

**CO-ORDINATION OF HUMANITARIAN
ASSISTANCE (CHA)
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008**

HLB IJAZ TABUSSUM & Co.
CHARTERED ACCOUNTANTS

TABLE OF CONTENTS

1. LIST OF ACRONYMS	II
2. FIRM INTRODUCTION	III-IV
3. COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)	V-VII
4. OBJECTIVE AND SCOPE OF WORK OF CHA ORGANIZATIONAL AUDIT	VIII-IX
5. OUR APPROACH AND METHODOLOGY	X
6. AUDITORS' REPORT ON GENERAL PURPOSE FINANCIAL STATEMENT	XI-XII
7. AUDITED FINANCIAL STATEMENTS:	
7.1. BALANCE SHEET-2008	1
7.2. STATEMENT OF FINANCIAL ACTIVITIES-2008	2
7.3. CASH FLOW STATEMENT-2008	3
7.4. NOTES TO ACCOUNTS-2008	4-15
7.5. ANNEXURES	16-79

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

TABLE OF CONTENTS

1. LIST OF ACRONYMS	II
2. FIRM INTRODUCTION	III-IV
3. COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)	V-VII
4. OBJECTIVE AND SCOPE OF WORK OF CHA ORGANIZATIONAL AUDIT	VIII-IX
5. OUR APPROACH AND METHODOLOGY	X
6. AUDITORS' REPORT ON GENERAL PURPOSE FINANCIAL STATEMENT	XI-XII
7. AUDITED FINANCIAL STATEMENTS:	
7.1. BALANCE SHEET-2008	1
7.2. STATEMENT OF FINANCIAL ACTIVITIES-2008	2
7.3. CASH FLOW STATEMENT-2008	3
7.4. NOTES TO ACCOUNTS-2008	4-15
7.5. ANNEXURES	16-79

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

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

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.

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.



IJAZ TABUSSUM & CO.

CHARTERED ACCOUNTANTS

Opposite Aliabad Orthopedic Hospital's car parking,
End bus stop Kabul University, Danau Daburee
Kabul, Afghanistan.

Telephone: +93-700-262330
+93-799-308859
Website: <http://www.ijaztabussum.com>

Other Offices:
Islamabad, Karachi, Lahore,
Gujranwala.

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, 2008 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.



IJAZ TABUSSUM & CO.

CHARTERED ACCOUNTANTS

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, 2008 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Kabul

07 MAY 2009

HLB Ijaz Tabussum & Co.
Chartered Accountants

CO-ORDINATION OF HUMANITARIAN ASSISTANCE
BALANCE SHEET
AS AT DECEMBER 31, 2008

	NOTE	2008 USD	2007 USD
CURRENT ASSETS			
Cash and cash equivalents	4.	2,495,865	3,200,750
Advances, deposits and prepayments	5.	488,165	795,022
Receivable from donors	6.	2,069,010	796,263
Receivable against revolving loan	7.	12,225	12,861
Other receivables	8.	37,870	98,022
		5,103,135	4,902,918
		<u>5,103,135</u>	<u>4,902,918</u>
FUNDS AND LIABILITIES			
Endowment fund	9.	2,085,131	1,739,732
Un-spent grant	10.	1,624,230	1,815,090
Revolving loan / credit pool	11.	78,487	78,487
CURRENT LIABILITIES			
Accrued and other liabilities	12.	1,315,287	1,269,609
		<u>5,103,135</u>	<u>4,902,918</u>

Auditors' report is annexed thereto.

The annexed notes form an integral part of these financial statements



KABUL

07 MAY 2009

Chairman General Assembly

Director Financial Control & Audit

CO-ORDINATION OF HUMANITARIAN ASSISTANCE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2008

	NOTE	2008 USD	2007 USD
INCOME			
Income from donor	13.	16,463,413	11,852,608
Project income	14.	1,414,620	822,421
Exchange gain		114,477	83,414
		17,992,510	12,758,443
EXPENDITURE			
Salaries, wages and benefits	15.	8,582,494	5,716,817
Repair and maintenance	16.	1,086,718	429,839
Vehicle running expenses	17.	407,089	280,972
Expendable tools	18.	168,134	112,155
Non expendable tools	19.	683,243	589,634
Material and supplies	20.	3,400,752	2,661,023
Other expenses	21.	3,318,688	2,557,201
		17,647,118	12,347,641
EXCESS OF INCOME OVER EXPENDITURE		345,392	410,802
CARRIED FORWARD TO ENDOWMENT FUND		<u>345,392</u>	<u>410,802</u>

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



07 MAY 2009

Chairman General Assembly

Director Financial Control & Audit

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

	2008 USD	2007 USD
Excess of income over expenditure	345,392	410,802
CHANGES IN WORKING CAPITAL		
Changes in advances, deposits and prepayments	306,857	(527,910)
Changes in receivable from donors	(1,272,747)	(533,356)
Changes in receivable against revolving loan	636	(110)
Changes in other receivables	60,152	(84,035)
Changes in accrued and other liabilities	45,678	611,046
Changes in Un-spent grant	(190,860)	(6,168)
Changes in revolving loan / credit pool	-	(181)
	(1,050,284)	(540,714)
(DECREASE) IN CASH AND CASH EQUIVALENTS FOR THE YEAR	(704,892)	(129,912)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	3,200,750	3,330,662
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>2,495,858</u>	<u>3,200,750</u>



KABUL

07 MAY 2009

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.

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, 2008

		2008	2007
		USD	USD
4. CASH AND CASH EQUIVALENTS			
Cash in Hand	4.1	252,430	94,864
Cash at Bank	4.2	2,243,435	3,105,886
		<u>2,495,865</u>	<u>3,200,750</u>
4.1 Cash in Hand:			
Kabul office		27,745	15,126
Qandhar field office		19,782	5,425
Farah field office		22,080	4,433
Herat field office		89,876	6,284
Ghor field office		41,278	41,079
Logistic unit		15,463	9,442
Mazar field office		5,199	3,336
Parwan office		167	5,093
Faryab office		27,319	4,646
Kabul field office		3,521	-
		<u>252,430</u>	<u>94,864</u>
4.2 Cash at Bank:			
US Dollars:			
Standard Chartered Bank Limited - Afghanistan		242,477	1,309,111
Standard Chartered Bank Limited - Pakistan		-	10,553
Soneri Bank Limited - Pakistan		2,905	2,847
Kabul Bank - Afghanistan		13,391	-
		<u>258,773</u>	<u>1,322,511</u>
Euro			
Standard Chartered Bank Limited - Afghanistan		1,887,073	1,433,940
Standard Chartered Bank Limited - Pakistan		-	318,098
		<u>1,887,073</u>	<u>1,752,038</u>
Afghani			
Da Afghanistan Bank		577	604
Standard Chartered Bank Limited - Afghanistan		7,276	6,517
Kabul Bank - Afghanistan		64,058	-
		<u>71,911</u>	<u>7,121</u>
Pak. Rupees			
Standard Chartered Bank Limited - Pakistan		324	324
Soneri Bank Limited - Pakistan		25,354	23,892
		<u>25,678</u>	<u>24,216</u>
		<u>2,243,435</u>	<u>3,105,886</u>
5. ADVANCES, DEPOSITS AND PREPAYMENTS			
Personal advances:			
Advance against expenses	5.1	440,782	765,519
Advances of field offices	5.2	30,417	22,560
Security deposits	5.3	3,568	3,568
Prepayments	5.4	13,398	3,375
		<u>488,165</u>	<u>795,022</u>
5.1 Advances against expenses			
Advance to DHSA		-	8,000
Advance NPO / RRAA		5,612	442
Float advances		-	56,779
Printing press MSD		4,945	5,171
Saba media organization		386,265	650,225
Other advances		12,635	44,902
PMIS consultant		31,325	-
		<u>440,782</u>	<u>765,519</u>

HLB

CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008

		2008 USD	2007 USD
5.2 Advances of field offices			
Advance against expenses - Kabul		1,263	1,808
Advance against expenses - Qandhar		737	1,599
Advance against expenses - Faryab		404	404
Advance against expenses - Herat		1,188	3,273
Advance against expenses - Mazar		15,566	4,926
Advance against expenses - Ghor		11,209	10,500
Advance against expenses - Farah		50	50
		<u>30,417</u>	<u>22,560</u>
5.3 Security deposits			
Mobile and telephone		1,231	1,231
House security deposit		2,337	2,337
		<u>3,568</u>	<u>3,568</u>
5.4 Prepayments			
Office rent		13,398	3,375
		<u>13,398</u>	<u>3,375</u>
6. RECEIVABLE FROM DONORS			
ARD	Annex - B	46,491	-
Asian Development Bank	Annex - C	-	27,551
Care International	Annex - D	2,095	2,095
Creative Associates International	Annex - G	286,841	98,635
DFID	Annex - H	915	915
European Union	Annex - I	347,259	104,015
IOM	Annex - L	3,439	515
Japan Embassy	Annex - M	130	130
Management Sciences for Health	Annex - O	4,727	4,727
Ministry of Counter Narcotics	Annex - P	27	17,685
Ministry of Public Health	Annex - R	395,389	-
Ministry of Rural Rehabilitation and Development	Annex - S	768,775	486,907
CIDA	Annex - V	11,426	-
Save the Children	Annex - W	-	3,462
UNAMA	Annex - X	909	910
United Nations Development Program	Annex - Y	-	14,069
UNICEF	Annex - AA	43,577	34,647
NSDP	Annex - AE	60,769	-
UNIFEM	Annex - AF	47,277	-
IRD	Annex - AI	48,964	-
		<u>2,069,010</u>	<u>796,263</u>
7. RECEIVABLE AGAINST REVOLVING LOAN			
Water pump loan scheme		2,158	2,344
Loan scheme		308	324
Water pump IRC		784	784
Sustainable lively hood programme - Ghor		8,975	9,409
		<u>12,225</u>	<u>12,861</u>
8. OTHER RECEIVABLES			
Re-imburseable expenses Devfound		-	95
Re-imburseable expenses COAR		170	170
Loan receivable against vocational training		1,345	1,411
Advances to employees		-	9,027
Other receivables		424	87,319
Salary tax receivable	8.1	17,677	-
Receivable against admin cost		18,254	-
		<u>37,870</u>	<u>98,022</u>

