

ACBAR

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)

Audited Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2015



RAFAQAT BABAR & CO.
Chartered accountants



Member firm of
The Leading Edge Alliance

RAFAQAT BABAR & CO.

Chartered Accountants

Peshawar Islamabad Karachi Kabul



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INDEPENDENT AUDITORS' REPORT TO COUNTRY DIRECTOR

We have audited the accompanying financial statements of **Agency Coordinating Body for Afghan Relief & Development** (herein after referred to as "ACBAR"), which comprise of the statement of financial position as at December 31, 2015, the related statement of comprehensive income, statement of cash flows, and the summary of significant accounting policies and other explanatory information (herein-after referred to as the financial statements).

Managements' Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on 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 controls 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 controls. 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 that we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Basis for Qualified Opinion

1. As discussed in note 3.4 to the financial statements, fixed assets acquired during the year are not capitalized but fully expensed out in the year of acquisition. The said practice, in our opinion, is not in accordance with International Accounting Standard (IAS) 16: Property plant and equipment which requires the capitalization of assets whose benefit accrue to the entity over more than one period. The aforementioned IAS also requires the systematic allocation of carrying amount of asset over its useful

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life. We are unable to quantify the impact on the financial position and performance of the entity, for not capitalizing such assets, owing to the nature of record and information so maintained.

Qualified Opinion

In our opinion, except for the effect on the financial statements of the matters referred to in the basis for qualified opinion, the financial statements give a true and fair view of the financial position of **Agency Coordinating Body for Afghan Relief & Development** as at December 31, 2015, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

KABUL
April 04, 2016



Engagement partner: **Shuja Ul Mulk**

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 STATEMENT OF FINANCIAL POSITION
 AS ON DECEMBER 31, 2015

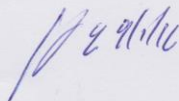
	NOTE	2015 USD	Restated 2014 USD
ASSETS			
NON-CURRENT ASSETS	3.4	-	-
CURRENT ASSETS			
Stock in hand	5	2,019	1,835
Receivables from donors	6	11,761	7,370
Prepayments	7	8,125	3,896
Advances, deposits and other receivables	8	24,065	4,589
Cash & cash equivalent	9	492,163	156,966
TOTAL ASSETS		538,133	174,656
REPRESENTED BY			
Payables	10	43,521	66,993
Fund balance/ Deffered grants	11	259,651	70,410
Reserves/ (deficit)	12	234,961	37,253
		538,133	174,656
		538,133	174,656

The annexed notes form an integral part of these financial statements.

Senior Finance Manager



ACBAR Treasurer



Country Director



AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT (ACBAR)
 STATEMENT OF COMPREHENSIVE INCOME
 FOR THE YEAR ENDED DECEMBER 31, 2015

	NOTE	2015 USD	Restated 2014 USD
INCOME			
Funds received	13	798,741	563,670
Membership fee	14	229,811	222,333
Income from advertisement fee		47,786	46,934
Miscellaneous income		7,099	16,573
Exchange gain		226	2
		1,083,663	849,512
EXPENDITURES			
Salaries, wages and other benefits	15	599,286	422,241
Non- expendable items	16	520	11,628
Professional service charges	17	-	1,300
Travelling and transportation	18	43,924	68,311
Operating expenses	19	236,934	293,765
Financial expenses		5,291	3,858
		885,955	801,102
SURPLUS/ (DEFICIT) FOR THE YEAR		197,708	48,410
ACCUMULATED RESERVES/(DEFICIT) BROUGHT FORWARD		37,253	(11,245)
Prior year adjustment		-	88
ACCUMULATED RESERVES/(DEFICIT) CARRIED FORWARD		234,961	37,253

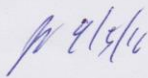
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Senior Finance Manager



ACBAR Treasurer



Country Director



AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015	Restated
	USD	2014
	USD	USD
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus/ (Deficit) for the year	197,708	48,410
Net surplus/ (deficit) before working capital changes	197,708	48,410
Working Capital Changes		
(Increase)/decrease in stock in hand	(184)	710
(Increase)/decrease in receivable from donors	(4,391)	(2,225)
(Increase)/decrease in prepayments	(4,229)	2,889
(Increase)/decrease in advances, deposit and other receivables	(19,476)	(3,213)
Increase/(decrease) in payables	(23,472)	(3,839)
Increase/(decrease) in fund balance	189,241	58,111
Net working capital changes	137,489	52,433
Net cash outflow from operating activities	335,197	100,843
Net cash (used in)/ generated from operating activities	335,197	100,843
Net (decrease)/ increase in cash & cash equivalents during the year	335,197	100,843
CASH & CASH EQUIVALENT AT THE START OF YEAR	156,966	56,036
Prior years adjustment	-	88
CASH & CASH EQUIVALENT AT THE END OF THE YEAR	492,163	156,966

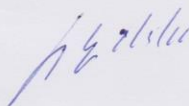
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The annexed notes form an integral part of these financial statements.

