

**AGENCY COORDINATING BODY FOR AFGHAN RELIEF &
DEVELOPMENT(ACBAR)**

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**



**RAFAQAT BABAR & CO.
Chartered Accountants**



Member firm of
The Leading Edge Alliance

RAFAQAT BABAR & CO.

Chartered Accountants

Peshawar Islamabad Karachi Kabul



INDEPENDENT AUDITORS' REPORT

Opinion

We have audited the financial statements of "Agency Coordinating Body for Afghan Relief & Development" (ACBAR), which comprise the statement of financial position as at December 31, 2018, and the Statement of funds and expenditures, statement of cash flow, statement of changes in accumulated funds for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements presents fairly, in all material respects, the financial position of "Agency Coordinating Body for Afghan Relief & Development" (ACBAR), as at December 31, 2018 and of its financial performance and its cash flow for the year then ended in accordance International Financial Reporting Standards (IFRSs).

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

RAFAQAT BABAR & CO.

Chartered Accountants

Peshawar Islamabad Karachi Kabul




leading edge alliance
Innovation • quality • excellence

Those charged with governance are responsible for overseeing the ACBAR financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

KABUL
April 23, 2019


Rafiqat Babar & Co.
Chartered Accountants
Engagement Partner: Shuja-UI-Mulk, FCA

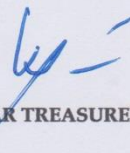
AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
STATEMENT OF FINANCIAL POSITION
AS ON DECEMBER 31, 2018

	NOTE	2018 USD	2017 USD
ASSETS			
NON-CURRENT ASSETS			
	3.1	-	-
CURRENT ASSETS			
Receivables from donors	4	36,735	-
Stock in hand	5	1,606	1,298
Prepayments	6	18,732	5,010
Advances, deposits and other receivables	7	11,901	8,842
Cash & cash equivalent	8	842,592	785,718
TOTAL ASSETS		911,566	800,868
ACCUMULATED FUNDS AND LIABILITIES :			
ACCUMULATED FUNDS			
Accumulated general fund		818,107	661,387
		818,107	661,387
CURRENT LIABILITIES			
Payables	9	79,722	81,726
Unutilized grants deferred	4	13,737	57,755
		93,459	139,481
TOTAL FUNDS AND LIABILITIES		911,566	800,868

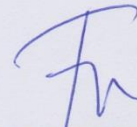
The annexed notes from 01 to 18 form an integral part of these financial statements.



ACBAR FINANCE MANAGER



ACBAR TREASURER




ACBAR DIRECTOR

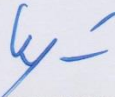
AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 STATEMENT OF FUND AND EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 2018

		Restricted Grants	General Fund	2018	2017
	NOTE	USD			
FUND					
Revenue recognized during the year	10	1,039,784	-	1,039,784	1,120,224
ACBAR own Source of income	10	-	336,677	336,677	294,695
		1,039,784	336,677	1,376,461	1,414,919
EXPENDITURE					
Salaries, wages and other benefits	11	491,611	143,022	634,633	673,769
Non- expendable items	12	235,988	4,041	240,029	322,584
Professional service charges	13	1,265	3,818	5,083	20,320
Travelling and transportation	14	80,272	22,570	102,842	111,501
Operating expenses	15	225,389	4,756	230,145	116,896
Financial charges	16	5,259	1,750	7,009	6,760
		1,039,784	179,957	1,219,741	1,251,830
Net surplus/(deficit) for the year		-	156,720	156,720	163,089

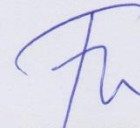
The annexed notes from 01 to 18 form an integral part of these financial statements.