HLB

CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008

		2008	2007
		USD	USD
8.1 Salary tax receivable			
Farah		3,560	-
Ghor		5,547	-
heart		3,843	-
Mazar		331	-
Kandhar		10	-
Faryab		4,386	-
		<u>17,677</u>	<u>-</u>
9. ENDOWMENT FUND			
Opening endowment fund as previously reported		1,739,732	1,328,930
Transferred from Income and Expenditure account		345,392	410,802
Prior year adjustment	9.1	7	-
Closing endowment fund		<u>2,085,131</u>	<u>1,739,732</u>
9.1 This amount represents the rounding off difference in opening endowment fund.			
10. UN-SPENT GRANT			
Afghan Civil Society	Annex - A	215	215
ARD	Annex - B	-	45
Asian Development Bank	Annex - C	26	-
Christian Aid	Annex - E	33,053	33,053
GTZ	Annex - F	11,946	-
SDC/ACTED	Annex - J	80,752	-
Food and Agriculture Organization	Annex - K	4,405	4,405
Japan International Cooperative Agency	Annex - N	43,905	64,109
IRC / GUP	Annex - Q	2,928	2,929
Ministry of Public Health	Annex - R	-	705,516
Norwegian Church Aid	Annex - T	86,205	115,930
Oxfam - Novib	Annex - U	1,329,818	850,281
Save the Children	Annex - W	2,761	-
United Nations High Commission for Refugees	Annex - Z	4,575	19,881
UNOCHA	Annex - AB	1,948	1,949
World Food Program	Annex - AC	14,723	14,766
World Vision Program	Annex - AD	2,011	2,011
Constella Futures	Annex - AG	4,959	-
		<u>1,624,230</u>	<u>1,815,090</u>
11. REVOLVING LOAN / CREDIT POOL			
Kabul emergency programme		13,969	13,969
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	4,282
Agriculture		6,600	6,600
		<u>78,487</u>	<u>78,487</u>
12. ACCRUED AND OTHER LIABILITIES			
Medical allowance		110	110
Leave encashment		4,630	4,630
Severance pay payable		34,214	34,215
Re-imburseable credits	12.1	235,890	469,590
Field office payable	12.2	925,225	558,327
Others	12.3	115,218	202,737
		<u>1,315,287</u>	<u>1,269,609</u>



CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008

	2008	2007	
	USD	USD	
12.1 Re-imburseable credits			
Re-imburseable fund	-	196,047	
Re-imburseable expenses - Novib personnel	14,365	14,366	
Re-imburseable expenses - Australian volunteers	-	110	
Re-imburseable expenses - others	221,525	259,067	
	<u>235,890</u>	<u>469,590</u>	
12.2 Field office payable			
Field office - Farah	246,411	15,011	
Field office - Mazar	10,418	57,685	
Parwan field office	36,329	11,538	
Field office - Herat	113,371	115,157	
Field office - Qandhar	12,682	2,737	
Kabul office	194,122	114,683	
Field office - Ghor	186,647	139,900	
Field office - Faryab	125,245	101,616	
	<u>925,225</u>	<u>558,327</u>	
12.3 Others			
Payable to COAR	-	91,010	
Payable to TECLA	-	40,480	
Income tax payable	21,272	14,168	
Audit fee payable	28,615	17,611	
Field office - Mazar	-	39,468	
Peshawar office	3,108	-	
Project partnership	43,969	-	
Admin cost	18,254	-	
	<u>115,218</u>	<u>202,737</u>	
13. INCOME FROM DONOR			
ARD	Annex - B	118,626	70,605
Asian Development Bank	Annex - C	28,643	322,571
Christian Aid	Annex - E	-	950,640
GTZ	Annex - F	34,999	-
Creative Associates International	Annex - G	2,805,021	333,279
European Union	Annex - I	3,255,295	2,609,588
SDC/ACTED	Annex - J	337,984	-
IOM	Annex - L	8,050	-
Japan International Cooperative Agency	Annex - N	758,294	393,728
Ministry of Counter Narcotics	Annex - P	59,943	56,485
Ministry of Public Health	Annex - R	4,029,843	3,731,748
Ministry of Rural Rehabilitation and Development	Annex - S	1,743,409	1,534,398
Norwegian Church Aid	Annex - T	375,982	140,369
Oxfam - Novib	Annex - U	1,443,107	1,086,987
CIDA	Annex - V	79,306	-
Save the Children	Annex - W	378,992	309,893
United Nations Development Program	Annex - Y	110,771	60,965
United Nations High Commission for Refugees	Annex - Z	273,411	214,785
UNICEF	Annex - AA	68,480	18,293
World Vision	Annex - AD	-	18,274
NSDP	Annex - AE	300,156	-
UNIFEM	Annex - AF	122,236	-
Constella Futures	Annex - AG	15,041	-
GCE	Annex - AH	3,040	-
IRD	Annex - AI	112,784	-
		<u>16,463,413</u>	<u>11,852,608</u>



CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008

	2008	2007
	USD	USD
14. PROJECT INCOME		
Galaxy training center	-	2,739
Farm income	-	3,691
Transportation income	242,382	170,835
Tractor income	1,001	1,200
HTSU income	4,240	22,962
Other income	1,166,997	620,994
	14.1	
	1,414,620	822,421
14.1 OTHER INCOME		
Capacity building	92,068	23,170
Administrative income	826,671	575,049
Misc. Income	248,258	22,775
	1,166,997	620,994
15. SALARIES, WAGES AND BENEFITS		
Salaries	7,152,160	4,513,410
Training	158,036	46,627
Staff medical allowance	350	-
Food allowance	103,592	106,095
Perdium	297,500	181,084
Severance/ Pension	810	350
Travelling allowance	181,671	95,816
Other benefits	40,754	21,710
Entertainment	120,962	41,091
Casual labor cost	80,435	76,170
Other daily wages	446,224	634,464
	8,582,494	5,716,817
16. REPAIR AND MAINTENANCE		
Office repair and maintenance	819,383	157,001
Vehicle repair and maintenance	229,412	182,590
Equipment repair and maintenance	26,680	16,792
Other repair and maintenance	11,243	73,456
	1,086,718	429,839
17. VEHICLE RUNNING EXPENSES		
Petrol, diesel and lubricants	373,062	244,790
Tax and registration	34,027	36,182
	407,089	280,972
18. EXPENDABLE TOOLS		
Computer accessories	18,052	7,795
Computer and hardware	4,222	6,084
Vehicle tool and equipment	2,050	118
Other tool and equipment	4,676	1,342
Other expendables equipment	91,013	56,965
Video set	2,719	520
Camera	290	369
Television	47	223
Furniture and fittings	45,065	38,739
	168,134	112,155



CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008

		2008 USD	2007 USD
19. NON-EXPENDABLE TOOLS			
Generators		10,213	31,331
Projectors		5,128	2,362
TV set		8,349	8,100
Camera		6,538	6,710
Video camera		-	750
Photocopier		9,881	6,060
Vehicles		11,502	389,279
Motorcycles		17,062	26,390
Computer hardware and others		52,423	34,066
Accessories		5,152	856
Printers		5,739	6,119
Physiotherapy and Orthopedic equipment		23,721	26,927
Furniture and fittings		9,463	4,476
Non-expendable communication set		1,220	19,264
Other non-expendables		60,516	26,944
Sewing machine		6,936	-
Land		449,400	-
		683,243	589,634
20. MATERIAL AND SUPPLIES			
Construction material	20.1	732,932	479,604
Medical supplies and equipments	20.2	1,293,810	1,031,617
Agriculture supplies and tools	20.3	101,409	211,122
Other	20.4	1,272,601	938,680
		3,400,752	2,661,023
20.1 CONSTRUCTION MATERIAL			
Tools and equipment		1,643	-
Bricks		12,280	12,145
Wheel barrow		4,701	1,051
Sign board		17,697	8,641
Cement		60,973	67,769
Gypsum		793	424
Steel bar		164,261	41,507
Lime stone		3,549	1,567
Sand and gravel		211,384	60,409
Stones		38,173	30,547
Wooden poles		162	20,407
Wood		11,829	890
Plywood		890	1,064
Hand pumps		83	-
Water and hand pumps		1,643	2,206
Pipes		4,732	5,586
Small tools and accessories		10,114	1,246
Wooden doors and windows		2,051	27,156
Wooden roof beam		15,409	978
Wooden window		158	-
Plastic sheet		3,707	4,564
Other material		166,700	191,447
		732,932	479,604
20.2 MEDICAL SUPPLIES AND EQUIPMENT			
Lab material		8,034	13,051
Medicine and supplies		1,009,814	846,034
TBA's re-supply kit		-	67,245
VHV's initial kit		114,261	30,261
VHV's re-supply kit		137,477	75,026
Lab kit		24,224	-
		1,293,810	1,031,617

HLBITC

CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008

	2008 USD	2007 USD
20.3 AGRICULTURE SUPPLIES AND TOOLS		
Other seeds	1,160	1,601
Fertilizers	11,115	17,929
Pesticides	394	926
Agriculture tools and equipment	11,050	12,701
Wheat seeds / edible wheat	17,893	60,982
Sapling	21,297	10,104
Manure animal	565	2,521
Rice and beans	5,626	28,026
Animal	30,906	56,010
Edible oil	1,403	20,322
	<u>101,409</u>	<u>211,122</u>
20.4 OTHERS		
Stationary	113,469	71,602
Office supplies	17,201	23,774
Crockery	16,309	13,162
Training materials	2,018	1,495
Miscellaneous	1,023,735	775,100
Food for patients	91,845	53,122
Donation in kind	8,024	425
	<u>1,272,601</u>	<u>938,680</u>
21. OTHER EXPENSES		
Transportation	344,279	142,557
Office rent	269,157	242,271
Hired vehicle	806,416	517,881
Rent of training centers	24,077	8,422
Bank charges	91,471	76,604
Books and periodicals	53,796	52,920
Photography cost	22,115	40,174
Gas charges	98,594	50,804
Telephone charges	19,812	14,908
Internet cost	51,068	37,205
Water charges	1,477	434
Electricity charges	40,883	22,667
Photocopy charges	23,940	17,043
Postage expenses	1,088	1,330
Video cassettes	36	29
Toner for copier and printer	19,608	17,556
Land lease	-	448
Handout printing	3,922	1,401
Partner expenses	899,233	939,074
Printing of text	7,334	8,955
Fuel for heating	182,004	107,203
Fuel for generator	190,877	113,298
Fuel for sterilization	128	55
Miscellaneous	632	-
Audit fee	30,116	27,914
Consultancy fee	136,625	116,048
	<u>3,318,688</u>	<u>2,557,201</u>



22. FINANCIAL INSTRUMENTS AND RELATED DISCLOSURES

22.1 FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS AND LIABILITIES		Mark - up / Interest bearing		Non mark - up / Non interest bearing		Total
2008	Maturity		Maturity			
	Within one year	One year to five years	Within one year	One year to five years		
	USD		USD			
Financial assets						
	Receivable against revolving loan	-	-	488,165	-	488,165
	Receivable from donors	-	-	2,069,010	-	2,069,010
	Other receivables	-	-	12,225	-	12,225
	Cash and cash equivalents	-	-	37,870	-	37,870
		-	-	2,607,270	-	2,607,270
Financial liabilities						
	Revolving loan credit pool	-	-	78,487	-	78,487
	Accrued and other liabilities	-	-	1,315,287	-	1,315,287
		-	-	1,393,774	-	1,393,774
Net financial assets / (Liabilities) 2008		-	-	1,213,496	-	1,213,496
OFF BALANCE SHEET ITEMS						
	CONTINGENCIES 2008	-	-	-	-	-
	COMMITMENTS 2008	-	-	-	-	-

