

**Reporting Guidelines for Non-Governmental
Organizations
(NGOs)**

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A Guide for Compliance with Reporting
Requirements under the NGO Law

Prepared by: International Center for Not-for-Profit
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Preamble

The reporting guidelines have been prepared for Compliance with Reporting Requirements under the NGO Law. The purpose of the Reporting Guidelines is to provide guidance to (1) not-for-profit, non-governmental organizations (NGOs) and individuals working with NGOs on how to comply with the reporting requirements set forth under the Afghan Law on NGOs; and to (2) the Ministry of Economy and provincial governmental departments regarding proper implementation practices, with a goal of improving the professionalism and consistency of implementation.

The Guidelines have been prepared by the International Center for Not-for-Profit Law, with input from Agency Coordinating Body for Afghan Relief (ACBAR) and the NGO Department within the Ministry of Economy. While the Guidelines have been reviewed and prepared with input from the NGO Department, the views expressed herein are those of the author and do not necessarily reflect the official views of the Afghan Government or other organizations. Instead, the

information in these Guidelines is *unofficial guidance* reflecting the author's understanding of laws and regulations currently in effect in Afghanistan, as well as best international practice, and does not constitute legal advice or opinions. Please note that the legal situation in Afghanistan is in a state of flux, and new laws, regulations, and administrative directives may affect the accuracy of the information contained in these Guidelines. We strongly encourage you to inform yourself of new developments.

ICNL would welcome any comments on the content of these Guidelines (including the correction of any mistakes). For further information on issues relating to NGO registration, NGO reporting requirements, or civil society development, or for more copies of these Guidelines, please contact Mohammad Maqsood, ICNL legal advisor in Afghanistan (maqsoud@counterpart-afg.org) (0093702151604).

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Introduction

Non-governmental organizations (NGOs) are defined broadly in the Afghan Law on Non-Governmental Organizations (NGO Law) to include both domestic and foreign and international NGOs. A domestic NGO is simply “a domestic non-governmental organization which is established to pursue specific objectives” (Article 5.2). A foreign organization is “a non-governmental organization which is established outside of Afghanistan according to the law of a foreign government and which accepts the terms of this law” (Article 5.3). An international foreign organization is “a non-governmental organization which is established outside of Afghanistan according to the law of a foreign government and which is operating in more than one country” (Article 5.4). Finally, a special category of domestic NGO is an umbrella organization, defined separately in Article 9.

Each category of “NGO” defined in the Law is subject to reporting requirements. These Guidelines focus only on the reporting requirements arising from the Law on

NGOs.¹The Law on NGOs sets forth the reporting requirements in Article 31:

Article 31²:

1. An organization shall submit its annual activity report to the Ministry of Economy within three months of the end of the fiscal year.
2. An organization shall submit its semi-annual activity report to the Ministry of Economy, using the standard forms of the Ministry of Economy, which will be updated as necessary.
3. The semi-annual report shall be prepared in one original and three copies for submission to the Central and Regional Offices of the Ministry of Economy, in return for a receipt. The Regional Offices shall immediately send the report to the Central Office of the Ministry of Economy.
4. The semi-annual report shall be written in one of the official languages of the country.
5. An organization shall send a copy of its semi-annual report to the relevant line ministry.

In practice, however, the first six years of implementation have revealed that there is tremendous confusion and uncertainty regarding the reporting process. The aim of the Reporting Guidelines is to

¹NGOs may well be subject to reporting requirements through contracts or grant agreements concluded with individual ministries of the Afghan Government, with foreign governmental donors, private donors, etc. As legal entities, NGOs are also subject to the Income Tax Law, which may trigger additional reporting or filing requirements. The focus of these Guidelines is the NGO Law.

