

**Agency Coordinating Body for Afghan Relief and Development  
(ACBAR)**

**Audited Financial Statements  
For the year ended December 31, 2019**



## Independent Auditor's Report to

### Agency Coordinating Body for Afghan Relief and Development (ACBAR)

RSM Avas Hyder Liaquat Nauman  
Chartered Accountants

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## Opinion

We have audited the financial statements of "Agency Coordinating Body for Afghan Relief and Development" (here-in-after referred to as "ACBAR"), which comprise the statement of financial position as at December 31, 2019, statement of funds and expenditure and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the statement of financial position as at December 31, 2019, statement of funds and expenditure and statement of cash flows for the year ending December 31, 2019, in accordance with the basis of accounting as described in Note 2.1

## Basis for Opinion

We conducted our audit in accordance with the 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 International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. 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

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the basis of accounting as described in Note 2.1 to the financial statement 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.

In preparing the financial statements, the management is responsible for assessing the ACBAR ability to continue as a going concern, disclosing, as applicable, matters related 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.

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

## Auditor's 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

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RSM Avas Hyder Liaquat Nauman is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

error, and to issue an auditor's 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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ACBAR ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Avais Hyder Liaquat Nauman;**  
**Chartered Accountants**  
**Muhammad Arif Saeed, FCA**  
**Engagement Partner**  
**Kabul**  
**Date:**



AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)  
STATEMENT OF FINANCIAL POSITION  
AS ON DECEMBER 31, 2019

	NOTE	2019 USD	2018 USD
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
<b>CURRENT ASSETS</b>			
Receivables from donors	4	5,089	36,735
Stock in hand	5	1,778	1,606
Prepayments	6	16,887	18,732
Advances, deposits and other receivables	7	5,103	11,901
Cash & cash equivalent	8	1,047,504	842,592
		1,076,361	911,566
<b>TOTAL ASSETS</b>		<b>1,076,361</b>	<b>911,566</b>
<b>ACCUMULATED FUNDS AND LIABILITIES :</b>			
<b>ACCUMULATED FUNDS</b>			
Accumulated general fund		962,085	818,107
<b>CURRENT LIABILITIES</b>			
Payables	9	81,167	79,722
Unutilized grants deferred	4	33,109	13,737
		114,276	93,459
<b>TOTAL FUNDS AND LIABILITIES</b>		<b>1,076,361</b>	<b>911,566</b>

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

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ACBAR FINANCE MANAGER

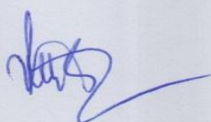
ACBAR TREASURER

ACBAR DIRECTOR

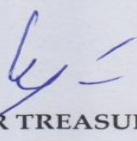
AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)  
STATEMENT OF FUND AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2019

		Restricted Grants	General Fund	2019	2018
	NOTE	-----USD-----			
FUND					
Revenue recognized during the year	10	696,047	-	696,047	1,039,784
ACBAR own Source of income	10	-	333,183	333,183	336,677
		696,047	333,183	1,029,230	1,376,461
EXPENDITURE					
Salaries, wages and other benefits	11	457,596	148,631	606,226	634,633
Non- expendable items	12	99,927	9,855	109,783	240,029
Professional service charges	13	1,400	1,500	2,900	5,083
Travelling and transportation	14	75,197	15,588	90,785	102,842
Operating expenses	15	56,623	10,872	67,495	230,145
Financial charges	16	5,304	2,758	8,061	7,009
		696,047	189,204	885,251	1,219,741
Net surplus/(deficit) for the year		-	143,979	143,979	156,720

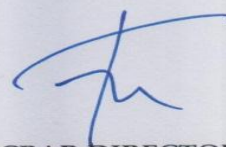
The annexed notes from 01 to 18 form an integral part of these financial statements.