		Mark - up / Interest bearing		Non mark - up / Non interest bearing		Total
2007	Maturity		Maturity			
	Within one year	One year to five years	Within one year	One year to five years		
	USD		USD			
Financial assets						
	Receivable against revolving loan	-	-	795,022	-	795,022
	Receivable from donors	-	-	796,263	-	796,263
	Other receivables	-	-	12,861	-	12,861
	Cash and cash equivalents	-	-	98,022	-	98,022
		-	-	1,702,168	-	1,702,168
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		-	-	354,072	-	354,072
OFF BALANCE SHEET ITEMS						
	CONTINGENCIES 2007	-	-	-	-	-
	COMMITMENTS 2007	-	-	-	-	-



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 the 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

	2008	2007
	USD	USD
Salary	87,000	22,800

24. GENERAL

24.1 Number of employees

Total number of full time employees of the organization as at December 31, 2008 were 2159 (2007: 3,004 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, 2008:

1 US Dollar = 1.3855 Euro
1 US Dollar = 0.0192 AFS
1 US Dollar = 0.0125 PKR



KABUL

07 MAY 2009

Chairman General Assembly

Director Financial Control & Audit

CO-ORDINATION OF HUMANITARIAN ASSISTANCE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008

FIXED ASSETS MEMORANDUM

Particulars	C O S T				Rate %	D E P R E C I A T I O N			WDV as at 31-12-2008
	Balance as at 01-01-2008	Addition during the year	Deletion during the year	Balance as at 31-12-2008		Balance as at 01-01-2008	For the year	Balance as at 31-12-2008	
Land	40,953	449,400	-	490,353	-	-	-	-	490,353
Vehicle	2,205,119	264,053	264,053	2,205,119	20	1,693,362	234,808	1,928,170	276,949
Motorcycles	285,240	39,263	22,721	301,782	20	221,206	39,158	260,364	41,418
Generator	182,408	22,614	12,400	192,622	15	101,759	27,336	129,095	63,527
Furniture and fittings	23,419	9,463	-	32,882	10	6,775	3,288	10,063	22,819
Computers	329,793	64,581	12,957	381,417	10	152,661	76,284	228,945	152,472
Computer accessories	21,434	9,322	4,170	26,586	20	11,170	5,317	16,487	10,099
Office equipment	147,327	23,361	6,270	164,418	15	101,275	22,698	123,973	40,445
Medical equipment	118,206	23,722	192	141,736	20	59,426	28,347	87,773	53,963
Communication equipment	217,941	10,701	10,036	218,606	20	172,612	24,910	197,522	21,084
Printers	39,326	6,040	300	45,066	15	23,016	5,867	28,883	16,183
Photocopier	54,449	12,882	3,000	64,331	15	32,465	9,263	41,728	22,603
Projector	31,032	6,428	1,300	36,160	15	20,508	4,404	24,912	11,248
Tractor	11,800	-	-	11,800	20	11,800	-	11,800	-
Workshop tools & machinery	2,587	-	-	2,587	20	2,587	-	2,587	-
Printing machinery	417,332	230	230	417,332	20	417,332	-	417,332	-
Containers	240	-	-	240	20	240	-	240	-
General surgery	3,592	750	750	3,592	20	3,592	-	3,592	-
Concrete mixer	1,642	800	800	1,642	20	1,642	-	1,642	-
Crimping tool	351	-	-	351	20	351	-	351	-
Hubs	278	-	-	278	20	222	56	278	-
Other non-expandable tools	113,166	101,849	64,986	150,029	20	84,404	20,285	104,689	45,340
(USD) (2008)	4,247,635	1,045,459	404,165	4,888,929		3,118,405	502,021	3,620,426	1,268,503
(USD) (2007)	3,630,892	633,257	43,225	4,220,924		2,321,408	640,546	2,959,585	1,261,339

Note:

The organization has adopted software for fixed assets register. Adjustment has been made to opening balance as per actual record.

Addition includes purchases in the year.

Deletion includes disposal and returns back to donors.



FUND POSITION OF AFGHAN CIVIL SOCIETY
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditur e during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Civil education for the parliamentary election	215	-	-	215	-	-	215
Total Project Income	215	-	-	215	-	-	215



FUND POSITION OF ARD

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Community selection process (survey) - Farah & Ghor	47	(2)	-	45	-	-	45
Community selection process (survey) - Herat	(1)	1	-	-	-	-	-
Community selection process (survey) - Samangan	(1)	1	-	-	-	-	-
ARD-LGCD SUBC# 08 (Participatory rural appraisal)	-	-	50,174	50,174	50,174	-	-
01-FH WP 001 (Support to womens pultory)	-	-	19,402	19,402	57,926	-	(38,524)
03- FH FT 003 (Farmer training and improved technologies/practices)	-	-	2,514	2,514	10,526	-	(8,012)
Total Project Income	45	-	72,090	72,135	118,626	-	(46,491)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - B/1

ARD FUNDED PROJECTS

Particular	ARD-LGCD SUBC# 08 (Participatory rural appraisal)	01-FH WP 001 (Support to womens pultory)	03-FH FT 003 (Farmer training and improved technologies/ practices)	Total
	US \$	US \$	US \$	US \$
Salaries	-	11,917	3,345	15,262
Food allowance	-	107	22	129
Perdiem	-	1,072	-	1,072
Traveling allowance	-	895	67	961
Casual labour	-	8	-	8
Entertainment	-	16	5	20
Consultancy fee	8,719	-	-	8,719
Vehicle repair & maintenance	-	245	-	245
Other repair & maintenance	-	8	-	8
Petrol & diesel	-	870	-	870
Hired vehicle	-	11,709	3,200	14,909
Transportation & carriage	-	111	-	111
Bank charges	-	195	-	195
Telephone / mobiles	-	20	-	20
Photocopy charges	-	278	-	278
Internet charges	-	390	1,029	1,419
Fuel for generator	-	274	-	274
Fuel for heating	-	1,037	174	1,211
Miscellaneous	6,549	-	781	7,330
Projector	-	-	650	650
Computer hardware	-	460	-	460
Expandable furniture & fittings	-	149	-	149
Other expandable equipment	-	102	834	936
Other non-expandable item	-	111	-	111
Other material	-	246	340	586
Crockery	-	220	79	299
Camera	-	180	-	180
Chicken	-	17,646	-	17,646
Feed for animal/chicken	-	6,409	-	6,409
Printers	-	182	-	182
Generator	-	516	-	516
Medicines & supplies	-	2,553	-	2,553
Partner expenses	34,906	-	-	34,906
Total Expenditure	50,174	57,926	10,526	118,625



FUND POSITION OF ASIAN DEVELOPMENT BANK
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Basic package of health service - Tulak & Saghar (Ghor)	(29,169)	29,169	-	-	-	-	-
Basic package of health service - Shahrak & Dolaina (Ghor)	29,178	(29,178)	-	-	-	-	-
BRIWRMP/2007-CHA-WVA-DEV-01 (Balkh river integrated water resources management)	(27,560)	9	56,221	28,670	28,643	(1)	26
Total Project Income	(27,551)	-	56,221	28,670	28,643	(1)	26



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - C/1

ASIAN DEVELOPMENT BANK FUNDED PROJECTS

Particular	Balkh river integrated water resources management	Total
	US \$	US \$
Salaries	9,779	9,779
Food allowance	1,380	1,380
Traveling allowance	58	58
Entertainment	16	16
Other daily wages	10	10
Other repair & maintenance	664	664
Hired vehicle	7,700	7,700
Office rent	1,690	1,690
Bank charges	245	245
Photography charges	7	7
Video cassette	15	15
Telephone / mobiles	631	631
Electricity charges	24	24
Internet charges	206	206
Fuel for heating	251	251
Fuel for generator	564	564
Stationary	242	242
Office supplies	100	100
Miscellaneous	3,355	3,355
Toner for copier	103	103
Computer accessories	489	489
Computer hardware	474	474
Sign board	10	10
Expendable furniture & fixture	39	39
Other non-expandable items	297	297
Expandable camera	147	147
Other material	147	147
Total Expenditure	28,643	28,643



FUND POSITION OF CARE INTERNATIONAL
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
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, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Women galaxy training center	(202)	-	-	(202)	-	-	(202)
Agriculture technical support unit	9,449	-	-	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	3,659	-	-	3,659	-	-	3,659
Unrealized exchange gain / (loss)	12,079	-	-	12,079	-	-	12,079
Total Project Income	33,053	-	-	33,053	-	-	33,053

HLB TC

FUND POSITION OF GTZ

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
EON-KPF-13-2008 (Reconstruction of Water Reservoirs)	-	-	27,851	27,851	1,815	(53)	25,983
EON-RI-MAZAR-E-SHARIF 45 (Distribution of Wheat Seed in Four Districts)	-	-	19,147	19,147	33,185	-	(14,038)
Total Project Income	-	-	46,998	46,998	34,999	(53)	11,946

HLB/TC

GTZ FUNDED PROJECT

Particular	EON-KPF-13-2008 (Reconstruction of Water Reservoirs)	EON-RI-MAZAR-E-SHARIF 45 (Distribution of Wheat Seed in Four Districts)	Total
	US \$	US \$	US \$
Salaries	-	11,256	11,256
Food allowance	-	588	588
Entertainment	26	37	63
Other daily wages	-	2,409	2,409
Vehicle repair & maintenance	-	843	843
Equipment repair & maintenance	-	6	6
Other repair & maintenance	-	143	143
Petrol & diesel	-	161	161
Hired vehicle	960	5,020	5,979
Transportation & carriage	-	5,019	5,019
Office rent	-	2,592	2,592
Bank charges	48	135	183
Telephone / mobiles	-	850	850
Internet charges	575	193	768
Fuel for heating	112	1,209	1,320
Stationary	-	89	89
Miscellaneous	29	1,497	1,526
Toner for copier	-	277	277
Computer accessories	-	245	245
Expendable furniture & fixture	-	36	36
Non-expandable television set	-	265	265
Signboard	-	38	38
Plastic sheets	-	271	271
Crockery	39	-	39
Other material	26	6	32
Total Expenditure	1,815	33,185	34,999

HLB/TC

FUND POSITION OF CREATIVE ASSOCIATES INTERNATIONAL PROGRAM
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Accelerated learning	18	-	-	18	-	-	18
Building education support systems for teachers (BESST)	(98,653)	2	2,616,813	2,518,162	2,805,021	-	(286,859)
Total Project Income	(98,635)	2	2,616,813	2,518,180	2,805,021	-	(286,841)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - G/1

