

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
AUDITED FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER, 2007

HLB **IJAZ TABUSSUM & CO.**
CHARTERED ACCOUNTANTS

HLB IJAZ TABUSSUM & CO.

CHARTERED ACCOUNTANTS

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1. LIST OF ACRONYMS

HLBI ITC	HLB International Ijaz Tabussum & Co. Chartered Accountants
NGO	Non Governmental Organization
IOM	International Organization of Migrants
DFID	Department for International Development
UNAMA	United Nations Assistance Mission in Afghanistan
IRC	International Relief Committee
TECLA	Associazione Per La Cooperazione Transregionale Locale Ed Europea
CoAR	Coordination of Afghan Relief
JICA	Japan International Cooperation Agency
CHA	Coordination of Humanitarian Assistance
ACTED	Agency for Technical Cooperation and Development
UNHCR	United Nations High Commissioner for Refugees
MoPH	Ministry of Public Health
MSH	Management Sciences for Health
MRRD	Ministry of Rural Rehabilitation and Development
NSP	National Solidarity Programme
ACSF	Afghanistan Civil Society Forum
Novib	Oxfam Novib
CA	Christian Aid
UNDP	United Nations Development Programme
NCA	Norwegian Church Aid
EC	European Commission

2. FIRM INTRODUCTION

HLB Ijaz Tabussum & Co., Chartered Accountants is one of the leading firms of chartered accountants. The client portfolio includes national and international banks and financial institutions, manufacturing concerns, service providers, not-for-profit organizations, etc.

HLB Ijaz Tabussum & Co., Chartered Accountants currently maintains offices at Islamabad (Head Office), Lahore, Karachi, Gujranwala, Peshawar and Kabul. All our offices are equally capable of handling all types of assignments.

We enjoy excellent professional relations with all the concerned government and autonomous Authorities including the Privatization Commission (Government of Pakistan), Board of Investment (Government of Pakistan), Securities and Exchange Commission of Pakistan, Central Board of Revenue and Islamabad Stock Exchange and its members etc.

LEGAL STATUS

Our firm is duly registered here in Afghanistan with AISA (Afghanistan Investment Support Agency through License No I-11034).

FOREIGN AFFILIATION:

HLB Ijaz Tabussum & Co., Chartered Accountants is the full member of HLB International Limited – HLB International Limited has the 6th largest network in the World, formed in 1969, HLB can assist clients to do business in over 100 countries, with annual billings of US\$ 1.5 billion, generated by more than 1,750 partners and over 12,000 staff in 440 offices around the World.

HLB International advocates **GLOBAL CARE APPROACH**. This approach ensures that clients receive a personal, high quality, proactive and seamless service from all of the HLB partners.

As a global network of local firms, HLB offers businesses the world over the scope to harness local expertise. For those who value the opportunity to work with local market specialists, HLB member firms are on hand.

RECOGNITION OF SERVICES BY REGULATORY & MONITORING AUHTORITIES:

The quality of firm's services has been recognized by all concerned regulatory and monitoring authorities, both national and international, such as:

- **State Bank of Pakistan** has included the firm's name in the list of firms eligible to provide audit services to banks and other financial institutions;
- The firm is the first and at present one of the three firms registered with the **Public Companies Accounting Oversight Board (PCAOB)** under the Sarbanes Oxley Act of 2002.
- **Institute of Chartered Accountants of Pakistan** has continually given satisfactory quality assurance certificate to the firm;

- **Securities & Exchange Commission of Pakistan** has included the firm's name in the first 55 firms eligible to provide audit services to listed companies;
- **Islamabad Stock Exchange** has included the firm's name in the list of firm's eligible to provide system audit services to its members;
- **Export Promotion Bureau, Government of Pakistan** has included the firm's name in the list of firms eligible to provide performance audit services to institutes funded by Export Development Fund, Export Promotion Bureau.
- Inclusion in **Forum of Firms** by IFAC (International Federation of Accountants New York): HLB INTERNATIONAL our parent firm has been declared as one of the seventeen forums of firms formed by IFAC that can do international assignments. This is indication of our best services around the world based on quality parameters.
- **IFAC declared HLB International as one of the seventeen accounting networks for transnational audit assignments.**

CONNECTION OF FIRM WITH CHA

Reference to Request for Proposal (RFP) issued on April 21 2008, we as the assigned Auditors for CHA have conducted an Organizational Audit. We have conducted our Audit according to International Standards on Auditing.

We being full member of HLB International maintained high standards of quality during our audit fieldwork and the main objectives of our organizational Audit were:

- Review and verification of accounting and financial records and reports.
- Review and evaluation of Internal Control System.
- Effectiveness and transparency of Policies and Regulations.
- Application of policies, Regulation and Laws

3. COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

Coordination of Humanitarian Assistance (CHA) is a Non-political, Non –sectarian and Non-governmental organization working for the rehabilitation of Afghanistan in different sector since 1988.

The Organization was established in Kabul, and registered with the Ministry of Economic Affairs of Islamic Republic of Afghanistan through registration No. is 25.

Work Principles

CHA respects all laws and regulation of Islamic Government of Afghanistan especially the Non governmental organization rule.

To perform its humanitarian and development duties, the organization strictly respects the following principles:

- **Independency:** As the real and 100 % independence is impossible in practice, for CHA independence means to keep the policy of interdependency with the stakeholders and partners with performing of all its activities in the light of overall goal of the organization.
- **Non-political:** the organization doesn't support any political party, but CHA will explain the cause of diseases and infirmities to the families even if it is injustice and wrong political decisions.
- **Equity:** CHA is against all kind of discriminations and perform its service on the base of equity, which take into consideration the need of families and population.
- **Professionalism:** in order to have efficient and good quality services the organization performs all processes of management of its projects with professional standards.
- **Transparency and accountability:** the organization is ready to give reliable information regarding the management of its budget and projects to related organizations and the government

Aim of the Organization:

CHA Vision

A developed Afghanistan, with strong civil and good responsible governance. A country free from poverty, illiteracy and discrimination, where equitable access of all citizens to basic social services and information is provided, all rights and freedoms recognized by the national constitution and international conventions are fully respected and our cultural values and heritage are preserved

CHA Mission:

Strategy:

CHA is strategically involved in implementation of development projects in Afghanistan in following areas:

- Health
- Education/Research
- Community Development

Business Objectives

Proactive and strong player and advocate in the process of rehabilitation, reconstruction and sustainability of social and economic development of Afghanistan and in the promotion and strengthening of Afghan Civil Society as an active and vibrant force in the process.

Related Business Strategies

- Community building and improving livelihoods;
- Effective and cost efficient delivery of social service, particularly in health, education and agriculture;
- Strengthen the individual civil society organizations;
- Reaching the poor and raising awareness and the voice of the poor;
- Advocacy on basic social rights and freedom.

Projects/ Activities during the Year:

During the year the organization was engaged at various projects funded by:

- Oxfam GB
- Christian Aid
- United Nation (includes UNDP, UNICEF, and UNHCR).
- European Union
- Government of Afghanistan (includes Ministry of Rural Rehabilitation and Development, Ministry of Public Health, Ministry of Anti-Narcotics etc).
- Creative Associates International
- Asian Development Bank
- Norwegian Church Aid
- JICA
- ARD



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Operational Setup:

Currently CHA employed 3004 people. It has three sectors; Health, Education and Agriculture and an Infrastructure Unit operating in 52 districts of nine provinces, with central office in Kabul. All sectors are active in collectively providing quality programs for over three hundred thousand beneficiaries per year and many more indirect beneficiaries.

CHA has also a capacity building department which improves the organization's employees' skills, knowledge and attitudes through providing regular training related to their jobs and follow services.

The head office of the organization is located at:

*House # 2-4, End of 5th street of Silo,
Near to Sang kasha Mosque,
Kabul, Afghanistan.*

4. OBJECTIVE AND SCOPE OF WORK OF CHA ORGANIZATIONAL AUDIT

4.1 Audit Objectives

The objective of this audit was to have an independent audit firm's opinion on the financial statements of the organization, the accounting and financial reports, its Internal Control System, effectiveness, and transparency of policies, and regulations as well as calculation of indirect cost rate for the organization.

4.2. Audit Scope of Work

The Audit Scope of Services covered overall management of the organization, planning, implementation, monitoring, and supervision of the projects' technical and operational activities. Also conducted the review, and evaluation of work plans, projects' technical progress reports, budgets, expenditures, procurement, and delivery, Human Resource Management (HRM), financial management, asset records, and maintenance.

The Audit Scope of Services also covered the following Steps:

Human Resources Management

The audit services also reviewed the accuracy, effectiveness, transparency of staff recruitment, firing, attendance control, time sheets, employee personal records maintenance, employee review, and evaluation of job performances, payroll system, and salary calculation.

Administration

The audit services also reviewed the accuracy and proper management of travel activities, vehicle management, office premises, lease agreement, office communications, memos, correspondence, and proper records follow up, and maintenance.

Finance

The audit services also reviewed the accuracy, effectiveness and transparency of accounting and financial system as well as the operations of the organization, based on International Accounting Standards, It also reviewed, and examined the financial accounting, and management of accounting reports of the organization, business documentations, controlling, and maintaining of financial transactions, fund receipt, disbursement, cash management and budgetary control procedures

Procurement

The audit services also reviewed the accuracy, effectiveness, transparency of procurement procedures, activities of the organization. This also made sure whether there was proper follow up of procurement hierarchy, and chain of command, and the equipment and services purchased are in accordance with CHA's projects requirements.



Asset Management

The audit services also reviewed the assets' physical availability, and accessibility, the proper usages of assets. Also it made sure that the equipment purchased for the use of organization and its projects was in accordance with the policy and procedures. It also made sure that the procedures of asset purchasing, asset procurement, receipt, storage, asset assignment, and asset issuance procedure was observed.

Cash Management

The audit services covered all cash inflows, and outflows of the organization and the cash held by the organization, as well as review the procedures for safeguarding of cash.

Information System

The audit services covered the information and communication systems of the organization, the control and security of equipment as well as data backup.

Internal Control System

Our Audit Team mainly focused on verification and analysis of system, policies and records to:

- a) Evaluate that the policies and procedures were applied within organization, and the organization acts in accordance with agreed terms and applicable laws and regulations.
- b) Evaluate that the Internal Control System is in place and applied within the organization.
- c) Evaluate Proper H R Management, Financial Resource Management and Asset Management.
- d) Determine that the costs incurred during the period are allowable, allocable, and reasonable; and comply with donors' Agreed terms and conditions.
- e) Identifying unallowable, un-allocable, and unreasonable costs as the result of weak Internal Control System.
- f) Make sure that Financial Accounting Reports are prepared in accordance with donors' Financial Reporting Requirements, and ensure that Management Accounting Reports are in accordance with General Accepted Accounting Principles.
- g) Make sure that the expenditures incurred during the period are in line with donors' agreements and the original documents tally with figures reflected in the financial reports, and financial statements, and conducive and clear.
- h) Ensure that the Financial Statements are in accordance with International Accounting Standards.
- i) Make sure that payroll, and other taxes are deducted based on the government of Afghanistan tax policies, that is, taxes are to the government.



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5. OUR APPROACH AND METHODOLOGY

Our approach and methodology for the assignment was based on our understanding of the operations of CHA being carried out at present.

We have devised our approach to the assignment and the execution methodology based upon the following:

- Our understanding of the scope of the assignment, as outlined in the Terms of Reference (TOR) and the requisite deliverables at the conclusion of the assignment;
- The comprehension and the functioning knowledge of our previous working experience in various capacities and organization; and
- Prevalent practice regarding the operations in the NGO sector.

