



**Agency Coordinating Body for  
Afghan Relief & Development**

# **The ACBAR GUIDE for NGOs**



**A comprehensive guide for NGOs in Afghanistan**

*Welcome to the third edition of ACBAR GUIDE for NGOs. The document aims at providing essential information that one needs to know while running an NGO in Afghanistan. While the endeavour is to provide you with detailed information, we encourage you to also visit our website ([www.acbar.org](http://www.acbar.org)) for additional resource material. We are always looking to improve ACBAR Guide, so we invite you to make suggestions by following the contact links provided on these pages.*

*A NGO is a  
Non Governmental Organization  
Non profitable  
Neutral,  
Independent  
and  
Impartial*

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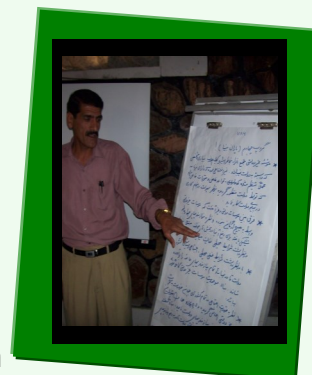
## LEGAL GUIDANCE

There have been a number of changes over the years, some that could have a negative impact. It is therefore important for NGOs to familiarise themselves with the below-mentioned laws.

### THE AFGHAN NGO LAW

Set up in 2005 to regulate the activities of domestic and foreign NGOs it is essential for the said organisations to know and abide by this law. It provides details on the following:

- ⇒ Criteria and steps for establishing a NGO
- ⇒ Reports
- ⇒ Framework for statutes
- ⇒ Obtaining a work permit for NGO staff
- ⇒ Legal standing of NGOs
- ⇒ Employment and personnel provisions
- ⇒ Provisions for financial activities
- ⇒ Sources of funding and relevant taxes
- ⇒ Transparency and accountability
- ⇒ Audit reports
- ⇒ Project monitoring
- ⇒ Provisions for transformation, dissolution and liquidation of NGOs



### THE INCOME TAX LAW

#### WITHHOLDING TAXES ON SALARIES OR WAGES

This Law was set up in 2005 then amended in 2009 and is effective since March 18, 2009. A tax is imposed on the income of legal and natural entities getting income from Afghan sources whether in Afghanistan or abroad. Taxability of income of foreign governments, international organizations and their employees who are not residents of Afghanistan shall be determined by provisions of existing treaties and contracts with state.

### Who is required to withhold taxes?

Legal or natural entities with two or more employees during any month of the tax year are required to withhold tax from employees whose income exceeds the threshold (I.T.L., art. 58).

Legal entities include partnerships, corporations, organizations, agencies, ministries and other national or local government agencies and departments, enterprises of the State and municipalities, and charitable institutions.

### How is the Salary/Wage withholding Tax Calculated?

NGOs have to consider the Afghan Solar calendar (Hijri-e Shamsi). The Afghan fiscal year starts from 1st of Jada -30th Qaws next year, it is equal to 22nd December-21st December next year, Ref (MoE official letter NO: 1369/462). Withholding tax should be transferred within ten days following the end of the Afghan month.

Up to Afs 5,000	Exempted
From Afs 5,001 up to 12,500	2%
From Afs 12,501 up to Afs 100,000	Afs 150 + 10%
From Afs 100,001	Above Afs 8,900 + 20%

### How is the salary/wage withholding tax reported?

**Annual salary and tax statement:** The employer must give each employee an annual salary and tax statement showing the employer's name, address, TIN (tax payer identification number), the amount of the employee's total salary or wage, as well as the amount withheld. A copy of this will be forwarded to the Ministry of Finance (MoF) as well (I.T.L., art. 61).

### Wage withholding report and deposit form:

This form must be completed and filed within 10 days following the end of the month in which the salaries were paid, reporting total wages or salaries paid for the month and taxes withheld. You pay in Afghanis at **Da Afghanistan Bank** with the form (I.T.L., art. 60).



## **WITHHOLDING TAXES ON RENTAL SERVICES**



Only those rents paid by tenants who are legal entities or natural entities using the rented property for business purposes are subject to the tax. The landlord will take a credit of paid tax against his Income Tax liability when she/he files her/his return (I.T.L., art. 59).

**Landlords** are responsible for providing their tenants with accurate copies of their rental or lease agreement, as well as the landlords Taxpayer identification Number (TIN).

**Tenants** are responsible for withholding the tax from their rental payments and making payment to the government with the correct form to properly credit the landlord's account.

If the tax withheld by the tenant is paid after the due date, the tenant is liable for any additional taxes, penalties or fines that may be payable under the law.

### **When is there a tax liability?**

When the gross rent for the property is more than 10,000 Afghani per month.

**Note:** Where rental payments are not taxed under Article 59, because they fall at or below the 10,000 Afghani threshold or for any other reason, then the income remains subject to taxation under the Income Tax Law.

### **How is the withholding tax on rental services calculated?**

NGOs have to withhold tax on rented guest houses and services:

Up to Afs 10,000	exempted
From Afs 10,001 up to Afs 100,000	10% on the gross amount
From Afs 100,001	15%

Withholding rental tax should be transferred to the government bank account within 15 days (or next business day) following the end of the solar month in which the rent is paid.