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, 2019

	NOTE	2019 USD	2018 USD
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Surplus/ (Deficit) for the year		143,979	156,720
Net Surplus/ (Deficit) before working capital changes		143,979	156,720
<b>Working Capital changes</b>			
(Increase).decrease in stock in hand		(172)	(308)
(Increase).decrease in receivable from donors		31,646	(36,735)
(Increase).decrease in prepayments		1,845	(13,722)
(Increase).decrease in advances, deposit and other receivables		6,798	(3,059)
Increase/(decrease) in payables		1,445	(2,004)
Increase/(decrease) in fund balance		19,372	(44,018)
Net working capital changes		60,933	(99,846)
Net cash outflow from operating activities		204,912	56,874
Net cash (used in)/ generated from operating activities		204,912	56,874
Net (decrease)/ increase in cash & cash equivalents during the year		204,912	56,874
CASH & CASH EQUIVALENT AT THE START OF YEAR		842,592	785,718
CASH & CASH EQUIVALENT AT THE END OF THE YEAR	8	1,047,504	842,592

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

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ACBAR FINANCE MANAGER

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ACBAR TREASURER

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ACBAR DIRECTOR

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)  
STATEMENT OF CHANGES IN ACCUMULATED FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Donor restricted fund	General fund	Total
	-----USD-----		
Balance as at December 31, 2017	-	<u>661,387</u>	<u>661,387</u>
Surplus/(Deficit) for the year		156,720	156,720
Balance as at December 31, 2018	-	<u>818,106</u>	<u>818,107</u>
Surplus/(Deficit) for the year		143,979	143,979
Balance as at December 31, 2019	-	<u>962,085</u>	<u>962,086</u>

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

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ACBAR FINANCE MANAGER

*[Signature]*

ACBAR TREASURER

*[Signature]*

ACBAR DIRECTOR

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

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**1 LEGAL STATUS AND OPERATIONS**

Agency Coordinating Body for Afghan Relief and Development - **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**

The statements have been prepared on the modified cash basis of accounting. On this basis receipts are recognized when received rather than when earned, and expenses are recognized when incurred rather than when paid. Revenues relating to restricted donor funds have been recognized up to the extent of expenditure incurred.

**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.

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

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**2.4 Functional and presentation currency**

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

**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.

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

4 STATEMENT OF FUND FLOW

Project Name	Donor Name	Annexure	Opening balance As at Jan 01, 2019		Movements in resources during the year		Adjustment during the year	Closing balance As at December 31, 2019	
			Grants Receivable	Unutilized grants deferred	Incoming Resources	Used or revenue Recognized		Grants Receivable	Unutilized grants deferred
Capacity building and providing support to Afghan civil society organizations	Peace Winds Japan (PWJ)	A	-	12,251	74,102	91,442		5,089	-
Facilitating Support to Civil Society ahead of BCA	British & Irish Agencies Afghanistan Group (BAAG)	B	-	-	2,561	2,553	(8)	-	-
Twinning Project for Humanitarian NGOs	Department of International Development (DFID)	C	-	(8,589)	395,947	364,826		-	22,532
Strengthening Civil Society Actors in Afghanistan	Welthungerhilfe (WHH)	E	-	(28,146)	275,947	237,225		-	10,577
<b>TOTAL</b>			<u>-</u>	<u>(24,484)</u>	<u>748,558</u>	<u>696,046</u>	<u>(8)</u>	<u>5,089</u>	<u>33,109</u>

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

	NOTE	2019 USD	2018 USD
<b>5 STOCK IN HAND</b>			
Fuel		1,280	1,250
Stationery		392	254
Food items		45	45
Top up cards		61	57
		<b>1,778</b>	<b>1,606</b>
<b>6 PREPAYMENTS</b>			
Office rent- Kabul and Gusthouse		16,887	18,732
		<b>16,887</b>	<b>18,732</b>
<b>7 ADVANCES, DEPOSITS AND OTHER RECEIVABLES</b>			
Advance to employees & others		4,853	6,630
Membership fee and other receivable		250	5,271
		<b>5,103</b>	<b>11,901</b>
<b>8 CASH &amp; CASH EQUIVALENT</b>			
Cash in hand		3,771	848
Cash at bank	8.1	1,043,733	841,744
		<b>1,047,504</b>	<b>842,592</b>
<b>8.1 Cash at bank</b>			
Afghanistan International bank- AFS (Afg-17811)		6,757	41,930
Afghanistan International bank- USD Reserve A/C(USD-17800)		520,407	234,656
Afghanistan International bank- USD (USD-17819)		193,771	217,236
Afghanistan International bank- USD (Adv-17851)		55,898	67,225
Afghanistan International bank- USD (USD-178AA)		182,500	183,095
Afghanistan International bank- AFS (Afg 17800)		31,482	32,534
Afghanistan International bank- EURO (Euro-17816)		972	6,740
Afghan United bank- AFS (001202AFS02393328)		36,002	39,308
Afghan United bank- USD (TAW.USD0000 87618)		279	315
Afghan United bank- USD PWJ A/C( USD0499546)		1	18,705
Afghanistan International Bank WHHAFN-17802		12,727	-
Afghanistan International Bank WHHUSD-17801		2,937	-
		<b>1,043,733</b>	<b>841,744</b>
<b>9 PAYABLES</b>			
Sphere fee payable		-	2,000
13th month salary payable		39,940	37,845
Audit payable		1,499	2,000
Other payables		39,727	37,877
		<b>81,167</b>	<b>79,722</b>