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INDEPENDENT AUDITORS' REPORT ON GENERAL PURPOSE FINANCIAL STATEMENTS

**The Members of General Assembly
Coordination of Humanitarian Assistance (CHA)
Kabul, Afghanistan**

We have audited the accompanying financial statements of **Coordination of Humanitarian Assistance (CHA)**, which comprise the balance sheet as at December 31, 2007 and the Income and Expenditure Account and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these 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 the auditors' 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 control 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 control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion financial statements give a true and fair view of the financial position of the **Coordination of Humanitarian Assistance (CHA)** as of December 31, 2007 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Last year financial statements were audited by another firm of chartered accountants who expressed an unqualified opinion.

Kabul

18 JUN 2008

HLB Ijaz Tabassum & Co.
Chartered Accountants

CO-ORDINATION OF HUMANITARIAN ASSISTANCE
BALANCE SHEET
AS ON DECEMBER 31, 2007

Exchange rate used for information 1.4738

		NOTE	2007 USD	2006 USD
CURRENT ASSETS	Euro value			
Advances, deposits and prepayments		4.	795,022	267,112
Receivable against revolving loan		5.	12,861	12,751
Receivable from donors		6.	796,263	262,907
Other receivables		7.	98,022	13,987
Cash and cash equivalents		8.	3,200,750	3,330,662
			4,902,918	3,887,419
	<u>3326718</u>		<u>4,902,918</u>	<u>3,887,419</u>
FUNDS AND LIABILITIES				
Endowment fund	1180,439	9.	1,739,732	1,328,930
Un-spent grant	1,231,571	10.	1,815,090	1,821,258 ✓
Revolving loan / credit pool	53,254	11.	78,487	78,668 ✓
CURRENT LIABILITIES				
Accrued and other liabilities	861,452	12.	1,269,609	658,563 ✓
	<u>3326718</u>		<u>4,902,918</u>	<u>3,887,419</u>

Auditors' report is annexed thereto.

The annexed notes form an integral part of these account.



KABUL

18 JUN 2008

Chairman General Assembly

Director Financial Control & Audit

KB UO 7003

CO-ORDINATION OF HUMANITARIAN ASSISTANCE
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2007

	Curso value	NOTE	2007 USD	2006 USD
INCOME				
Income from donor		13.	11,852,608	12,820,189
Project income		14.	822,421	785,031
Exchange gain / (loss)			83,414	(90,312)
	8656834		12,758,443	13,514,908
EXPENDITURE				
Salaries, wages and benefits		15.	5,716,817	7,130,355
Repair and maintenance		16.	429,839	546,460
Vehicle running expenses		17.	280,972	385,768
Expendable tools		18.	112,155	89,135
Non expendable tools		19.	589,634	146,068
Material and supplies		20.	2,661,023	2,201,331
Other expenses		21.	2,557,201	2,705,373
	8378098		12,347,641	13,204,490
EXCESS OF INCOME OVER EXPENDITURE			410,802	310,418
CARRIED FORWARD TO ENDOWMENT FUND			410,802	310,418

The annexed notes form an integral part of these account.



KABUL

18 JUN 2008

Chairman General Assembly

Director Financial Control & Audit

CO-ORDINATION OF HUMANITARIAN ASSISTANCE
CASH FLOW STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2007

	2007	2006
	USD	USD
Excess of income over expenditure	410,802	310,418
CHANGES IN WORKING CAPITAL		
Increase in advances, deposits and prepayments	(527,910)	(22,073)
Increase in receivable against revolving loan	(110)	-
(Increase)/decrease in receivable from donors	(533,356)	326,584
Increase in other receivables	(84,035)	(7,428)
Increase/(decrease) in accrued and other liabilities	611,046	(47,127)
(Decrease)/ Increase in Un-spent grant	(6,168)	720,423
(decrease)/increase in revolving loan / credit pool	(181)	180
	(540,714)	970,559
 (DECREASE)/ INCREASE IN CASH AND CASH EQUIVALENTS FOR THE YEAR	 (129,912)	 1,280,977
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	3,330,662	2,049,685
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>3,200,750</u>	<u>3,330,662</u>

KABUL

18 JUN 2008

HLBITC


Chairman General Assembly


Director Financial Control & Audit

1. STATUS AND NATURE OF ACTIVITIES

Coordination of Humanitarian Assistance (CHA), established in 1988, is a non-profit, non-sectarian and non-political organization founded by a team of educated and experienced Afghan volunteers with the aim to provide emergency aid to war victims in the field, to assist with the rehabilitation of rural and urban life and to work with communities for sustainable development in Afghanistan. Since its establishment, CHA's mission is to be a proactive player and a strong advocate in the rehabilitation, reconstruction and sustainable, social and economic development of Afghanistan and in the promotion and strengthening of Afghan civil society as an active and vibrant force in this process.

The vision of CHA is to see Afghanistan as a developed country, with a strong civil society and good responsible governance. A country free from poverty, illiteracy and discrimination, where equitable access of all citizens to basic social services and information is provided, all rights and freedoms recognized by the national constitution and international conventions are fully respected and our cultural values and heritage are presented.

CHA is working in three sectors; health, education and agriculture and an infrastructure unit operating in 52 districts of nine provinces, with a central office in Kabul.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as applicable in Afghanistan.

The financial statements were approved by the General Assembly of CHA on 18 JUN 2008

2.2 Basis of measurement

The financial statements have been prepared on the historical cost basis, except monetary assets and liabilities in currency other than reporting currency which are stated as per accounting policy of foreign currency transactions.

2.3 Functional and presentation currency

These financial statements are presented in US Dollars (USD), which is also the organizations' functional currency.

2.4 Use of estimates and judgments

The preparation of financial statements requires management to make judgment, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumption are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.



3. SIGNIFICANT ACCOUNTING POLICIES

3.1 Fixed Assets

The cost of fixed assets purchased during the year is **written off** against the funds received from the various donors in the same period. However, the written down value of fixed assets at the year end is disclosed in the accounts as **memorandum**. According to capitalization policy of the Organization, fixed asset should be worth more than US \$ 200 and its useful life should be more than one year.

Depreciation is charged on individual item wise to the fixed assets, except for land, which is stated at cost, on the straight line method at the rates given in memorandum fixed assets schedule. Full year depreciation is charged in the year of acquisition and no depreciation is charged in the year of disposal.

3.2 Stock and Stores

Stores purchased during the year for programme offices are treated as having been consumed during the year.

3.3 Exchange gain /(loss)

Exchange Gain Realized

Funds received and expenditure incurred against such funds during the year in Afghanis (AFS) have been converted into Dollars on the basis of open market conversion rate prevailing on the date of transaction. As a result of such treatment no realized exchange gain is appearing in the financial statements.

Exchange Gain Unrealized

Funds from various donors in foreign currencies are being directly received into the bank accounts maintained with different banks. The same has been incorporated into the books of accounts (system) at the conversion rate on which these funds have been converted into AFS in the open market and the same rate is then used for the conversion of expenditure incurred in AFS into USD. At the year end, the balance appearing in the balance sheet items in different currencies are being converted into USD at the conversion rate as at December 31 and the difference so worked out at the date of balance sheet is considered as unrealized exchange gain / (loss).

3.4 Donation in Kind

Donation in Kind received from the donor is reflected in the accounts at either prevailing market value of the asset received or value determined by the donor.

3.5 Receivables

Known bad debts are written off, while debts considered doubtful of recovery are fully provided for.



3.6 Related Party Transactions

All transactions with the related parties, if any, are at arm's length price measured under both Comparable Uncontrolled Price and Cost Plus Methods, wherever appropriate.

3.7 Provisions

Provisions are recognized in the balance sheet when the Organization has a present, legal or constructive obligation as a result of past events and it is probable that outflow of economic benefits will be required to settle the obligation and a reliable estimate of the amount can be made.

3.8 Financial Assets

Financial assets comprise cash and cash equivalents, and other receivables. These are recognized initially at fair-value plus directly attributable transaction costs, if any, and subsequently measured at amortized cost using effective interest rate method, if applicable, less provision for impairment, if any. A provision for impairment is established when there is objective evidence that the organization will not be able to collect all amounts due according to the original terms of receivables.

3.9 Financial Liabilities

Financial liabilities include current account, accrued and other liabilities. All financial liabilities are recognized initially at fair value plus directly attributable transactions costs, if any, and subsequently measured at amortized cost using effective interest rate method, if any.

3.10 Employee benefits

Short-term benefits

Employee benefits consist of short-term employee benefit obligations only and are measured on an undiscounted basis and expensed as the related service is provided. These include salaries and Eid bonus, if any.

3.11 Cash and Cash Equivalents

For the purpose of cash flow statement, 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.

3.12 Revenue

Funds

Contributions or funds received from donors are recognized as income up to the extent of expenditure incurred.

3.13 Taxation

The organization is not liable to tax in accordance with the Income Tax Law 2005.



CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

FIXED ASSETS MEMORANDUM

Particulars	Balance as at 01-01-2007	Addition during the year	Deletion during the year	Balance as at 31-12-2007	Rate %	Balance as at 01-01-2007	For the year	Adjustment	Balance as at 31-12-2007	WDV as at 31-12-2007
Land	40,953	-	-	40,953		-	-	-	-	40,953
Vehicle	1,784,204	432,902	27,400	2,189,706	20	1,409,531	368,972	-	1,778,503	411,203
Motorcycles	258,361	26,390	-	284,751	20	187,132	48,119	-	235,251	49,500
Generator	162,546	31,331	930	192,947	15	64,677	28,942	-	93,619	99,328
Furniture	19,285	4,476	-	23,761	10	4,236	2,376	-	6,612	17,149
Computers	295,441	34,067	1,450	328,058	10	138,880	23,660	(2,181)	160,359	167,699
Computer accessories	62,447	6,975	120	69,302	20	32,505	7,996	-	40,501	28,801
Office equipment	501,223	8,422	-	509,645	15	167,891	70,252	-	238,143	271,502
Medical equipment	91,416	26,927	-	118,343	20	36,790	23,362	-	60,152	58,191
Communication equipment	175,313	19,265	466	194,112	20	136,467	22,124	(188)	158,403	35,709
Electric appliances	162,390	25,553	750	187,193	20	81,332	33,449	-	114,781	72,412
Others	77,313	16,949	12,109	82,153	20	61,967	11,294	-	73,261	8,892
(USD) (2007)	3,630,892	633,257	43,225	4,220,924		2,321,408	640,546	(2,369)	2,959,585	1,261,339
(USD) (2006)	3,680,702	146,069	195,879	3,630,892		2,321,408	708,590	(17,484)	2,321,408	1,309,484

Note:

The fixed asset shown in these accounts represents historical cost.

Addition Includes Purchases in the year.

Deletion Includes Disposal & returns back to donors.



CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

		2007	2006
		USD	USD
4. ADVANCES, DEPOSITS AND PREPAYMENTS			
Personal advances:			
Advance against expenses	4.1	765,519	240,719
Advances of field offices	4.2	22,560	19,421
Security deposits	4.3	3,568	3,597
Prepayments	4.4	3,375	3,375
		795,022	267,112
4.1 Advances against expenses			
Advance to DHSA		8,000	8,000
Advance to COAR		-	46,890
Medical allowance		-	200
Advance NPO / RRAA		442	-
Float advances		56,779	-
Printing press MSD		5,171	5,355
Saba media organization		650,225	127,330
Other advances		44,902	52,944
		765,519	240,719
4.2 Advances of field offices			
Advance against expenses - Kabul		1,808	674
Advance against expenses - Qandhar		1,599	1,613
Advance against expenses - Faryab		404	405
Advance against expenses - Herat		3,273	-
Advance against expenses - Mazar		4,926	3,526
Advance against expenses - Ghor		10,500	13,058
Advance against expenses - Main office - Kabul		-	95
Advance against expenses - Farah		50	50
		22,560	19,421
4.3 Security deposits			
Mobile and telephone		1,231	1,242
House security deposit		2,337	2,355
		3,568	3,597
4.4 Prepayments			
Office rent		3,375	3,375
		3,375	3,375
5. RECEIVABLE AGAINST REVOLVING LOAN			
Water pump loan scheme		2,344	2,312
Loan scheme		324	321
Water pump IRC		784	784
Sustainable lively hood programme - Ghor		9,409	9,334
		12,861	12,751

CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

6. RECEIVABLE FROM DONORS

		2007	2006
		USD	USD
Asian Development Bank	Annex - C	27,551	-
Care International	Annex - D	2,095	2,095
Creative Associates International	Annex - G	98,635	5,279
DFID	Annex - H	915	916
European Union	Annex - I	104,015	-
IOM	Annex - L	515	515
Japan Embassy	Annex - M	130	130
JICA	Annex - N	-	14,792
Management Sciences for Health	Annex - O	4,727	4,727
Ministry of Counter Narcotics	Annex - P	17,685	-
Ministry of Rural Rehabilitation and Development	Annex - S	486,907	170,458
Save the Children	Annex - W	3,462	-
UNAMA	Annex - X	910	910
United Nations Development Program	Annex - Y	14,069	19,532
UNICEF	Annex - AA	34,647	43,553
		796,263	262,907

7. OTHER RECEIVABLES

	2007	2006
	USD	USD
Re-imburseable expenses Devfound	95	95
Re-imburseable expenses COAR	170	287
Re-imburseable expenses - Feed the Children	-	2,260
Loan receivable against vocational training	1,411	1,399
Advances to employees	9,027	-
Other receivables	87,319	9,946
	98,022	13,987

8. CASH AND CASH EQUIVALENTS

Cash in Hand	8.1	94,864	247,753
Cash at Bank	8.2	3,105,886	3,082,909
		3,200,750	3,330,662

8.1 Cash in Hand:

Peshawar office	-	9,234
Kabul office	15,126	7,402
Qandhar field office	5,425	2,014
Farah field office	4,433	27,723
Herat field office	6,284	11,140
Ghor field office	41,079	126,392
Logistic unit	9,442	7,746
Mazar field office	3,336	33,470
Parwan office	5,093	11,109
Faryab office	4,646	11,523
	94,864	247,753



CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

	2007	2006
	USD	USD
8.2 Cash at Bank:		
US Dollars:		
Standard Chartered Bank Limited - Afghanistan	1,309,111	622,593
Standard Chartered Bank Limited - Pakistan	10,553	10,578
Soneri Bank Limited - Pakistan	2,847	2,783
	1,322,511	635,954
Euro		
Standard Chartered Bank Limited - Afghanistan	1,433,940	2,422,928
Standard Chartered Bank Limited - Pakistan	318,098	-
	1,752,038	2,422,928
Afghani		
Da Afghanistan Bank	604	-
Standard Chartered Bank Limited - Afghanistan	6,517	600
	7,121	600
Pak. Rupees		
Standard Chartered Bank Limited - Pakistan	324	353
Soneri Bank Limited - Pakistan	23,892	23,074
	24,216	23,427
	3,105,886	3,082,909
9. ENDOWMENT FUND		
Opening endowment fund as previously reported	1,328,930	1,018,512
Transferred from Income and Expenditure account	410,802	310,418
Closing endowment fund	1,739,732	1,328,930
10. UN-SPENT GRANT		
Afghan Civil Society	Annex - A	215
ARD	Annex - B	45
Asian Development Bank	Annex - C	-
Christian Aid	Annex - E	11,937
European Union	Annex - I	370,608
Food and Agriculture Organization	Annex - K	891,991
Japan International Cooperative Agency	Annex - N	4,405
IRC / GUP	Annex - Q	64,109
Ministry of Public Health	Annex - R	2,929
Norwegian Church Aid	Annex - T	705,516
Oxfam - Novib	Annex - U	91,207
Save the Children	Annex - W	115,930
United Nations High Commission for Refugees	Annex - Z	-
UNOCHA	Annex - AB	850,281
World Food Program	Annex - AC	400,195
World Vision Program	Annex - AD	13,573
	Annex - Z	19,881
	Annex - AB	1,949
	Annex - AC	14,766
	Annex - AD	2,011
	1,815,090	1,821,258



CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

		2007	2006
		USD	USD
11. REVOLVING LOAN / CREDIT POOL			
Kabul emergency programme		13,969	14,108
Water pump loan scheme		6,020	6,020
Revolving loan scheme		20,520	20,520
Vocational training		27,096	27,096
Water pump loan scheme IRC		4,282	4,324
Agriculture		6,600	6,600
		78,487	78,668
12. ACCRUED AND OTHER LIABILITIES			
Medical allowance		110	-
Leave encashment		4,630	4,677
Severance pay payable		34,215	34,314
Re-imburseable credits	12.1	469,590	395,486
Field office payable	12.2	558,327	151,096
Others	12.3	202,737	72,990
		1,269,609	658,563
12.1 Re-imburseable credits			
Re-imburseable fund		196,047	196,047
Re-imburseable expenses - Novib personnel		14,366	14,366
Re-imburseable expenses - Australian volunteers		110	110
Re-imburseable expenses - others		259,067	184,963
		469,590	395,486
12.2 Field office payable			
Field office - Farah		15,011	46,577
Field office - Mazar		57,685	44,198
Ghor field office		50,000	-
Parwan field office		9,999	-
Herat field office		30,000	-
Field office - Parwan		1,539	1,564
Field office - Herat		85,157	2,570
Field office - Qandhar		2,737	7,854
Kabul office		114,683	29,070
Field office - Ghor		89,900	17,543
Field office - Faryab		101,616	1,720
		558,327	151,096
12.3 Others			
Payable to COAR		91,010	-
Payable to TECLA		40,480	1,915
Income tax payable		14,168	22,824
Advance to NPO/RRAA		-	18,415
Audit fee payable		17,611	19,135
Field office - Mazar		39,468	10,701
		202,737	72,990



**CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007**

13. INCOME FROM DONOR

		2007 USD	2006 USD
ARD	1.4738	70,605	-
Asian Development Bank		322,571	408,357
Christian Aid		950,640	944,736
Creative Associates International		333,279	3,581,698
European Union	1776652.73	2,609,588	2,017,614
Food and Agriculture Organization	1.4738	-	1,080
Japan Embassy		-	42,229
Japan International Cooperative Agency		393,728	119,929
Management Sciences for Health		-	1,001,095
MDM		-	35,315
Ministry of Counter Narcotics		56,485	994,407
Ministry of Public Health		3,731,748	2,481,628
Ministry of Rural Rehabilitation and Development		1,534,398	-
Norwegian Church Aid		140,369	-
Oxfam - Novib		1,086,987	714,425
Save the Children		309,893	184,174
United Nations Development Program		60,965	102,800
United Nations High Commission for Refugees		214,785	190,702
UNICEF		18,293	-
World Vision		18,274	-
		11,852,608	12,820,189

14. PROJECT INCOME

Galaxy training center		2,739	23,712
Farm income		3,691	1,665
Sale of commodities	other organ 6672043	-	3,405
Transportation income		170,835	125,763
Tractor income		1,200	4,600
HTSU income		22,962	-
Other income	14.1	620,994	625,886
		822,421	785,031

14.1 OTHER INCOME

Capacity building		23,170	15,361
Administrative income		575,049	516,721
Misc. Income		22,775	93,804
		620,994	625,886

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CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

	2007	2006
	USD	USD
15. SALARIES, WAGES AND BENEFITS		
Salaries	4,513,410	6,484,094
Training	46,627	61,621
Staff medical allowance	-	10,045
Food allowance	106,095	96,659
Perdium	181,084	72,668
Severance/ Pension	350	93
Travelling allowance	95,816	99,180
Other benefits	21,710	18,828
Entertainment	41,091	36,698
Casual labor cost	76,170	54,740
Other daily wages	634,464	195,729
	5,716,817	7,130,355
16. REPAIR AND MAINTENANCE		
Office repair and maintenance	157,001	13,392
Vehicle repair and maintenance	182,590	209,850
Equipment repair and maintenance	16,792	12,679
Other repair and maintenance	73,456	310,539
	429,839	546,460
17. VEHICLE RUNNING EXPENSES		
Petrol, diesel and lubricants	244,790	255,870
Tax and registration	36,182	129,898
	280,972	385,768
18. EXPENDABLE TOOLS		
Computer accessories	7,795	21,080
Computer and hardware	6,084	1,894
Vehicle tool and equipment	118	48
Other tool and equipment	1,342	2,919
Other expendables equipment	56,965	29,466
Video set	520	80
Camera	369	254
Television	223	80
Furniture and fittings	38,739	33,314
	112,155	89,135



**CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007**

19. NON-EXPENDABLE TOOLS

	2007	2006
	USD	USD
Generators	31,331	19,220
Projectors	2,362	2,090
TV set	8,100	4,463
V sat	-	340
Camera	6,710	5,105
Video camera	750	2,596
Photocopier	6,060	3,123
Vehicles	389,279	29,324
Motorcycles	26,390	3,048
Computer hardware and others	34,066	30,104
Accessories	856	1,240
Printers	6,119	2,503
Physiotherapy and Orthopedic equipment	26,927	3,425
Furniture and fittings	4,476	6,168
Non-expendable communication set	19,264	10,281
Other non-expendables	26,944	23,038
	589,634	146,068

20. MATERIAL AND SUPPLIES

Construction material	20.1	479,604	286,752
Medical supplies and equipments	20.2	1,031,617	816,677
Agriculture supplies and tools	20.3	211,122	264,144
Other	20.4	938,680	833,758
		2,661,023	2,201,331



CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

	2007	2006
	USD	USD
20.1 CONSTRUCTION MATERIAL		
Tools and equipment	-	1,954
Bricks	12,145	4,921
Wheel barrow	1,051	438
Workshop tool kit	-	-
Sign board	8,641	4,806
Cement	67,769	35,657
Gypsum	424	436
Steel bar	41,507	11,185
Lime stone	1,567	3,615
Sand and gravel	60,409	63,094
Stones	30,547	18,286
Wooden poles	20,407	2,230
Wood	890	697
Plywood	1,064	2,005
Hand pumps	-	-
Water and hand pumps	2,206	2,964
Pipes	5,586	3,680
Small tools and accessories	1,246	2,822
Wooden doors and windows	27,156	17,943
Wooden roof beam	978	822
Wooden window	-	-
Plastic sheet	4,564	1,862
Other material	191,447	107,335
	479,604	286,752
20.2 MEDICAL SUPPLIES AND EQUIPMENT		
Lab material	13,051	3,043
Medicine and supplies	846,034	746,071
Food for patients and kids	-	4,514
TBA's initial kit	-	1,377
TBA's re-supply kit	67,245	27,648
VHV's initial kit	30,261	592
VHV's re-supply kit	75,026	33,432
	1,031,617	816,677
20.3 AGRICULTURE SUPPLIES AND TOOLS		
Other seeds	1,601	1,297
Fertilizers	17,929	15,714
Pesticides	926	9,122
Agriculture tools and equipment	12,701	10,913
Wheat seeds / edible wheat	60,982	27,975
Sapling	10,104	20,931
Manure animal	2,521	242
Rice and beans	28,026	6,122
Animal	56,010	171,828
Edible oil	20,322	-
	211,122	264,144



CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

	2007	2006
	USD	USD
20.4 OTHERS		
Stationary	71,602	55,768
Office supplies	23,774	20,615
Crockery	13,162	5,752
Training materials	1,495	161
Miscellaneous	775,100	751,462
Food for patients	53,122	-
Donation in kind	425	-
	938,680	833,758
21. OTHER EXPENSES		
Transportation	142,557	194,948
Office rent	242,271	309,604
Hired vehicle	517,881	359,510
Rent of training centers	8,422	8,545
Bank charges	76,604	94,875
Books and periodicals	52,920	26,172
Photography cost	40,174	55,275
Gas charges	50,804	44,460
Telephone charges	14,908	8,111
Internet cost	37,205	39,025
Vehicle insurance	-	1,049
Water charges	434	-
Electricity charges	22,667	21,644
Photocopy charges	17,043	14,868
Postage expenses	1,330	1,711
Video cassettes	29	266
Toner for copier and printer	17,556	12,069
Land lease	448	-
Utility bill	-	437
Handout printing	1,401	2,703
Partner expenses	939,074	1,183,845
Printing of text	8,955	63,375
Fuel for heating	107,203	103,457
Fuel for generator	113,298	97,197
Fuel for sterilization	55	-
Audit fee	27,914	18,127
Consultancy fee	116,048	44,100
	2,557,201	2,705,373