²As detailed below, other provisions in the NGO Law are relevant to reporting and supervisory practice. Article 31 is, however, the key provision governing reporting requirements.

explain in clear, user-friendly language: (1) international good practices regarding reporting and supervision of NGOs; (2) reporting procedures applicable to NGOs in Afghanistan; and (3) the content of the reporting form(s) NGOs are required to submit to the Ministry of Economy. The desired impact of the Reporting Guidelines is to bring clarity and predictability to the reporting practice among NGOs in Afghanistan, to improve NGOs' compliance with the law, and to improve the consistency and professionalism of the NGO Department and Ministry provincial departments throughout Afghanistan in implementing the NGO Law.

Reporting Requirements under the NGO Law

A. Summary Overview

According to Article 31 of the NGO Law, all registered NGOs (domestic, foreign and international) must submit two semi-annual reports and one annual report. Reporting forms are the same for both domestic and international NGOs operating in Afghanistan. Moreover, according to Article 27 of the NGO Law, NGOs must submit a financial audit, although this requirement does not necessarily apply to all NGOs.

(1) Semi-annual report

All domestic, foreign and international NGOs registered with the NGO department of the Ministry of Economy are expected to submit a semi-annual report on their activities to the Ministry of Economy and related line ministries. The time period covered by the semi-annual report relates to all activities which are implemented and in progress during the prior six months. If the financial

year of the NGO is based on the Gregorian calendar, the reporting period runs from the beginning of January to the end of June, and then from the beginning of July to the end of December. If the financial year is based on the Afghan calendar, then the reporting period runs from the beginning of Hamal to the end of Sunbulla, and from the beginning of Mizan to the end of Hut.

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 reports every six months, at the end of June and again at the end of the year, as measured by NGO's fiscal year.

(2) Annual report

All domestic, foreign and international NGOs registered with the NGO department 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; instead, NGOs can use whatever format they deem appropriate. The NGO department encourages NGOs to include photographs from the implementation of projects. The annual report must be submitted within three months of the end of the fiscal year.

(3) Financial audit

An NGO should undergo a financial audit conducted by an independent accounting company and submit the audit to the NGO department and Ministry of Finance within three months after the NGO's fiscal year. The Ministries of Economy and of Finance, in consultation with the NGO coordination bodies, shall seek alternative methods for organizations that lack the financial capacity to prepare an audit by international auditors.

B. Questions and answers

What is the mandate of the NGO Department?

Article 4 of the NGO Law assigns regulatory responsibility relating to NGOs to the Ministry of Economy: "The Ministry of Economy is the registration, supervision, and coordination body for the activities of organizations in Afghanistan." The Ministry is thus responsible for the registration of NGOs (granting formal legal status to applicants) and the supervision of NGOs (through reporting and inspection). The meaning of "coordination" is not clear in this context; if it suggests government interference in NGO affairs and activities, it would be worrying and would potentially lead to the infringement of freedom of association.

By implication, Article 4 of the NGO Law excludes other ministries and government agencies from exercising the general registration and supervision oversight of NGOs. This is not to say that line ministries cannot exercise oversight of NGOs, where appropriate. For example, the Ministry of Health works routinely

with NGOs engaged in health-related activities; the terms of the relationship can be defined in the terms of a contract or grant agreement. But governmental bodies must have a legal basis to engage in supervision over the activities of NGOs. Unfortunately, there have been alleged cases where, for example, the governor of a province or the police or security and justice sector interfered with the work of an NGO through unnecessary and unauthorized inspections and questioning.

The Ministry of Economy carries out its regulatory functions under Article 4 through the NGO Department in Kabul and through its provincial departments in each of Afghanistan's 34 provinces. Its registration duties are defined in Chapter 2 of the NGO Law and its supervisory duties in Chapters 3 and 4 of the Law. Reporting requirements are included in Chapter 4. The Ministry, acting through the NGO Department, is authorized to require the submission of reports from NGOs containing activity and financial information relating to that organization's programs. The Law also authorizes the Ministry and the line ministries to engage in on-site inspections focusing on "the quality and quantity of work and the project activity according to the contract." (Article 33(1, 3)).