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

	NOTE	Restricted USD	General USD	2019 USD	2018 USD
<b>10 FUND RECEIVED</b>					
Peace Winds Japan (PWJ)	Annex-A	91,442	-	91,442	139,534
British & Irish Agencies Afghanistan Group (BAAG)	Annex-B	2,554	-	2,554	3,920
Department for International development (DFID)	Annex-C	364,826	-	364,826	868,184
Own Source of income (ACBAR)	Annex-D	-	333,183	333,183	336,677
Welthungerhilfe (WHH)	Annex-E	237,225	-	237,225	28,146
		696,047	333,183	1,029,230	1,376,461
<b>11 SALARIES, WAGES AND OTHER BENEFITS</b>					
Expatriate staff (salary plus tax)		190,425	86,101	276,526	278,260
Local staff (salary plus tax)		267,171	61,151	328,322	352,630
Staff Training		-	788	788	1,255
Other benefits (salary plus tax)		-	591	591	2,488
		457,596	148,631	606,226	634,633
<b>12 NON- EXPENDABLE ITEMS</b>					
Computers, printer, office supplies.		39,214	9,097	48,311	45,609
Research Cost		60,150	-	60,150	193,652
Furniture and fixture		563	758	1,322	768
		99,927	9,855	109,783	240,029
<b>13 PROFESSIONAL SERVICE CHARGES</b>					
Audit fee		1,400	1,500	2,900	3,265
consultancy fee/ Translation		-	-	-	1,818
		1,400	1,500	2,900	5,083
<b>14 TRAVELLING AND TRANSPORTATION</b>					
Vehicle rent, Building rent maintenance and running cost		49,516	11,857	61,373	55,208
Perdiem, travelling and conveyance		25,681	3,731	29,413	47,634
		75,197	15,588	90,786	102,842
<b>15 OPERATING EXPENSES</b>					
Communication		17,476	4,203	21,679	27,437
Utilities		4,882	1,207	6,089	2,443
Meeting and seminars		27,575	4,645	32,220	195,089
Miscellaneous/ vehicle expenses		6,690	817	7,507	5,176
		56,623	10,872	67,495	230,145
<b>16 FINANCIAL CHARGES</b>					
Bank charges/ Bad Debts		5,304	2,758	8,061	7,009
		5,304	2,758	8,061	7,009

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

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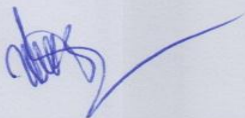
17 GENERAL

- Figures have been rounded off to the nearest USD.

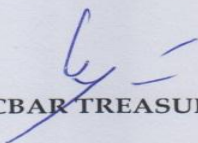
18 AUTHORIZATION

These financial statements were authorized for issue by the Country Director of ACBAR on

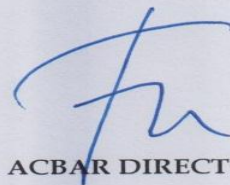
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ACBAR FINANCE MANAGER



ACBAR TREASURER



ACBAR DIRECTOR

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

PROJECT NAME: Capacity building and providing support to Afghan civil society organizations  
DONOR NAME: Peace Winds Japan (PWJ)  
PROJECT PERIOD: March 01, 2016 to February 29, 2020  
REPORTING PERIOD: January 01, 2019 to December 31, 2019


	ACTUAL 2019 USD	ACTUAL 2018 USD
<b>INCOME</b>		
Opening balance	12,251	18,828
Fund received from PWJ	74,102	132,957
	86,353	151,785
<b>EXPENDITURE</b>		
<b>1. Direct project cost</b>		
<b>A) Staff cost</b>		
Expact salary expense	7,396	7,343
Admin staff salaries	54,968	78,739
Staff Training	-	1,255
	62,363	87,337
<b>B) Operation cost</b>		
Building rent	3,212	3,946
Stationery	452	676
Office equipment	-	350
Office supply	1,163	1,212
Publication	3,107	285
Food and accommodation	3,032	7,368
	10,966	13,837
<b>D) Travel and transportation</b>		
Air ticket	3,605	12,365
Visa & passport	200	127
Periderm	771	2,547
Transportation	794	1,830
	5,370	16,869
<b>E) Vehicle expenses</b>		
Fuel	750	1,236
	750	1,236
<b>F) Communication expenses</b>		
Telephone & mobile	830	2,200
Internet	783	1,610
Website maint & security	150	-
Postal & printing	712	1,859
	2,474	5,669