22. FINANCIAL INSTRUMENTS AND RELATED DISCLOSURES

22.1 FINANCIAL ASSETS AND LIABILITIES

2007

Mark - up / Interest bearing		Non mark - up / Non interest bearing		Total
Maturity		Maturity		
Within one year	One year to five years	Within one year	One year to five years	
USD		USD		USD

Financial assets

Receivable against revolving loan	-	-	12,861	-	12,861
Receivable from donors	-	-	796,263	-	796,263
Other receivables	-	-	98,022	-	98,022
Cash and cash equivalents	-	-	3,200,750	-	3,200,750
	-	-	4,107,896	-	4,107,896

Financial liabilities

Revolving loan credit pool	-	-	78,487	-	78,487
Accrued and other liabilities	-	-	1,269,609	-	1,269,609
	-	-	1,348,096	-	1,348,096

Net financial assets / (Liabilities) 2007

	-	-	2,759,800	-	2,759,800
--	---	---	-----------	---	-----------

OFF BALANCE SHEET ITEMS

CONTINGENCIES 2007

COMMITMENTS 2007

	-	-	-	-	-
	-	-	-	-	-

2006

Mark - up / Interest bearing		Non mark - up / Non interest bearing		Total
Maturity		Maturity		
Within one year	One year to five years	Within one year	One year to five years	
USD		USD		USD

Financial assets

Receivable against revolving loan	-	-	12,751	-	12,751
Receivable from donors	-	-	262,907	-	262,907
Other receivables	-	-	13,987	-	13,987
Cash and cash equivalents	-	-	3,330,662	-	3,330,662
	-	-	3,620,307	-	3,620,307

Financial liabilities

Revolving loan credit pool	-	-	78,668	-	78,668
Accrued and other liabilities	-	-	658,563	-	658,563
	-	-	737,231	-	737,231

Net financial assets / (Liabilities) 2006

	-	-	2,883,076	-	2,883,076
--	---	---	-----------	---	-----------

OFF BALANCE SHEET ITEMS

CONTINGENCIES 2006

COMMITMENTS 2006

	-	-	-	-	-
	-	-	-	-	-



22.2 Fair value of financial instruments

The estimated fair value of financial assets and liabilities is not considered significantly different from their carrying values.

22.3 Liquidity risk

Liquidity risk reflects an enterprises inability in raising funds to meet its commitments. The organization commenced its activities in 1987 and the organizational commitments during the year have been met through funds received from different donors . The management believes that the organization is not exposed to liquidity risk.

22.4 Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge its obligation and cause the other party to incur a financial loss. The organization's financial assets mainly comprise of cash and bank balances. Credit risk on liquid fund is limited because the counter parties are banks of good repute.

22.5 Foreign currency risk

Foreign currency risk is the risk that the value of he financial instrument will fluctuate due to changes in foreign exchange rates. The company is not exposed to foreign currency risk as all commitments and obligations are in US Dollars.

23. TRANSACTIONS WITH RELATED PARTIES

A party is related to an entity if the party has an interest in an entity that gives it significant influence over the entity and would include members of the key management personnel of the entity.

Key management personnel

Key management personnel include the Director General of CHA and members of the General Assembly. The members of the General Assembly are not being provided any remuneration. Managing Director is being provided with the monthly remuneration.

Managing Director

Salary

<u>2007</u>	<u>2006</u>
<u>USD</u>	<u>USD</u>
<u>22,800</u>	<u>36,000</u>



24. GENERAL

24.1 Number of employees

Total number of full time employees of the organization as at December 31, 2007 were 3,004 (2006: 2000 app.).

24.2 Figures

A. in these accounts have been rounded off to the nearest US Dollar.

B. in these accounts are converted to US Dollar by applying following rates as at December 31, 2007:

1 US Dollar = 1.4240 Euro

1 US Dollar = 0.0202 AFS

1 US Dollar = 0.0165 PKR

C. Figures of the previous year have been re-arranged for the purpose of comparison as:

2006

C.1 Refer to Note 4.2

USD

Following appeared in "field office payable" last year as:

Main office - Kabul

(95)

Now re-arranged as "advances of field offices" as:

Main office - Kabul

95

C.2 Refer to Note 4.3

Following appeared in "security receivables" last year in Note 5 as:

Mobile and telephone

1,242

House security deposit

2,355

3,597

Now re-arranged as "security deposits" as sub-class of "advances, deposits and prepayments".

C.3 Refer to Note 8.2

Following figures appeared in "cash at bank" last year as:

Cash at bank:

US Dollars

622,946

Now re-arranged as:

US Dollars

622,593

Pak Rupees

353

622,946

C.4 Refer to Note 12.3

Following figures appeared in "advances against expenses" last year as:

Advance TECLA

(1,915)

Now re-arranged as "others" as:

Payable to TECLA

1,915

**CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007**

2006

USD

D. Figures of the previous year have been re-grouped for the purpose of comparison as:

D.1 Refer to Note 4.2:

Following appeared in "advances of field office" last year as:

Ghor field office	2,558
Hawala to Ghor field office	10,500
	<u>13,058</u>

Now re-grouped as:

Advances against expenses - Ghor	<u>13,058</u>
----------------------------------	---------------

D.2 Refer to Note 20.1:

Following appeared in last year as:

a)	Bricks mud	3,651
	Backed bricks	1,270
		<u>4,921</u>

b)	Mold	-
	Thread	845
	Rope	187
	Nail	220
	Glue	143
	Hinge	164
	Other material	105,776
		<u>107,335</u>

Now re-grouped as:

a)	Bricks	<u>4,921</u>
b)	Other material	<u>107,335</u>



Chairman General Assembly

Director Financial Control & Audit

KABUL

18 JUN 2008

FUND POSITION OF AFGHAN CIVIL SOCIETY
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditur e during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Civil education for the parliamentary election	215	-	-	215	-	-	215
Total Project Income	215	-	-	215	-	-	215

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FUND POSITION OF ARD
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Community selection process (survey) - Farah & Ghor	-	-	35,392	35,392	35,345	-	47
Community selection process (survey) - Herat	-	-	16,980	16,980	16,981	-	(1)
Community selection process (survey) - Samangan	-	-	18,278	18,278	18,279	-	(1)
Total Project Income	-	-	70,650	70,650	70,605	-	45

HLB (ITC)

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - B/1

ARD FUNDED PROJECTS

Particular	Community selection process (survey) - Farah & Ghor	Community selection process (survey) - Herat	Community selection process (survey) - Samangan	Total
	US \$	US \$	US \$	US \$
Salaries	9,960	7,160	9,037	26,157
Food allowance	2,009	-	322	2,331
Perdiem	718	-	-	718
Traveling allowance	646	293	494	1,433
Other benefits	2,000	-	-	2,000
Entertainment	226	200	-	426
Other daily wages	2,400	1,200	-	3,600
Consultancy fee	-	900	-	900
Vehicle repair & maintenance	-	-	915	915
Equipment repair & maintenance	4	-	2	6
Hired vehicle	9,890	2,800	3,520	16,210
Transportation & carriage	4	-	-	4
Office rent	-	-	1,700	1,700
Bank charges	48	167	167	382
Gas charges	406	73	166	645
Telephone / mobiles	1,057	980	291	2,328
Electricity charges	-	199	396	595
Internet charges	20	-	-	20
Fuel for heating	14	-	-	14
Fuel for generator	-	-	439	439
Postage expenses	70	-	-	70
Stationary	753	298	329	1,380
Office supplies	-	-	7	7
Miscellaneous	3,307	1,614	-	4,921
Toner for copier	580	-	-	580
Computer accessories	33	200	194	427
Computer hardware	-	502	-	502
Non-expandable communication set	800	-	-	800
Printers	-	250	-	250
Medical & supplies	400	145	300	845
Total Expenditure	35,345	16,981	18,279	70,605

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FUND POSITION OF ASIAN DEVELOPMENT BANK
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Basic package of health service - Tulak & Saghar (Ghor)	(21,464)	-	70,000	48,536	77,705	-	(29,169)
Basic package of health service - Shahrak & Dolaina (Ghor)	33,401	-	175,133	208,534	179,356	-	29,178
Balkh river integrated water resources management	-	-	37,950	37,950	65,510	-	(27,560)
Total Project Income	11,937	-	283,083	295,020	322,571	-	(27,551)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - C/1

ASIAN DEVELOPMENT BANK FUNDED PROJECTS

Particular	Basic package of health service - Tulak & Saghar	Basic package of health service - Shahrak & Dolaina	Balkh river integrated water resources management	Total
	US \$	US \$	US \$	US \$
Salaries	36,232	39,189	25,761	101,182
Food allowance	-	-	54	54
Perdiem	1,616	2,162	-	3,778
Traveling allowance	945	1,071	375	2,391
Other benefits	-	17,110	-	17,110
Staff training	3,542	20,159	-	23,701
Entertainment	1,088	2,230	114	3,432
Other daily wages	156	582	86	824
Audit fee	500	2,000	-	2,500
Consultancy charges	-	500	-	500
Office repair & maintenance	306	6,629	117	7,052
Vehicle repair & maintenance	1,975	3,081	-	5,056
Equipment repair & maintenance	180	100	181	461
Other repair & maintenance	808	1,483	134	2,425
Petrol & diesel	2,806	1,292	216	4,314
Hired vehicle	-	191	18,000	18,191
Transportation & carriage	2,250	6,051	-	8,301
Office rent	80	400	3,600	4,080
Bank charges	61	818	274	1,153
Books & periodicals	399	1,996	-	2,395
Photography charges	-	4	-	4
Gas charges	495	541	202	1,238
Telephone / mobiles	364	32	342	738
Electricity charges	213	151	556	920
Internet charges	200	798	2,001	2,999
Photocopy charges	-	98	85	183
Fuel for heating	311	2,145	-	2,456
Fuel for generator	1,492	2,522	567	4,581
Postage expenses	52	-	-	52
Stationary	1,495	2,799	976	5,270
Office supplies	15	2,504	2,886	5,405
Balance c/f	57,581	118,638	56,527	232,746

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COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - C/1

ASIAN DEVELOPMENT BANK FUNDED PROJECTS

Particular	Basic package of health service - Tulak & Saghar	Basic package of health service - Shahrak & Dolaina	Balkh river integrated water resources management	Total
	US \$	US \$	US \$	US \$
Balance b/f	57,581	118,638	56,527	232,746
Miscellaneous	8,121	18,919	5,955	32,995
Toner for copier	-	379	387	766
Computer accessories	82	192	173	447
Computer hardware	111	-	149	260
Other tools & equipments	44	-	-	44
Expendable furniture & fixture	-	2,660	651	3,311
Other expandable items	390	312	457	1,159
Furniture	-	-	480	480
Generators	-	3,005	-	3,005
Physiotherapy equipment	-	2,701	-	2,701
Other non-expandable items	-	1,069	450	1,519
Camera	-	-	281	281
Cement	1,376	370	-	1,746
Gypsum	-	38	-	38
Lime stone	120	96	-	216
Sand & gravel	-	40	-	40
Wood	-	5	-	5
Other material	43	4,270	-	4,313
Lab materail	223	320	-	543
Water pumps	-	96	-	96
Other seeds	24	-	-	24
Medicine & supplies	9,590	26,239	-	35,829
Crockery	-	7	-	7
Total Expenditure	77,705	179,356	65,510	322,571



