

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

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017**



**RAFAQAT BABAR & CO.
Chartered Accountants**



Member firm of
The Leading Edge Alliance

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the accompanying financial statements of "Agency Coordinating Body for Afghan Relief & Development" (ACBAR), which comprise the statement of financial position as at December 31, 2017, 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, 2017 and its financial performance for the year then ended in accordance with the basis of preparation as described in Note 2 to the financial statements.

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.

Emphasis of matter- Basis of Preparation and Restriction on Distribution and Use

We draw attention to Note 02 to the financial statements, which describes the basis of preparation. The financial statements are prepared to assist ACBAR in complying with the requirements of the donors as described in note 2. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for ACBAR and its donors and should not be distributed to or used by parties other than ACBAR or its donors. Our opinion is not modified in respect of this matter

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.

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 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.

KABUL
March 28, 2018



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, 2017

	NOTE	2017 USD	2016 USD
<u>ASSETS</u>			
NON-CURRENT ASSETS	3.1	-	-
CURRENT ASSETS			
Receivables from donors	4	-	311,796
Stock in hand	5	1,298	3,276
Prepayments	6	5,010	7,751
Advances, deposits and other receivables	7	8,842	60,077
Cash & cash equivalent	8	785,718	211,412
TOTAL ASSETS		800,868	594,312
<u>ACCUMULATED FUNDS AND LIABILITIES :</u>			
ACCUMULATED FUNDS			
Accumulated general fund		661,387	498,298
		661,387	498,298
CURRENT LIABILITIES			
Payables	9	81,726	72,163
Unutilized grants deferred	4	57,755	23,851
		139,481	96,014
TOTAL FUNDS AND LIABILITIES		800,868	594,312

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SENIOR FINANCE MANAGER



ACBAR TREASURER



COUNTRY DIRECTOR

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
STATEMENT OF FUND AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2017

		Restricted Grants	General Fund	2017	2016
	NOTE	-----USD-----			
FUND					
Revenue recognized during the year	10	1,120,224	-	1,120,224	1,216,962
ACBAR own Source of income	10	-	294,695	294,695	303,595
		1,120,224	294,695	1,414,919	1,520,557
EXPENDITURE					
Salaries, wages and other benefits	11	574,681	99,088	673,769	633,149
Non- expendable items	12	318,193	4,391	322,584	8,796
Professional service charges	13	18,320	2,000	20,320	29,070
Travelling and transportation	14	95,212	16,289	111,501	101,812
Operating expenses	15	109,704	7,192	116,896	477,168
Financial charges	16	4,114	2,646	6,760	7,225
		1,120,224	131,606	1,251,830	1,257,220
Net surplus/(deficit) for the year		-	163,089	163,089	263,337

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The annexed notes from 01 to 18 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 CASH FLOW
 FOR THE YEAR ENDED DECEMBER 31, 2017

	NOTE	2017 USD	2016 USD
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus/ (Deficit) for the year		163,089	263,337
Net Surplus/ (Deficit) before working capital changes		163,089	263,337
Working Capital changes			
(Increase).decrease in stock in hand		1,978	(1,257)
(Increase).decrease in receivable from donors		311,796	(300,035)
(Increase).decrease in prepayments		2,741	374
(Increase).decrease in advances, deposit and other receivables		51,235	(36,012)
Increase/(decrease) in payables		9,563	28,642
Increase/(decrease) in fund balance		33,904	(235,800)
Net working capital changes		411,217	(544,088)
Net cash outflow from operating activities		574,306	(280,751)
Net cash (used in)/ generated from operating activities		574,306	(280,751)
Net (decrease)/ increase in cash & cash equivalents during the year		574,306	(280,751)
CASH & CASH EQUIVALENT AT THE START OF YEAR		211,412	492,163
CASH & CASH EQUIVALENT AT THE END OF THE YEAR	8	785,718	211,412

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The annexed notes from 01 to 18 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 CHANGES IN ACCUMULATED FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Donor restricted fund	General fund	Total
-----USD-----			
Balance as at December 31, 2015	-	234,961	234,961
Surplus/(Deficit) for the year	-	263,337	263,337
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

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The annexed notes from 01 to 18 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, 2017

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.