Senior Finance Manager



ACBAR Treasurer



Country Director



AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

1 LEGAL STATUS AND OPERATIONS

Agency Coordinating Body for Afghan Relief - ACBAR was established in September 2005 under license No.77 with Ministry of Economy. ACBAR respects a strict political and religious impartiality and operates according to principle of non-discrimination and transparency. ACBAR main office is in Kabul, Afghanistan.

ACBAR was created in August 1988, in response to the demand from many Afghan and international non-governmental organizations involved in humanitarian work in Afghanistan and/or among the Afghan refugees in Pakistan. During the years of war and a non-functioning state in Afghanistan, ACBAR served mainly to coordinate the humanitarian assistance to the Afghan people implemented by its members in cooperation with other main stake holders such as the UN Agencies and donors. Since 2001, ACBAR has partly changed its focus and has concentrated its activities on general coordination of its members, advocacy, dissemination of information, protection and promotion of ethical standards among its members through the Code of Conduct.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB) and Interpretations issued by International Financial Reporting Interpretations Committee (IFRIC).

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Basis of measurement

These financial statements have been prepared under the historical cost convention.

3.2 Use of estimates and judgments

The preparation of financial statements in conformity with IFRSs requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the reporting date of financial statements and the reported amounts of revenues and expenses during the reporting period. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form basis for making judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The management continually evaluates these estimates based on the information currently available. Changes in facts and circumstances may result in revised estimates. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period or in the period of revision and future periods.

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

3.3 Functional currency

These financial statements have been presented in US dollars (USD) and the organization functional currencies are USD, Afghanis (Afs) and Euro.

3.4 Non-current (Fixed) Assets

Fixed assets are charged to donor in the year of purchase. However, a memorandum record is being maintained for management purpose.

3.5 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.

3.6 Fund from donors

Funds from donors are recognized as income for the year up the extent of expenditure incurred. Excess funds are recognized as fund balance and excess of expenditure over funds is recognized as receivable from donors. *amw*

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2015

4 RESTATEMENT

The comparative figures have been restated to rectify errors in prior year financial statements. The detail is given below:

	NOTE	Restated	Balances as	Adjustments	Restated
		opening	previously		balances
		balances	reported		balances
		USD	USD	USD	USD
Year ended December 31, 2013					
Effect on statement of financial position.					
Thirteenth month salary payables	4.1	-	Nil	10,843	10,843
Effect on statement of comprehensive income.					
Thirteenth month salary	4.1	-	Nil	10,843	10,843
Year ended December 31, 2014					
Effect on statement of financial position.					
Cash at Bank	4.2	-	141,312	15,655	156,966
Thirteenth month salary payables	4.2	10,843	Nil	15,655	26,498
Effect on statement of financial position.					
Thirteenth month salary payables	4.3	26,498	Nil	(2,542)	23,956
Effect on statement of comprehensive income.					
Thirteenth month salary expense	4.3	-	2542	Nil	Nil

4.1 There was no provision made for the thirteenth month salary to the tune of USD 10,843 for the year ended 2013, accordingly the opening balance of financial year 2014 has been restated as provided above.

4.2 For the year ended December 31, 2014 both salary payable as well as cash at bank were erroneously understated by USD 15,655, accordingly both salary payable and cash at bank have been increased by the same amount. The closing balances of 2014 has now been adjusted to this effect as provided above.