FUND POSITION OF CARE INTERNATIONAL
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
MRRD Ministry of rural rehabilitation & development	(2,095)	-	-	(2,095)	-	-	(2,095)
Total Project Income	(2,095)	-	-	(2,095)	-	-	(2,095)



FUND POSITION OF CHRISTIAN AID
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Women galaxy training center	4,235	(530)	14,207	17,912	18,114	-	(202)
Agriculture technical support unit	2,054	(57)	7,452	9,449	-	-	9,449
Health technical sport material	2,571	-	-	2,571	-	-	2,571
TBA/VHV training phase 2002-2003	5,198	-	-	5,198	-	-	5,198
Female training centre Herat	299	-	-	299	-	-	299
ATCU Herat	34,271	-	36,426	70,697	67,038	-	3,659
Refresher training	(12)	12	-	-	-	-	-
World Aids Day	(3,266)	(297)	3,563	-	-	-	-
Revolving fund for marketing carpet	(18,276)	45	53,000	34,769	34,769	-	-
Support to CHA fund for MIS & drought programme on CHA radio	-	-	39,360	39,360	39,360	-	-
Immediate drought response in Faryab	433,751	(16,923)	216,037	632,865	636,642	3,776	-
Rural recovery Faryab	(101,904)	(38,252)	301,209	161,053	154,717	(6,336)	-
Unrealized exchange gain / (loss)	11,687			11,687		392	12,079
Total Project Income	370,608	(56,002)	671,254	985,860	950,640	(2,168)	33,053



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - E/1

CHRISTIAN AID FUNDED PROJECTS

Particular	Women galaxy training center	Agriculture technical support unit	Revolving fund for marketing carpet	Support to CHA fund for MIS & drought prog.	Immediate drought response in Faryab	Rural recovery Faryab	Total
	US \$	US \$	US \$	US \$	US \$	US \$	US \$
Salaries	9,533	44,109	350	-	24,906	38,955	117,853
Casual labor charges	18	1,098	14,746	-	-	-	15,862
Staff training	-	-	-	-	68	-	68
Other daily wages	-	259	-	-	443,075	17,647	460,981
Consultancy charges	-	-	9,800	39,189	-	-	48,989
Entertainment	182	882	-	64	400	384	1,912
Food allowance	-	639	-	-	-	-	639
Traveling allowance	-	1,482	-	52	346	357	2,237
Office repair & maintenance	7	36	-	-	-	67	110
Vehicle repair & maintenance	954	804	-	-	46	981	2,785
Equipment repair & maintenance	-	22	-	-	-	4	26
Petrol & diesel	-	1,454	-	-	690	1,827	3,971
Hired vehicle	-	750	-	-	12,550	-	13,300
Tax & registration	-	249	-	-	1,684	-	1,933
Transportation & carriage	-	589	-	-	8,411	916	9,916
Office rent	4,400	100	6,250	-	1,300	-	12,050
Rent of centers	-	2,500	-	-	7,441	-	9,941
Bank charges	66	500	1,519	55	-	-	2,140
Land lease	-	448	-	-	-	-	448
Photography charges	-	11	-	-	54	-	65
Gas charges	-	366	-	-	1,076	596	2,038
Water	30	-	-	-	-	-	30
Telephone / mobiles	52	56	-	-	882	240	1,230
Electricity charges	-	534	-	-	-	506	1,040
Internet charges	2,300	1,745	-	-	199	200	4,444
Toner for copier	-	300	-	-	502	-	802
Fuel for heating	-	231	-	-	755	150	1,136
Fuel for generator	-	-	-	-	-	188	188
Photocopy charges	-	-	-	-	-	61	61
Stationary	30	1,864	-	-	1,955	71	3,920
Office supplies	-	43	-	-	-	-	43
Miscellaneous	542	962	-	-	30,858	51,268	83,630
Computer accessories	-	-	-	-	81	42	123
Expendable furniture & fixture	-	141	-	-	-	-	141
Other expandable items	-	-	-	-	85	1,134	1,219
Furniture	-	120	-	-	-	-	120
Camera	-	-	-	-	490	-	490
Signboard	-	-	-	-	390	-	390
Seeds	-	79	-	-	78,165	-	78,244
Fertilizers	-	255	-	-	-	-	255
Cement	-	56	-	-	-	5,540	5,596
Wood	-	60	-	-	-	1,102	1,162
Other material	-	126	2,104	-	20,233	4,352	26,815
Agriculture tool & equipment	-	3,962	-	-	-	101	4,063
Crockery	-	206	-	-	-	-	206
Animals	-	-	-	-	-	27,327	27,327
Generators	-	-	-	-	-	701	701
Total Expenditure	18,114	67,038	34,769	39,360	636,642	154,717	950,640

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FUND POSITION OF CHRISTIAN AID
REPORTING CURRENCY : EURO DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Immediate drought response in Faryab	336,730	(12,471)	161,222	485,481	485,481	-	-
Rural recovery Faryab	(79,110)	(28,085)	225,254	118,059	118,059	-	-
Total Project Income	257,620	(40,556)	386,476	603,540	603,540	-	-



FUND POSITION OF CREATIVE ASSOCIATES INTERNATIONAL PROGRAM
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Accelerated learning	21,615	-	16,145	37,760	37,742	-	18
Building education support system for teachers	(26,894)	-	121,071	94,177	94,177	-	-
Building education support systems for teachers (BESST) Sep-07	-	-	102,707	102,707	201,360	-	(98,653)
Total Project Income	(5,279)	-	239,923	234,644	333,279	-	(98,635)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
ANNEXURE TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - G/1

CREATIVE ASSOCIATION INTERNATIONAL FUNDED PROJECTS

Particular	Accelerated learning	Building education support system for teachers	Building education support systems for teachers	Total
	US \$	US \$	US \$	US \$
Salaries	29,840	54,114	130,704	214,658
Perdiem	-	-	585	585
Traveling allowance	168	49	2,159	2,376
Staff training	-	-	2,707	2,707
Entertainment	-	131	2,186	2,317
Casual labor charges	72	-	3	75
Other daily wages	-	6	481	487
Office repair & maintenance	-	14	52	66
Vehicle repair & maintenance	1,647	2,654	2,394	6,695
Equipment repair & maintenance	-	92	12	104
Other repair & maintenance	-	6	60	66
Petrol & diesel	2,959	1,442	2,056	6,457
Hired vehicle	-	-	6,281	6,281
Transportation & carriage	1,116	4	12,957	14,077
Office rent	-	18,475	12,012	30,487
Bank charges	392	379	945	1,716
Books & periodicals	-	814	520	1,334
Gas charges	-	201	-	201
Telephone / mobiles	-	329	39	368
Electricity charges	-	1,248	578	1,826
Internet charges	-	4,501	1,704	6,205
Photocopy charges	-	502	90	592
Fuel for heating	-	58	749	807
Fuel for generator	-	1,022	164	1,186
Postage expenses	-	80	-	80
Stationary	-	217	3,432	3,649
Office supplies	-	40	301	341
Miscellaneous	1,548	7,345	15,604	24,497
Toner for copier	-	124	925	1,049
Computer accessories	-	64	355	419
Computer hardware	-	-	63	63
Other tools & equipments	-	143	70	213
Expendable furniture & fixture	-	-	503	503
Other expandable items	-	-	251	251
Signboard	-	-	214	214
Wood	-	123	-	123
Crockery	-	-	204	204
Total Expenditure	37,742	94,177	201,360	333,279

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FUND POSITION OF DFID
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Food assistance to vulnerable families - Ghore & Farah	(818)	-	-	(818)	-	-	(818)
Emergency food assistance to vulnerable families	(35)	-	-	(35)	-	-	(35)
Food assistance to Afghans	(63)	1	-	(62)	-	-	(62)
Total Project Income	(916)	1	-	(915)	-	-	(915)

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FUND POSITION OF EUROPEAN UNION
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Rehabilitation in Western Afghanistan	(7,378)	-	-	(7,378)	-	-	(7,378)
Rural rehabilitation in Heart, Ghazni & Hazarajat	(6,893)	-	-	(6,893)	-	-	(6,893)
Rehabilitation of rural production system in Parwan, Kapisa	224,920	-	-	224,920	552,014	117,953	(209,141)
Basic Package of Health Services for Taiwara & Pasawand	649,464	-	-	649,464	499,541	19,249	169,172
Drink water supply programme	(64,771)	-	69,015	4,244	-	(4,244)	-
Support to food for insecure communities in Farah & Herat	23,769	-	-	23,769	-	(23,769)	-
Perennial horticulture development programme for Injil - Herat	-	-	134,476	134,476	67,039	1,548	68,985
Provision of basic package of health services for Ghor	-	45,000	1,252,039	1,297,039	1,490,994	77,564	(116,391)
Unrealized exchange gain / (loss)	72,881	-	-	72,881	-	(75,250)	(2,369)
Total Project Income	891,992	45,000	1,455,530	2,392,522	2,609,588	113,051	(104,015)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - I/I

EUROPEAN UNION FUNDED PROJECTS

Particular	Rehabilitation of rural prod. system in Parwan, Kapisa	Basic Package of Health Services for Taiwara & Pasawand	Perennial horticulture develop. Prog. for Injil - Herat	Provision of basic package of health services for Ghor	Total
	US \$	US \$	US \$	US \$	US \$
Salaries	133,158	99,901	19,069	355,058	607,186
Food allowance	-	-	1,238	838	2,076
Per diem	-	2,028	2,850	33,881	38,759
Traveling allowance	113	3,102	2,600	7,668	13,483
Staff training	4,440	4,787	217	2,855	12,299
Entertainment	1,017	573	638	2,740	4,968
Casual labor charges	10,277	-	121	-	10,398
Other daily wages	7,220	348	96	1,827	9,491
Audit fee	4,000	4,676	-	4,416	13,092
Consultancy fee	720	31,275	2,260	11,019	45,274
Office repair & maintenance	30	87	72	113,768	113,957
Vehicle repair & maintenance	7,725	12,047	740	24,024	44,536
Equipment repair & maintenance	105	21	143	187	456
Other repair & maintenance	653	282	-	63,819	64,754
Petrol & diesel	11,179	5,716	3,560	32,684	53,139
Hired vehicle	900	6,000	1,600	6,977	15,477
Tax & registration	771	250	165	726	1,912
Transportation & carriage	4,365	3,897	124	19,034	27,420
Office rent	17,862	6,925	150	16,072	41,009
Rent for centers	-	-	3,325	-	3,325
Bank charges	653	1,584	322	10,373	12,932
Books & periodicals	3,382	25,256	-	3,769	32,407
Photography charges	-	12	-	16	28
Gas charges	1,229	1,364	219	3,946	6,758
Water	64	-	-	6	70
Telephone / mobiles	155	304	202	1,252	1,913
Electricity charges	216	164	1,064	985	2,429
Internet charges	1,802	200	1,508	903	4,413
Photocopy charges	656	546	104	1,567	2,873
Fuel for heating	3,440	14,293	545	19,508	37,786
Fuel for generator	2,886	6,041	-	13,553	22,480
Postage expenses	70	-	-	-	70
Stationary	1,313	7,421	492	3,510	12,736
Office supplies	34	5,201	238	928	6,401
Miscellaneous	219,379	32,200	4,793	159,302	415,674
Toner for copier	683	1,180	-	138	2,001
Computer accessories	-	225	148	578	951
Computer hardware	98	240	30	663	1,031
Other tools & equipments	196	-	-	-	196
Expendable video set	-	-	-	480	480
Expendable furniture & fixture	-	-	113	3,850	3,963
Other expendable items	3,574	24	-	805	4,403
Computer hardware & others	-	-	890	4,506	5,396
Motorcycles	-	-	-	24,185	24,185
Printers	450	157	-	962	1,569
Vehicles	-	195,998	16,000	136,343	348,341
Balance c/f	444,815	474,325	65,636	1,089,721	2,074,497