ACBAR FINANCE MANAGER



ACBAR TREASURER



ACBAR DIRECTOR

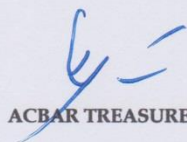
AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2018

	NOTE	2018 USD	2017 USD
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus/ (Deficit) for the year		156,720	163,089
Net Surplus/ (Deficit) before working capital changes		156,720	163,089
Working Capital changes			
(Increase).decrease in stock in hand		(308)	1,978
(Increase).decrease in receivable from donors		(36,735)	311,796
(Increase).decrease in prepayments		(13,722)	2,741
(Increase).decrease in advances, deposit and other receivables		(3,059)	51,235
Increase/(decrease) in payables		(2,004)	9,563
Increase/(decrease) in fund balance		(44,018)	33,904
Net working capital changes		(99,846)	411,217
Net cash outflow from operating activities		56,874	574,306
Net cash (used in)/ generated from operating activities		56,874	574,306
Net (decrease)/ increase in cash & cash equivalents during the year		56,874	574,306
CASH & CASH EQUIVALENT AT THE START OF YEAR		785,718	211,412
CASH & CASH EQUIVALENT AT THE END OF THE YEAR	8	842,592	785,718

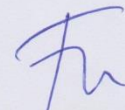
The annexed notes from 01 to 18 form an integral part of these financial statements.



ACBAR FINANCE MANAGER



ACBAR TREASURER

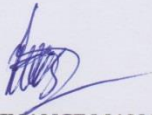


ACBAR DIRECTOR

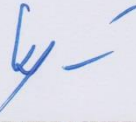
AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 STATEMENT OF CHANGES IN ACCUMULATED FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Donor restricted fund	General fund	Total
-----USD-----			
Balance as at December 31, 2016	-	498,298	498,298
Surplus/ (Deficit) for the year		163,089	163,089
Balance as at December 31, 2017	-	661,387	661,387
Surplus/ (Deficit) for the year		156,720	156,720
Balance as at December 31, 2018	-	818,107	818,107

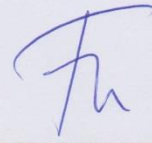
The annexed notes from 01 to 18 form an integral part of these financial statements.



ACBAR FINANCE MANAGER



ACBAR TREASURER



ACBAR DIRECTOR

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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 BASIS OF PREPARATION

2.1 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).

2.2 Basis of measurement

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

2.3 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.

2.4 Functional and presentation currency

These financial statements have been presented in US dollars (USD) while the organization functional currencies is Afghanis.

RSW

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 **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.

3.2 **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.

3.3 **Fund from donors (Restricted Funds)**

Restricted funds are grants and contracts which have to be used in accordance with specific restrictions imposed by donors or which have been raised by the entity for particular purposes. Revenue is recognized up to the extent of expenditure incurred for the specific project when it is probable that grant will be awarded. Excess funds are recognized as fund balance and excess of expenditure over funds is recognized as receivable from donors.

3.4 **Taxation**

Being a non-profit organization, ACBAR is exempt from income taxes. However, withholding taxes are deducted as per Afghanistan Tax Law from services and goods providers and submitted to the Government.

3.5 **Advances, Deposits and other Receivables**

Advances, deposits and other receivables are carried in the statement of financial position at cost, which is the fair value of the consideration to be settled in the future for goods and services to be received.

RSW

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBRAR)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2018

4 STATEMENT OF FUND FLOW

Grants and contracts:	Donor	Annexure	Opening balance		Movements in resources		Adjustment		Closing balance	
			As at Jan 01, 2018	Grants Receivable	Unutilized grants deferred	Incoming Resources	Used or revenue Recognized	during the year	during the year	As at December 31, 2018
Afghanistan civil society support initiative	Peace Winds Japan (PWJ)	A	-	18,828	132,957	139,534	-	-	-	12,251
Strengthening Civil Society in Afghanistan	British Embassy-Tawamandi project	B	-	7,250	-	-	(7,250)	-	-	-
Facilitating and Support to Civil Society ahead of BCA	British & Irish Agencies Afghanistan Group (BAAG)	C	-	6,410	4,005	3,920	(6,495)	-	-	-
Department for Development (DFID)	DFID	D	-	23,781	835,814	866,184	-	-	8,589	-
UNEP	UNEP	F	-	1,486	-	-	-	-	-	1,486
WHH	WHH	G	-	-	-	28,146	-	-	28,146	-
TOTAL			-	57,755	972,776	1,039,784	(13,745)		36,735	13,737