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

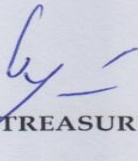
PROJECT NAME: Capacity building and providing support to Afghan civil society organizations  
DONOR NAME: Peace Winds Japan (PWJ)  
PROJECT PERIOD: March 01, 2016 to February 29, 2020  
REPORTING PERIOD: January 01, 2019 to December 31, 2019

	ACTUAL 2019 USD	ACTUAL 2018 USD
G) Meeting & seminar expenses		
Hall rent	2,641	3,681
Workshop & Seminar	6,767	10,778
	9,408	14,459
H) Financial charges		
Bank charges	110	127
	110	127
GRAND TOTAL EXPENDITURE	91,442	139,534
SURPLUS/ (DEFICIT)	(5,089)	12,251

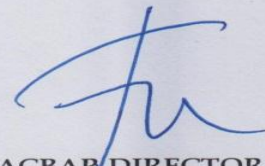
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ACBAR FINANCE MANAG



ACBAR TREASURER



ACBAR DIRECTOR

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 and Irish Agencies Afghanistan Group (BAAG)  
REPORTING PERIOD: January 01, 2019 to December 31, 2019

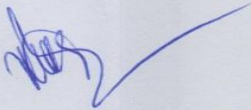
	ACTUAL 2019 USD	ACTUAL 2018 USD
<b><u>INCOME</u></b>		
Opening Balance	-	6,410
Fund received from BAAG	2,561	4,005
	2,561	10,415
<b><u>EXPENDITURE</u></b>		
<b><u>STAFF COST</u></b>		
Daily Wage	129	-
	129	-
<b><u>OPERATION COST</u></b>		
Stationary	241	128
Publication	-	84
Food & accommodation	-	1,100
	241	1,312
<b><u>TRAVEL &amp; TRANSPORTATION EXP</u></b>		
Air Ticket	442	684
Perdiem	-	350
Transportation	535	701
	977	1,735
<b><u>COMMUNICATION EXPENSE</u></b>		
Telephone & Mobile	-	-
	-	-
<b><u>MEETING &amp; SEMINAR EXPENSE</u></b>		
Workshop & seminar	-	716
Rent Hall	133	157
Communication workshop	1,074	-
	1,207	873
<b><u>Financial Charges</u></b>		
Bank charges	1	-
	1	-

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

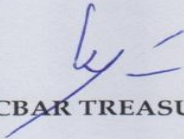
PROJECT TITLE: Facilitating Support to Civil Society ahead of BCA  
SUBMITTED TO: British and Irish Agencies Afghanistan Group (BAAG)  
REPORTING PERIOD: January 01, 2019 to December 31, 2019

	ACTUAL 2019 USD	ACTUAL 2018 USD
GRAND TOTAL EXPENDITURE	2,554	3,920
SURPLUS/ (DEFICIT)	8	6,495
Adjusted against other income	(8)	(6,495)
SURPLUS/ (DEFICIT)	-	-

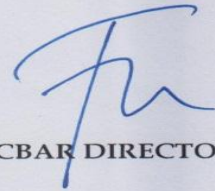
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ACBAR FINANCE MANAGER



ACBAR TREASURER



ACBAR DIRECTOR

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

PROJECT NAME: Twinning Project for Humanitarian NGOs  
DONOR NAME: Department of International Development (DFID)  
PROJECT PERIOD: February 15, 2015 to March 31, 2024  
REPORTING PERIOD: January 01, 2019 to December 31, 2019