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - I/1

EUROPEAN UNION FUNDED PROJECTS

Particular	Rehabilitation of rural prod. system in Parwan, Kapisa	Basic Package of Health Services for Taiwara & Pasawand	Perennial horticulture develop. Prog. for Injil - Herat	Provision of basic package of helath services for Ghor	Total
	US \$	US \$	US \$	US \$	US \$
<i>Balance b/f</i>	<i>444,815</i>	<i>474,325</i>	<i>65,636</i>	<i>1,089,721</i>	<i>2,074,497</i>
Generators	-	-	-	1,845	1,845
Physiotherapy equipment	-	-	197	4,961	5,158
Photocopier	-	3,000	-	-	3,000
Other non-expandable items	699	1,863	364	96,207	99,133
Television set	-	-	-	3,679	3,679
Crockery	-	827	47	-	874
Non-expandable communication set	-	1,900	-	12,857	14,757
Signboard	993	-	-	-	993
Cement	8,956	-	19	30	9,005
Steel bar	8,209	-	-	-	8,209
Wheel barrow	-	-	82	-	82
Sand & gravel	5,329	10	13	-	5,352
Stones	9,528	-	-	-	9,528
Wood	527	40	-	217	784
Wooden pools	3,225	33	-	16	3,274
Other material	5,663	318	17	-	5,998
Other seeds	563	-	158	-	721
Fertilizers	15,292	-	121	-	15,413
Pesticides	498	-	10	-	508
Agriculture tool & equipment	6,258	-	214	-	6,472
Video cassetes	29	-	-	-	29
Wheat seeds	10,500	-	-	-	10,500
Sapling	8,295	-	-	-	8,295
Lab material	-	840	-	544	1,384
Medicines & supplies	-	16,385	-	280,917	297,302
Feed for animal	135	-	161	-	296
Animal	22,500	-	-	-	22,500
Total Expenditure	552,014	499,541	67,039	1,490,994	2,609,588

HLB/TC

FUND POSITION OF EUROPEAN UNION
REPORTING CURRENCY : EURO DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Expenditure rural recovery Parwan Kapisa	240,682	-	-	240,682	396,757	-	(156,075)
Health sector emergency reconstruction and development project	502,546	-	-	502,546	376,307	-	126,239
Drink water supply programme	(51,697)	-	51,697	-	-	-	-
Perennial horticulture development programme for Injil - Herat	-	-	100,282	100,282	48,801	-	51,481
Provision of basic package of health services for Ghor	-	-	919,265	919,265	1,006,123	-	(86,858)
Total Project Income	691,531	-	1,071,244	1,762,775	1,827,988	-	(65,213)

HLB ITC

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FUND POSITION OF FOOD AND AGRICULTURE ORGANIZATION

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Wheat Seed distribution in Faryab 2003-2004	4,405	-	-	4,405	-	-	4,405
Total Project Income	4,405	-	-	4,405	-	-	4,405



FUND POSITION OF IOM

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Relocation of education Afghans	281	-	-	281	-	-	281
Priority section of the mass media support	(786)	-	-	(786)	-	-	(786)
Printing production service in Kabul	(10)	-	-	(10)	-	-	(10)
Total Project Income	(515)	-	-	(515)	-	-	(515)



FUND POSITION OF JAPAN EMBASSY
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Extension of comprehensive health ventures in Sindand	(131)	-	-	(131)	-	-	(131)
Inter-communal rural development project	1	-	-	1	-	-	1
Total Project Income	(130)	-	-	(130)	-	-	(130)



FUND POSITION OF JAPAN INTERNATIONAL COOPERATIVE AGENCY
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Facilitating partner service and baseline survey	(26,475)	-	26,476	1	-	-	1
Design & programming of phase-2 sub project in Balkh	(13,650)	-	13,650	-	-	-	-
Phase 1 sub project implementation in Balkh province	25,333	-	65,000	90,333	114,890	-	(24,557)
Phase - 2 of sub-project implementation in Balkh province	-	-	186,149	186,149	149,025	-	37,124
Phase - 2 of sub-project implementation in Balkh province	-	-	155,604	155,604	97,998	-	57,606
Phase - 3 of sub-project implementation in Balkh province	-	-	25,750	25,750	31,815	-	(6,065)
Total Project Income	(14,792)	-	472,629	457,837	393,728	-	64,109



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - N/1

JICA FUNDED PROJECTS

Particular	Phase 1 sub project implementation in Balkh province	Phase - 2 of sub-project implementation in Balkh province	Phase - 2 of sub-project implementation in Balkh province	Phase - 3 of sub-project implementation in Balkh province	Total
	US \$	US \$	US \$	US \$	US \$
Salaries	10,700	17,182	20,264	4,311	52,457
Food allowance	423	158	208	176	965
Traveling allowance	541	446	194	189	1,370
Entertainment	-	87	153	-	240
Casual labor charges	-	67	-	-	67
Other daily wages	37,196	76,711	11,552	818	126,277
Consultancy fee	-	600	-	-	600
Office repair & maintenance	100	-	-	68	168
Vehicle repair & maintenance	14	60	8	-	82
Equipment repair & maintenance	185	89	-	-	274
Other repair & maintenance	-	6	6	20	32
Petrol & diesel	469	762	499	13	1,743
Hired vehicle	2,400	4,900	9,600	4,000	20,900
Tax & registration	-	-	-	21	21
Transportation & carriage	510	342	1,064	749	2,665
Office rent	1,380	2,200	1,800	-	5,380
Rent for centers	669	-	-	-	669
Bank charges	179	1,349	587	198	2,313
Gas charges	-	212	-	112	324
Water	14	-	-	-	14
Telephone / mobiles	167	40	-	-	207
Electricity charges	-	103	-	-	103
Internet charges	203	-	-	-	203
Photocopy charges	-	-	9	-	9
Fuel for heating	449	-	-	386	835
Fuel for generator	-	302	348	-	650
Stationary	472	255	778	124	1,629
Office supplies	437	243	91	164	935
Miscellaneous	91	2,800	-	-	2,891
Toner for copier	124	234	-	62	420
Computer accessories	63	35	14	20	132
Computer hardware	180	153	-	-	333
Expendable furniture & fixture	-	-	295	42	337
Other expandable items	-	-	88	-	88
Computer hardware & others	-	720	-	110	830
Furniture	-	-	240	-	240
Generators	-	171	-	-	171
Photocopier	-	-	-	1,810	1,810
Signboard	-	448	76	38	562
Cement	15,434	10,474	12,581	5,760	44,249
Steel bar	13,330	7,838	-	-	21,168
Balance c/f	85,730	128,987	60,455	19,191	294,363

HLBmc

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - N/1

JICA FUNDED PROJECTS

Particular	Phase 1 sub project implementation in Balkh province	Phase - 2 of sub-project implementation in Balkh province	Phase - 2 of sub-project implementation in Balkh province	Phase - 3 of sub-project implementation in Balkh province	Total
	US \$	US \$	US \$	US \$	US \$
<i>Balance b/f</i>	85,730	128,987	60,455	19,191	294,363
Sand & gravel	14,782	5,693	8,501	432	29,408
Stones	5,683	2,496	7,588	863	16,630
Wood	18	2,968	279	-	3,265
Bricks	2,302	1,993	538	-	4,833
Other material	6,375	6,888	15,796	8,494	37,553
Fertilizers	-	-	18	-	18
Medicines & supplies	-	-	59	59	118
Feed for animal	-	-	1,356	-	1,356
Animal	-	-	3,408	2,776	6,184
Total Expenditure	114,890	149,025	97,998	31,815	393,728

HLB/ITC

FUND POSITION OF MANAGEMENT SCIENCES FOR HELATH
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Family planning in district Islam Qala	1,668	-	-	1,668	-	-	1,668
Basic package of health services - Faryab & Donation in kind	(5,009)	-	-	(5,009)	-	-	(5,009)
Basic package of health services - Faryab & Donation in kind	(14)	-	-	(14)	-	-	(14)
Miscellaneous Project -2003	(1,372)	-	-	(1,372)	-	-	(1,372)
Total Project Income	(4,727)	-	-	(4,727)	-	-	(4,727)



FUND POSITION OF MINISTRY OF COUNTER NARCOTICS
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Comprehensive drug treatment / rehabilitation & prevention	-	-	38,800	38,800	56,485	-	(17,685)
Total Project Income	-	-	38,800	38,800	56,485	-	(17,685)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
ANNEXURE TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - P/1

MINISTRY OF COUNTER NARCOTICS FUNDED PROJECT

Particular	Comprehensive drug treatment / rehabilitation & prevention	Total
	US \$	US \$
Salaries	24,604	24,604
Perdiem	156	156
Traveling allowance	714	714
Staff training	606	606
Entertainment	328	328
Casual labor cost	131	131
Other daily wages	3	3
Equipment repair & maintenance	426	426
Transporation & carriage	47	47
Hired vehicle	2,400	2,400
Office rent	4,221	4,221
Bank charges	535	535
Gas charges	168	168
Telephone / mobile charges	356	356
Photocopy charges	6	6
Fuel for generator	630	630
Computer hardware & others	593	593
Other tools & equipment	266	266
Expendable furniture & fixture	1,441	1,441
Other expandable items	245	245
Expendable video set	40	40
Other non-expandable items	141	141
Printers	302	302
Generators	986	986
Physiothrapy equipment	2,455	2,455
Television set	141	141
Stationary	157	157
Medicines & supplies	2,588	2,588
Food for patients & kids	6,958	6,958
Other material	1,680	1,680
Miscellaneous	2,713	2,713
Crockery	448	448
Total Expenditure	56,485	56,485

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FUND POSITION OF ISLAMIC RELIEF COMMITTEE / GUP
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Construction related training for Afghans	2,585	-	-	2,585	-	-	2,585
Non food distribution in - Mazar	209	-	-	209	-	-	209
Water supply Sakhi camp - Mazar	135	-	-	135	-	-	135
Unrealized exchange gain /(loss)	27	-	-	27	-	(27)	-
Total Project Income	2,956	-	-	2,956	-	(27)	2,929



FUND POSITION OF MINISTRY OF PUBLIC HEALTH
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Basic package of health service - Farah	(285)	-	-	(285)	-	-	(285)
Basic package of health service - Farah	75,688	-	2,690,602	2,766,290	2,072,571	-	693,719
Basic package of health service - Heart	15,804	-	1,655,455	1,671,259	1,659,177	-	12,082
Total Project Income	91,207	-	4,346,057	4,437,264	3,731,748	-	705,516



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - R/I

MINISTRY OF PUBLIC HEALTH FUNDED PROJECTS

Particular	Basic package of health service - Farah US \$	Basic package of health service - Heart US \$	Total US \$
Salaries	831,909	632,044	1,463,953
Food allowance	66,007	7,581	73,588
Per diem	74,366	47,116	121,482
Severance pay	350	-	350
Traveling allowance	33,026	8,345	41,371
Other benefits	2,200	-	2,200
Staff training	3,200	366	3,566
Entertainment	4,786	1,241	6,027
Casual labor charges	9,642	2,657	12,299
Other daily wages	15,173	3,157	18,330
Consultancy charges	5,100	-	5,100
Office repair & maintenance	26,910	3,686	30,596
Vehicle repair & maintenance	27,461	22,354	49,815
Equipment repair & maintenance	9,501	1,724	11,225
Other repair & maintenance	2,274	966	3,240
Petrol & diesel	34,534	42,503	77,037
Hired vehicle	9,841	73,642	83,483
Tax & registration	2,147	5,201	7,348
Transportation & carriage	37,128	10,440	47,568
Office rent	14,228	27,128	41,356
Bank charges	20,298	6,580	26,878
Books & periodicals	7,605	517	8,122
Photography charges	39,758	24	39,782
Gas charges	16,238	7,794	24,032
Telephone / mobiles	1,376	757	2,133
Electricity charges	1,046	9,655	10,701
Internet charges	2,402	175	2,577
Photocopy charges	4,630	3,550	8,180
Fuel for heating	10,960	28,123	39,083
Fuel for generator	59,166	9,652	68,818
Postage expenses	56	216	272
Stationary	17,423	15,656	33,079
Office supplies	1,224	5,130	6,354
Miscellaneous	225,659	325,789	551,448
Toner for copier	4,612	1,623	6,235
Computer accessories	1,355	592	1,947
Computer hardware	254	-	254
Other tools & equipments	59	13	72
Expendable furniture & fixture	16,452	3,731	20,183
Other expendable items	16,160	22,384	38,544
Vehicle	15,548	-	15,548
Motorcycles	2,205	-	2,205
Computer hardware & others	3,546	-	3,546
Balance c/f	1,677,815	1,332,112	3,009,927