## **WITHHOLDING TAX ON CONTRACTORS / ADVISERS**

Legal and natural entities that provide supplies, materials, service and construction under contract are subject to taxation withheld from the gross amount payable to the contractor. (I.T.L., art.72)

### **Who is required to withhold taxes?**

- ⇒ Government agencies
- ⇒ Municipalities
- ⇒ State entities
- ⇒ Private sector businesses and organizations
- ⇒ Other persons who provide supplies, materials, services and construction under contract



### **How is the withholding tax on contractors calculated?**

NGOs have to withhold taxes on contracts. The threshold is Afs 500,000. If the contractor holds a business license, 2% should be withheld, if not 7% should be withheld. The withheld amount should be transferred to the government relevant bank account within 10 days following the payment.

## **ORGANIZATIONS WHICH ARE EXEMPTED FROM TAXATION**

Organizations that are formally and legally organized under the laws of Afghanistan and operated exclusively for educational, cultural, literary, scientific, and charitable purposes are exempt from paying taxes (I.T.L., art.10). NGOs have to obtain tax exemption status from the Ministry of Finance .

### **Special case of vouchers/ cash :**

The concept of gift in Afghanistan; if NGO has gives “cash” or “vouchers” for free; no tax to be paid.

If NGO gives “cash” or “vouchers” against work that NGOs are receiving then it will be taxable for worker or employee, (Exemption for 5 000 Afs/ month).

## LABOUR LAW

This Code was enacted in January 2007 to regulate the obligations, rights, privileges and social needs of workers. The ordinary working period on average, during the course of the year cannot exceed 40H/ week.

Winter time is 8h to 4h, with a maximum of 34h per week.

Paid leave in NGOs, private enterprises and foreign international organizations is regulated in the contract signed between the employee and the employer.

Wages are determined through mutual agreements for workers of NGOs and staff of the international organizations. Note that the wages of the worker cannot be less than the minimum amount fixed by the government for its employees.

### **Paid leave for government employees:**

- ⇒ Recreational leave: 20 days
- ⇒ Urgent leave: 10 days
- ⇒ Marriage: 10 days
- ⇒ Sick leave: 20 days
- ⇒ Maternity leave for female workers: 90 days
- ⇒ Haj: 45 days (once during entire service period subject to certificate issued by Ministry of Haj and Religious Affairs)

### **Severance Pay:**

Law is always expressing minimum and maximum. NGOs have their own policy which has to be submitted to MoEC, NGOs need to follow up their staff policy.

**Assisting in Provision of Job Opportunity, Article 25:2)** The office is duty bound to pay as follow to those staff whose contracts have been terminated on the basis of the provisions of article 23 of this code described in parts (10, 8, 7, 6) of clause (1).

1. If the duration of work is one year, one month salary with other supplementary allowances.
2. If the duration of work is between 12 months and five years, two months salary with other supplementary allowances.
3. If the duration of work is five up to ten years, four months' salary with others supplementary allowances.
4. If the work duration is more than ten years, six months' salary with other supplementary allowances.



### **FOREIGN CITIZENS EMPLOYMENT REGULATIONS**

These regulations were formulated in 2005 (according to Article 6 of the Labour Law) in order to regulate the criteria for employment of Foreign Citizens on a contract basis in Afghanistan.

Foreign citizens are employed on the basis of bilateral agreements. All foreign citizens must abide by Afghan laws and respect Afghan beliefs and traditions. Work permits are issued by the MoLSAMD who shall provide a specimen of Work Contract.

The criteria for employment are as follows:

- ⇒ Employee must be over 18
- ⇒ The employer should specialize and monitor their work
- ⇒ Priority for employment should be given to Afghan nationals