4.3 The thirteenth month salary expense of USD 2,542 for the year ended December 31, 2014 was recorded twice, however, at time of disbursement the same was not deducted from salary payables, accordingly the figures have been restated to this effect as provided above. *2700*

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2015

			Restated
	NOTE	2015 USD	2014 USD
5 STOCK IN HAND			
Fuel		1,570	559
Stationery		254	761
Food items		45	157
Top up cards		150	358
		2,019	1,835
6 RECEIVABLE FROM DONORS			
- MSI		-	7,370
- British Embassy- Tawanmandi project		11,761	-
		11,761	7,370
7 PREPAYMENTS			
Office rent- Kabul		8,125	3,896
		8,125	3,896
8 ADVANCES, DEPOSITS AND OTHER RECEIVABLES			
Advance to employees		5,684	35
Advance against expenses		1,118	1,891
Security deposits with Gas group		91	91
Advance against post paid		922	1,072
Other receivables/ Membership fee		16,250	1,500
		24,065	4,589
9 CASH & CASH EQUIVALENT			
Cash in hand		5,696	1,179
Cash at bank	9.1	486,467	155,787
		492,163	156,966

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	NOTE	2015 USD	Restated 2014 USD
9.1 Cash at bank			
Afghanistan International bank- AFS (Afg-17811)		19,647	37,537
Afghanistan International bank- USD Reserve A/C(USD-17800)		9,950	232
Afghanistan International bank- USD (USD-17819)		17,773	5,204
Afghanistan International bank- USD (Adv-17851)		7,332	3,374
Afghanistan International bank- USD (USD-178AA)		259,630	-
Afghanistan International bank- AFS (Afg 17800)		41,532	11,322
Afghanistan International bank- EURO (Euro-17816)		7,058	7,923
Afghan United bank- AFS (001202AFS02393328)		47	27,195
Afghan United bank- USD (TAW.USD0000 87618)		123,366	62,812
Afghan United bank- USD PWJ A/C(USD0499546)		132	188
		486,467	155,787
10 PAYABLES			
Sphere fee payable		2,000	2,000
thirteen month Salary payable		38,667	23,956
Severance fee payable		-	21,309
Audit payable		-	1,300
Other payables		2,854	18,428
		43,521	66,993
11 FUND BALANCE/ DEFERRED GRANTS			
Peace Winds Japan (PWJ)	Annex-A	18,739	25,718
British Embassy- Tawanmandi project	Annex-B	-	44,692
Management Systems International (MSI)	Annex-C	-	-
Department for International development (DFID)	Annex-D	240,912	-
		259,651	70,410
12 RESERVES			
Accumulated surplus brought forward		37,253	(11,245)
Prior years adjustment		-	88
Surplus/ (Deficit) for the year		197,708	48,410
		234,961	37,253

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	NOTE	2015 USD	Restated 2014 USD
13 FUND RECEIVED			
Peace Winds Japan (PWJ)	Annex-A	108,434	160,846
British Embassy- Tawanmandi project	Annex-B	313,666	392,304
Management systems International (MSI)	Annex-C	-	10,521
Department for International development (DFID)	Annex-D	376,641	-
		798,741	563,670
14 MEMBERSHIP FEE			
Membership fee received		229,811	222,333
		229,811	222,333
15 SALARIES, WAGES AND OTHER BENEFITS			
Expatriate staff (salary plus tax)		397,437	145,777
Local staff (salary plus tax)		198,976	236,627
Other benefits (salary plus tax)		2,873	39,837
		599,286	422,241
16 NON- EXPENDABLE ITEMS			
Office equipment		22	11,628
Furniture and fixture		498	-
		520	11,628
17 PROFESSIONAL SERVICE CHARGES			
Audit fee		-	1,300
		-	1,300
18 TRAVELLING AND TRANSPORTATION			
Vehicle rent, maintenance and running cost		6,048	7,201
Travelling and conveyance		37,876	61,110
		43,924	68,311

10/15/15

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	NOTE	Restated	
		2015 USD	2014 USD
19 OPERATING EXPENSES			
Communication		24,822	33,232
Utilities		9,525	4,484
Meeting and seminars		60,210	28,192
Miscellaneous/Other Operational expenses		142,377	223,113
Bad debts		-	4,744
		236,934	293,765

20 GENERAL

- Figures have been rounded off to the nearest USD.