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

STATEMENT OF FUND FLOW

Grants and contracts:	Donor	Annexure	Opening balance As at Jan 01, 2017		Movements in resources during the year		Closing balance As at December 31, 2017	
			Grants Receivable	Unutilized grants deferred	Incoming Resources	Used or revenue Recognized	Grants Receivable	Unutilized grants deferred
Afghanistan civil society support initiative	Peace Winds Japan (PWJ)	A	-	15,135	172,929	169,236	-	18,828
Strengthening Civil Society in Afghanistan	British Embassy-Tawanmandi project	B	176,011	-	387,505	204,244	-	7,250
Facilitating and Support to Civil Society ahead of BCA	British & Irish Agencies Afghanistan Group (BAAG)	C	-	8,716	5,434	7,740	-	6,410
Department for International Development (DFID)	DFID	D	135,785	-	861,081	701,515	-	23,781
UNEP	UNEP	F	-	-	38,975	37,489	-	1,486
TOTAL			311,796	23,851	1,465,924	1,120,224	-	57,755

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT (ACBAR)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	NOTE	2017 USD	2016 USD
5 STOCK IN HAND			
Fuel		913	2,866
Stationery		254	254
Food items		45	45
Top up cards		86	111
		1,298	3,276
6 PREPAYMENTS			
Office rent- Kabul		5,010	7,751
		5,010	7,751
7 ADVANCES, DEPOSITS AND OTHER RECEIVABLES			
Advance to employees		2,835	2,100
Advance against expenses		-	220
Security deposits with Gas group		-	91
Advance against post paid		-	1,422
Membership fee receivable		6,007	56,244
		8,842	60,077
8 CASH & CASH EQUIVALENT			
Cash in hand		7,290	4,408
Cash at bank	8.1	778,428	207,004
		785,718	211,412
8.1 Cash at bank			
Afghanistan International bank- AFS (Afg-17811)		67,137	2,586
Afghanistan International bank- USD Reserve A/C(USD-17800)		9,746	9,866
Afghanistan International bank- USD (USD-17819)		73,530	18,963
Afghanistan International bank- USD (Adv-17851)		30,888	1,910
Afghanistan International bank- USD (USD-178AA)		279,949	1,857
Afghanistan International bank- AFS (Afg 17800)		44,818	33,890
Afghanistan International bank- EURO (Euro-17816)		6,826	6,962
Afghan United bank- AFS (001202AFS02393328)		40,188	759
Afghan United bank- USD (TAW.USD0000 87618)		225,331	130,135
Afghan United bank- USD PWJ A/C(USD0499546)		15	76
		778,428	207,004
9 PAYABLES			
Sphere fee payable		2,000	2,000
13th month salary payable		43,824	35,478
Severance fee payable		-	-
Audit payable		2,000	-
Other payables		33,902	34,685
		81,726	72,163

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AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	NOTE	Restricted USD	General USD	2017 USD	2016 USD
10 FUND RECEIVED					
Peace Winds Japan (PWJ)	Annex-A	169,236	-	169,236	186,045
British Embassy- Tawanmandi project	Annex-B	204,244	-	204,244	398,200
British & Irish Agencies Afghanistan Group (GAAP)	Annex-C	7,740	-	7,740	44,708
Department for International development (DFID)	Annex-D	701,515	-	701,515	588,009
Own Source of income (ACBAR)	Annex-E	-	294,695	294,695	303,595
UNEP	Annex-F	37,489	-	37,489	
		1,120,224	294,695	1,414,919	1,520,557
11 SALARIES, WAGES AND OTHER BENEFITS					
Staff thirteen month salary		878	430	1,308	-
Expatriate staff (salary plus tax)		182,316	33,977	216,293	242,101
Local staff (salary plus tax)		384,432	64,228	448,660	385,459
Other benefits (salary plus tax)		150	453	603	5,589
Refund to Donor (BAAG)		6,905	-	6,905	
		574,681	99,088	673,769	633,149
12 NON- EXPENDABLE ITEMS					
Computers, printer, office supplies		292,617	4,273	296,890	6,297
Furniture and fixture		25,576	118	25,694	2,499
		318,193	4,391	322,584	8,796
13 PROFESSIONAL SERVICE CHARGES					
Audit fee		3,200	2,000	5,200	17,499
consultancy fee		15,120	-	15,120	11,571
		18,320	2,000	20,320	29,070
14 TRAVELLING AND TRANSPORTATION					
Vehicle rent, Building rent maintenance and running cost		47,431	12,064	59,495	5,296
Perdiem, travelling and conveyance		47,781	4,225	52,006	96,516
		95,212	16,289	111,501	101,812
15 OPERATING EXPENSES					
Communication		29,916	968	30,884	31,837
Utilities		199	390	589	513
Meeting and seminars		73,505	1,316	74,821	158,844
Miscellaneous/ vehicle expenses		6,084	4,518	10,602	285,974
		109,704	7,192	116,896	477,168
16 FINANCIAL CHARGES					
Bank charges		4,114	2,646	6,760	7,225
		4,114	2,646	6,760	7,225

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 March 28, 2018.



