000     | 50,050    | -          | 20,070     | 37,200    | -       | -   | 782,468     | -                        | 786,568             |                       |     |
| Bank charges                                                                                                                              | 967,392   | -       |          |         | -         | -          | -         | -          | -          | -         | -       | -   | 1,334,231   | 677,247                  | 2,011,478           |                       |     |
| Vehicle rent                                                                                                                              | -         | 120,474 |          |         | -         | 1,049,674  | 497,865   | 1,499,460  | 790,272    | 546,240   | 21,500  | -   | 11,438,826  | 1,897,126                | 13,335,951          |                       |     |
| Other services                                                                                                                            | -         | -       |          |         | -         | 566,339    | -         | 279,600    | 34,650     | 225,440   | 269,800 | -   | 1,664,766   | 225,440                  | 1,890,206           |                       |     |
| Total Operational Expenses                                                                                                                | 1,614,835 | 312,934 |          |         | 2,943,237 | 6,485,080  | 5,660,266 | 4,615,380  | 5,885,049  | 2,876,674 | 32,357  | -   | 96,061,208  | 9,474,934                | 105,536,142         |                       |     |
| Admin Cost %                                                                                                                              |           | -       |          |         | 28,067    | -          | 344,144   | -          | 320,830    | -         | -       | -   | 16,203,171  | -                        | 16,203,171          | -                     |     |
| TOTAL EXPENDITURE                                                                                                                         | 2,871,171 | 726,462 |          |         | 8,015,897 | 12,014,517 | 9,051,231 | 11,446,301 | 15,528,385 | 6,053,356 | 53,067  | -   | 173,409,162 | 31,051,071               | 204,460,233         |                       |     |

AFGHAN DEVELOPMENT ASSOCIATION (ADA)  
ACTIVITY-WISE BREAKUP OF EXPENDITURE  
FOR THE YEAR ENDED DECEMBER 31, 2017

| Particulars                                               | Rural Livelihoods | Informal Education and Support to Schools | Community Peacebuilding | Humanitarian Response | ADA OWN Expenditure | Total             |
|-----------------------------------------------------------|-------------------|-------------------------------------------|-------------------------|-----------------------|---------------------|-------------------|
| <b>Personnel cost</b>                                     |                   |                                           |                         |                       |                     |                   |
| Salaries                                                  | 41,060,278        | 1,948,185                                 | 8,650,147               | 1,742,378             | 20,084,638          | 73,485,627        |
| Allowances                                                | 203,045           | -                                         | 177,345                 | -                     | 2,500               | 382,890           |
| <b>Total Personnel</b>                                    | <b>41,263,323</b> | <b>1,948,185</b>                          | <b>8,827,493</b>        | <b>1,742,378</b>      | <b>20,087,138</b>   | <b>73,868,517</b> |
| <b>Travel and Transportation Cost</b>                     |                   |                                           |                         |                       |                     |                   |
| Local travel by road & air                                | 454,517           | 28,104                                    | 318,264                 | 85,360                | 519,095             | 1,405,339         |
| Travel allowance/perdiem/Travel for Monitoring            | 1,041,653         | 28,100                                    | 126,000                 | 177,472               |                     | 1,373,225         |
| Transportation                                            | 373,850           | 2,210                                     | 272,582                 | 65,000                | 87,945              | 801,587           |
| <b>Total Travel and Transportation Cost</b>               | <b>1,870,019</b>  | <b>58,414</b>                             | <b>716,846</b>          | <b>327,832</b>        | <b>607,040</b>      | <b>3,580,151</b>  |
| <b>Equipment cost</b>                                     |                   |                                           |                         |                       |                     |                   |
| Computer/printer/scanner/copier/communication             | 299,170           | -                                         | 102,690                 | -                     | 507,783             | 909,643           |
| Furniture & fixtures                                      | 231,450           | 2,800                                     | 60,590                  | -                     | 27,675              | 322,515           |
| New Technology/Equipment                                  | 1,152,777         | -                                         | -                       | -                     |                     | 1,152,777         |
| Other tools and equipment                                 | 1,856,624         | -                                         | -                       | -                     |                     | 1,856,624         |
| <b>Total Equipment Cost</b>                               | <b>3,540,021</b>  | <b>2,800</b>                              | <b>163,280</b>          | <b>-</b>              | <b>535,458</b>      | <b>4,241,559</b>  |
| <b>Professional Expenses</b>                              |                   |                                           |                         |                       |                     |                   |
| DAB insurance                                             | -                 | -                                         | -                       | -                     | -                   | -                 |
| Consultancy expenses                                      | -                 | -                                         | -                       | -                     | -                   | -                 |
| Start-Up Capital for Enterprise                           | 554,363           | -                                         | -                       | -                     | -                   | 554,363           |
| Audit fee                                                 | 77,131            | -                                         | 52,599                  | -                     | 346,500             | 476,230           |
| <b>Total Professional Expenses</b>                        | <b>631,494</b>    | <b>-</b>                                  | <b>52,599</b>           | <b>-</b>              | <b>346,500</b>      | <b>1,030,593</b>  |
| <b>Operational Expenses</b>                               |                   |                                           |                         |                       |                     |                   |
| Supplies/utilities/stationary                             | 2,046,373         | 300,236                                   | 636,162                 | 41,357                | 1,133,234           | 4,157,362         |
| Training/allowances/refreshment & other training expenses | 15,518,890        | 58,194                                    | 5,720,759               | 119,900               | 732,430             | 22,150,173        |
| Vehicle/generator fuel and maintenance                    | 1,116,904         | 225,528                                   | 564,222                 | -                     | 2,280,162           | 4,186,816         |
| Office/shop/store rent                                    | 3,640,330         | 287,049                                   | 882,448                 | 10,000                | 1,926,799           | 6,746,626         |
| Communication/internet fee                                | 1,430,568         | 171,244                                   | 271,039                 | 67,148                | 193,013             | 2,133,012         |