CREATIVE ASSOCIATION INTERNATIONAL FUNDED PROJECTS

Particular	Building education support systems for teachers	Total
	US \$	US \$
Salaries	2,025,681	2,025,681
Perdiem	30,701	30,701
Food allowance	4,925	4,925
Traveling allowance	34,790	34,790
Staff training	143,487	143,487
Entertainment	40,531	40,531
Consultancy fee	3,000	3,000
Other daily wages	455	455
Office repair & maintenance	864	864
Vehicle repair & maintenance	13,274	13,274
Equipment repair & maintenance	940	940
Other repair & maintenance	50	50
tax and registration	139	139
Petrol & diesel	18,301	18,301
Hired vehicle	100,524	100,524
Transportation & carriage	24,496	24,496
Office rent	21,131	21,131
Bank charges	8,533	8,533
Books & periodicals	2,178	2,178
Gas charges	629	629
Telephone / mobiles	3,246	3,246
Electricity charges	1,800	1,800
Internet charges	4,065	4,065
Photocopy charges	1,130	1,130
Fuel for heating	18,492	18,492
Fuel for generator	1,059	1,059
Postage expenses	108	108
Stationary	45,732	45,732
Office supplies	111	111
Miscellaneous	234,750	234,750
Toner for copier	1,525	1,525
Computer accessories	1,029	1,029
Computer hardware	132	132
Other tools & equipments	142	142
Expendable furniture & fixture	26	26
Other non-expandable items	551	551
Other expandable items	1,929	1,929
Accessories	145	145
Medicines and supplies	353	353
Wood	7,124	7,124
Sapling	6,302	6,302
Crockery	345	345
Tools & equipment	25	25
Other material	271	271
Total Expenditure	2,805,021	2,805,021



FUND POSITION OF DFID

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Food assistance to vulnerable families - Ghore & Farah	(818)	-	-	(818)	-	-	(818)
Emergency food assistance to vulnerable families	(35)	-	-	(35)	-	-	(35)
Food assistance to Afghans	(62)	-	-	(62)	-	-	(62)
Total Project Income	(915)	-	-	(915)	-	-	(915)



FUND POSITION OF EUROPEAN UNION

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Rehabilitation in Western Afghanistan	(7,378)	-	-	(7,378)	-	-	(7,378)
Rural rehabilitation in Heart, Ghazni & Hazarajat	(6,893)	-	-	(6,893)	-	-	(6,893)
ALA-2003/564/086-673 (Rehabilitation of rural production system in Parwan, Kapisa)	(209,141)	-	282,236	73,095	37,545	(35,550)	(0)
ASIE/2004/91600 (Basic Package of Health Services for Taiwara & Pasawand)	169,172	(184,435)	-	(15,263)	-	15,263	-
AIIE/2007/133/229 (Perennial horticulture development programme for Injil - Heart)	68,985	-	144,377	213,362	141,203	1,083	73,242
ASIE/2007/140/920 (Provision of basic package of health services for Ghor)	(116,391)	-	2,930,034	2,813,643	3,076,547	(135,393)	(398,297)
Unrealized exchange gain / (loss)	(2,369)	-	-	(2,369)	-	(5,564)	(7,933)
Total Project Income	(104,015)	(184,435)	3,356,647	3,068,197	3,255,295	(160,161)	(347,259)

HLBItc

EUROPEAN UNION FUNDED PROJECTS

Particular	Rehabilitation of rural prod. system in Parwan, Kapisa	Perennial horticulture develop. Prog. for Injil - Herat	Provision of basic package of health services for Ghor	Total
	US \$	US \$	US \$	US \$
Salaries	9,339	57,727	792,635	859,701
Food allowance	-	1,068	-	1,068
Per diem	-	1,050	89,175	90,225
Traveling allowance	166	2,550	20,258	22,975
Staff training	69	1,176	3,022	4,267
Entertainment	-	1,944	12,420	14,364
Casual labor charges	-	744	-	744
Other daily wages	-	13	2,215	2,228
Audit fee	4,272	3,040	7,042	14,354
Consultancy fee	21,391	6,865	19,470	47,725
Office repair & maintenance	20	595	763,358	763,973
Vehicle repair & maintenance	28	4,103	47,216	51,346
Equipment repair & maintenance	-	115	196	312
Other repair & maintenance	-	18	3,323	3,340
Petrol & diesel	-	7,681	77,421	85,102
Hired vehicle	-	1,240	9,461	10,701
Tax & registration	-	10,221	6,051	16,273
Transportation	-	556	58,924	59,480
Office rent	1,531	903	31,457	33,891
Rent for centers	-	-	3,352	3,352
Bank charges	7	401	20,984	21,392
Books & periodicals	138	904	29,298	30,339
Photography charges	-	-	43	43
Gas charges	-	167	13,926	14,092
Water	-	59	16	75
Telephone / mobiles	-	78	470	548
Electricity charges	-	527	1,957	2,484
Internet charges	202	-	1,384	1,587
Photocopy charges	560	-	421	981
Fuel for heating	-	12	50,961	50,973
Fuel for generator	-	230	39,551	39,781
Postage expenses	71	-	40	111
Stationary	50	608	8,674	9,333
Office supplies	-	-	4,907	4,907
Miscellaneous	(20,802)	17,095	78,243	74,536
Toner for copier	-	335	34	370
Computer accessories	-	94	1,430	1,524
Computer hardware	-	-	95	95
Other tools & equipments	-	33	878	911
Expendable video set	-	-	32	32
Expendable furniture & fixture	-	382	17,136	17,518
Other expandable items	-	123	379	502
Computer hardware & others	-	-	2,390	2,390
Motorcycles	-	-	8,750	8,750
Printers	-	-	392	392
Balance c/f	17,041	122,658	2,229,388	2,369,088

HLB/ITC

EUROPEAN UNION FUNDED PROJECTS

Particular	Rehabilitation of rural prod. system in Parwan, Kapisa	Perennial horticulture develop. Prog. for Injil - Herat	Provision of basic package of health services for Ghor	Total
	US \$	US \$	US \$	US \$
Balance b/f	17,041	122,658	2,229,388	2,369,088
Generators	-	-	2,663	2,663
Physiotherapy equipment	-	-	12,754	12,754
Furniture	-	-	4,884	4,884
Other non-expandable items	-	260	376	635
Television set	-	-	241	241
Crockery	-	147	2,416	2,564
Accessories	-	-	790	790
Signboard	-	-	4,264	4,264
Cement	-	-	320	320
Video camra	-	-	144	144
Pipes	-	223	-	223
Wood	-	-	28	28
Wooden pools	-	84	-	84
Other material	-	-	3,162	3,162
Other seeds	-	91	-	91
Fertilizers	-	152	-	152
Pesticides	-	-	5	5
Agriculture tool & equipment	-	10,011	308	10,319
Sapling	-	7,533	11	7,544
Lab expenses	-	-	45	45
Medicines & supplies	-	-	738,694	738,694
CHW/VHVS initial kit	-	-	14,047	14,047
CHW/VHVS resupply kit	-	-	61,977	61,977
Manure animals	-	45	-	45
Partner expenses	20,504	-	29	20,533
Total Expenditure	37,545	141,203	3,076,547	3,255,295

HLB/ITC

FUND POSITION OF SDC / ACTED
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Ghormach Emergency Recovery Program, Badghis Pronice	-	-	418,737	418,737	337,984	(1)	80,752
Total Project Income	-	-	418,737	418,737	337,984	(1)	80,752



SDC / ACTED FUNDED PROJECTS

Particular	Ghormach Emergency Recovery Program, Badghis Pronice	Total
	US \$	US \$
Salaries	86,275	86,275
Food allowance	64	64
Entertainment	382	382
Travelling allowance	735	735
Other daily wages	70,685	70,685
Consultancy fee	252	252
Office repair & maintenance	294	294
Other repair & maintenance	93	93
Hired vehicle	16,105	16,105
Transportation & carriage	2,524	2,524
Office rent	2,000	2,000
Bank charges	2,200	2,200
Gas charges	359	359
Telephone / mobiles	196	196
Internet charges	193	193
Fuel for heating	581	581
Fuel for generator	1,100	1,100
Stationery	1,536	1,536
Miscellaneous	22,326	22,326
Toner for copier	504	504
Computer accessories	202	202
Computer hardware	4,123	4,123
Expendable furniture & fixture	1,525	1,525
Non-expandable television set	160	160
Other non-expandable item	122	122
Other expandable equipment	305	305
Photocopy charges	376	376
Sewing machine	134	134
Photocopier	1,400	1,400
Generator	1,480	1,480
Printer	250	250
Furniture	1,259	1,259
Wheel barrow	2,560	2,560
Office supplies	3,009	3,009
Small tools & accessories	5,233	5,233
Camera	780	780
Water pump	64	64
Pipes	90	90
Nail	350	350
Plastic sheets	42	42
Crockery	520	520
Other material	105,598	105,598
Total Expenditure	337,984	337,984



FUND POSITION OF FOOD AND AGRICULTURE ORGANIZATION
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
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, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
CF08-0001-SC (Compulsory returning of refugees from Iran to Heart)	-	-	5,126	5,126	8,050	-	(2,924)
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)	-	5,126	4,611	8,050	-	(3,439)



GTZ FUNDED PROJECTS

Particular	CF08-0001-SC (Compulsory returning of refugees from Iran to Heart)	Total
	US \$	US \$
Travelling allowance	160	160
Entertainment	208	208
Consultancy fee	34	34
Office repair & maintenance	40	40
Vehicle repair & maintenance	1,068	1,068
Equipment repair & maintenance	16	16
Petrol & diesel	293	293
Transportation	5,319	5,319
Bank charges	24	24
Carriage cost	1	1
Telephone/mobile	51	51
Electricity bill	99	99
Fuel for heating	178	178
Internet cost	154	154
Computer accessories	2	2
Stationery	262	262
Gas charges	8	8
Miscellaneous	132	132
Total Expenditure	8,050	8,050



FUND POSITION OF JAPAN EMBASSY

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2008

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, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Facilitating partner service and baseline survey	1	(1)	-	-	-	-	-
Phase 1 sub project implementation in Balkh province	(24,557)	-	-	(24,557)	-	-	(24,557)
Phase - 2 of sub-project implementation in Balkh province	37,124	(35,833)	10,085	11,376	9,397	-	1,979
Phase - 2 of sub-project implementation in Balkh province	57,606	-	-	57,606	64,062	-	(6,456)
Phase - 3 of sub-project implementation in Balkh province	(6,065)	-	97,792	91,727	86,251	-	5,476
Phase - 3 of sub-project implementation in Balkh province	-	-	666,049	666,049	598,584	(2)	67,463
Total Project Income	64,109	(35,834)	773,926	802,201	758,294	(2)	43,905



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - N/1

JICA FUNDED PROJECTS

Particular	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	Phase - 3 of sub-project implementation in Balkh province	Total
	US \$	US \$	US \$	US \$	US \$
Salaries	6,045	3,735	6,992	80,746	97,518
Food allowance	149	220	347	1,498	2,213
Traveling allowance	207	129	366	1,964	2,665
Entertainment	27	6	-	122	155
Other daily wages	297	15,575	17,881	138,633	172,385
Vehicle repair & maintenance	-	434	-	223	657
Other repair & maintenance	11	29	-	428	468
Petrol & diesel	-	624	74	1,075	1,773
Hired vehicle	1,600	-	-	20,272	21,872
Transportation & carriage	1	1,369	2,598	7,028	10,997
Office rent	-	-	-	2,550	2,550
Bank charges	25	472	544	3,073	4,114
Photography charges	-	14	-	21	35
Gas charges	-	-	-	478	478
Water	-	-	-	40	40
Telephone / mobiles	-	119	81	239	439
Electricity charges	24	-	-	127	151
Internet cost	-	-	-	398	398
Photocopy charges	-	111	-	163	274
Fuel for heating	-	30	44	625	699
Fuel for generator	-	284	330	738	1,351
Stationary	281	36	37	704	1,058
Office supplies	-	-	-	56	56
Miscellaneous	102	131	48	1,939	2,220
Toner for copier	98	-	-	30	128
Computer accessories	-	-	-	123	123
Computer hardware	400	-	-	31	431
Pirnter	120	-	-	-	120
Non- expandable communication set	-	142	-	-	142
Other expandable items	-	-	-	58	58
Computer hardware & others	-	-	-	1,250	1,250
Signboard	-	2,680	38	6,960	9,678
Pipes	5	20	715	121	862
Cement	-	6,723	13,117	31,031	50,871
Gypsum	-	4	-	31	35
Steel bar	-	2,326	10,525	62,383	75,235
Balance c/f	9,391	35,212	53,737	365,159	463,499