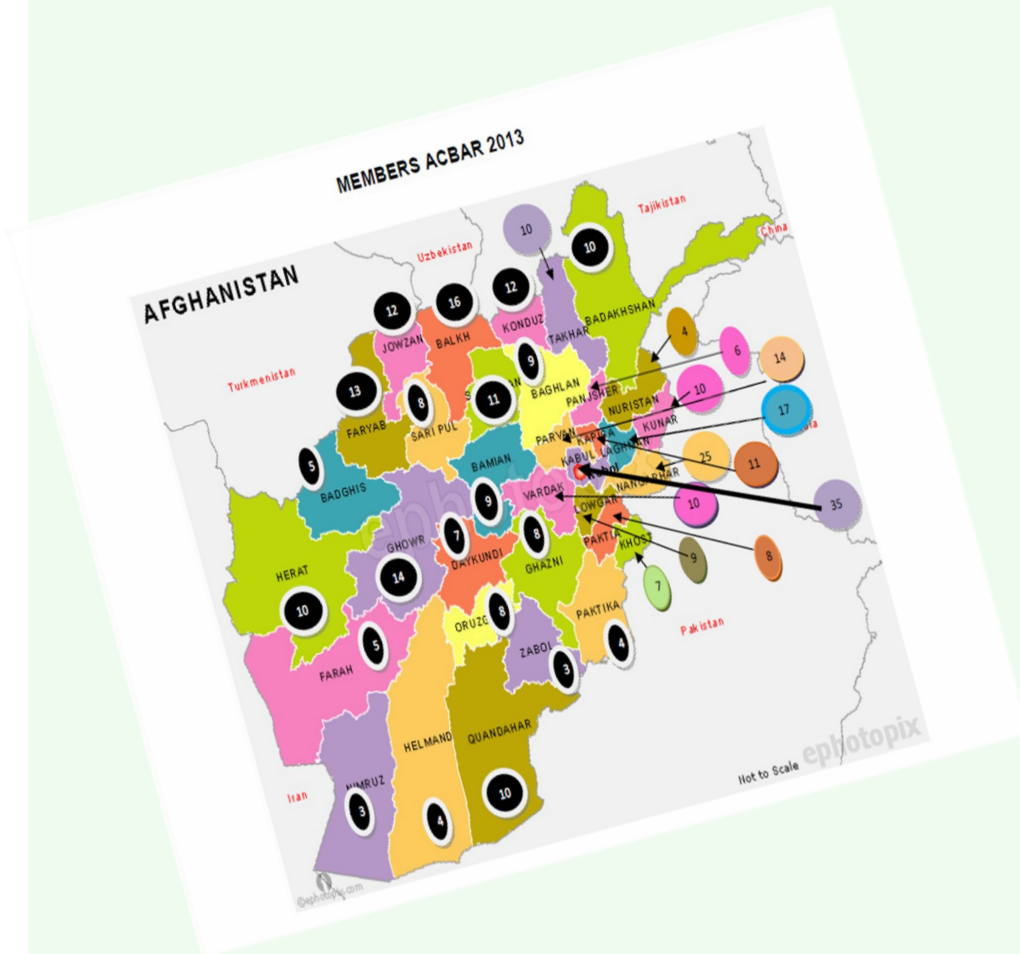
## **WORK PERMIT**

### **How to get it (Decree June 2013):**

- ⇒ Submit a work permit application form in (Dari or Pashto) to the MoLSAMD for National and International staff who are working in NGOs and government organizations.(L.L art13.6)
- ⇒ Provide a copy of your last valid visa (entry or work )
- ⇒ Provide the original passport with 2 passport size photos.
- ⇒ Provide a copy of the contract, which is signed between employee and employers, to the Foreigners Employment Department. The contract should be according MoLSAMD format.
- ⇒ Clearance certificate of the Interpol police, ministry of interior must be annexed with the application forms when applying for the work permit card.
- ⇒ Pay a sum of Afs 10,000 (this is the fixed cost of work permit at the moment for each person, with one year validity).
- ⇒ Expatriates working with governments or private sector must give the original copy of investment permission letter or activity permissions from any relevant ministry with two copies of the mentioned documents to the Foreign Employment Department of MoLSAMD. This is the first step to receive a work permit from this department.
- ⇒ If an expatriate is working for a governmental organization, an official letter with their employment signature is sufficient for receiving a work permit.
- ⇒ Work permit is issued for one year
- ⇒ In case of expiration of work permit, one should refer to Department of Foreigners Employment for expiration, or if an expatriate leaves the country, he/she should return the work permit to the mentioned department.
- ⇒ Expatriates who are working in governmental organizations or private sector must obtain work permit within 10 days starting from employment date or else according to the code of conduct they will be charged a fine against each day.
- ⇒ Work permit enacting date starts from the last entry visa stamped in Afghanistan.
- ⇒ The original copy of work permit must be kept by the employer or relevant organization and a copy should be kept by the employee.
- ⇒ In case of leaving the job the work permit must be officially handed to the employer and the Foreign Residence Recruiting Department of MoLSAMD should be informed.

### Extension of the work permit:

- ⇒ The expired work permit should be extended without delay.
- ⇒ Two photos must be attached to the request letter for the extension of work permit
- ⇒ When an employee leaves an organization, and applies for a job in another organization, s/he needs to have a recommendation letter from the previous employer.
- ⇒ In case the work permit is lost, a new work permit will be issued after the announcement.
- ⇒ In case of change of organization the foreigner must leave the country and come back through an invitation of the relevant organization.



## OBTAINING VISAS

Issuance of visa for Expatriates requires several steps;

### Step 1 : Entry Visa (1 month):

- ⇒ Announcement of the position (ACBAR website)
- ⇒ An official letter from the organization to request the visa (and its type).
- ⇒ job contract (between employee and organization).
- ⇒ Work experience and CV of the person (once only).
- ⇒ Photocopy of passport with latest visa.
- ⇒ Health Insurance is required
- ⇒ For new organization certificate of registration is needed.
- ⇒ Form for entry visa (website of MoFA)
- ⇒ Pay the amount of money in the Embassy of Afghanistan

MoE review all the documents, and sends a letter to MoFA. Then MoFA issue Fax Number to Embassy of Afghanistan (where foreigner can take the entry visa) and a copy is given to employer organization in Kabul.

### Step 2 : Multiple visa (6 months):

- All these documents must be taken to the Department of NGOs of the MoEc. (two working days are required for the documents to be processed).
- After revision of documents, an official letter from the MoE will be sent to the MoFA. (Normally 1 whole day is required for this purpose).
- An official letter from the MoFA will be sent to the External Relations Department of the Mol. Original passport and work permit are required. (Almost 1 day is required for this). The letter is taken from the External Relation Department of the Mol to the Passport Department.
- A special form is filled out by the visa applicant. Two photos should be attached along with his/her original passport and the letter from the Mol, and submitted to the Passport Department.
- According to the type of visa requested, a sum of money should be paid to *Da Afghanistan Bank*. The receipt from this payment should be given to the passport Department. The visa should be ready for pickup the next day.