| Particulars                                   | Rural Livelihoods  | Informal Education and Support to Schools | Community Peacebuilding | Humanitarian Response | ADA OWN Expenditure | Total              |
|-----------------------------------------------|--------------------|-------------------------------------------|-------------------------|-----------------------|---------------------|--------------------|
| Skill and unskilled labor                     | -                  | -                                         | -                       | -                     | 4,400               | 4,400              |
| Repair & maintenance                          | -                  | 3,030                                     | -                       | -                     | 33,375              | 36,405             |
| Medicine & vaccine                            | 310,550            | -                                         | -                       | 4,140                 | -                   | 314,690            |
| Construction/ horticulture/ poultry material  | 4,740,820          | -                                         | -                       | 779,718               | -                   | 5,520,538          |
| School kits/Hygiene Kits/embroidery materials | 532,023            | 514,525                                   | 1,685,218               | 1,128,925             | 367,608             | 4,228,299          |
| Agricultural Inputs                           | -                  | -                                         | -                       | -                     | -                   | -                  |
| Mini Grants                                   | 37,788,198         | -                                         | 245,520                 | -                     | -                   | 38,033,718         |
| Heating cost                                  | 583,175            | 93,093                                    | 106,200                 | -                     | 4,100               | 786,568            |
| Bank charges                                  | 1,332,231          | -                                         | 2,000                   | -                     | 677,247             | 2,011,478          |
| Vehicle rent                                  | 8,589,463          | 245,000                                   | 2,156,774               | 447,589               | 1,897,126           | 13,335,951         |
| Other services                                | 1,293,586          | 46,240                                    | 304,450                 | 20,490                | 225,440             | 1,890,206          |
| <b>Total Operational Expenses</b>             | <b>78,923,111</b>  | <b>1,944,139</b>                          | <b>12,574,791</b>       | <b>2,619,267</b>      | <b>9,474,934</b>    | <b>105,536,242</b> |
| Admin Cost %                                  | 15,815,813         | -                                         | -                       | 387,357               | -                   | 16,203,171         |
| <b>TOTAL EXPENDITURE</b>                      | <b>142,043,781</b> | <b>3,953,538</b>                          | <b>22,335,008</b>       | <b>5,076,834</b>      | <b>31,051,071</b>   | <b>204,460,233</b> |

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**AFGHAN DEVELOPMENT ASSOCIATION (ADA)**  
**ACTIVITY-WISE BREAKUP OF EXPENDITURE PIE CHARTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**Activity Wise Expenditure FY 2017**