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - R/1

MINISTRY OF PUBLIC HEALTH FUNDED PROJECTS

Particular	Basic package of health service - Farah US \$	Basic package of health service - Heart US \$	Total US \$
<i>Balance b/f</i>	<i>1,677,815</i>	<i>1,332,112</i>	<i>3,009,927</i>
Printers	1,676	-	1,676
Furniture	272	1,749	2,021
Generators	10,060	-	10,060
Physiotherapy equipment	13,903	781	14,684
Projector	1,612	-	1,612
Other non-expandable items	4,363	362	4,725
Camera	1,089	-	1,089
Training material	1,243	123	1,366
Signboard	1,130	534	1,664
Bricks	2,721	2,850	5,571
Wheel barrow	121	30	151
Cement	4,202	1,299	5,501
Gypsum	230	80	310
Steel bar	2,343	23	2,366
Lime stone	12	997	1,009
Sand & gravel	1,813	783	2,596
Stones	139	8	147
Wooden poles	30	-	30
Wood	3,960	1,560	5,520
Other material	108,828	14,249	123,077
Lab materail	4,139	6,986	11,125
Water pumps	618	475	1,093
Other seeds	155	396	551
Fertilizer	47	35	82
Pesticides	210	22	232
Agriculture tools	-	6	6
Medicine & supplies	223,437	292,048	515,485
Sapling	137	71	208
Crockery	6,266	1,598	7,864
Donation in kind	-	-	-
Total Expenditure	2,072,571	1,659,177	3,731,748

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FUND POSITION OF MINISTRY OF RURAL REHABILITATION & DEVELOPMENT
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
National solidarity program - 2nd year	(11,736)	-	-	(11,736)	-	-	(11,736)
National solidarity program - 3rd year	(158,722)	-	835,686	676,964	337,416	-	339,548
NSP - Follow up 242 communities in Ghor, Faryab & Balkh	-	-	90,316	90,316	521,497	-	(431,181)
NSP - New 134 communities in Ghor & Faryab	-	-	281,332	281,332	414,802	-	(133,470)
NSP 2 - New communities in Herat & Faryab	-	-	-	-	195,208	-	(195,208)
NSP district meeting	-	-	10,615	10,615	8,853	-	1,762
NSP C4 124 communities Balkh province	-	-	-	-	56,622	-	(56,622)
Total Project Income	(170,458)	-	1,217,949	1,047,491	1,534,398	-	(486,907)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - S/1

MINISTRY OF RURAL REHABILITATION & DEVELOPMENT FUNDED PROJECTS

Particular	National solidarity program - 3rd year	NSP - Follow up 242 communities	NSP - New 134 communities	NSP 2 - New communities in Herat & Faryab	NSP district meeting	NSP C4 124 communities	Total
	US \$	US \$	US \$	US \$	US \$	US \$	US \$
Salaries	246,974	383,616	285,051	110,838	-	28,686	1,055,165
Casual labor charges	-	-	-	43	-	-	43
Staff training	-	705	74	-	-	-	779
Other daily wages	15	242	128	68	-	-	453
Consultancy charges	-	1,500	-	-	-	-	1,500
Entertainment	923	1,318	1,947	1,596	457	-	6,241
Food allowance	315	299	-	989	1,699	-	3,302
Traveling allowance	640	3,146	2,499	2,169	4,950	-	13,404
Other benefits	400	-	-	-	-	-	400
Office repair & maintenance	-	18	-	398	-	-	416
Equipment repair & maintenance	23	55	798	5	-	-	881
Other repair & maintenance	3	219	4	4	-	-	230
Petrol & diesel	88	4,219	-	-	-	-	4,307
Hired vehicle	49,567	76,343	65,444	40,740	-	18,400	250,494
Transportation & carriage	-	34	182	105	1,654	17	1,992
Office rent	13,840	4,200	10,543	3,003	-	5,400	36,986
Bank charges	2,696	4,772	2,573	164	93	-	10,298
Books & periodicals	-	-	2,197	2,077	-	-	4,274
Photography charges	-	23	6	193	-	-	222
Gas charges	726	1,959	2,158	1,153	-	12	6,008
Water	35	36	-	-	-	-	71
Telephone / mobiles	241	414	440	176	-	-	1,271
Electricity charges	-	1,350	344	250	-	-	1,944
Internet charges	399	2,101	2,975	-	-	202	5,677
Toner for copier	-	438	257	50	-	-	745
Fuel for heating	312	3,100	3,741	3,236	-	1,002	11,391
Fuel for generator	1,443	1,098	675	470	-	-	3,686
Stationary	73	1,540	2,782	3,267	-	186	7,848
Photocopy charges	-	552	844	70	-	-	1,466
Office supplies	248	242	27	815	-	21	1,353
Miscellaneous	16,230	26,231	21,684	11,038	-	2,696	77,879
Computer accessories	100	132	288	328	-	-	848
Computer hardware	40	39	1,655	3,628	-	-	5,362
Expendable furniture & fixture	-	-	40	1,768	-	-	1,808
Non-expandable communication set	-	-	250	-	-	-	250
Photocopier	-	-	1,250	-	-	-	1,250
Printer	-	-	-	1,450	-	-	1,450
Camera	-	-	274	1,950	-	-	2,224
Signboard	2,041	98	1,944	151	-	-	4,234
Seeds	-	-	-	11	-	-	11
Fertilizers	-	-	-	0.46	-	-	0.46
Crockery	21	41	51	1,470	-	-	1,583
Water pumps	-	-	-	48	-	-	48
Wood	-	-	163	-	-	-	163
Other material	-	1,417	1,514	1,487	-	-	4,418
Medicine & supplies	23	-	-	-	-	-	23
Total Expenditure	337,416	521,497	414,802	195,208	8,853	56,622	1,534,398



FUND POSITION OF NORWEGIAN CHURCH AID
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Women empowerment & training (Women empowerment)	-	-	230,225	230,225	119,882	-	110,343
Environment & renewable energy (Solar electrification)	-	-	26,074	26,074	20,487	-	5,587
Total Project Income	-	-	256,299	256,299	140,369	-	115,930



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - T/1

NORWEGIAN CHURCH AID FUNDED PROJECTS

Particular	Women empowerment & training (Women empowerment)	Environment & renewable energy (Solar electrification)	Total
	US \$	US \$	US \$
Salaries	36,495	5,986	42,481
Food allowance	198	2,603	2,801
Perdiem	-	3,000	3,000
Traveling allowance	353	525	878
Staff training	-	29	29
Entertainment	764	861	1,625
Other daily wages	137	-	137
Vehicle repair & maintenance	1,173	-	1,173
Other repair & maintenance	632	-	632
Petrol & diesel	1,870	-	1,870
Hired vehicle	25,910	2,700	28,610
Tax & registration	772	252	1,024
Transportation & carriage	1,934	418	2,352
Office rent	10,202	-	10,202
Rent for training centers	-	480	480
Bank charges	1,558	138	1,696
Photography cost	34	-	34
Gas charges	822	221	1,043
Telephone / mobiles	650	-	650
Electricity charges	45	-	45
Internet charges	201	-	201
Photocopy charges	63	-	63
Fuel for heating	1,697	-	1,697
Fuel for generator	436	-	436
Stationary	816	463	1,279
Miscellaneous	735	13	748
Toner for copier	1,562	-	1,562
Computer accessories	45	-	45
Computer hardware	1,250	-	1,250
Expendable furniture & fixture	531	230	761
Other expandable items	4,460	-	4,460
Computer hardware & others	-	1,490	1,490
Generators	1,049	-	1,049
Furniture	-	706	706
Other non-expandable items	12,109	-	12,109
Signboard	69	103	172
Other material	10,929	134	11,063
Crockery	381	135	516
Total Expenditure	119,882	20,487	140,369



FUND POSITION OF OXFAM - NOVIB
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Food security and drought mitigation	(1,684)	1,684	-	-	-	-	-
Comprehensive support for drought mitigation & rehabilitation - 3rd	3,837	(3,131)	-	706	-	-	706
Natural ingredients projects	33,545	-	43,377	76,922	67,553	-	9,369
Emergency for road opening market road	22,457	-	-	22,457	-	-	22,457
EC Management Review of CHA ADA	653	-	-	653	-	-	653
Improving capacity for integrated development of livelihood	276,737	-	1,246,733	1,523,470	798,139	-	725,331
Capacity building for community based disaster management	64,650	-	110,581	175,231	93,054	-	82,177
Parwan flood April 2007	-	-	41,958	41,958	40,719	-	1,239
Assistance to flood affected peoples in Panjshir	-	-	93,297	93,297	87,522	-	5,775
Unrealized exchange gain /(loss)	-	-	-	-	-	2,574	2,574
Total Project Income	400,195	(1,447)	1,535,946	1,934,694	1,086,987	2,574	850,281

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COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - U/I

NOVIB FUNDED PROJECT

Particular	Natural ingredients projects	Improving capacity for integrated development of livelihood	Capacity building for community based disaster management	Parwan flood - April 2007	Assistance to flood affected peoples in Panjshir	Total
	US \$	US \$	US \$	US \$	US \$	US \$
Salaries	40,344	137,775	56,077	3,110	5,571	242,877
Food allowance	277	2,178	276	-	-	2,731
Per diem	228	-	-	-	-	228
Traveling allowance	1,448	5,285	3,626	149	-	10,508
Staff training	-	1,161	1,455	-	-	2,616
Entertainment	460	1,260	1,132	-	-	2,852
Casual labor charges	-	12,459	-	-	7,136	19,595
Other daily wages	72	2,032	15	27	1,430	3,576
Consultancy fee	-	14	4,397	-	-	4,411
Office repair & maintenance	281	122	-	-	-	403
Vehicle repair & maintenance	961	2,520	2,037	-	-	5,518
Equipment repair & maintenance	-	118	190	-	-	308
Other repair & maintenance	-	-	302	-	-	302
Petrol & diesel	1,444	5,736	2,133	-	217	9,530
Hired vehicle	1,250	14,984	70	1,600	2,800	20,704
Tax & registration	-	1	-	-	-	1
Transportation & carriage	1,325	485	-	566	655	3,031
Office rent	1,500	21,310	4,725	-	-	27,535
Bank charges	337	876	382	80	175	1,850
Books & periodicals	1,705	25	355	-	-	2,085
Photography charges	10	-	15	-	-	25
Gas charges	-	456	169	-	-	625
Water	-	44	-	-	-	44
Telephone / mobiles	110	649	130	-	-	889
Electricity charges	164	198	397	-	-	759
Internet charges	1,703	4,453	-	-	-	6,156
Photocopy charges	-	671	693	-	-	1,364
Fuel for heating	50	4	1,140	-	-	1,194
Fuel for generator	-	37	1,779	-	-	1,816
Postage expenses	56	392	56	-	-	504
Stationary	83	1,212	1,282	-	-	2,577
Office supplies	-	442	227	-	-	669
Miscellaneous	8,120	3,510	1,151	10,441	4,168	27,390
Toner for copier	190	1,758	186	-	-	2,134
Computer accessories	43	675	867	-	-	1,585
Computer hardware	5	444	315	-	-	764
Other tools & equipments	28	4,608	75	-	-	4,711
Expendable television set	-	224	-	-	-	224
Expendable furniture & fixture	226	762	886	-	-	1,874
Other expandable items	125	-	-	-	-	125
Computer hardware & others	1,450	6,835	4,410	-	-	12,695
Accessories	-	220	121	-	-	341
Printers	-	320	295	-	-	615
Projectors	-	-	750	-	-	750
Other non-expandable items	545	229	200	15,146	-	16,120
Steel bar	-	-	-	9,392	-	9,392
Television set	-	4,280	-	-	-	4,280
Balance c/f	64,540	240,764	92,315	40,511	22,152	460,282