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - N/1

JICA FUNDED PROJECTS

Particular	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	Phase - 3 of sub-project implementation in Balkh province	Total
	US \$	US \$	US \$	US \$	US \$
Balance b/f	9,391	35,212	53,737	365,159	463,499
Sand & gravel	-	8,521	12,928	187,230	208,680
Plastic sheets	-	-	29	53	81
Stones	-	11,110	13,362	14,225	38,697
Wood	-	293	-	1,226	1,519
Nail	-	-	-	47	47
Bricks	-	4,990	-	3,799	8,790
Other material	6	3,727	5,025	21,087	29,846
Sapling	-	33	-	-	33
Crockery	-	18	-	39	57
Medicines & supplies	-	34	32	136	202
Feed for animal	-	-	328	1,293	1,621
Animal	-	124	810	4,290	5,224
Total Expenditure	9,397	64,062	86,251	598,584	758,294



FUND POSITION OF MANAGEMENT SCIENCES FOR HELATH

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
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, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Contract no. 005 (Comprehensive drug treatment / rehabilitation & prevention)	(17,685)	-	77,600	59,915	59,943	1	(27)
Total Project Income	(17,685)	-	77,600	59,915	59,943	1	(27)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - P/1

MINISTRY OF COUNTER NARCOTICS FUNDED PROJECT

Particular	Comprehensive drug treatment / rehabilitation & prevention	Total
	US \$	US \$
Salaries	21,910	21,910
Food allowances	1,180	1,180
Entertainment	1,420	1,420
Transporation & carriage	34	34
Petrol & diesel	25	25
Hired vehicle	4,200	4,200
Office rent	4,592	4,592
Bank charges	710	710
Books & periodicals	108	108
Gas charges	1,578	1,578
Telephone / mobile charges	23	23
Internet charges	609	609
Fuel for heating	1,465	1,465
Fuel for generator	1,235	1,235
Computer accessories	5	5
Other tools & equipment	631	631
Expendable furniture & fixture	183	183
Other expandable equipment	1,167	1,167
Furniture	198	198
Expendable video set	43	43
Training material	380	380
Plywood	254	254
Stationary	322	322
Pipes	148	148
Small tools & equipment	249	249
Food for patients & kids	11,288	11,288
Other material	2,377	2,377
Wheat seeds/edible wehat/flour	661	661
Miscellaneous	2,854	2,854
Crockery	92	92
Total Expenditure	59,943	59,943



FUND POSITION OF ISLAMIC RELIEF COMMITTEE / GUP
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
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)	-	-	-	-	-	(1)	(1)
Total Project Income	2,929	-	-	2,929	-	(1)	2,928



FUND POSITION OF MINISTRY OF PUBLIC HEALTH
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
AFG/MOH/GCMU/76/06 (Basic package of health service - Farah)	(285)	285	-	-	-	-	-
(Basic package of health service - Farah)	693,719	(285)	1,434,988	2,128,422	2,512,707	-	(384,285)
IAQHS-Sub Centres & Mobile Health Teams in Heart	-	-	-	-	49,119	(5)	(49,124)
IAQHC through Sub Centres & Mobile Health Teams	-	-	-	-	3,459	-	(3,459)
PPG-013-HRAT-CI-CHA-BPHS (Basic package of health service - Heart)	12,082	-	1,493,955	1,506,037	1,464,558	-	41,479
Total Project Income	705,516	-	2,928,943	3,634,459	4,029,843	(5)	(395,389)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - R/1

MINISTRY OF PUBLIC HEALTH FUNDED PROJECTS

Particular	Basic package of health service - Farah	IAQHS - Sub Centres & Mobile Health Teams in Heart	IAQHC - Sub Centres & Mobile Health Teams	Basic package of health service - Heart	Total
	US \$	US \$	US \$	US \$	US \$
Salaries	899,225	-	-	600,628	1,499,853
Food allowance	46,078	-	-	8,974	55,052
Per diem	82,756	-	-	54,331	137,087
Severance pay	679	-	-	-	679
Traveling allowance	65,392	372	188	10,201	76,153
Other benefits	33,480	-	-	-	33,480
Staff training	2,600	-	-	-	2,600
Entertainment	7,973	83	164	3,018	11,238
Audit fee	9,912	-	-	-	9,912
Casual labor charges	7,535	-	-	4,044	11,578
Other daily wages	14,124	-	-	5,646	19,770
Consultancy charges	1,000	-	-	-	1,000
Office repair & maintenance	45	54	-	16,013	16,112
Vehicle repair & maintenance	28,549	-	-	20,350	48,899
Equipment repair & maintenance	19,368	-	-	2,605	21,973
Other repair & maintenance	87	-	-	872	959
Petrol & diesel	41,534	-	-	52,174	93,708
Hired vehicle	14,506	3,478	3,107	64,800	85,891
Tax & registration	643	-	-	409	1,052
Transportation & carriage	118,313	-	-	33,376	151,690
Water charges	102	-	-	668	770
Office rent	34,615	-	-	10,918	45,533
Bank charges	18,587	-	-	5,281	23,868
Books & periodicals	10,283	-	-	888	11,170
Photography charges	17,027	-	-	13	17,040
Gas charges	40,715	87	-	12,471	53,274
Telephone / mobiles	3,293	-	-	840	4,132
Electricity charges	3,258	-	-	10,109	13,367
Internet charges	1,204	-	-	900	2,104
Photocopy charges	11,199	-	-	385	11,584
Handsout printing	-	-	-	3,660	3,660
Fuel for heating	31,081	-	-	26,558	57,639
Fuel for generator	97,074	-	-	7,530	104,604
Fuel for tractor	-	-	-	46	46
Stationary	16,364	32	-	8,871	25,267
Office supplies	46	-	-	356	402
Miscellaneous	228,783	283	-	125,153	354,220
Printing of text	-	-	-	4,307	4,307
Toner for copier	3,974	-	-	2,115	6,090
Computer accessories	998	-	-	754	1,752
Other tools & equipments	182	-	-	1,322	1,504
Expendable furniture & fixture	1,210	361	-	5,070	6,641
Other expandable items	29,246	229	-	8,826	38,301
Motorcycles	5,436	-	-	1,036	6,472
Computer hardware & others	2,700	166	-	-	2,866
Balance c/f	1,951,177	5,147	3,459	1,115,518	3,075,301



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - R/1

MINISTRY OF PUBLIC HEALTH FUNDED PROJECTS

Particular	Basic package of health service - Farah US \$	IAQHS - Sub Centres & Mobile Health Teams in Heart US \$	IAQHC - Sub Centres & Mobile Health Teams US \$	Basic package of health service - Heart US \$	Total US \$
Balance b/f	1,951,177	5,147	3,459	1,115,518	3,075,301
Furniture	607			-	607
Generators	870			-	870
Physiotherapy equipment	2,265			8,453	10,718
Photocopier	1,500			475	1,975
Other non-expandable items	4,916			-	4,916
Non-expandable communication set	114			-	114
Signboard	51			98	148
Bricks	2,590			809	3,398
Wheel barrow	171			23	194
Cement	1,946			2,275	4,221
Gypsum	252			416	669
Steel bar	294			-	294
Lime stone	-			2,853	2,853
Sand & gravel	1,859			808	2,668
Stones	-			38	38
Wooden poles	10			-	10
Wood	1,696			60	1,756
Ply wood	255			-	255
Nail	157			51	208
Glue	142			45	188
Other material	44,500			45,694	90,194
Lab expenses/material	31			8,034	8,065
Water pumps	868			326	1,194
Hand pumps	83			-	83
Pipes	2,375			512	2,887
Other seeds	225			126	351
Fertilizer	147			20	167
Pesticides	258			53	311
Medicine & supplies	259,251			100	259,350
Sapling	81			195	277
CHW/VHVS initial kit	97,950			2,265	100,215
CHW/VHVS resupply kit	62,093			7,762	69,855
Apron	-			596	596
Lab kit	5,906			-	5,906
Wooden doors & windows	2,022			129	2,151
Plastic sheet	892			1,905	2,798
Crockery	3,428	62		2,997	6,486
Food for nutrition	2,021			-	2,021
Food for patiend and kids	59,683			19,088	78,771
Partner expenses	-	43,910		242,832	286,743
Donation in kind	24			-	24
Total Expenditure	2,512,707	49,119	3,459	1,464,558	4,029,843

HLB ITC

FUND POSITION OF MINISTRY OF RURAL REHABILITATION & DEVELOPMENT
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
National solidarity program - 2nd year	(11,736)	1	-	(11,735)	-	-	(11,735)
National solidarity program - 3rd year	339,548	(1)	-	339,547	-	-	339,547
MRRD/NSPII/CONT/08-CHA (NSP - Follow up 242 communities in Ghor, Faryab & Balkh)	(431,181)	-	665,761	234,580	493,613	-	(259,033)
MRRD/NSPII/NEW/08-CHA (NSP - New 134 communities in Ghor & Faryab)	(133,470)	-	-	(133,470)	412,848	-	(546,318)
MRRD/NSPII/NEW/09-CHA (NSP 2 - New communities in Herat & Faryab)	(195,208)	-	707,280	512,072	750,885	-	(238,813)
NSP district meeting	1,762	-	-	1,762	443	-	1,319
MRRD/NSPII/CONT/08-CHA (NSP C4 124 communities Balkh province)	(56,622)	-	88,500	31,878	85,620	-	(53,742)
Total Project Income	(486,907)	-	1,461,541	974,634	1,743,409	-	(768,775)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