One person assigned by the organization is responsible for taking the letter between ministries. Preferred Visa type is multiple Entries, duration three months (US\$90) or six months (US\$180). If the visa is not extended on time, the organization will pay a fine (according to separate regulation).

**Penalty:**

3\$/day for the first month then 5\$ /day

**Please note:** As no formal information was available, this process has been constructed based on an informal note from the Head of the NGOs Department.

**Important :** No automatic extension. New multiple visa is according step 2.

## NGO REGISTRATION

Registration fee for Afghan NGOs is Afs 10,000 and for Foreign NGOs US \$ 1,000. Domestic and Foreign NGOs have to submit a formal application for registration to the Department of NGOs of the MoE.

**Organizations should:**

- ⇒ Accurately complete the application form in one or more of the official languages of the country.
- ⇒ Have a specific name, symbol, logo, address and use them in their activities. New organizations cannot use name and logo of other organizations, even dissolved.
- ⇒ Prepare & submit their organizational structures including founders and board of directors.
- ⇒ Prepare and submit work plan & proposed projects.
- ⇒ Specify and explain privileges extended to employees on salary, retirement benefits & other privileges contained in signed contracts.
- ⇒ Read and sign the prepared agreement.
- ⇒ Submit the list of their key staff (name, father's name, profession, and National ID and Passport number) during the registration process.
- ⇒ Submit a list of their office equipment, project machinery & vehicles in detail ( model, engine number, license plate).
- ⇒ Not to perform activities in the capital of a province without a signed contract, protocol, or agreement.

## NGO REPORTING GUIDELINES

Reporting Guidelines are taken from “NGOs Reporting Guidelines” issued by International Centre for Not-for-Profit Law (ICNL) with inputs from ACBAR and the NGO Department within the MoE in 2008.

All registered NGOs (domestic and international) must submit two semi-annual reports and one annual report to the Ministry of Economy (MoE). Reporting forms are the same for both domestic and international NGOs operating in Afghanistan (NGO Law, art.31).

An organization shall prepare an audit of its annual financial statements according to international standards and shall submit a copy of its report to the Ministry of Economy, Ministry of Finance and to donor agencies. The Ministries of Economy and Finance, in consultation with Coordination Bodies of the Organizations, shall seek alternative methods for organizations that lack the financial capacity to prepare an audit by international auditors. (NGO Law, art 27.2)

The MoE is opening a pilot project for online reporting. This project will be open January 2014.

The NGOs will be canceled” Where the organization does not provide the Ministry of Economy with its annual report within one year of the end of the fiscal year, (art 35.3)

### **SEMI-ANNUAL REPORT**

There are two reporting forms (Forms 01 and 02) which may need to be completed in connection with the semi-annual report. Form 01 is applicable to all registered NGOs. Form 02 is applicable only to those foreign NGOs, which give grants to other NGOs operating in Afghanistan. NGOs are expected to submit annual reports (narrative & financial) from 1st of Jada to end of Hoot equal to 22nd December-20th March of the related fiscal year, Ref (MoE official letter NO: 1369/462). In addition, reporting according to the Gregorian calendar will be acceptable too.

The semi-annual report (01/02) should be prepared at the end of every six months in one original language and 3 copies for submission to the “Central and Regional Offices” of the MoE (NGO Law, art.31,3). This means the following:

⇒ If an NGO is operating only in a provincial location, then the NGO is expected to report only to the provincial department. The provincial department is then responsible for submitting one copy of the report to the NGO Department in Kabul.

NGOs are required to send a copy of their semi-annual report to “the relevant line ministry” (NGO Law, art.31, 5). This is a largely unenforceable provision, as not all NGOs will be engaged in activities that clearly correspond to a specific ministry. In practice, however, line ministries often expect NGOs engaged in sectors related to their ministerial sphere of competence to report to them.



The semi-annual report requires the submission of a certification (approval) letter relating to the work accomplished during the previous six months. This certification letter may be prepared either by the relevant donor or by a relevant ministry, as applicable. In addition, where a project is based on an agreement signed by the donor and the NGO, the NGO Department expects a copy of that donor-NGO agreement. The NGO Department uses it to evaluate the reports.

The NGO Department and the provincial departments of the MoE are required to issue an acknowledgement of receipt in the case of semi-annual reports (NGO Law, art.31,3). Issuing a receipt is consistent with good practice, and assists both the Ministry and the NGOs to confirm that required reports have indeed been filed.

The semi-annual report has to be written and submitted in one of the official languages: Dari or Pashto (NGO Law, art.31,4). Some foreign NGOs have complained that this requirement is difficult to comply with, but it is fundamental to transparency and accountability, and it is legitimate that reports be submitted in the local language.

## **ANNUAL REPORT**

Both domestic and international NGOs must submit an annual narrative report, which describes the past year's activities and details the financial information. No form is provided for this report. NGOs can use whatever format they deem appropriate. The annual report must be submitted within three months from the end of the fiscal year.