It is important to stress that the Ministry's supervisory duties are limited to the activities of NGOs. The NGO Department, in carrying out the Ministry's regulatory duties, is not authorized to request information from other civil society organizations (such as social organizations) or from international donors or from foreign governments. The issue is not how foreign donor

aid money to Afghanistan is being distributed and spent but more narrowly whether NGOs are acting in compliance with the law. The successful implementation of law is dependent, in part, on a clear understanding and respect for the legal mandate of the regulatory agency.

Who must submit reports?

All organizations registered as an NGO, whether domestic or foreign, under the 2005 Afghan Law on NGOs, must comply with the requirements of the Law and submit reports to Ministry of Economy.

What reports are required?

The Law requires the submission of three reports: a semi-annual report, an annual report and a financial auditing report. The Law does not, however, clearly spell out the contents of the two reports mentioned, or how these reporting requirements are implemented in practice. Nor does the Law distinguish between a domestic and foreign NGO for the sake of reporting.

Semi-annual report: In practice, a domestic NGO must complete one form – Form 01 – for every project in which it has engaged during the reporting period. A foreign or international NGO must also complete Form 01 for every project conducted in Afghanistan.

In addition, those foreign or international NGOs that give grants to domestic and foreign NGOs must also complete Form 02 and submit to NGO department for

each grant project awarded. It is important to note that domestic NGOs are not required to complete Form 02. In addition, foreign NGOs not engaged in grant-making activity also need not complete Form 02.

Both forms are available through the Ministry of Economy, NGO Department.

Annual report: There is no standard form for the annual report. Instead, the NGO Department requires all NGOs – domestic and foreign or international – to submit an annual report, with information on programs and finances, in whatever form organizations choose.

What supporting documents need to be submitted with reports?

- (1) The semi-annual report requires the submission of supporting documentation in the form of a certification (or approval) letter relating to the work accomplished and project costs and expenses during the previous six months. The certification letter regarding the accomplishment of the project should be issued by a line ministry, and the cost and expenses should be confirmed by the donor. This requirement is contained in the language of the semi-annual reporting form (Form 01). According to the NGO Department, the aim of submitting a certification (or approval) letter from the relevant ministry and donor is to ensure that the relevant ministry or donor is

monitoring the project, and to ensure that the project is being implemented effectively.

- (2) In addition, where a project is based on an agreement signed by the donor and NGO, the NGO Department expects to receive a copy of that donor-NGO agreement. The NGO Department uses the donor-NGO agreement to evaluate the reports.

When are the reports due?

The annual report is due “within three months of the end of the fiscal year.” (Article 31.1) The fiscal year is determined based on statute of the NGO, whether the Gregorian or Afghan calendar.. In addition, according to Article 27 of the NGO Law, NGOs should submit a copy of their financial auditing within three months after the fiscal year to the Ministries of Economy and of Finance.

The Law does not clearly state when the semi-annual report is due. In practice, however, NGOs are expected to submit reports every six months based on the Gregorian or Afghan calendar.

Where are reports submitted?

Article 31 requires NGOs to submit both the annual report and the semi-annual report to the Ministry of Economy (MoE). Article 31(3) states that the semi-annual report should be prepared in one original and 3 copies for submission to the Central (NGO department in

Kabul) and Regional Offices (provincial departments) of the MoE. In practice, this means the following:

- If an NGO is operating in Kabul, then that NGO is expected to submit its reports to the NGO Department at the MoE in Kabul.
- If an NGO is based in Kabul, but operating in provincial locations as well, then that NGO is expected to submit its reports to the NGO Department at the Ministry in Kabul, and to share a copy of the report with the MoE's provincial departments in those provinces where it is operating.