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		340,471	293,839	488,465	-	51,967	1,174,742
Staff training		-	-	2,120	-	-	2,120
Other daily wages		322	798	-	-	69	1,189
Consultancy charges		(790)	9	-	-	-	(781)
Entertainment		1,145	896	1,396	-	153	3,591
Food allowance		2,247	131	1,673	-	-	4,052
Traveling allowance		2,652	2,408	4,817	443	797	11,117
Office repair & maintenance		139	-	82	-	-	221
Vehicle repair & maintenance		835	-	-	-	-	835
Equipment repair & maintenance		75	815	221	-	-	1,111
Other repair & maintenance		771	419	372	-	23	1,585
Petrol & diesel		1,957	-	151	-	-	2,108
Hired vehicle		84,349	55,439	150,011	-	22,600	312,399
Transportation & carriage		260	-	30	-	-	290
Office rent		7,238	7,815	19,953	-	1,440	36,446
Rent for training centres		1,236	2,300	2,143	-	-	5,679
Tax & registration		-	8	-	-	-	8
Staff insurance		-	158	-	-	-	158
Bank charges		3,204	3,543	3,868	-	64	10,679
Books & periodicals		1,844	518	112	-	-	2,474
Photography charges		-	39	160	-	-	199
Gas charges		2,473	2,390	5,042	-	454	10,358
Printing of text		-	-	3	-	-	3
Telephone / mobiles		778	793	205	-	24	1,800
Electricity charges		655	631	1,707	-	862	3,855
Internet charges		1,655	6,907	7,908	-	404	16,874
Toner for copier		701	131	585	-	102	1,520
Fuel for heating		1,875	3,959	9,189	-	-	15,023
Fuel for generator		1,713	1,993	2,592	-	951	7,248
Stationary		2,558	614	5,415	-	420	9,007
Photocopy charges		2,804	480	1,882	-	-	5,165
Office supplies		1,051	495	118	-	47	1,711
Miscellaneous		24,821	20,603	36,407	-	4,516	86,347
Computer accessories		229	817	124	-	240	1,410
Computer hardware		13	1,280	730	-	22	2,044
Expendable furniture & fixture		318	325	-	-	-	643
Other expandable items		-	171	100	-	-	271
Other non-expandable items		195	377	622	-	-	1,194
Projector		-	760	-	-	-	760
Photocopier		-	-	1,743	-	-	1,743
Camera		-	480	259	-	-	739
Signboard		1,498	-	459	-	-	1,957
Crockery		304	299	197	-	187	987
Wood		1,181	188	-	-	-	1,369
Accessories		596	1	-	-	-	597
Pipes		39	-	-	-	-	39
Other material		201	-	23	-	278	502
Partner expenses		-	21	-	-	-	21
Total Expenditure	-	493,613	412,848	750,885	443	85,620	1,743,409

HLB^{INC}

FUND POSITION OF NORWEGIAN CHURCH AID
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
CHA01/2007 (Women empowerment & training (Women empowerment)	110,343	(18,686)	85,361	177,019	177,019	-	-
G14351 (Environment & renewable energy (Solar electrification)	5,587	(813)	9,495	14,269	14,269	-	-
G14626 (Women empowerment program in Belcheragh District of Faryab)	-	(17,021)	244,048	227,027	134,819	-	92,208
G110031 (Sole electrification of rural villages (Faryab)	-	(7,979)	51,851	43,872	49,875	-	(6,003)
Total Project Income	115,930	(44,499)	390,755	462,187	375,982	-	86,205



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - T/1

NORWEGIAN CHURCH AID FUNDED PROJECTS

Particular	Women empowerment & training (Women empowerment)	Environment & renewable energy (Solar electrification)	G14626 (Women empowerment program in Belcheragh District of Faryab)	G110031 (Sole electrification of rural villages (Faryab))	Total
	US \$	US \$	US \$	US \$	US \$
Salaries	34,198	4,400	57,787	13,525	109,910
Food allowance	2,116	-	623	3,344	6,084
Per diem	-	-	-	3,060	3,060
Traveling allowance	80	-	158	462	701
Other benefits	6,650	-	-	-	6,650
Entertainment	108	-	144	182	433
Audit fee	1,000	350	-	-	1,350
Consultancy fee	-	-	-	400	400
Other daily wages	65	76	82	38	262
Office repair & maintenance	289	-	-	49	338
Vehicle repair & maintenance	2,032	41	722	496	3,290
Other repair & maintenance	10	-	650	-	660
Petrol & diesel	871	-	3,120	2,152	6,143
Hired vehicle	12,074	-	22,225	8,040	42,339
Transportation & carriage	2,145	6,533	1,233	13,589	23,500
Office rent	8,019	1,000	-	-	9,019
Rent for training centers	400	-	1,045	400	1,845
Bank charges	2,441	135	1,049	271	3,895
Books & periodicals	433	-	-	-	433
Photography cost	-	244	-	-	244
Gas charges	1,036	-	1,192	357	2,585
Telephone / mobiles	456	-	809	801	2,065
Electricity charges	592	-	499	-	1,091
Internet charges	402	-	733	-	1,136
Other tools & equipment	224	73	-	-	297
Fuel for heating	6,665	-	1,819	289	8,774
Fuel for generator	599	-	586	-	1,185
Photocopy charges	-	102	-	23	125
Stationary	660	254	719	198	1,832
Office supplies	503	-	597	534	1,634
Small tools & accessories	66	-	4,167	-	4,232
Miscellaneous	80,330	-	1,458	-	81,788
Toner for copier	419	-	221	120	760
Computer accessories	534	-	530	194	1,258
Expendable furniture & fixture	286	-	1,378	663	2,326
Other expandable items	450	-	6,728	-	7,178
Computer hardware & others	1,300	-	2,640	-	3,940
Cement	-	634	-	-	634
Wood	-	-	42	-	42
Plywood	-	-	213	-	213
Generators	-	189	-	-	189
Furniture	-	-	-	118	118
Other non-expandable items	215	-	3,850	-	4,066
Sewing machines	-	-	6,802	-	6,802
TV- set	297	-	-	-	297
Signboard	-	-	16	157	172
Other material	5,250	239	7,936	162	13,587
Crockery	-	-	126	251	377
Thred	3,802	-	2,919	-	6,722
Total Expenditure	177,019	14,269	134,819	49,875	375,982



FUND POSITION OF OXFAM - NOVIB
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
AFG-501006-0000622 (Comprehensive support for drought mitigation & rehabilitation - 3rd)	706	(706)	-	-	-	-	-
AFG-501001-0004303 (Natural ingredients projects)	9,369	-	-	9,369	9,517	-	(148)
AFG-501006-0004302 (Emergency for road opening market road)	22,457	(22,457)	-	-	-	-	-
AFG-501001-0003161 (EC Management Review of CHA ADA)	653	(653)	-	-	-	-	-
AFG-501006-0004308 (Improving capacity for integrated development of livelihood)	725,331	-	895,050	1,620,381	940,780	-	679,601
AFG-501006-0005303 (Capacity building for community based disaster management)	82,177	-	-	82,177	94,890	12,713	-
AFG-501006-0006902-2 (Assistance to winter vulnerables in Ghor, Heart, Farah & Mazar)	-	-	147,454	147,454	259,523	-	(112,069)
Emergency assistance for Heart pediatric hospital	-	-	36,865	36,865	25,764	-	11,101
AFG-501006-0004001-4 (GCE global action week April 21st - 27th, 2008)	-	-	8,144	8,144	10,000	-	(1,856)
AFG-501006-0007484 (Community based disaster risk management project)	-	-	125,300	125,300	23,483	11,066	112,884
AFG-501006-0007485 (Alleviation of food insecurity and livelihood improvement)	-	-	513,250	513,250	67,745	-	445,505
AFG-501006-0005014 (Education watch 2008)	-	30,831	87,710	118,541	7,346	9,654	120,849
AFG-501006-0005014 (Community based Management of acute malnutrition)	-	-	81,445	81,445	4,059	-	77,387
AFG-501006-5643 (Parwan flood April 2007)	1,239	(1,239)	-	-	-	-	-
AFG-501006-6045 (Assistance to flood affected peoples in Panjshir)	5,775	(5,775)	-	-	-	-	-
Unrealized exchange gain /(loss)	2,574	-	-	2,574	-	(6,009)	(3,435)
Total Project Income	850,281	1	1,895,219	2,745,501	1,443,107	27,424	1,329,818

HLBITC

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - U/1

NOVIB FUNDED PROJECT

Particular	Natural ingredients projects	Improving capacity for integrated development of livelihood	Capacity building for community based disaster management	AFG-501006-0006902-2 (Assistance to winter vulnerables in Ghor, Heart,	Emergency assistance for Heart pediatric hospital	AFG-501006-0004001-4 (GCE global action week April 21st - 27th, 2008)	AFG-501006-0007484 (Community based disaster risk management	AFG-501006-0007485 (Alleviation of food insecurity and livelihood improvement)	AFG-501006-0005014 (Education watch 2008)	AFG-501006-0005014 (Community based Management of acute	Total
	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$
Salaries	10,441	151,941	56,918	11,754	1,835	-	15,767	7,259	-	1,660	257,575
Food allowance	-	2,867	984	-	-	-	255	36	-	362	4,504
Perdiem	-	438	-	-	-	-	-	-	-	-	438
Traveling allowance	22	6,590	5,451	-	-	-	903	-	-	182	13,148
Staff training	-	2,815	1,037	-	-	-	-	-	-	-	3,852
Entertainment	-	2,961	2,119	13,630	-	291	25	-	-	-	19,025
Audit fee	-	2,000	2,000	-	-	-	-	-	-	-	4,000
Casual labor charges	-	1,322	-	60,110	-	-	-	-	-	-	61,432
Other daily wages	-	1,455	150	113,020	-	-	50	19,736	-	-	134,411
Consultancy fee	-	31,570	1,638	-	-	3,030	-	-	-	-	36,238
Office repair & maintenance	-	25,083	17	-	1,398	-	-	-	-	-	26,498
Vehicle repair & maintenance	26	2,777	992	-	-	-	1,241	-	-	-	5,036
Equipment repair & maintenance	22	2	259	-	-	-	-	-	-	-	283
Other repair & maintenance	-	154	9	-	-	-	20	-	-	-	182
Petrol & diesel	52	4,822	2,222	-	-	-	1,182	-	-	-	8,278
Hired vehicle	283	8,793	1,304	4,691	1,800	-	1,530	4,950	-	915	24,266
Tax & registration	-	-	6	-	-	-	-	-	-	-	6
Transportation & carriage	16	3,117	28	6,063	-	100	-	2,302	-	-	11,626
Office rent	-	26,636	3,375	-	-	-	-	5,300	7,290	-	42,601
Bank charges	12	1,148	227	1,335	176	-	96	732	-	20	3,746
Books & periodicals	-	1,388	539	-	-	2,383	955	-	-	-	5,266
Photography charges	-	-	-	-	-	4,000	-	-	-	-	4,000
Gas charges	-	202	800	-	752	-	31	-	-	23	1,809
Telephone / mobiles	25	178	556	240	-	170	-	56	56	-	1,282
Electricity charges	5	683	260	-	-	-	-	-	-	-	949
Internet charges	-	4,237	2,550	-	-	-	-	-	-	-	6,787
Photocopy charges	-	418	114	-	-	-	21	15	-	-	568
Fuel for heating	-	2,110	108	-	-	-	27	-	-	31	2,277
Fuel for generator	-	3,686	600	-	-	-	959	-	-	-	5,245
Postage expenses	-	418	225	56	-	-	56	56	-	-	810
Balance c/f	10,904	289,810	84,490	210,898	5,961	9,974	23,117	40,442	7,346	3,193	686,136