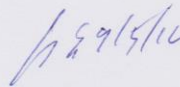
21 AUTHORIZATION

- These financial statements were authorized for issue by the Country Director of ACBAR on April 04, 2016

Senior Finance Manager



ACBAR Treasurer



Country Director



AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 STATEMENT OF PROJECT INCOME AND EXPENDITURE
 PROJECT TITLE: Afghanistan civil society support initiative
 SUBMITTED TO: Peace Winds Japan (PWJ)
 REPORTING PERIOD: January 01, 2015 to December 31, 2015

	ACTUAL 2015	ACTUAL 2014
INCOME		
Opening balance	25,716	12,299
Fund received from PWJ	101,457	174,265
	127,173	186,564
EXPENDITURE		
1. Direct project cost		
A) Staff cost		
Staff thirteen month salary	1,833	2,687
Expact salary expense	8,875	13,591
Admin staff salaries	48,142	54,769
Kitchen	-	9,876
Health serves	-	120
	58,850	81,043
B) Operation cost		
Building rent	4,893	4,680
Office equipment	-	44
Stationery	1,090	1,230
Office supply	2,231	805
Publication	1,808	6,518
Computer, printer & copier	9	2,491
Study & research	1,920	3,677
Translation of documents	-	2,947
Computer accessories	489	28
Food and accommodation	3,435	17,032
	15,875	39,453
D) Travel and transportation		
Air ticket	3,265	1,510
Visa & passport	649	60
Periderm	2,081	1,512
Transportation	527	29
Travel	7,737	21,185
	14,259	24,296
E) Vehicle expenses		
Fuel	2,818	1,002
Vehicle maintenance	-	117
	2,818	1,119
F) Communication expenses		
Telephone & mobile	2,776	1,130
Internet	2,300	1,986
Postal & printing	933	918
	6,009	4,034
G) Meeting & seminar expenses		
Hall rent	227	-
Workshop & Seminar	10,231	-
Meeting	-	10,636
	10,458	10,636
H) Financial charges		
Bank charges	165	267
	165	267
GRAND TOTAL EXPENDITURE	108,434	160,848
SURPLUS/ (DEFICIT)	18,739	25,716

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 STATEMENT OF PROJECT INCOME AND EXPENDITURE
 PROJECT TITLE: Afghanistan civil society support initiative
 SUBMITTED TO: British Embassy- Tawanmandi project
 REPORTING PERIOD: January 01, 2015 to December 31, 2015

	ACTUAL 2015	ACTUAL 2014
INCOME		
Opening balance	44,692	(302)
Fund received from British Embassy	257,213	437,298
	301,905	436,995
EXPENDITURE		
Staff cost		
Staff thirteen month salary	1,361	864
Expat salary expense	88,423	74,550
Admin staff salary expense	104,179	98,572
Support staff salary expense	12,978	15,780
Daily wage	-	18
Health serves	-	622
	206,941	190,407
OPERATION COST		
Movie	15,000	90,000
Building rent	6,150	7,200
Office equipment/ Furniture	498	11,044
Stationary	1,209	1,213
Office supply	369	216
Publication	5,884	6,083
Computer, printer & copier	5,014	967
Audit fee	-	1,300
Consultancy fee	27,166	21,704
Study & research	11,946	5,400
Computer accessories	111	570
Food & accommodation	2,404	12,440
	75,751	158,138
UTILITY EXPENSES		
Electricity	500	250
	500	250
TRAVEL & TRANSPORTATION EXPENSES		
Air ticket	7,127	17,110
Visa, passport & work permit	-	1,007
Periderm	435	2,758
Transportation	1,226	1,020
Travel	-	1
	8,788	21,897
VEHICLE EXPENSES		
Fuel	146	297
Vehicle & Generator Maintenance	-	50
	146	347
COMMUNICATION EXPENSES		
Telephone & mobile	966	1,537
Website maintenance & security	4,322	2,080
Postal & printing	-	1,056
	5,288	4,673
MEETING & SEMINAR EXPENSES		
Hall rent	1,496	-
Workshop & seminar	9,710	10,909
Meeting	4,746	4,427
	15,952	15,336
FINANCIAL EXPENSE		
Bank charges	300	1,257
	300	1,257
GRAND TOTAL EXPENDITURE	313,666	392,304
SURPLUS/ (DEFICIT)	(11,761)	44,692

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Annexure-C

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 STATEMENT OF PROJECT INCOME AND EXPENDITURE
 PROJECT TITLE: 2013 CS0 sustain 2013 CSO sustainability
 SUBMITTED TO: MSI
 PROJECT CODE: CSOSI 2012 - 2013 Aga - Khan/721200.01
 REPORTING PERIOD: January 01, 2015 to December 31, 2015