If an NGO is operating only in a provincial location, then the NGO is expected to report only to the provincial department, and not to the Ministry in Kabul; the provincial department is then responsible for submitting one copy of the report to the NGO Department in Kabul. In addition, Article 31(5) requires NGOs to send a copy of their semi-annual report to “the relevant line ministry.” This is a largely unenforceable provision, as not all NGOs will be engaged in activities that clearly correspond to a specific ministry. Others will be engaged in a range of work areas corresponding to multiple ministries. In practice, however, line ministries often expect NGOs engaged in sectors related to their ministerial sphere of competence to report to them.

When should organizations report to relevant line ministries or departments?

Article 31(5) requires NGOs to submit “a copy of its semiannual report to the relevant line ministry.” Certainly, NGOs that conclude agreements with ministries or ministerial departments are likely to be required to report to that ministry. For example, an NGO focused on health-related issues may receive funding from the Ministry of Health to help operate a health clinic. This NGO will reasonably be expected to report to the Ministry of Health and to submit a copy of its semiannual report to the Ministry of Health. In addition, 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.

Do reports need to be submitted to provincial departments of the Ministry of Economy?

If an NGO is based in Kabul, but operating in provincial locations as well, then that NGO is expected to submit its reports to the NGO Department at the Ministry in Kabul, and to share a copy of the report with the MoE’s provincial departments in those provinces where it is operating.

If an NGO is operating only in a provincial location, then the NGO is expected to report to the provincial department and to the Ministry in Kabul.

Does the NGO Department issue an acknowledgement of receipt?

The NGO Department and the provincial departments of the Ministry of Economy are required by Article 31(3) to issue an acknowledgement of receipt in the case of semi-annual reports: “The semi-annual report shall be prepared in one original and three copies for submission to the Central and Regional Offices of the Ministry of Economy, *in return for a receipt*” (emphasis added). 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.

In what language should reports be prepared?

Article 31(4) requires the semi-annual report to be written and submitted in one of the official languages (Dari or Pashto). Some foreign NGOs operating in Afghanistan have complained that this requirement is difficult to comply with, time-consuming and expensive. While reporting inevitably raises the administrative expenses, it is fundamental to transparency and accountability, and it is legitimate that reports be submitted in the local language.

Are NGOs required to conduct and submit financial audits?

Article 27 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 Ministry. This is consistent with good regulatory practice and critical to NGO transparency.

Section 2 requires NGOs to prepare an audit of their annual financial statements according to international standards and submit the report to the Ministry; the auditing requirement is an important regulatory tool to ensure transparency and accountability, but in most countries, is only applied to large, public benefit NGOs – that is, those NGOs engaged in public benefit activities and therefore receiving public support (through tax benefits or direct financing) or those NGOs with a significant annual turnover (based on threshold limit). To require all NGOs to fulfill this requirement is almost certainly unnecessary and would be difficult or even impossible for many NGOs to afford. Professional audits are expensive and raise administrative expenses considerably; many small NGOs relying primarily on volunteer labor and without significant income cannot comply with an auditing requirement. The Law recognizes this in section 2 by allowing for “alternative methods for organizations that lack the financial capacity”. What these alternative methods are is not clear, but the burden is clearly on the Ministries of Economy and Finance to identify these alternative methods.

What obligations does the Ministry of Economy have relating to review of the reports?

Article 32 establishes the governmental duty to analyze and assess the semi-annual reports. Section 1 requires the Ministry of Economy (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 Ministry of Foreign Affairs.

What kind of coordination is there between the NGO Department and line ministries, the Ministry of Finance and security agencies?

Several provisions in the NGO Law contemplate communication and/or coordination between the NGO Department and line ministries or security agencies. Specifically:

- Article 16 addresses applications to register by foreign NGOs, requiring the Ministry of Economy (MoE) to send a copy of the registration application to the Ministry of Foreign Affairs (MFA), and giving the MFA to the opportunity to review the application and present objections to the MoE.