HLBtc

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - U/1

NOVIB FUNDED PROJECT

Particular	Natural ingredients projects	Improving capacity for integrated development of livelihood	Capacity building for community based disaster management	AFG-501006-0006902-2 (Assistance to winter vulnerables in Ghor, Heart,	Emergency assistance for Heart pediatric hospital	AFG-501006-0004001-4 (GCE global action week April 21st - 27th, 2008)	AFG-501006-0007484 (Community based disaster risk management)	AFG-501006-0007485 (Alleviation of food insecurity and livelihood improvement)	AFG-501006-0005014 (Education watch 2008)	AFG-501006-0005014 (Community based Management of acute	Total
	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$
Balance c/f	10,904	289,810	84,490	210,898	5,961	9,974	23,117	40,442	7,346	3,193	686,136
Video cassette	-	16	-	-	-	-	-	-	-	-	16
Stationary	25	1,817	1,285	-	-	-	-	179	-	82	3,388
Office supplies	20	597	-	-	-	-	292	-	-	-	909
Miscellaneous	(1,588)	1,312	1,229	20,437	12,693	26	-	7,790	-	197	42,096
Toner for copier	-	918	1,135	-	-	-	-	-	-	-	2,053
Printing of text	-	692	-	-	-	-	-	-	-	-	692
Computer accessories	-	3,019	899	-	-	-	40	-	-	3	3,961
Computer hardware	124	1,649	503	-	-	-	-	-	-	-	2,276
Other tools & equipments	7	1,787	179	954	-	-	-	-	-	-	2,926
Expandable video set	-	2,645	-	-	-	-	-	-	-	-	2,645
Expendable television set	-	7,188	48	-	-	-	-	-	-	-	7,235
Expendable furniture & fixture	-	1,220	1,106	-	3,625	-	35	-	-	-	5,985
Medicines & supplies	-	-	-	-	-	-	-	-	-	260	260
Other expandable items	-	14,783	163	18,818	1,547	-	-	-	-	-	35,311
Computer hardware & others	-	6,750	1,690	-	-	-	-	-	-	-	8,440
Accessories	-	115	204	-	-	-	-	-	-	-	319
Furniture	-	195	261	-	-	-	-	-	-	-	455
Printers	-	-	452	-	-	-	-	-	-	-	452
Other non-expandable items	-	41,949	1,117	-	-	-	-	-	-	-	43,065
Steel bar	-	-	-	-	-	-	-	6,472	-	-	6,472
Camera	-	390	-	-	-	-	-	-	-	-	390
Training material	-	128	-	-	-	-	-	-	-	-	128
Signboard	-	843	22	-	-	-	-	-	-	-	865
Cement	-	11	-	-	-	-	-	4,662	-	-	4,673
Wheel barrow	-	-	-	1,615	34	-	-	298	-	-	1,947
Beans	-	-	-	805	-	-	-	405	-	-	1,209
Stones	-	4	-	-	-	-	-	-	-	-	4
Wood	-	34	-	-	-	-	-	-	-	-	34
Glue	-	1	-	-	-	-	-	-	-	-	1
Balance c/f	9,492	377,872	94,781	253,528	23,861	10,000	23,483	60,248	7,346	3,735	864,346

HLB

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
ANNEXURE TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - U/1

NOVIB FUNDED PROJECT

Particular	Natural ingredients projects	Improving capacity for integrated development of livelihood	Capacity building for community based disaster management	AFG-501006-0006902-2 (Assistance to winter vulnerables in Ghor, Heart,	Emergency assistance for Heart pediatric hospital	AFG-501006-0004001-4 (GCE global action week April 21st - 27th, 2008)	AFG-501006-0007484 (Community based disaster risk management)	AFG-501006-0007485 (Alleviation of food insecurity and livelihood improvement)	AFG-501006-0005014 (Education watch 2008)	AFG-501006-0005014 (Community based Management of acute	Total
	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$
Balance c/f	9,492	377,872	94,781	253,528	23,861	10,000	23,483	60,248	7,346	3,735	864,346
Wooden roofbeam	-	12	-	-	-	-	-	-	-	-	12
Food for patient and kids	-	-	-	-	1,786	-	-	-	-	-	1,786
Research material	-	129	-	-	-	-	-	-	-	-	129
Other seeds	25	660	-	-	-	-	-	-	-	-	685
Fertilizers	-	1,203	-	-	-	-	-	-	-	-	1,203
Edible oil	-	3	-	577	-	-	-	822	-	-	1,403
Pesticides	-	52	-	-	-	-	-	-	-	-	52
Rice	-	-	-	-	-	-	-	4,417	-	-	4,417
Agriculture tool & equipment	-	731	-	-	-	-	-	-	-	-	731
Plastic sheet	-	215	-	-	-	-	-	-	-	-	215
Other material	-	858	-	-	-	-	-	2,258	-	324	3,440
Wheat seeds	-	266	-	5,418	-	-	-	-	-	-	5,684
Sapling	-	7,143	-	-	-	-	-	-	-	-	7,143
Manure animal	-	521	-	-	-	-	-	-	-	-	521
Grafting set	-	226	-	-	-	-	-	-	-	-	226
Thread	-	21	-	-	-	-	-	-	-	-	21
Crockery	-	100	109	-	117	-	-	-	-	-	326
Partner expenses	-	550,768	-	-	-	-	-	-	-	-	550,768
Total Expenditure	9,517	940,780	94,890	259,523	25,764	10,000	23,483	67,745	7,346	4,059	1,443,107

HLB/TC

FUND POSITION OF CIDA
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Improvement of Farms Knowledge/Skills for Sustainable Agriculture	-	-	67,880	67,880	79,306	-	(11,426)
Total Project Income	-	-	67,880	67,880	79,306	-	(11,426)

HLB/TC

CIDA FUNDED PROJECT

Particular	Improvement of Farms Knowledge/Skills for Sustainable Agriculture	Total
	US \$	US \$
Salaries	26,749	26,749
Food allowance	6,804	6,804
Entertainment	44	44
Staff trianing	383	383
Travelling allowance	498	498
Other daily wages	1,520	1,520
Consultancy fee	1,300	1,300
Office repair & maintenance	135	135
Equipment repair & maintenance	15	15
Hired vehicle	6,694	6,694
Transportation & carriage	754	754
Office rent	4,639	4,639
Bank charges	265	265
Books & periodicals	30	30
Gas charges	16	16
Internet charges	1,426	1,426
Fuel for heating	271	271
Fuel for generator	68	68
Stationary	84	84
Photography charges	86	86
Miscellaneous	2,489	2,489
Toner for copier	106	106
Computer accessories	66	66
Computer hardware	1,435	1,435
Wood	65	65
Fertilizers	9,579	9,579
Pesticides	20	20
Wheat seeds/edible wheat/flour	11,520	11,520
Other non-expandable item	149	149
Photocopy charges	46	46
Camera	234	234
Crockery	1,818	1,818
Total Expenditure	79,306	79,306

HLB/TC

FUND POSITION OF SAVE THE CHILDREN - US
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
PPG009 FRYB-C2 CHA BPHS (Basic package of health service - Faryab)	(3,462)	(1)	385,244	381,781	378,992	(28)	2,761
Total Project Income	(3,462)	(1)	385,244	381,781	378,992	(28)	2,761



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - W/1

SAVE THE CHILDREN - US FUNDED PROJECT

Particular	PPG009 FRYB-C2 CHA BPHS (Basic package of health service - Faryab)	Total
	US \$	US \$
Salaries	200,298	200,298
Food allowance	3,784	3,784
Perdium	12,886	12,886
Traveling allowance	1,925	1,925
Other benefit	450	450
Entertainment	1,017	1,017
Other daily wages	1,289	1,289
Office repair & maintenance	1,568	1,568
Vehicle repair & maintenance	7,329	7,329
Other repair & maintenance	1,344	1,344
Petrol & diesel	11,630	11,630
Hired vehicle	28,850	28,850
Tax & registration	6	6
Office rent	5,500	5,500
Rent for training centres	2,126	2,126
Transportation	3,850	3,850
Bank charges	3,285	3,285
Books & periodicals	299	299
Gas charges	6,513	6,513
Telephone/mobile expenses	80	80
Electricity charges	5,434	5,434
Internet charges	201	201
Photocopy charges	1,448	1,448
Fuel for heating	11,550	11,550
Fuel for generator	6,058	6,058
Fuel for stabilization	128	128
Toner for copier	153	153
Computer accessories	389	389
Computer hardware	192	192
Other tools & equipment	59	59
Expendable furniture & fixture	1,058	1,058
Motorcycle	1,320	1,320
Furniture	172	172
Generator	550	550
Physiotherapy equipment	250	250
CHW/VHVS resupply kit	5,645	5,645
Other non-expandable items	725	725
Sign boards	80	80
Cement	101	101
Gypsum	80	80
Bricks	60	60
Wood	85	85
Stationary	2,333	2,333
Office supplies	405	405
Water pump	84	84
Pipes	192	192
Small tools and accessories	191	191
Medicines and supplies	4,205	4,205
Other material	3,252	3,252
Miscellaneous	37,859	37,859
Partner expenses	6	6
Crockery	695	695
Total Expenditure	378,992	378,992



FUND POSITION OF UNAMA

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Support to provincial capacity building	(910)	1	-	(909)	-	-	(909)
Total Project Income	(910)	1	-	(909)	-	-	(909)



FUND POSITION OF UNITED NATIONS DEVELOPMENT PROGRAM

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
AFG/2008/5200 (Provision of Design and Delivery of Training Courses)	-	-	66,465	66,465	66,465	-	-
AFG/004/7012 (AJDL Project in Herat & Balkh)	(14,069)	1	58,374	44,306	44,306	-	-
Total Project Income	(14,069)	1	124,839	110,771	110,771	-	-



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - Y/1

UNDP FUNDED PROJECT

Particular	AFG/2008/5200 (Provision of Design and Delivery of Training Courses)	AJDL Project in Herat & Balkh	Total
	US \$	US \$	US \$
Salaries	1,705	21,383	23,088
Food allowance	3,597	195	3,792
Perdium	8,615	-	8,615
Traveling allowance	6,036	482	6,519
Staff training	1,346	-	1,346
Entertainment	7,156	32	7,188
Other daily wages	143	65	208
Consultancy fee	16,392	22	16,414
Office repair & maintenance	12	52	64
Vehicle repair & maintenance	50	88	138
Equipment repair & maintenance	340	367	707
Other repair & maintenance	611	138	749
Petrol & diesel	-	192	192
Hired vehicle	810	10,500	11,310
Office rent	-	2,716	2,716
Transportation	3,194	2	3,196
Bank charges	88	79	167
Books & periodicals	160	-	160
Gas charges	125	489	613
Water	-	101	101
Electricity charges	-	329	329
Inernet charges	990	150	1,140
Phone/mobile expense	248	175	424
Photocopy charges	707	86	793
Fuel for heating	16	-	16
Fuel for generator	-	400	400
Photography charges	-	302	302
Toner for copier	1,125	378	1,504
Computer accessories	555	146	701
Computer hardware	1,555	10	1,565
Expendable furniture & fixture	29	-	29
Other expandable items	40	-	40
Printing of text	-	403	403
Other non-expandable items	602	-	602
Stationary	2,999	600	3,599
Office supplies	95	34	129
Miscellaneous	7,123	4,341	11,464
Crockery	-	48	48
Total Expenditure	66,465	44,306	110,771