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, 2017 to December 31, 2017

	ACTUAL 2017	ACTUAL 2016
INCOME		
Opening balance	15,135	18,739
Fund received from PWJ	172,929	182,441
	188,064	201,180
EXPENDITURE		
1. Direct project cost		
A) Staff cost		
Staff thirteen month salary	878	2,801
Expect salary expense	7,756	7,739
Admin staff salaries	74,694	53,351
Health serves	150	-
	83,478	63,891
B) Operation cost		
PWJ CSO/SFAN partner	-	18,161
Building rent	7,118	6,877
Stationery	818	797
Office equipment	1,346	-
Office supply	2,601	2,723
Publication	16,708	1,361
Computer, printer & copier	-	1,534
Study & research	-	38,208
Food and accommodation	7,991	7,463
	36,582	77,124
D) Travel and transportation		
Air ticket	15,110	10,056
Visa & passport	115	45
Periderm	3,154	7,504
Transportation	3,278	2,460
Travel	41	183
	21,698	20,248
E) Vehicle expenses		
Fuel	2,429	2,694
	2,429	2,694
F) Communication expenses		
Telephone & mobile	2,594	2,768
Internet	2,174	2,210
Postal & printing	1,758	1,397
	6,526	6,375
G) Meeting & seminar expenses		
Hall rent	2,977	3,545
Workshop & Seminar	15,421	12,027
	18,398	15,572
H) Financial charges		
Bank charges	125	141
	125	141
GRAND TOTAL EXPENDITURE	169,236	186,045
SURPLUS/ (DEFICIT)	18,828	15,135

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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, 2017 to December 31, 2017

	ACTUAL 2017	ACTUAL 2016
INCOME		
Opening balance	(176,011)	(11,761)
Fund received from British Embassy	387,505	233,950
	211,494	222,189
EXPENDITURE		
Staff cost		
Expat salary expense	21,836	73,574
Admin staff salary expense	39,664	113,386
Support staff salary expense	8,568	18,197
	70,068	205,157
OPERATION COST		
Movie		-
Building rent	1,002	16,628
Office equipment/Furniture	23,304	2,338
Stationary	540	443
Office supply	1,053	510
Publication	47,160	42,006
Computer, printer & copier	377	3,169
Audit fee	1,000	16,499
Consultancy fee	15,120	-
Study & research	37,419	13,287
Food & accommodation	1,625	5,533
	128,600	100,413
UTILITY EXPENSES		
Electricity	199	398
	199	398
TRAVEL & TRANSPORTATION EXPENSES		
Air ticket	2,966	20,707
Periderm	445	2,720
Transportation	297	2,280
	3,708	25,707
COMMUNICATION EXPENSES		
Telephone & mobile	562	1,700
Website maintenance & security	640	3,111
	1,202	4,811
MEETING & SEMINAR EXPENSES		
Workshop & seminar	409	60,169
	409	60,169
FINANCIAL EXPENSE		
Bank charges	58	1,545
	58	1,545
GRAND TOTAL EXPENDITURE	204,244	398,200
SURPLUS/ (DEFICIT)	7,250	(176,011)

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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, 2017 to December 31, 2017

	ACTUAL 2017	ACTUAL 2016
<u>INCOME</u>		
Opening Balance	8,716	-
Fund received from BAAG	5,434	53,424
	14,150	53,424
<u>EXPENDITURE</u>		
<u>STAFF COST</u>		
Admin salary	82	-
	82	-
<u>OPERATION COST</u>		
Stationary	16	4
Consultancy fee	-	11,471
	16	11,475
<u>TRAVEL & TRANSPORTATION EXP</u>		
Air Ticket	-	1,080
Perdiem	196	189
Transportation	314	245
	510	1,514
<u>COMMUNICATION EXPENSE</u>		
Telephone & Mobile	15	15
	15	15
<u>MEETING & SEMINAR EXPENSE</u>		
Workshop & seminar	212	19,996
Communication workshop	-	11,708
	212	31,704
	835	44,708
Refund to donor	6,905	-
GRAND TOTAL EXPENDITURE	7,740	44,708
SURPLUS/ (DEFICIT)	6,410	8,716