## **REPORT TO RELEVANT LINE MINISTRIES/DEPARTMENTS**

NGOs that conclude agreements with ministries or ministerial departments are likely to be required to report to them. Line ministries often expect NGOs engaged in sectors related to their ministerial sphere of competence to report to them, regardless of whether the NGOs are funded by them or not. The reporting requirement will not, however, apply to NGOs whose projects are not related to a specific ministry or ministerial department.

## **CONDUCT AND SUBMIT FINANCIAL AUDITS**

Article 27 of the NGO Law addresses the financial record-keeping and financial auditing of NGOs. Section 1 requires NGOs to maintain financial records and make those records available for inspection by the MoE. This is consistent with good regulatory practice and critical to NGO transparency.

### **Obligations of the Ministry of Economy relating to review of the report**

Article 32 establishes the governmental duty to analyse and assess the semi-annual reports. Section 1 requires the MoE to review the reports within 90 days of receipt and to inform the NGO of the result. While the intent of the provision is to ensure timely and thorough reviews, the requirement to inform NGOs of the result will likely prove burdensome. It is rarely required in the legal systems of other countries. The supervisory agency of course is authorized to follow up on reports, where problems are apparent or more information is needed, but there is no requirement to inform NGOs of the results. Section 2 requires the MoE to send a summary copy of the annual report of foreign NGOs to the MoFA.

## HOW TO FILL OUT REPORTING FORM 01

### The upper part:

- At the top of the form write the date (based on the afghan or Gregorian calendar ) on which the report is submitted.
- Organization: Full name of the organization.
- Acronym: Acronym of the organization.
- Activity Sector: One or more than one work sector can be listed.
- 1st Semi-annual/2<sup>nd</sup> semi-annual: Circle the applicable semi-annual report.
- Year: year based on the Afghan Calendar; in the second parenthetical, indicate the year according to the Christian Calendar.

### The middle part:

- ⇒ NO: number of the project. For example, an organization with only one project would simply write (1), whereas an organization with multiple projects would write (1), (2), (3), etc.
- ⇒ Project Name: As contained in the project agreement, contract, or otherwise
- ⇒ Project Location: A project that extends nation-wide could be labelled a “national” project. For a project limited to one or more districts or provinces, the districts and/or provinces should be listed.
- ⇒ Relative Line Ministry/Department: Name of the line ministry or department linked with the implementation of the project, if any.
- ⇒ Duration of the Project (Start/End date): according to the agreement or contract or otherwise. If the end date is uncertain, indicate that.
- ⇒ Type of Services delivered: Kind of services the project is providing. A project may be focused on more than one service.
- ⇒ Foreign funding: Name of foreign donor, if any, of the project.

- ⇒ Domestic funding: Name of the domestic donor, if any, of the project. In this case, domestic funding refers to donations and contributions received from domestic organizations or individuals, as well as the Afghan Government. It does not include, however, income from economic activities.
- ⇒ Percentage of Project Accomplished: Estimated percentage of the project that has been accomplished to date. These percentages don't need to be exacts, and can be measured in terms of project expenses or time elapsed.
- ⇒ Total Budget of the Project (approved): Total amount of the project budget based on the contract or agreement. The "total budget of the project" refers only to that portion of the project budget allocated to the reporting organization.
- ⇒ Previous Expenses of the Project: Amount of project expenses prior to the current reporting period
- ⇒ Current Project Expenses: Amount of project expenses during the current reporting period
- ⇒ Administration expenses including expenses of the Head Office in Afghanistan: Total administrative expenses of the project during the current reporting period. Administrative costs include the fixed operational costs of maintaining an office in Afghanistan. The NGO Department has suggested that if an organization is implementing multiple projects, the administrative costs or expenses should be written only on one form instead of writing separate administrative costs for each project on each form
- ⇒ Total Expenses: Total amount of expenses for the current reporting period, including both program and administrative costs (sum of the figures listed in columns 13 and 14)
- ⇒ Total Expenses of the Project: Total project expenses, including both the previous project expenses (column 12) and the total expenses of the current reporting period (column 15).
- ⇒ Remaining funds: This can be deduced by subtracting the total expenses listed in column 16 from the total project budget listed in column 11.
- ⇒ Project income from income generating activities: Amount of income generated from the economic activities of the organization. Economic activities are generally understood to be the regular sale of goods and services. NGOs are permitted to engage in economic activities in Afghanistan, provided that the purpose of the economic activities is to "reach the statutory not-for-profit

goals of the organization and that the generated income is only used to carry out the specified goals and purposes of the organization.”

- ⇒ Values of in-kind donations: Amount or value of in-kind income received during the reporting period, if any. The information requested here is for any in-kind assistance received in addition to the approved or original funding.
- ⇒ Remarks: The reporting organization may provide any comments or remarks relating to the project that it deems appropriate.