- Article 17 establishes the High Evaluation Commission, which is composed of representatives of 5 ministries, including the MoE, MFA, and Ministries of Finance, Justice, and Labor and Social Affairs. The Commission has duties relating to both registration and termination.
- Article 18 requires the MoE, following approval of registration, to send a copy of “all documents of a foreign organization” to the MFA. In addition, the MoE shall provide the Ministry of Interior with identification information of the registered organization “in order to ensure security” and “shall, if necessary, provide the line ministries with a copy of necessary documents of the registered organization.”
- Article 32 requires the MoE to send a summary copy of the annual report of foreign NGOs to the MFA.
- Article 33 requires “relevant line ministries to monitor and supervise ... the technical implementation and activities of the related project” and to “submit a report of the results to the Ministry of Economy.”
- Article 46 allows “security bodies” to “acquire information concerning the activities of organization sonly through the Ministry of Economy.”

Whether or not and to what extent these provisions are being actually implemented is not clear.

Are there protections for confidential data and information?

Article 45 of the NGO Law prohibits NGO officers and members from releasing confidential information concerning projects, documents, historic or cultural archives, or military bases. There is no provision, however, which places limits on the government release of confidential information to the public or to others. Whether by law or regulation, protection of confidential information should be addressed.

What happens in case of a violation of the law, caused by the failure to file reports or the filing of a false report?

Article 47(6) addresses the consequences of a failure to file a timely annual report and the submission of a false annual report. In both cases, the NGO “shall be fined from 1000-500,000 Afghanis.” The fine must follow confirmation from the High Evaluation Commission. To date, the Ministry has not applied a fine against an NGO for reasons relating to reporting.

The Reporting Form, 01 and 02 Explained

A. How to Fill Out Reporting Form 01

The upper part of the form (01): Complete the parenthetical with organizational information, as described below.

- 1) At the top of the form place check-mark on blank before relevant reporting period, the first six months or second six months.
- 2) At the top of the form write the date on which the report is submitted.
- 3) Activity report of organization: Indicate the full name of the organization.
- 4) Acronym: Indicate the acronym of the organization.
- 5) Work Sector: Indicate the kinds of services or sphere of work in which the NGO is engaged, such as health, education, agriculture, justice, etc. One or more than one work sector can be listed. For example, an organization supporting

improved literacy as a way to educate women on health-related issues may indicate engagement in 3 work sectors: education and health and women's issues.

- 6) 1st semi-annual/2nd semi-annual: Circle the applicable semi-annual report, depending on the timing of the submission.
- 7) Year: Indicate the year based on the Afghan Calendar (e.g.1390); in the second parenthetical, indicate the year according to the Christian calendar (e.g., 2012).

The middle part of the form (01): Complete the columns with project information, as described below.

- 1) Number (No.): Indicate the number of the project. For example, an organization with only 1 project would simply write (1), whereas an organization with multiple projects would write (1), (2), (3), etc.
- 2) Project Name: Indicate the full name of the project, as contained in the project agreement, contract, or otherwise.
- 3) Project Location: Indicate the location of the project. For example, a project that extends nation-wide could be labeled a "national" project. For a project limited to one or more districts or provinces, the districts and/or provinces should be listed.
- 4) Related Sector Department: Indicate the name of the line ministry or department linked with the implementation of the project, if any. For

example, an NGO engaged in providing health services may be working with the Ministry of Health, or an NGO dedicated to women's rights issues may be linked to the Ministry of Women's Affairs. If a project does not clearly relate to any line ministry or sectorial department, then there is no need to fill in this space.