16/11/18

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	NOTE	2018 USD	2017 USD
5 STOCK IN HAND			
Fuel		1,250	913
Stationery		254	254
Food items		45	45
Top up cards		57	86
		1,606	1,298
6 PREPAYMENTS			
Office rent- Kabul		18,732	5,010
		18,732	5,010
7 ADVANCES, DEPOSITS AND OTHER RECEIVABLES			
Advance to employees & others		6,630	2,835
Membership fee receivable		5,271	6,007
		11,901	8,842
8 CASH & CASH EQUIVALENT			
Cash in hand		848	7,290
Cash at bank	8.1	841,744	778,428
		842,592	785,718
8.1 Cash at bank			
Afghanistan International bank- AFS (Afg-17811)		41,930	67,137
Afghanistan International bank- USD Reserve A/C(USD-17800)		234,656	9,746
Afghanistan International bank- USD (USD-17819)		217,236	73,530
Afghanistan International bank- USD (Adv-17851)		67,225	30,888
Afghanistan International bank- USD (USD-178AA)		183,095	279,949
Afghanistan International bank- AFS (Afg 17800)		32,534	44,818
Afghanistan International bank- EURO (Euro-17816)		6,740	6,826
Afghan United bank- AFS (001202AFS02393328)		39,308	40,188
Afghan United bank- USD (TAW:USD0000 87618)		315	225,331
Afghan United bank- USD PWJ A/C(USD0499546)		18,705	15
		841,744	778,428
9 PAYABLES			
Sphere fee payable		2,000	2,000
13th month salary payable		37,845	43,824
Audit payable		2,000	2,000
Other payables		37,877	33,902
		79,722	81,726

Abu

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	NOTE	Restricted USD	General USD	2018 USD	2017 USD
10 FUND RECEIVED					
Peace Winds Japan (PWJ)	Annex-A	139,534	-	139,534	169,236
British Embassy- Tawanmandi project	Annex-B	-	-	-	204,244
British & Irish Agencies Afghanistan Group (GAAP)	Annex-C	3,920	-	3,920	7,740
Department for International development (DFID)	Annex-D	868,184	-	868,184	701,515
Own Source of income (ACBAR)	Annex-E	-	336,677	336,677	294,695
WHH	Annex-G	28,146	-	28,146	-
UNEP	Annex-F	-	-	-	37,489
		1,039,784	336,677	1,376,461	1,414,919
11 SALARIES, WAGES AND OTHER BENEFITS					
Staff thirteen month salary		-	-	-	1,308
Expatriate staff (salary plus tax)		227,672	50,588	278,260	216,293
Local staff (salary plus tax)		262,684	89,946	352,630	448,660
Staff Training		1,255	-	1,255	-
Other benefits (salary plus tax)		-	2,488	2,488	603
Refund to Donor (BAAG)		-	-	-	6,905
		491,611	143,022	634,633	673,769
12 NON- EXPENDABLE ITEMS					
Computers, printer, office supplies.		41,986	3,623	45,609	296,890
Research Cost		193,652	-	193,652	-
Furniture and fixture		350	418	768	25,694
		235,988	4,041	240,029	322,584
13 PROFESSIONAL SERVICE CHARGES					
Audit fee		1,265	2,000	3,265	5,200
consultancy fee/ Translation		-	1,818	1,818	15,120
		1,265	3,818	5,083	20,320
14 TRAVELLING AND TRANSPORTATION					
Vehicle rent, Building rent maintenance and running cost		37,675	17,533	55,208	59,495
Perdiem, travelling and conveyance		42,597	5,037	47,634	52,006
		80,272	22,570	102,842	111,501
15 OPERATING EXPENSES					
Communication		25,833	1,604	27,437	30,884
Utilities		2,397	46	2,443	589
Meeting and seminars		193,043	2,046	195,089	74,821
Miscellaneous/ vehicle expenses		4,116	1,060	5,176	10,602
		225,389	4,756	230,145	116,896
16 FINANCIAL CHARGES					
Bank charges/ Bad Debts		5,259	1,750	7,009	6,760
		5,259	1,750	7,009	6,760

17 GENERAL

- Figures have been rounded off to the nearest USD.