**The bottom part:**

- ⇒ Objectives of the Project: as set forth in the proposal, contract, agreement, or otherwise
- ⇒ Number of direct and indirect beneficiaries: This doesn't need to be exact; estimated numbers are sufficient
- ⇒ Economic and social impacts: This doesn't need to be detailed
- ⇒ Which authority supervised the project?: Name of the government entity, if any, which monitored the project during the reporting period.
- ⇒ Reasons for closing the project: Reasons for stopping the project, if the project was stopped. Reasons may include project completion, an interruption in funding, or the deterioration of the security situation, to name a few examples
- ⇒ Verification of bi-annual services rendered, and the budget spending by donor or Line Ministry/Department through writing an official letter: The donor or line ministry can provide project approval either directly on the reporting form or through a separate formal letter. The letter doesn't need to be detailed or include any substantive information about the project, a simple indication of approval is sufficient.
- ⇒ Certification from implementing organization: The reporting form should be signed by the head of the organization, the financial director, and the program coordinator or manager.
- ⇒ Itemized Budget for Project: approved budget lines need to be written according to the signed contract.
- ⇒ Itemized Expenses against budget: actual expenditure according to the budget line have to be reported.

## **HOW TO FILL OUT REPORTING FORM 02**

As stated above, Reporting Form 02 should be completed only by those foreign NGOs, which give grants to other NGOs operating in Afghanistan. According to the NGO Department, the purpose of this form is to enable the NGO Department to compare the expenses reported by the implementing organization in Form 01 with the original amount given by donor for implementation of the project; and to provide information relating to the general expenses of the implemented projects in Afghanistan.

**The upper part:** It should be filled as the top portion of form 01.

**The main part:**

- ⇒ Name of the project: Full name of the project, as contained in the project agreement, contract, or otherwise.
- ⇒ Location of the project: A project that extends nation-wide could be labelled a “national” project. For a project limited to one or more districts or provinces, the districts and/or provinces should be listed.
- ⇒ Period: Start / End: Start date and end date of the project, according to the agreement or contract or otherwise.
- ⇒ Implementing partner: Project implementer or grantee, that is, the name of the organization that received funding from the reporting organization.
- ⇒ Original donor: The original donor who signs the agreement with the donor NGO.
- ⇒ Amount of total fund approved: Total amount written in the agreement between the original donor and the donor NGO
- ⇒ Part for IP: Amount of funding that the reporting organization, as donor, is providing to the grantee or implementing organization.
- ⇒ Previous Disbursement (s): Amount of project expenses prior to the current reporting period.
- ⇒ Current disbursement: Amount of program expenses during the current reporting period.

- ⇒ Total disbursements: Total project expenses, including the previous project expenses and the total current program expenses and the donor office expenses.
- ⇒ Expenses of Head Office in Afghanistan: Total administrative expenses relating to the project during the current reporting period. Administrative costs include the fixed operational costs of maintaining an office in Afghanistan, such as office rent, office utilities, official vehicles, security, etc.
- ⇒ Balance of approved Funding: Remaining approved funding for the project.
- ⇒ Remarks: The reporting organization may provide any comments or remarks relating to the project that it deems appropriate.

Form 02 does not require approval from the line ministries. There is no need for detailed information as contained in Form 01; it is sufficient to indicate the amount of the various cost categories contained on the form. Form 02 should be signed and stamped by the head of the NGO and submitted to the NGO Department. And there is no requirement to report to other governmental departments, but the NGO may voluntarily decide to do so.



## THE NGOS CODE OF CONDUCT

The Code of Conduct (revised in June 2013) is a set of shared norms, principles and values that aims to guide the conduct of NGOs in Afghanistan.

Any NGO operating in Afghanistan and registered with the Ministry of Economy is eligible to sign the Code of Conduct.

We, the registered representatives of NGOs in Afghanistan, hereby commit our organizations to upholding the Principles outlined in this Code of Conduct.

### General Principles

- ⇒ We are committed to comply strictly with international humanitarian principles and human rights law.
- ⇒ Our work is based on the principle of DO NO HARM and it focuses on responding to emergencies, to chronic needs, reducing the impact of disasters and climate change, and dealing with the root causes of poverty, meeting basic needs, and enabling communities to become resilient and self-sufficient.
- ⇒ We are accountable to those whom we seek to assist, to those providing the resources, and to legal authorities.
- ⇒ We are transparent in our dealings with the government and community partners, the public, donors and other interested parties.
- ⇒ We are independent and we strive to maintain our autonomy according to Afghan and international law, and to resist the imposition of conditionality or corrupt practices that may compromise our missions and principles.
- ⇒ We will not discriminate against any individual or group on the grounds of gender, political affiliation, ethnic origin, religious belief, physical disability or sexual orientation.

### Operating principles

- ⇒ The focus of our work is to contribute to the empowerment of communities for the improvement in the quality of life of the people of Afghanistan.