	ACTUAL 2019	ACTUAL 2018
<b><u>INCOME</u></b>		
Opening balance	(8,589)	23,781
Fund received from DFID	395,947	835,814
	<b>387,358</b>	<b>859,595</b>
<b><u>EXPENDITURE</u></b>		
<b>A) Staff cost</b>		
Expat salary	127,319	213,211
Admin staff salary	70,659	143,231
Support staff salary	14,599	27,973
	<b>212,577</b>	<b>384,415</b>
<b>B) Operation cost</b>		
Building Rent	17,731	26,170
Building Renovation	4,337	7,559
Office Supply	2,446	3,892
Publication	925	761
Computer, Printer & Copier	2,663	83
Stationery	524	423
Auditing Fee	1,400	1,265
Study & Research	60,150	193,652
Food & Accommodation	19,122	25,642
	<b>109,298</b>	<b>259,447</b>
<b>C) Utility expenses</b>		
Utilities (Electricity, Gas)	4,208	1,775
	<b>4,208</b>	<b>1,775</b>
<b>D) Travel and transportation</b>		
Air Ticket	3,118	6,462
Perdiem	1,197	2,154
Transportation	8,903	11,890
	<b>13,218</b>	<b>20,506</b>
<b>E) Vehicle expenses</b>		
fuel, vehicle Maintenance	3,897	2,569
	<b>3,897</b>	<b>2,569</b>

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

PROJECT NAME: Twinning Project for Humanitarian NGOs  
DONOR NAME: Department of International Development (DFID)  
PROJECT PERIOD: February 15, 2015 to March 31, 2024  
REPORTING PERIOD: January 01, 2019 to December 31, 2019

	ACTUAL 2019	ACTUAL 2018
F) Communication expenses		
Telephone & Mobile	2,127	6,139
Internet	2,213	4,225
Website maint & security	5,164	9,600
	9,504	19,964
G) Meeting & seminar expenses		
Workshop & meeting expenses	9,102	174,708
	9,102	174,708
H) Financial charges		
Bank Charges	3,023	4,800
	3,023	4,800
GRAND TOTAL EXPENDITURE	364,826	868,184
SURPLUS/ (DEFICIT)	22,532	(8,589)

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ACBAR FINANCE MANAGER

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ACBAR TREASURER

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ACBAR DIRECTOR

## AGENCY COORDINATING BODY FOR AFGHAN RELIEF &amp; DEVELOPMENT(ACBAR)

## STATEMENT OF PROJECT INCOME AND EXPENDITURE

SUBMITTED TO: Own Source of income

REPORTING PERIOD: January 01, 2019 to December 31, 2019

	ACTUAL 2019 USD	ACTUAL 2018 USD
<b><u>INCOME</u></b>		
Advertisement fee	79,879	60,506
Membership fee	246,671	261,103
Administration cost	407	
Other income	6,204	1,323
Translation gain	14	-
Other income from Project	8	13,745
	<b>333,183</b>	<b>336,677</b>
<b><u>EXPENDITURE</u></b>		
<b>A) Staff cost</b>		
Thirteen month salary at end	-	-
Exact salary expense	86,101	50,588
Admin staff salaries	50,994	63,838
Support staff salaries	9,542	25,065
Bonus, overtime & food allowance	591	2,484
Staff Training	788	
Daily wage	614	1,043
Kitchen	-	4
	<b>148,630</b>	<b>143,022</b>
<b>B) Operation cost</b>		
Commission Fee	-	1,755
Government Tax penalty	214	5
Building rent	11,821	13,381
Building renovation	35	2,397
Equipment maintenance	202	4
Office equipment	557	414
Stationery	7	87
Office supply/Photocopy	1,245	1,302
Photocopy	2	
Publication	729	834
Audit fee	1,500	
Networking	104	
Computer, printer & copier	333	22
Consultancy/Audit	-	2,000
Computer accessories	-	720
Translation of Documents	-	1,818
Food and accommodation	6,782	658
	<b>23,531</b>	<b>25,397</b>