18 AUTHORIZATION

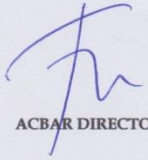
- These financial statements were authorized for issue by the Country Director of ACBAR on April 23, 2018.



ACBAR FINANCE MANAGER



ACBAR TREASURER



ACBAR 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, 2018 to December 31, 2018

	ACTUAL 2018	ACTUAL 2017
INCOME		
Opening balance	18,828	15,135
Fund received from PWJ	132,957	172,929
	151,785	188,064
EXPENDITURE		
1. Direct project cost		
A) Staff cost		
Staff thirteen month salary	-	878
Expect salary expense	7,343	7,756
Admin staff salaries	78,739	74,694
Health serves	-	150
Staff Training	1,255	-
	87,337	83,478
B) Operation cost		
PWJ CSO/SFAN partner	-	-
Building rent	3,946	7,118
Stationery	676	818
Office equipment	350	1,346
Office supply	1,212	2,601
Publication	285	16,708
Computer, printer & copier	-	-
Study & research	-	-
Food and accommodation	7,368	7,991
	13,837	36,582
D) Travel and transportation		
Air ticket	12,365	15,110
Visa & passport	127	115
Periderm	2,547	3,154
Transportation	1,830	3,278
Travel	-	41
	16,869	21,698
E) Vehicle expenses		
Fuel	1,236	2,429
	1,236	2,429
F) Communication expenses		
Telephone & mobile	2,200	2,594
Internet	1,610	2,174
Postal & printing	1,859	1,758
	5,669	6,526
G) Meeting & seminar expenses		
Hall rent	3,681	2,977
Workshop & Seminar	10,778	15,421
	14,459	18,398
H) Financial charges		
Bank charges	127	125
	127	125
GRAND TOTAL EXPENDITURE	139,534	169,236
SURPLUS/ (DEFICIT)	12,251	18,828

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)

STATEMENT OF PROJECT INCOME AND EXPENDITURE

PROJECT TITLE:

Strengthening Civil Society in Afghanistan

SUBMITTED TO:

British Embassy- Tawanmandi project

REPORTING PERIOD:

January 01, 2018 to December 31, 2018

	ACTUAL 2018	ACTUAL 2017
INCOME		
Opening balance	7,250	(176,011)
Fund received from British Embassy	-	387,505
Adjusted against other income	(7,250)	-
	-	211,494
EXPENDITURE		
<i>Staff cost</i>		
Expat salary expense		21,836
Admin staff salary expense		39,664
Support staff salary expense		8,568
	-	70,068
OPERATION COST		
Movie		
Building rent	-	1,002
Office equipment/Furniture	-	23,304
Stationary	-	540
Office supply	-	1,053
Publication	-	47,160
Computer, printer & copier	-	377
Audit fee	-	1,000
Consultancy fee	-	15,120
Study & research	-	37,419
Food & accommodation	-	1,625
	-	128,600
UTILITY EXPENSES		
Electricity	-	199
	-	199
TRAVEL & TRANSPORTATION EXPENSES		
Air ticket	-	2,966
Periderm	-	445
Transportation	-	297
	-	3,708
COMMUNICATION EXPENSES		
Telephone & mobile	-	562
Website maintenance & security	-	640
	-	1,202
MEETING & SEMINAR EXPENSES		
Workshop & seminar	-	409
	-	409
FINANCIAL EXPENSE		
Bank charges	-	58
	-	58
GRAND TOTAL EXPENDITURE	-	204,244
SURPLUS/ (DEFICIT)	-	7,250

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
STATEMENT OF PROJECT INCOME AND EXPENDITURE

PROJECT TITLE: Facilitating Support to Civil Society ahead of BCA
SUBMITTED TO: BRITISH & IRISH AGENCIES AFGHANISTAN GROUP (BAAG)
REPORTING PERIOD: January 01, 2018 to December 31, 2018