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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, 2017 to December 31, 2017

	ACTUAL 2017	ACTUAL 2016
INCOME		
Opening balance	(135,785)	240,912
Fund received from DFID	861,081	211,312
	725,296	452,224
EXPENDITURE		
A) Staff cost		
Expat salary	152,724	160,195
Admin staff salary	212,363	156,603
Support staff salary	32,680	26,996
	397,767	343,794
B) Operation cost		
Building Rent	33,686	35,040
Building Renovation	2,115	2,340
Office Supply	3,043	4,661
Publication	3,012	1,341
Computer, Printer & Copier	923	364
Auditing Fee	2,200	1,000
Study & Research	155,457	81,362
Food & Accommodation	7,632	4,321
	208,068	130,429
C) Utility expenses		
Utilities (Electricity, Gas)	2,961	-
	2,961	-
D) Travel and transportation		
Air Ticket	7,495	31,753
Visa, Passport & work permit	293	-
Perdiem	2,098	3,028
Transportation	10,670	7,427
	20,556	42,208
E) Vehicle expenses		
fuel	3,655	2,578
	3,655	2,578
F) Communication expenses		
Telephone & Mobile	4,375	7,608
Internet	4,213	3,708
Website maint & security	8,800	7,200
	17,388	18,516
G) Meeting & seminar expenses		
Workshop & meeting expenses	47,189	48,986
	47,189	48,986
H) Financial charges		
Bank Charges	3,931	1,498
	3,931	1,498
GRAND TOTAL EXPENDITURE	701,515	588,009
SURPLUS/ (DEFICIT)	23,781	(135,785)

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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, 2017 to December 31, 2017

	ACTUAL 2017	ACTUAL 2016
INCOME		
Advertisement fee	54,849	69,173
Membership fee	239,245	229,166
Other income	601	5,224
Translation gain	-	32
	294,695	303,595
EXPENDITURE		
A) Staff cost		
Thirteen month salary at end	430	2,014
Exact salary expense	33,977	593
Admin staff salaries	42,747	7,745
Support staff salaries	17,604	697
Bonus, overtime & food allowance	453	146
Daily wage	3,877	8,484
Health serves	-	628
	99,088	20,307
B) Operation cost		
Government Tax penalty	1,483	-
Building rent	11,908	1,071
Building renovation	156	972
Equipment maintenance	195	8
Office equipment	118	161
Stationery	103	3
Office supply/Photocopy	758	589
Publication	141	126
Computer, printer & copier	208	397
Consultancy/Audit	2,000	100
Study & research	1,000	40
Computer accessories	385	833
Food and accommodation	-	99
	18,455	4,399
C) Utility expenses		
Electricity	-	102
Gas for cooking	228	13
Heater fuel	162	-
	390	115

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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, 2016 to December 31, 2016

	ACTUAL 2017	ACTUAL 2016
D) Travel and transportation		
Air ticket	11	482
Visa & passport	2,175	1,752
Periderm	44	1,176
Transportation	1,995	3,429
Travel	-	-
	4,225	6,839
E) Vehicle expenses		
Vehicle insurance	78	24
Diesel	1,953	-
Petrol	-	-
Vehicle & Generator maintenance	2,487	-
	4,518	24
F) Communication expenses		
Telephone & mobile	38	-
Internet	9	-
Website maintenance & security	921	1,588
Postal & printing	-	493
Camera, flash & phone set	-	39
	968	2,120
G) Meeting & seminar expenses		
Workshop and seminar	-	56
Meeting	-	192
General assembly expenses	1,316	2,165
	1,316	2,413
H) Financial charges		
Bank charges	2,646	3,994
Exchange loss	-	47
	2,646	4,041
GRAND TOTAL EXPENDITURE	131,606	40,258
SURPLUS/ (DEFICIT)	163,089	263,337

RB10

AGENCY COORDINATING BODY FOR AFGHAN RELIEF & DEVELOPMENT(ACBAR)

STATEMENT OF PROJECT INCOME AND EXPENDITURE

SUBMITTED TO: (UNEP)

REPORTING PERIOD: January 01, 2017 to December 31, 2017

	ACTUAL 2017
<u>INCOME</u>	
opening balance	
Fund received	38,975
	38,975
<u>EXPENDITURE</u>	
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

RBC