HLB/ITC

FUND POSITION OF UNITED NATIONS HIGH COMMISSION FOR REFUGEES
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
08-AB-AFG-RP-374Transit System Centre Management in EVI	-	20,383	258,108	278,491	273,411	(3)	5,077
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)	-	-	-	-	-
Assist Afghan returnees from Iran in transit centers	4,429	(4,429)	-	-	-	-	-
Total Project Income	19,881	-	258,108	277,989	273,411	(3)	4,575



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - Z/1

UNHCR FUNDED PROJECT

Particular	08-AB-AFG-RP- 374Transit System Centre Management in EVI	Total
	US \$	US \$
Salaries	131,718	131,718
Food allowance	30	30
Perdiem	936	936
Traveling allowance	185	185
Entertainment	11,587	11,587
Other daily wages	2,249	2,249
Casual labor cost	6,674	6,674
Office repair & maintenance	8,481	8,481
Vehicle repair & maintenance	9,409	9,409
Equipment repair & maintenance	190	190
Other repair & maintenance	120	120
Petrol & diesel	22,485	22,485
Transportation & carriage	36,529	36,529
Water bill	342	342
Books & periodicals	108	108
Bank charges	250	250
Office rent	4,818	4,818
Gas charges	2,630	2,630
Electricity charges	7,709	7,709
Internet charges	340	340
Telephone charges	1,513	1,513
Fuel for heating	5,222	5,222
Stationary	1,312	1,312
Toner for copier	1,617	1,617
Computer hardware	5	5
Other tool & equipment	291	291
Expendable furniture & fixture	1,083	1,083
Other expandable items	1,978	1,978
Furniture	336	336
Crockery	430	430
Other non-expandable items	1,959	1,959
Cement	147	147
Sand & gravel	38	38
Handouts printing	22	22
Other material	1,263	1,263
Miscellaneous	5,176	5,176
Pesticides	8	8
Water pumps	72	72
Medicines & supplies	4,148	4,148
Total Expenditure	273,411	273,411



FUND POSITION OF UNICEF
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
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)	-	(4)	(5,009)
Integrated behaviour change communication strategy for Balkh	8,926	-	59,188	68,114	68,480	366	-
Total Project Income	(34,647)	-	59,188	24,541	68,480	362	(43,577)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

ANNEXURE TO THE ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2008

Annex - AA/1

UNICEF FUNDED PROJECT

Particular	Integrated Behaviour Change Communication Strategy for Balkh	Total
	US \$	US \$
Salaries	28,167	28,167
Food allowance	5,606	5,606
Perdiem	9,965	9,965
Traveling allowance	384	384
Entertainment	75	75
Other daily wages	27	27
Office repair & maintenance	6	6
Vehicle repair & maintenance	1,980	1,980
Other repair & maintenance	2	2
Petrol & diesel	971	971
Hire vehicle	14,887	14,887
Transportation & carriage	188	188
Bank charges	259	259
Office rent	1,582	1,582
Gas charges	744	744
Electricity charges	732	732
Internet charges	402	402
Telephone charges	82	82
Fuel for heating	450	450
Fuel for generator	574	574
Stationary	307	307
Photocopy charges	169	169
Toner for copier	161	161
Photography charges	25	25
Other tool and equipments	36	36
Other material	15	15
Miscellaneous	684	684
Total Expenditure	68,480	68,480

HLBITC

FUND POSITION OF UNOCHA

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2007

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditur e during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Sakhi camp management	1,949	(1)	-	1,948	-	-	1,948
Total Project Income	1,949	(1)	-	1,948	-	-	1,948



FUND POSITION OF WORLD FOOD PROGRAM
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
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)	4	(8)	-	(4)	-	(35)	(39)
Total Project Income	14,766	(8)	-	14,758	-	(35)	14,723



FUND POSITION OF WORLD VISION PROGRAM
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Miscellaneous project 2003	2,011	-	-	2,011	-	-	2,011
Donation in kind	-	-	14,756	14,756	14,756	-	-
Total Project Income	2,011	-	14,756	16,767	14,756	-	2,011

LI BITC

FUND POSITION OF NSDP
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
National skills development program	-	-	241,943	241,943	300,156	(2,556)	(60,769)
Total Project Income	-	-	241,943	241,943	300,156	(2,556)	(60,769)

LI RITC

NSDP FUNDED PROJECT

Particular	National skills development program US \$	Total US \$
Salaries	140,377	140,377
Food allowance	118	118
Entertainment	564	564
Travelling allowance	746	746
Other daily wages	513	513
Consultancy fee	8,199	8,199
Office repair & maintenance	211	211
Vehicle repair & maintenance	2,289	2,289
Equipment repair & maintenance	12	12
Other repair & maintenance	298	298
Petrol & diesel	2,858	2,858
Hired vehicle	38,429	38,429
Water bill	64	64
Transportation & carriage	313	313
Office rent	24,548	24,548
Rent of training centres	5,877	5,877
Bank charges	58	58
Books & periodicals	684	684
Gas charges	750	750
Telephone/mobile	1,133	1,133
Electricity bill	333	333
Internet charges	1,130	1,130
Fuel for heating	1,624	1,624
Fuel for generator	6,352	6,352
Photography charges	317	317
Handsout printing	237	237
Miscellaneous	15,566	15,566
Toner for copier	649	649
Printing of text	72	72
Computer accessories	496	496
Other tools & equipment	516	516
Other expandable equipment	522	522
Expandable furniture & fittings	3,181	3,181
Computer hardware & others	5,507	5,507
Accessories	576	576
Printers	523	523
Furniture	181	181
Generators	2,437	2,437
Photocopier	1,439	1,439
Projector	639	639
Other non-expandable items	233	233
T.V set	178	178
Camera	3,449	3,449
Training material	1,511	1,511
Sign board	484	484
Balance c/f	276,192	276,192

HLBITC

NSDP FUNDED PROJECT

Particular	National skills development program	Total
	US \$	US \$
Balance b/f	276,192	276,192
Gypsum	6	6
Wooden poles	69	69
Nails	1	1
Glue	5	5
Stationary	2,601	2,601
Office supplies	2,661	2,661
Small tools & accessories	26	26
Other material	65	65
Lab kit	18,318	18,318
Crockery	212	212
Total Expenditure	300,156	300,156

HLB/TC

FUND POSITION OF UNIFEM
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Elimination of violence against women	-	-	74,959	74,959	122,236	-	(47,277)
Total Project Income	-	-	74,959	74,959	122,236	-	(47,277)

HLB/TC

UNIFEM FUNDED PROJECT

Particular	Elimination of violence against women	Total
	US \$	US \$
Salaries	37,467	37,467
Food allowance	92	92
Entertainment	755	755
Travelling allowance	2,776	2,776
Other daily wages	35,968	35,968
Consultancy fee	3	3
Office repair & maintenance	7	7
Equipment repair & maintenance	455	455
Other repair & maintenance	73	73
Petrol & diesel	10	10
Hired vehicle	23,967	23,967
Tax & registration	6	6
Transportation & carriage	1,665	1,665
Bank charges	131	131
Books & periodicals	5	5
Photography charges	120	120
Gas charges	1,008	1,008
Telephone/mobile	502	502
Electricity bill	529	529
Photocopy charges	165	165
Video cassette	5	5
Internet charges	654	654
Fuel for heating	726	726
Fuel for generator	2,523	2,523
Stationary	1,554	1,554
Miscellaneous	7,274	7,274
Toner for copier	730	730
Computer accessories	44	44
Other tools & equipment	138	138
Other expandable equipment	37	37
Expandable furniture & fittings	100	100
Computer hardware & others	1,300	1,300
Projector	780	780
Other non-expandable items	198	198
Office supplies	455	455
Other material	7	7
Crockery	7	7
Total Expenditure	122,236	122,236

HLB/ITC

FUND POSITION OF CONSTELLA FUTURES
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Communication for behaviour change	-	-	20,000	20,000	15,041	-	4,959
Total Project Income	-	-	20,000	20,000	15,041	-	4,959

HLBITC

CONSTELLA FUTURES FUNDED PROJECT

Particular	Communication for behaviour change	Total
	US \$	US \$
Salaries	4,242	4,242
Food allowance	2,029	2,029
Perdium	1,716	1,716
Travelling allowance	60	60
Entertainment	16	16
Transportation & carriage	2,089	2,089
Bank charges	154	154
Gas charges	56	56
Photocopy charges	190	190
Fuel for generator	180	180
Computer accessories	2,320	2,320
Wood	1	1
Stationery	396	396
Syringes	74	74
Other material	15	15
Miscellaneous	1,504	1,504
Total Expenditure	15,041	15,041

HLB^{ITC}

FUND POSITION OF GCE
REPORTING CURRENCY : US DOLLARS
AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
GCE global action week April 21st - 27th, 2008	-	-	3,040	3,040	3,040	-	-
Total Project Income	-	-	3,040	3,040	3,040	-	-

HLBITC

GCE FUNDED PROJECT

Particular	GCE global action week April 21st - 27th, 2008 US \$	Total US \$
Entertainment		-
Consultancy fee		-
Hired vehicle	3,040	3,040
Transportation & carriage		-
Books & periodicals		-
Photography charges		-
Telephone/mobile		-
Miscellaneous		-
Total Expenditure	3,040	3,040

HLBITC

FUND POSITION OF IRD

REPORTING CURRENCY : US DOLLARS

AS ON DECEMBER 31, 2008

Project	Balance as on Jan. 01, 2008	Prior year adjustment	Receipt during the year	Total available funds	Expenditure during the year	Unrealized exchange gain / (loss)	Balance as on Dec. 31, 2008
Afghanistan vouchers for increased productive Agriculture	-	-	63,820	63,820	112,784	-	(48,964)
Total Project Income	-	-	63,820	63,820	112,784	-	(48,964)



GCE FUNDED PROJECT

Particular	Afghanistan vouchers for increased productive Agriculture	Total
	US \$	US \$
Salaries	43,914	43,914
Food allowance	100	100
Perdium	780	780
Travelling allowance	1,456	1,456
Entertainment	210	210
Vehicle repair & maintenance	628	628
Petrol & diesel	304	304
Hired vehicle	29,030	29,030
Transportation	14	14
Office rent	4,166	4,166
Bank charges	642	642
Gas charges	170	170
Telephone/mobile	344	344
Electricity bills	140	140
Photocopy charges	304	304
Fuel for heating	3,166	3,166
Fuel for generator	2,217	2,217
Internet charges	7,202	7,202
Other expandable equipment	1,408	1,408
Expandable furniture & fittings	1,901	1,901
Computer hardware & other	3,569	3,569
Printers	190	190
Furniture	563	563
Generator	787	787
Photocopier	3,800	3,800
Other non-expandable items	100	100
Camera	767	767
Non-expandable communication set	600	600
Nail	5	5
Stationery	884	884
Office supplies	353	353
Water pumps	54	54
Other material	2,365	2,365
Miscellaneous	275	275
Crockery	378	378
Total Expenditure	112,784	112,784

HLB/TC