## AGENCY COORDINATING BODY FOR AFGHAN RELIEF &amp; DEVELOPMENT(ACBAR)

## STATEMENT OF PROJECT INCOME AND EXPENDITURE

SUBMITTED TO: Own Source of income

REPORTING PERIOD: January 01, 2019 to December 31, 2019

	ACTUAL 2019 USD	ACTUAL 2018 USD
<b>C) Utility expenses</b>		
Electricity	857	-
Gas for cooking	329	36
Heater fuel	21	10
	<b>1,207</b>	<b>46</b>
<b>D) Travel and transportation</b>		
Air ticket	1,511	2,110
Visa & passport	1,488	1,556
Periderm	-	315
Transportation	732	1,056
	<b>3,731</b>	<b>5,037</b>
<b>E) Vehicle expenses</b>		
Vehicle insurance	-	35
Diesel	248	277
Petrol	-	694
Vehicle & Generator maintenance	569	54
	<b>817</b>	<b>1,060</b>
<b>F) Communication expenses</b>		
Telephone & mobile	825	241
Internet	761	-
Website maintenance & security	2,416	1,363
Camera, flash & phone set	98	-
	<b>4,099</b>	<b>1,604</b>
<b>G) Meeting &amp; seminar expenses</b>		
Workshop and seminar	-	189
ICVA membership fee	509	244
Meeting	24	-
General assembly expenses	4,112	1,613
	<b>4,645</b>	<b>2,046</b>

## AGENCY COORDINATING BODY FOR AFGHAN RELIEF &amp; DEVELOPMENT(ACBAR)

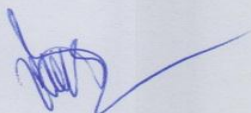
## STATEMENT OF PROJECT INCOME AND EXPENDITURE

SUBMITTED TO: Own Source of income

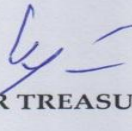
REPORTING PERIOD: January 01, 2019 to December 31, 2019

	ACTUAL 2019 USD	ACTUAL 2018 USD
H) Financial charges		
Bank charges	1,434	1,732
Bad Debts	1,094	14
Exchange loss	16	(1)
	2,544	1,745
GRAND TOTAL EXPENDITURE	189,204	179,957
SURPLUS/ (DEFICIT)	143,979	156,720

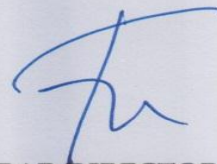
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ACBAR TREASURER



ACBAR DIRECTOR

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

PROJECT NAME: Strengthening Civil Society Actors in Afghanistan

DONOR NAME: Welthungerhilfe (WHH)

PROJECT PERIOD: March 15, 2018 to November 14, 2021

REPORTING PERIOD: January 01, 2019 to December 31, 2019

	ACTUAL 2019 USD	ACTUAL 2018 USD
<b><u>INCOME</u></b>		
Opening balance	(28,146)	-
Fund received	275,947	-
	247,801	-
<b><u>EXPENDITURE</u></b>		
<b><u>STAFF COST</u></b>		
Expat salary	55,711	7,118
Admin staff salary	100,870	9,487
Support staff salary	25,946	3,254
	182,527	19,859
<b><u>OPERATION COST</u></b>		
Stationary	1,440	264
Office supply	684	68
Building rent	21,381	-
Building Renovation	2,854	-
Fixture & Furniture	563	-
Computer, Printer & Copier	3,415	-
	30,338	332
<b><u>TRAVEL &amp; TRANSPORTATION EXP</u></b>		
Air Ticket	4,770	262
Perdiem	1,346	3,225
	6,116	3,487
<b><u>COMMUNICATION EXPENSE</u></b>		
Web Maintaince	3,008	200
Telephone & Mobile	2,490	-
	5,498	200
<b><u>MEETING &amp; SEMINAR EXPENSE</u></b>		
Workshop & seminar	7,271	373
Rent Hall	587	2,630
	7,858	3,003

## AGENCY COORDINATING BODY FOR AFGHAN RELIEF &amp; DEVELOPMENT(ACBAR)

## STATEMENT OF PROJECT INCOME AND EXPENDITURE

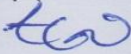
PROJECT NAME: Strengthening Civil Society Actors in Afghanistan

DONOR NAME: Welthungerhilfe (WHH)

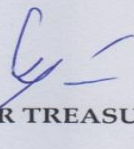
PROJECT PERIOD: March 15, 2018 to November 14, 2021

REPORTING PERIOD: January 01, 2019 to December 31, 2019

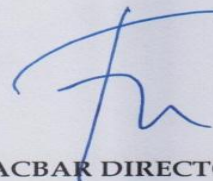
	ACTUAL 2019 USD	ACTUAL 2018 USD
C) Utility expenses		
Utilities (Electricity, Gas)	674	622
	674	622
E) Vehicle expenses		
fuel,vehicle Maintainence	2,043	311
	2,043	311
<u>Financial Charges</u>		
Bank charges	2,171	332
	2,171	332
GRAND TOTAL EXPENDITURE	237,225	28,146
SURPLUS/ (DEFICIT)	10,577	(28,146)




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ACBAR DIRECTOR