	ACTUAL 2015	ACTUAL 2014
<u>INCOME</u>		
Opening Balance	(7,370)	-
Fund received from MSI	7,370	3,151
	-	3,151
<u>EXPENDITURE</u>		
<u>STAFF COST</u>		
Expat salary expense	-	6,300
Kitchen	-	1,598
	-	7,898
<u>OPERATION COST</u>		
Stationary	-	88
Office supply	-	400
Food & accommodation	-	912
	-	1,400
<u>COMMUNICATION EXPENSE</u>		
Telephone & mobile	-	300
Internet	-	600
	-	901
<u>MEETING & SEMINAR EXPENSE</u>		
Workshop & seminar	-	322
	-	322
GRAND TOTAL EXPENDITURE	-	10,521
SURPLUS/ (DEFICIT)	-	(7,370)

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 STATEMENT OF PROJECT INCOME AND EXPENDITURE
 SUBMITTED TO: Department for International Development
 REPORTING PERIOD: January 01, 2015 to December 31, 2015

	ACTUAL 2015
<u>INCOME</u>	
Fund received from DFID	617,553
	617,553
<u>EXPENDITURE</u>	
A) Staff cost	
Staff Salaries	283,230
	283,230
B) Operation cost	
Operational expenses	39,935
	39,935
C) Utility expenses	
Utilities	8,395
	8,395
D) Travel and transportation	
Travel expenses	2,420
	2,420
E) Vehicle expenses	
Vehicle fuel & maintenance	2,544
	2,544
F) Communication expenses	
Telephone & Internet	10,138
	10,138
G) Meeting & seminar expenses	
Workshop & meeting expenses	28,719
	28,719
H) Financial charges	
Bank Charges	1,260
	1,260
GRAND TOTAL EXPENDITURE	376,641
SURPLUS/(DEFICIT)	240,912

12/30

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 STATEMENT OF PROJECT INCOME AND EXPENDITURE
 SUBMITTED TO: Own Source of income
 REPORTING PERIOD: January 01, 2015 to December 31, 2015

	ACTUAL 2015	ACTUAL 2014
<u>INCOME</u>		
Advertisement fee	47,786	46,934
Membership fee	229,811	222,333
Other income	7,099	16,573
Gain & loss	226	2
	284,922	285,842
<u>EXPENDITURE</u>		
A) Staff cost		
Thirteen month salary at end	3,993	-
Expact salary expense	16,909	12,097
Technical staff salaries	-	51,337
Admin staff salaries	22,501	45,314
Support staff salaries	3,989	21,154
Bonus, overtime & food allowance	643	1,750
Daily wage	975	1,021
Kitchen	355	5,468
Health serves	900	4,755
	50,265	142,895
B) Operation cost		
Government Tax penalty	49	1,782
Building rent	3,409	17,366
Building renovation	2	810
Equipment maintenance	24	514
Office equipment	22	540
Stationery	169	1,303
Office supply/ Photocopy	1,398	2,669
Publication	485	673
Computer, printer & copier	3,077	2,836
Consultancy	705	-
Networking	-	179
GH	-	588
Computer accessories	574	665
Food and accommodation	1,422	4,821
Bad debts	-	4,746
	11,336	39,492
C) Utility expenses		
Electricity	513	3,430
Gas for cooking	71	805
Heater fuel	46	-
	630	4,234

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 STATEMENT OF PROJECT INCOME AND EXPENDITURE
 SUBMITTED TO: Own Source of income
 REPORTING PERIOD: January 01, 2015 to December 31, 2015

	ACTUAL 2015	ACTUAL 2014
D) Travel and transportation		
Air ticket	4,509	10,639
Visa & passport	4,941	1,237
Periderm	492	5,515
Transportation	1,912	1,397
Travel	555	(1,566)
	12,409	17,222
E) Vehicle expenses		
Vehicle insurance	93	524
Diesel	134	566
Petrol	283	3,037
Vehicle & Generator maintenance	30	1,609
	540	5,736
F) Communication expenses		
Telephone & mobile	418	5,811
Internet	500	5,824
Website maintenance & security	2,262	11,470
Postal & printing	-	500
Camera, flash & phone set	207	19
	3,387	23,625
G) Meeting & seminar expenses		
Workshop and seminar	78	646
Meeting	142	68
General assembly expenses	4,861	1,185
	5,081	1,898
H) Financial charges		
Bank charges	3,566	2,332
	3,566	2,332
GRAND TOTAL EXPENDITURE	87,214	237,432
SURPLUS/ (DEFICIT)	197,708	48,410

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