- ⇒ We respect the Constitution and laws of Afghanistan and work within them.
- ⇒ We will not engage in any partisan political activities within Afghanistan.
- ⇒ We respect the dignity of the people of Afghanistan: their cultures, religions and customs.
- ⇒ We work with the poor and marginalized people of Afghanistan based on need alone, and not on any political, ethnic and tribal, or religious basis.
- ⇒ We ensure that our assistance is transparent and strive to involve beneficiaries and their communities in the planning, implementation, monitoring, and evaluation of programmes.
- ⇒ We recruit staff on the basis of suitability and qualification for the job according to the law, not on the basis of political, ethnic, religious, gender or personal interests.
- ⇒ We are performance-oriented to achieve the best possible results based on targets and achievements agreed with those we work for/ with and those we mobilize resources from; we welcome objective evaluation of our work.
- ⇒ We seek to assist people and communities to solve their own problems. We encourage and enable the development of self-reliance and advance the right of people to fully participate in decisions that affect their lives.
- ⇒ We are committed to effectiveness and to maximizing the positive impact of our programs. We avoid duplication of services and coordinate with all stakeholders.
- ⇒ We exercise to the best of our capacity a responsible and responsive approach to the care of the physical and natural environment and to the proper management of Afghanistan's eco-systems in all our activities.
- ⇒ We monitor and evaluate the impact of our programs and clearly communicate findings with affected stakeholders.
- ⇒ We develop and maintain sound procurement and financial policies, audits, and systems in order to manage our accounts.
- ⇒ We maintain and make available public reports on governance, finance and activities upon request by relevant and interested parties.
- ⇒ We carry out our activities consistent with our stated missions.

All humanitarian actors are expected to adhere to the four core humanitarian principles of:

- ⇒ **Humanity:** human suffering must be addressed wherever it is found, with particular attention to the most vulnerable in the population, such as children, women and the elderly. The dignity and rights of all victims must be respected and protected.
- ⇒ **Impartiality:** assistance is provided in an equitable and impartial manner without political conditions; it must be provided without discrimination as to ethnic origin, gender, nationality, political opinions, social status, race or religion and solely on the basis of needs.
- ⇒ **Independence:** humanitarian actors must retain their operational independence, including the freedom of movement, recruitment of national and international staff, non-integration into military planning and action, and access to communications.
- ⇒ **Neutrality:** all humanitarian assistance must be provided without engaging in hostilities or taking sides in controversies of a political, religious or ideological nature.





In addition Aid Workers operating in Afghanistan should be aware that all Nations and all Armed Forces, including the Armed Opposition Groups involved in the conflict are expected to commit to:

- ⇒ **Respect the Operational independence of humanitarian action:** humanitarian actors must retain their operational independence.
- ⇒ **Respect the Distinction between combatant and non combatant:** The independence and civilian nature of humanitarian assistance should be clear at all times – so as not to compromise perception of neutrality and impartiality and endanger humanitarians and intended beneficiaries and humanitarian actors should ensure that their outward appearance could not be perceived as military.
- ⇒ **Observe international law and human rights:** military actors will comply with their obligations under international law, including international humanitarian law, human rights and UN Security Council Resolutions to which they are subject.
- ⇒ **Respect the neutrality and independence of humanitarian actors:** military actors should seek to avoid operations, activities or any conduct which could compromise the independence or safety of humanitarian actors. To the greatest extent possible military operations should be conducted with a view to respecting the humanitarian operating environment. Maintaining a clear distinction between the role and function of humanitarian actors from that of the military is a determining factor in creating an operating environment in which humanitarian organizations can discharge their responsibilities both effectively and safely. Sustained humanitarian access to the affected population may be ensured when it is independent of military and political action.

## SAFETY GUIDELINES

There is on-going conflict in many areas of Afghanistan. Although normally directed at government or military targets, NGOs are advised to exercise extreme caution in all settings.

According to rules in Afghanistan, no government officials can come inside a Compound without a warrant, in case of suspicion call your police district.

**Major Threats:** They take the form of roadside bombs, suicide bombs (either on foot or by vehicle), kidnapping and violent crime. You should also remain constantly aware of the risks posed by the large amounts of unexploded ordnance and land mines throughout the country.

**In Kabul :** You have to keep with you all the time; your passport, ID card from your NGO and copy of your work permit. The Afghan National Police can require of verification of your paper all the time (check point / Ring of steel)

**Travel outside Kabul:** You should continue to reassess your situation. You should exercise the utmost care and avoid routine itineraries. You should always ensure car doors are locked and windows closed, and if possible maintain radio or telephone communications to report your movements. We advise you to avoid any protests, demonstrations and large gatherings. If you do travel outside Kabul you should only do so with reputable local guides and to fully protected work places.

The threat of kidnapping throughout Afghanistan remains very real.

**Avoid Regular Visits to Public Places:** Frequented by foreigners including hotels, restaurants, shops and market places, especially at times of day when they are particularly busy and congested.



## CULTURAL GUIDELINES

**Afghanistan is a Muslim Republic.**

### **BEHAVIOUR:**

Dress modestly. Shorts or short skirts are not recommended, and neither are short sleeves for women. Outside the urban areas it is advisable for men not to wear short sleeves. Women have to wear a scarf, especially when visiting rural areas. Ask permission before taking photographs of people. Do not drink in public and do not be seen drunk in public or acting over-exuberantly.

### **BEING A GUEST:**

You will receive many invitations to houses for various events. Acceptance is up to the individual, but do be careful. Make sure someone knows where you are going and do not reveal too much personal information, especially about money or travel plans.

### **WHEN IN AN AFGHAN HOME:**

Afghans normally sit on thin mattresses on the floor around a large tablecloth laden with food. The guest of honour is normally seated furthest from the door. When finding or leaving your place, do not step on the tablecloth or across the legs of another seated guest. Walk behind other guests, not in front. When a new guest arrives, seated guests will stand and shake the hand of the arrival. Shake with your right hand, and put your left hand on your heart as a sign of sincerity.