- 5) Duration of the Project / Start Date: Indicate the starting date of the project, according to the agreement or contract or otherwise.
- 6) Duration of the Project / End Date: Indicate the ending date of the project, according to the agreement or contract or otherwise. If the end date is uncertain, indicate that.
- 7) Kind of Program/Service: Indicate the kind of the program or service the project is providing, such as health services, education, community revitalization, etc. A project may be focused on more than one program or service.
- 8) Funding Sources / Foreign Funding: Indicate the name of foreign donor, if any, of the project. Foreign donors could include foreign aid agencies (e.g., DFID, Sida or USAID), multilateral organizations (e.g., UN agencies or the EU), foreign private organizations (the Ford Foundation or Open Society Institute), foreign NGOs, or foreign individuals.
- 9) Funding Sources / Domestic Funding: Indicate the 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, for there is a separate category for this income in column 18.

- 10) Percentage of Project Accomplished: Indicate the estimated percentage of the project that has been accomplished to date. These percentages need not be exact, and can be measured in terms of project expenses or time elapsed, depending on the project.
- 11) Funding/income from economic activities: Indicate the 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 (1) the purpose of the economic activities is to “reach the statutory not-for-profit goals of the organization”; and (2) the income generated from the economic activities is only used to carry out the specified goals and purposes of the organization.” For example, economic activities may include the selling of books or publications, the rendering of health services for a fee, or providing trainings for a fee.
- 12) Fund/Fund approved by the donor: Indicate the amount of funding approved by the donor.
- 13) Fund/Total of 11+12: Indicate the total amount of income from economic activities and the project budget based on the contract or agreement approved by the donor. The “total budget of the project” refers only to that portion of the project

budget allocated to the reporting organization. For example, assume a 1.5 million dollar project funded by the U.N. to improve agricultural production in several provinces in Afghanistan. Assume also an NGO receives a portion of this funding to educate local farmers on the use of recent agricultural technologies. The reporting NGO need only indicate the total budget it is receiving, not the entire budget for the U.N. project overall.

- 14) Funding provided by the donor: Indicate the amount of funding provided to the NGO by the donor at the time of completion of this report.
- 15) Previous Expenses of the Project: Indicate the amount of project expenses prior to the current reporting period.
- 16) Expenses bi-annual/ Current Program Expenses: Indicate the amount of program expenses during the current reporting period.
- 17) Expenses bi-annual/ Administrative Cost of the Project: Indicate the total administrative expenses of 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, and security, etc. 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.

- 18) Expenses bi-annual/Total Expenses (of reporting period) (16+17): Indicate the total amount of expenses for the current reporting period, including both program and administrative costs. In other words, the figure inserted here is the sum of the figures listed in columns 16 and 17.
- 19) Total Expenses of the project (18+15): Indicate the total project expenses, including both the previous project expenses (column 15) and the total expenses of the current reporting period (column 18). In other words, the figure inserted here is the sum of the figures listed in columns 15 and 18.
- 20) Remaining Fund (13-19): Indicate the remaining funding for the project. This can be deduced by subtracting the total expenses listed in column 19 from the total project budget listed in column 13.
- 21) Amount/Value of In-Kind Income: Indicate the amount or value of in-kind income received during the reporting period, if any. Examples of in-kind income include a motor vehicle or computer equipment or food or medicinal products. The information requested here is for any in-kind assistance received *in addition to* the approved or original funding.
- 22) Remarks. In this space, the reporting organization may provide any comments or remarks relating to the project that it deems appropriate.

The bottom part (on the left) of the form (01):

Project summary:

- 1) Project objectives: Indicate the objectives of the project as set forth in the proposal, contract, agreement, or otherwise.
- 2) Number of direct and indirect beneficiaries: Indicate the number of the direct and indirect beneficiaries of the project. This need not be exact; estimated numbers are sufficient.
- 3) Social and economic impact of the project: Indicate the social and economic impact of the project. This need not be detailed.
- 4) Name of government authority which supervised the project (if any): Indicate the name of the government entity, if any, which monitored the project during the reporting period. For example, an NGO receiving funding from the Ministry of Rural Development to engage in a community revitalization project would likely have a grant agreement or contract with that Ministry and therefore be subject to the supervisory oversight of that Ministry.
- 5) Reasons for termination of project, if applicable: Indicate the 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.
- 6) Certification of the quality of service accomplished and the budget expenses during reporting period: Submit an approval letter from either the donor or the relevant line ministry or department. The donor or line ministry can provide project approval either directly on the

reporting form or through a separate formal letter. The letter need not be detailed or include any substantive information about the project; a simple indication of approval is sufficient.