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - U/I

NOVIB FUNDED PROJECT

Particular	Natural ingredients projects	Improving capacity for integrated development of livelihood	Capacity building for community based disaster management	Parwan flood - April 2007	Assistance to flood affected peoples in Panjshir	Total
	US \$	US \$	US \$	US \$	US \$	US \$
Balance b/f	64,540	240,764	92,315	40,511	22,152	460,282
Camera	750	520	680	-	-	1,950
Non-expandable communication set	545	-	-	-	-	545
Signboard	-	-	59	208	-	267
Cement	-	-	-	-	1,506	1,506
Wheel barrow	-	818	-	-	-	818
Sand & gravel	-	20,314	-	-	724	21,038
Stones	-	-	-	-	2,386	2,386
Wood	-	89	-	-	-	89
Wooden pools	-	12	-	-	17,074	17,086
Wooden doors	-	-	-	-	18,781	18,781
Other material	-	-	-	-	24,899	24,899
Water pumps	-	281	-	-	-	281
Other seeds	37	520	-	-	-	557
Fertilizers	-	2,161	-	-	-	2,161
Pesticides	-	148	-	-	-	148
Agriculture tool & equipment	930	1,332	-	-	-	2,262
Plastic sheet	-	65	-	-	-	65
Other material	701	5,008	-	-	-	5,709
Wheat seeds	-	86	-	-	-	86
Sapling	-	1,601	-	-	-	1,601
Manure animal	-	870	-	-	-	870
Thread	-	6	-	-	-	6
Crockery	50	18	-	-	-	68
Sugar	-	2	-	-	-	2
Partner expenses	-	523,524	-	-	-	523,524
Total Expenditure	67,553	798,139	93,054	40,719	87,522	1,086,987

HLB inc

FUND POSITION OF OXFAM - NOVIB

REPORTING CURRENCY : EURO DOLLARS

AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Capacity building for community based disaster management	-	-	80,000	80,000	67,124	-	12,876
Parwan floods April 2007	-	-	31,500	31,500	30,408	-	1,092
Total Project Income	-	-	111,500	111,500	97,532	-	13,968



FUND POSITION OF SAVE THE CHILDREN - US
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Basic package of health service - Farah	13,573	2,629	290,229	306,431	309,893	-	(3,462)
Total Project Income	13,573	2,629	290,229	306,431	309,893	-	(3,462)

HLB inc

FUND POSITION OF UNAMA

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Support to provincial capacity building	(910)	-	-	(910)	-	-	(910)
Total Project Income	(910)	-	-	(910)	-	-	(910)

HLB itc

FUND POSITION OF UNITED NATIONS DEVELOPMENT PROGRAM

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Water supply and sanitation hygiene education in Farah province	(19,532)	-	19,532	-	-	-	-
AJDL Project in Herat & Balkh	-	-	46,896	46,896	60,965	-	(14,069)
Total Project Income	(19,532)	-	66,428	46,896	60,965	-	(14,069)

HLBITC

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - Y/1

UNDP FUNDED PROJECT

Particular	AJDL Project in Herat & Balkh	Total
	US \$	US \$
Salaries	18,000	18,000
Food allowance	15,631	15,631
Traveling allowance	523	523
Entertainment	373	373
Other daily wages	67	67
Consultancy fee	175	175
Office repair & maintenance	105	105
Vehicle repair & maintenance	1,414	1,414
Equipment repair & maintenance	412	412
Petrol & diesel	1,106	1,106
Hired vehicle	8,500	8,500
Tax & registration	4	4
Bank charges	369	369
Books & periodicals	45	45
Gas charges	541	541
Water	270	270
Electricity charges	2	2
Internet charges	1,350	1,350
Photocopy charges	787	787
Fuel for heating	9	9
Fuel for generator	757	757
Handsout printing	891	891
Toner for copier	70	70
Computer accessories	502	502
Computer hardware	190	190
Expendable furniture & fixture	523	523
Other expandable items	337	337
Furniture	185	185
Other non-expandable items	195	195
Stationary	1,477	1,477
Office supplies	88	88
Miscellaneous	6,008	6,008
Crockery	59	59
Total Expenditure	60,965	60,965



FUND POSITION OF UNITED NATIONS HIGH COMMISSION FOR REFUGEES
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
District profile Ghoria and Zendajan	(90)	-	-	(90)	-	-	(90)
Assist Afghan returnees from Iran to Afghanistan	(412)	-	-	(412)	-	-	(412)
Assist Afghan returnees from Iran in transit centers	15,954	-	-	15,954	-	-	15,954
Assist Afghan returnees from Iran in transit centers	-	-	219,214	219,214	214,785	-	4,429
Total Project Income	15,452	-	219,214	234,666	214,785	-	19,881



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - Z/1

UNHCR FUNDED PROJECT

Particular	Assist Afghan returnees from Iran in transit centers	Total
	US \$	US \$
Salaries	115,880	115,880
Food allowance	54	54
Perdiem	200	200
Traveling allowance	210	210
Entertainment	5,837	5,837
Other daily wages	656	656
Casual labor cost	17,691	17,691
Office repair & maintenance	2,804	2,804
Vehicle repair & maintenance	8,578	8,578
Equipment repair & maintenance	62	62
Other repair & maintenance	84	84
Petrol & diesel	14,572	14,572
Transportation & carriage	21,760	21,760
Bank charges	388	388
Office rent	5,253	5,253
Gas charges	1,776	1,776
Electricity charges	525	525
Internet charges	333	333
Telephone charges	829	829
Fuel for heating	6,181	6,181
Fuel for generator	466	466
Stationary	730	730
Office supplies	427	427
Toner for copier	286	286
Computer hardware	801	801
Other tool & equipment	18	18
Expendable furniture & fixture	472	472
Camera	241	241
Other expandable items	1,168	1,168
Furniture	207	207
Signboards	55	55
Other non-expandable items	1,246	1,246
Cement	220	220
Sand & gravel	188	188
Wood	32	32
Other material	455	455
Miscellaneous	2,880	2,880
Pesticides	38	38
Water pumps	22	22
Medicines & supplies	1,160	1,160
Total Expenditure	214,785	214,785

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FUND POSITION OF UNICEF
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
SMI program for Farah province	(8,758)	-	-	(8,758)	-	-	(8,758)
Supplementary feeding Farah, Herat & Ghor province	(3,297)	-	-	(3,297)	-	-	(3,297)
SMI program for Farah province 3rd year	(26,513)	-	-	(26,513)	-	-	(26,513)
SMI program for Farah province 3rd year	(5,005)	-	-	(5,005)	-	-	(5,005)
Integrated behaviour change communication strategy for Balkh	20	(20)	27,136	27,136	18,293	83	8,926
Total Project Income	(43,553)	(20)	27,136	(16,437)	18,293	83	(34,647)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
ANNEXURE TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - AA/1

UNICEF FUNDED PROJECT

Particular	Integrated behaviour change communication strategy	Total
	US \$	US \$
Salaries	6,926	6,926
Food allowance	30	30
Vehicle repair & maintenance	659	659
Other repair & maintenance	82	82
Petrol & diesel	1,435	1,435
Hired vehicle	6,405	6,405
Bank charges	135	135
Books & periodicals	106	106
Gas charges	13	13
Electricity charges	512	512
Telephone charges	80	80
Internet charges	401	401
Photocopy charges	573	573
Other expandable items	152	152
Non-expandable communication set	160	160
Stationary	366	366
Wood	131	131
Miscellaneous	127	127
Total Expenditure	18,293	18,293

HLBITC

FUND POSITION OF UNOCHA

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Sakhi camp management	1,949	-	-	1,949	-	-	1,949
Total Project Income	1,949	-	-	1,949	-	-	1,949



FUND POSITION OF WORLD FOOD PROGRAM

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
For first phase foodac	1,200	-	-	1,200	-	-	1,200
Food assistance vulnerable families - Ghor & Farah	10,386	-	-	10,386	-	-	10,386
Foodac project - Cheghecheran	1,858	-	-	1,858	-	-	1,858
Foodac project - Bakwah district of Farah	138	-	-	138	-	-	138
Foodac project - Farah	11	-	-	11	-	-	11
Distribution of bread to school children	492	-	-	492	-	-	492
Misc. projects	677	-	-	677	-	-	677
Unrealized exchange gain /(loss)	(3)	-	-	(3)	-	7	4
Total Project Income	14,759	-	-	14,759	-	7	14,766

HLRITC

FUND POSITION OF WORLD VISION PROGRAM
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2007	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2007
Miscellaneous project 2003	2,011	-	-	2,011	-	-	2,011
Donation in kind	-	-	18,274	18,274	18,274	-	-
Total Project Income	2,011	-	18,274	20,285	18,274	-	2,011



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - AE

OWN SOURCE CONTRIBUTION

Particular	CHA miscellaneous projects	Women galaxy training center	Total
	US \$	US \$	US \$
Salaries	229,438	16,610	246,048
Food allowance	867	-	867
Per diem	14	-	14
Traveling allowance	4,059	-	4,059
Staff training	147	-	147
Entertainment	3,382	-	3,382
Casual labor charges	10	18	28
Other daily wages	7,700	-	7,700
Audit fee	12,323	-	12,323
Consultancy fee	8,600	-	8,600
Office repair & maintenance	1,228	6	1,234
Vehicle repair & maintenance	50,564	954	51,518
Equipment repair & maintenance	1,951	-	1,951
Other repair & maintenance	1,181	-	1,181
Petrol & diesel	57,199	-	57,199
Hired vehicle	2,229	-	2,229
Tax & registration	23,940	-	23,940
Transportation & carriage	584	-	584
Office rent	19,832	4,400	24,232
Bank charges	2,855	67	2,922
Books & periodicals	518	-	518
Gas charges	441	-	441
Water	23	30	53
Telephone / mobiles	1,412	52	1,464
Electricity charges	803	-	803
Internet charges	1,829	2,300	4,129
Photocopy charges	861	-	861
Fuel for heating	289	-	289
Fuel for generator	1,143	-	1,143
Postage expenses	281	-	281
Stationary	1,156	30	1,186
Office supplies	1,545	-	1,545
Miscellaneous	4,250	542	4,792
Toner for copier	354	-	354
Computer accessories	554	-	554
Computer hardware	565	-	565
Printing	387	-	387
Other tools & equipments	387	-	387
Expendable television set	744	-	744
Expendable furniture & fixture	3,691	-	3,691
Other expandable items	369	-	369
Balance c/f	449,705	25,009	474,714



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2007

Annex - AE

OWN SOURCE CONTRIBUTION

Particular	CHA miscellaneous projects	Women galaxy training center	Total
	US \$	US \$	US \$
<i>Balance b/f</i>	449,705	25,009	474,714
Computer hardware & others	4,015	-	4,015
Furniture	345	-	345
Printers	257	-	257
Generators	13,514	-	13,514
Vehicle	25,390	-	25,390
Other non-expandable items	2,954	-	2,954
Camera	250	-	250
Non-expandable communication set	2,063	-	2,063
Signboard	10	-	10
Other material	100	-	100
Crockery	286	-	286
Food for patients & kids	-	182	182
Total Expenditure	498,889	25,191	524,080

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