### **MEN AND WOMEN:**

Men usually only shake hands with other men. When in doubt, wait for the other person to make the first gesture. Women are not obliged to answer a question from a male stranger. Physical contact with the opposite sex in public is not acceptable. Even between you and your spouse or a good friend.

## Definitions

**ADF:** Afghan Development Forum

**AHF:** Afghan Humanitarian Framework

**ALP:** Afghan Local Police, the ALP is being rolled out across the country to defend rural communities in areas where there is limited Afghan national army and police presence and while the national forces strengthen their capabilities.

**AMP:** Aid Management Policy

**ANSF:** Afghan National Security Forces; ANSF include : ANA Afghan National army, ANP Afghan National Police and ANASF Afghan National army special forces

**APPF:** Afghan Public Protection Force; protection of all public place and convoy in place of private security.

**CHAP:** Common Humanitarian Action Plan

**CHF:** Common Humanitarian Fund

**Cluster:** coordination on thematic humanitarian activity

**ERF:** Emergency Response Fund

**EU:** European Union

**GiROA:** Government of Afghanistan

**ISAF:** International Security Assistance Forces

**HCT:** Humanitarian Country Team

**MoE :** Ministry of Economy

**MoFA:** Ministry of Foreign Affairs

**MoF:** Ministry of Finance

**MoD :** Ministry of Defense

**Mol:** Ministry of Interior

**MolSAMD:** Ministry of Labour, Social Affairs, Martyrs and Disabled

**MoPH:** Ministry of Public Health

**NATO:** North Atlantic Treaty Organization

**NDS:** National Directorate Security; criminal investigation

**NPP:** National Priority Program

**NSP:** National Solidarity Program

**On Budget :** Budget from donor through GiROA

**PRT:** Provincial Reconstruction Team; belongs to ISAF operations

**RMU:** Risk management Unit

**TMAF:** Tokyo Mutual Accountability Framework

## ACBAR

ACBAR is a consortium NGO working for its members. ACBAR is supporting, helping and reinforcing the implementation of NGO programs in Afghanistan.

### Generating data and analysis on NGOs in Afghanistan

Donors and other stakeholders require information on NGOs working in the country, whether to use in decision-making or to understand the background of development and humanitarian assistance work in the country. In addition, analysis of trends and facts will help to support the advocacy activities of ACBAR and its members.

### Providing essential information to members

This service is one of the most essential currently provided by ACBAR. Through its translation and explanation of information from government, ACBAR manages an information network that is unique in Afghanistan. ACBAR then feeds this information in to ACBAR activities such as coordination, lobbying and participation in various forums.

### Facilitating Coordination mechanisms

ACBAR facilitates coordination forums to inform its members of existing forums and in organizes regular and ad hoc coordination meetings according to the needs of its members. ACBAR has MoU signed with BAAG, ENNA and US Interaction. ACBAR is part of Health In Danger network.

### Training

ACBAR training department is organizing training in throughout Afghanistan to increase the capacity of civil society.

### Advocacy

ACBAR is supporting the strategy of advocacy for its members. ACBAR is part of the most important Think Tank for Afghanistan.

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## NGOs History in Afghanistan

Since the Russian invasion of Afghanistan in 1979, national and international NGOs have played a crucial role in providing assistance to people in rural and urban communities throughout the country and to people in refugee camps in Pakistan.

- ⇒ 1979-1988 Immediately following the Soviet invasion, NGOs began programs to address the food, shelter and health care needs of Afghan refugees in Pakistan. In the early 1980s NGOs initiated cross-border programs into Afghanistan to address the basic health and livelihood needs of those Afghans in areas not under Soviet control.
- ⇒ 1988-1995 By the late 1980s, NGOs had begun to implement development activities using development principles in a context of “chronic emergency” and political and security instability in addition to providing emergency assistance. Increase in resources for Afghanistan in the late 1980s led to a number of developments the late 1980s led to a number of developments the late 1980s led to a number of developments The late 1980s led to a number of developments of Afghan NGOs grew rapidly, support for Afghan capacity building increased, and several NGO coordination bodies were formed, which focused on strengthening the accountability, standards, and professionalism of the NGO community and on coordinating to increase impact and reduce duplication of activities.
- ⇒ 1996-2001 In the Taliban period, from 1996 to 2001, despite political restrictions, improved security in many parts of the country enabled agencies to work directly with local communities in remote rural areas. NGOs continued to coordinate closely with UN and donor agencies in establishing programming priorities and setting out agreed principles for the promotion of coherent and well focused assistance to Afghans.

⇒ Late 2001-present The working environment for NGOs in Afghanistan changed dramatically. In 2002, the return to Afghanistan of large numbers of refugees from neighboring countries required new emergency shelter and feeding programs. NGOs have increasingly sought to balance their emergency response work with The advent of an internationally recognized Transitional Islamic State of Afghanistan has provided NGOs the opportunity to rearticulate the role of humanitarian actors, not as service contractors, but rather as mission driven civil society organizations 2013 and future The complex context of Afghanistan is a reality.

The NGO community is working hard to implement projects for the population in the entire country. The newsletter Good news from Afghanistan will show some impacts.

3rd edition; 2014 January

Thanks to ACBAR Team



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