	ACTUAL 2018	ACTUAL 2017
INCOME		
Opening Balance	6,410	8,716
Fund received from BAAG	4,005	5,434
	10,415	14,150
EXPENDITURE		
STAFF COST		
Admin salary	-	82
	-	82
OPERATION COST		
Stationary	128	16
Publication	84	-
Food & accommodation	1,100	-
Consultancy fee	-	-
	1,312	16
TRAVEL & TRANSPORTATION EXP		
Air Ticket	684	-
Perdiem	350	196
Transportation	701	314
	1,735	510
COMMUNICATION EXPENSE		
Telephone & Mobile	-	15
	-	15
MEETING & SEMINAR EXPENSE		
Workshop & seminar	716	212
Rent Hall	157	-
Communication workshop	-	-
	873	212
Financial Charges		
Bank charges	-	-
	-	-
Refund to donor	-	6,905
GRAND TOTAL EXPENDITURE	3,920	7,740
SURPLUS/ (DEFICIT)	6,495	6,410
Adjusted against other income	(6,495)	
SURPLUS/ (DEFICIT)	-	6,410

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)

STATEMENT OF PROJECT INCOME AND EXPENDITURE

SUBMITTED TO:

Department for International Development (DFID)

REPORTING PERIOD:

January 01, 2018 to December 31, 2018

	ACTUAL 2018	ACTUAL 2017
INCOME		
Opening balance	23,781	(135,785)
Fund received from DFID	835,814	861,081
	859,595	725,296
EXPENDITURE		
A) Staff cost		
Expat salary	213,211	152,724
Admin staff salary	143,231	212,363
Support staff salary	27,973	32,680
	384,415	397,767
B) Operation cost		
Building Rent	26,170	33,686
Building Renovation	7,559	2,115
Office Supply	3,892	3,043
Publication	761	3,012
Computer, Printer & Copier	83	923
Stationery	423	
Auditing Fee	1,265	2,200
Study & Research	193,652	155,457
Food & Accommodation	25,642	7,632
	259,447	208,068
C) Utility expenses		
Utilities (Electricity, Gas)	1,775	2,961
	1,775	2,961
D) Travel and transportation		
Air Ticket	6,462	7,495
Visa, Passport & work permit	-	293
Perdiem	2,154	2,098
Transportation	11,890	10,670
	20,506	20,556
E) Vehicle expenses		
fuel	2,569	3,655
	2,569	3,655
F) Communication expenses		
Telephone & Mobile	6,139	4,375
Internet	4,225	4,213
Website maint & security	9,600	8,800
	19,964	17,388
G) Meeting & seminar expenses		
Workshop & meeting expenses	174,708	47,189
	174,708	47,189
H) Financial charges		
Bank Charges	4,800	3,931
	4,800	3,931
GRAND TOTAL EXPENDITURE	868,184	701,515
SURPLUS/ (DEFICIT)	(8,589)	23,781

Annexure-E

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
STATEMENT OF PROJECT INCOME AND EXPENDITURESUBMITTED TO: Own Source of income
REPORTING PERIOD: January 01, 2018 to December 31, 2018

	ACTUAL 2018	ACTUAL 2017
<u>INCOME</u>		
Advertisement fee	60,506	54,849
Membership fee	261,103	239,245
Other income	1,323	601
Translation gain	-	-
Other income from Project	13,745	-
	336,677	294,695
<u>EXPENDITURE</u>		
A) Staff cost		
Thirteen month salary at end	-	430
Exact salary expense	50,588	33,977
Admin staff salaries	63,838	42,747
Support staff salaries	25,065	17,604
Bonus, overtime & food allowance	2,484	453
Daily wage	1,043	3,877
Kitchen	4	-
Health serves	-	-
	143,022	99,088
B) Operation cost		
Commission Fee	1,755	-
Government Tax penalty	5	1,483
Building rent	13,381	11,908
Building renovation	2,397	156
Equipment maintenance	4	195
Office equipment	414	118
Stationery	87	103
Office supply/Photocopy	1,302	758
Publication	834	141
Computer, printer & copier	22	208
Consultancy/Audit	2,000	2,000
Study & research	-	1,000
Computer accessories	720	385
Translation of Documents	1,818	-
Food and accommodation	658	-
	25,397	18,455
C) Utility expenses		
Electricity	-	-
Gas for cooking	36	228
Heater fuel	10	162
	46	390