- 7) Certification of implementing organization: The reporting form should be signed by the head of the organization, the financial director, and the program coordinator or manager.

The bottom part (on the right) of the form (01): annual budget and expenses.

1. Components of the project budget or approved fund: Indicate the components of the project budget or the approved fund by the donor. This part should be filled out in numbers.
 - Salaries: Indicate the total salaries of the staff members charged on the project budget.
 - Procurement (purchasing): Indicate the entire amount used for purchasing and charged on the project budget.
 - Travel expenses: Indicate travel costs, including per-diem, accommodation and etc. (locally and internationally).
 - Transportation costs: Indicate all land transportation and airfare (locally and internationally) charged on the project budget.
 - Monitoring and evaluation costs: Indicate all the expenses for the monitoring and evaluation of the project.

- Empty spaces (.....): Indicate any other cost not mentioned above.
 - Total of above project components: Indicate the total of project components during the reporting period charged on the project budget.
2. Components of the project expenses: Indicate components of the expenses of the project. This part should be filled out in numbers.
- Salaries: Indicate the total salaries of the staff members charged on the project budget.
 - Procurement (purchasing): Indicate the entire amount used for purchasing and charged on the project budget.
 - Travel expenses: Indicate travel costs, including per-diem, accommodation and etc. (locally and internationally).
 - Transportation costs: Indicate all land transportation and airfare (locally and internationally) charged on the project budget.
 - Monitoring and evaluation costs: Indicate all the expenses for the monitoring and evaluation of the project.
 - Empty spaces (.....): Indicate any other cost not mentioned above.
 - Total of above project components: Indicate the total of project components during the reporting period charged on the project budget.

B. How to fill out General Information Form (GIF)

The General Information Form (GIF) is a newly required form, which solicits general information on financial issues, activities, and the assets and staff of the NGOs. This form is only filled out by the main office of an NGO and should be submitted with the semi-annual report to the NGO Department. The GIF is only required for the main office of the NGOs, and not for branches. It seeks information relating to the main office and not to projects. The GIF should be completed as follows:

The upper part of the GIF: Complete the parenthetical with organizational information, as described below.

- 1) Organization: Indicate the full name of the organization.
- 2) Acronym: Indicate the acronym of the organization.
- 3) General information on first semi-annual/second semi-annual: Indicate whether the GIF is the first or second submission, depending on the timing of the submission.
- 4) Year: Indicate the year based on the Afghan Calendar (e.g., 1390); in the second parenthetical, indicate the year according to the Christian calendar (e.g., 2012).

The middle part of GIF: Complete the columns with project information, as described below.

- 1) Approved annual budget: Indicate the total annual budget including the new project fund, previous project fund (before reporting period) and cost-share for the project. Each of three parentheses should be completed with fix amount.
- 2) Semiannual costs/project expenses: Indicate the amount of program expenses during the current reporting period.
- 3) Semiannual costs/administration expenses, including office and guest house, stationery, telephone services and internet costs: Indicate the amount of the administrative expenses in Afghanistan and the related costs and expenses of the project in the main office abroad separately and its total.
- 4) Name of donors: Indicate the name of the donor or donors, if applicable.
- 5) Kinds of activities and projects: Indicate the kinds of the programs or services the project is providing, such as health services, education, community revitalization, etc. A project may be focused on more than one program or service; indicate any activities your organization performs.
- 6) Number of projects completed: Indicate the number (1, 2, 3 ...) of projects completed during the reporting period.
- 7) Number of current projects: Indicate the number (1, 2, 3 ...) of projects which are in progress.

- 8) Number of total projects: Indicate the number of all projects during the reporting period, including those completed and those in progress (6+7).
- 9) Assets held in bank account: Indicate the bank account number of the NGO and the amount of cash in the account as of end of six months reporting period.
- 10) Number of vehicles with private license plate: Indicate the number of vehicles (1, 2, 3 ...) with a private license plate owned by the NGO.
- 11) Number of vehicles with temporary license plate: Indicate the number of vehicles (1, 2, 3...) with a temporary license plate owned by the NGO.
- 12) Number of vehicles: Indicate the total number of all private and temporary licensed vehicles owned by the NGO.
- 13) Equipment: Indicate the number of all kinds of equipment owned by the NGO, including computer, printer, etc. If the applicable kind of equipment is not listed in the GIF, then it should be listed on a separate sheet and attached to this form.
- 14) Number of local staff members: Indicate the number of all local staff (Afghan Citizens) employed by the NGO.
- 15) Number of foreign staff members: Indicate the number of all foreign/international staff employed by the NGO.
- 16) Bank account number: indicate the bank account number of the NGO currently in use.
- 17) E-mail address: Indicate the email address and/or contact person of the NGO.

The bottom part on the left: extra information.

1. Main problem faced by the NGO: Describe the problems and challenges faced by the NGO during the reporting period. If the space is insufficient, use another sheet and attach to the form.
2. Comments and suggestions for NGO improvement: Include comments and suggestions from NGO. If the space is insufficient, use another sheet and attach to the form.

The bottom part on the right:

1. Name and signature of the individual in charge of the program: Provide the name and signature of anyone who is in charge of the implementation of the program.
2. Name and signature of individual in charge of finance: Provide the name and signature of anyone who is in charge of financial issues, such as the finance officer or coordinator.
3. Name and signature of the head of the organization in Afghanistan: Provide the name and signature of the head of the organization in Afghanistan.

C. 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 (1) 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 (2) to provide information relating to the general expenses of the implemented projects in Afghanistan.

First, in the top portion of the form, the reporting organization should fill in the blanks by indicating its full organizational name and its acronym. It should also indicate which semiannual report is being completed by circling either “first semiannual” or “second semi-annual” report.

Second, in the main portion of the form, the reporting organization should complete the columns with project information, as described here:

- 1) Name of the project: Indicate the full name of the project, as contained in the project agreement, contract, or otherwise.
- 2) Location of the project: Indicate the location of the project. For example, a project that extends nation-wide could be labeled a “national” project. For a project limited to one or more districts or provinces, the districts and/or provinces should be listed.
- 3) Period: Start / End: Indicate the start date and end date of the project, according to the agreement or contract or otherwise.

- 4) Implementer/ implementing partner: Indicate the project implementer or grantee, that is, the name of the organization or organizations that received funding from the reporting organization.
- 5) Original donor: indicate the original donor of a project, if the donation is awarded by the second donor and not the original donor.
- 6) Approved cost or funding for the project: Indicate the amount of funding that the reporting organization, as donor, is providing to the grantee or implementing organization.
- 7) The amount of implementing partner budget: indicate the amount of budget provided for implementing partner by the donor. For example an NGO has one million dollar for a project. This NGO transfers half of the budget to its partner to implement half of the project.
- 8) Semi-annual disbursements/ previous disbursement: Indicate the amount of disbursements made prior to the current reporting period.
- 9) Semi-annual disbursements/ current disbursement : Indicate the amount of disbursements made during the current reporting period.
- 10) Semi-annual disbursements/ total disbursement: Indicate the total disbursement amount.
- 11) Donor office expenses in Afghanistan: Indicate the 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.

- 12) Remaining approved funding: Indicate the remaining approved funding for the project.
- 13) Remarks: In this space, 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. There is no requirement to report to other governmental departments, but the NGO may voluntarily decide to do so.

The Forms

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