Annexure-E

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT (ACBAR)
STATEMENT OF PROJECT INCOME AND EXPENDITURESUBMITTED TO: Own Source of income
REPORTING PERIOD: January 01, 2018 to December 31, 2018

	ACTUAL 2018	ACTUAL 2017
D) Travel and transportation		
Air ticket	2,110	11
Visa & passport	1,556	2,175
Periderm	315	44
Transportation	1,056	1,995
Travel	-	-
	5,037	4,225
E) Vehicle expenses		
Vehicle insurance	35	78
Diesel	277	1,953
Petrol	694	-
Vehicle & Generator maintenance	54	2,487
	1,060	4,518
F) Communication expenses		
Telephone & mobile	241	38
Internet	-	9
Website maintenance & security	1,363	921
Postal & printing	-	-
Camera, flash & phone set	-	-
	1,604	968
G) Meeting & seminar expenses		
Workshop and seminar	189	-
ICVA membership fee	244	-
Meeting	-	-
General assembly expenses	1,613	1,316
	2,046	1,316
H) Financial charges		
Bank charges	1,732	2,646
Bad Debts	14	-
Exchange loss	(1)	-
	1,745	2,646
GRAND TOTAL EXPENDITURE	179,957	131,606
SURPLUS/ (DEFICIT)	156,720	163,089

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)

STATEMENT OF PROJECT INCOME AND EXPENDITURE

SUBMITTED TO: (UNEP) -

REPORTING PERIOD: January 01, 2018 to December 31, 2018

	ACTUAL 2,018	ACTUAL 2017
INCOME		
opening balance	1,486	
Fund received	-	38,975
	1,486.00	38,975
EXPENDITURE		
A) Staff cost		
Expat salary	-	-
Admin staff salary	-	14,342
Support staff salary	-	2,039
	-	16,381
B) Operation cost		
Building Rent	-	3,510
Office Supply	-	2,014
Publication	-	2,091
Food & Accommodation	-	1,901
translation of documents	-	55
stationery	-	341
office equipment	-	926
	-	10,838
D) Travel and transportation		
Air Ticket	-	387
Perdiem	-	80
Transportation	-	1,506
	-	1,973
F) Communication expenses		
Website maint & security	-	1,000
	-	1,000
G) Meeting & seminar expenses		
Workshop & meeting expenses	-	6,402
Hall rent	-	895
	-	7,297
GRAND TOTAL EXPENDITURE	-	37,489
SURPLUS/(DEFICIT)	1,486	1,486

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 STATEMENT OF PROJECT INCOME AND EXPENDITURE
 SUBMITTED TO: WELTHUNGERHILFE (WHH)
 REPORTING PERIOD: Nov 15, 2018 to December 31, 2018

	ACTUAL 2018
INCOME	
Fund received	-
EXPENDITURE	
STAFF COST	
Expat salary	7,118
Admin staff salary	9,487
Support staff salary	3,254
	19,859
OPERATION COST	
Stationary	264
Office supply	68
Publication	-
Food & accommodation	-
Consultancy fee	-
	332
TRAVEL & TRANSPORTATION EXP	
Air Ticket	262
Perdiem	3,225
Transportation	-
	3,487
COMMUNICATION EXPENSE	
Web Maintaince	200
Telephone & Mobile	-
	200
MEETING & SEMINAR EXPENSE	
Workshop & seminar	373
Rent Hall	2,630
Communication workshop	-
	3,003
C) Utility expenses	
Utilities (Electricity, Gas)	622
	622
E) Vehicle expenses	
fuel	311
	311
Financial Charges	
Bank charges	332
	332
GRAND TOTAL EXPENDITURE	28,146
SURPLUS/ (DEFICIT)	(28,146)