

**COORDINATION OF HUMANITARIAN  
ASSISTANCE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
DECEMBER 31, 2014**



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**Morison International**

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## COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

### AUDITED FINANCIAL STATEMENTS

For the year ended December 31, 2014

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## COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

### AUDITED FINANCIAL STATEMENTS

For the year ended December 31, 2014

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#### List of Acronyms

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CHA	Coordination of Humanitarian Assistance
ACTED	Agency for Technical Cooperation Development
CAI	Creative Associates International
IOM	International Orgznization for Migration
JICA	Japan International Cooperation Agency
MSH	Management Sciences for Health
MOE	Ministry of Education
MoPH	Ministry of Public Health
MRRD	Ministry of Rural Rehabilitation and Development
SC	Save the Children
UNICEF	United Nations Children's Fund
UNIFEM	United Nations Development Fund for Women
UNHCR	United Nations High Commissioner for Refugees
WHO	World Health Organization
FAO	Food and Agricultural Organization
SIDA	Swedish International Development Cooperation Agency
WFP	World Food Program

**AUDITOR'S REPORT TO GENERAL ASSEMBLY**

We have audited the accompany statement of financial position of the **Coordination of Humanitarian Assistance "CHA"** as of December 31, 2014 and the related statement of income and expenditure, statement of cash flows, statement of changes in funds together with the notes forming part thereof (here-in-after referred to as the "financial statements") for the year then ended.

**Responsibility of Management**

It is the responsibility of the management of **CHA** to establish and maintain a system of internal control, and prepare and present the financial statements in accordance with policies stated in Note 2 to the financial statements.

**Responsibility of Auditors**

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 plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion and we report that:

1. Activities at field offices could not be substantiated as these cannot be visited due to security concerns in these areas.

**Auditor's Opinion**

Except for the foregoing remark and its effect on financial statements, in our opinion the financial statements present fairly in all material respects the financial position of the **Coordination of Humanitarian Assistance "CHA"** as of December 31, 2014 and results of its operations for the year then ended in accordance with the accounting policies specified Note 2 to the financial statements.

**Other matter**

Previous year's financial statements were audited by Rafaqat Babar & Co. Chartered Accountants who issued their unqualified report on May 27, 2014.

April 11, 2015  
KABUL

  
**ZEESHAN ALI & CO.**  
**CHARTERED ACCOUNTANTS**





**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2014**

	Note	2014 USD	2013 USD
<b>ASSETS</b>			
Stock and stores	3	19,445	14,357
Receivable from donors	4	2,866,155	1,639,540
Advances, deposits and prepayments	5	206,073	175,460
Receivable against revolving loan	6	10,827	11,095
Other receivables	7	28,606	39,005
Cash and bank balances	8	4,122,288	6,361,495
<b>TOTAL ASSETS</b>		<b>7,253,394</b>	<b>8,240,952</b>
<b>LIABILITIES</b>			
<b>Long Term Liabilities</b>			
Revolving loan / credit pool	9	72,525	72,525
Pension fund and staff security payable	10	965,202	1,447,895
<b>Short Term Liabilities</b>			
Un-spent grant	4	784,140	491,584
Accrued and other liabilities	11	1,227,950	1,823,293
		<b>2,012,090</b>	<b>2,314,877</b>
<b>TOTAL LIABILITIES</b>		<b>3,049,817</b>	<b>3,835,297</b>
<b>NET ASSETS</b>		<b>4,203,577</b>	<b>4,405,656</b>
<b>REPRESENTED BY</b>			
Accumulated surplus		4,203,577	4,405,656
		<b>4,203,577</b>	<b>4,405,656</b>

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

Kabul

Chairman General Assembly

Director Financial  
Control & Audit



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
STATEMENT OF INCOME AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Note	2014 USD	2013 USD
<b>INCOME</b>			
Income from donors	4	9,842,862	16,633,106
Project income	12	423,213	1,210,781
<b>Total income</b>		<b>10,266,075</b>	<b>17,843,887</b>
<b>EXPENDITURE</b>			
Salaries, wages and benefits	13	5,696,392	9,339,405
Repair and maintenance	14	218,006	331,499
Vehicle running expenses	15	1,181,103	1,254,673
Expendable tools	16	57,994	101,054
Non expendable tools	17	240,433	182,364
Material and supplies	18	1,285,603	3,600,402
Other expenses	19	1,705,967	2,155,794
Exchange loss		82,656	34,431
<b>Total expenditures</b>		<b>10,468,154</b>	<b>16,999,622</b>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		<b>(202,078)</b>	<b>844,265</b>

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



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Director Financial Control & Audit



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Note	2014 USD	2013 USD
CASH FLOW FROM OPERATING ACTIVITIES			
(DEFICIT)/SURPLUS FOR THE YEAR		(202,078)	844,265
<i>Adjustments for non-cash and other items:</i>		-	-
Operating surplus before working capital changes		(202,078)	844,265
<i>Changes in assets and liabilities</i>			
(Increase)/decrease in assets		(1,251,648)	(956,262)
(Decrease)/increase in liabilities		(785,480)	141,031
		(2,037,128)	(815,231)
Cash flow from operating activities		(2,239,207)	29,033
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		6,361,495	6,332,461
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		4,122,288	6,361,495

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

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COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
STATEMENT OF CHANGES IN FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Accumulated Surplus	Total
	USD	USD
Balance as at December 31, 2011	3,095,154	3,095,154
Surplus for the year	466,237	466,237
Balance as at December 31, 2012	<u>3,561,391</u>	<u>3,561,391</u>
Surplus for the year	844,265	844,265
Balance as at December 31, 2013	<u>4,405,656</u>	<u>4,405,656</u>
Deficit for the year	(202,078)	(202,078)
Balance as at December 31, 2014	<u><u>4,203,577</u></u>	<u><u>4,203,577</u></u>

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

Kabul

Chairman General Assembly

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COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

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**1 STATUS AND NATURE OF ACTIVITIES**

Coordination of Humanitarian Assistance (CHA), is a non-profit and non-political organization, registered with Ministry of Economy Afghanistan, bearing registration no.25 since 2005. CHA is engaged in the provision of emergency aid to war victims, assisting the rehabilitation of rural and urban life and working with communities for sustainable development of Afghanistan in health, education, agriculture and infrastructure sectors.

Registered office of the organization is situated at Kolola pushta, house no.81, Kabul-Afghanistan.

**2 BASIS OF PREPARATION & SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with the donor reporting requirements and accounting policies adopted by management; as described below:

**2.1 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 \$ 100 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.

**2.2 Stock and Stores**

Stock and stores are stated at cost. The cost of the stock and stores is charged to donors, when distributed/used in the project (s) activities.

**2.3 Income recognition**

**2.3.1 Grants**

Income from donors is recognized up to the extent of expenditure incurred for the specific grant. Unspent balances are recognized as payable to the donors.

**2.3.2 Project Income**

**2.3.2.1** Farm income is recognized when goods are delivered to the customers;

**2.3.2.2** Transportation income is recognized when service has been rendered.

**2.3.2.3** Administrative income is recognized when financial report is submitted to donors.

**2.4 Contributions 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.

**2.5 Foreign Currency Transactions and Balances**

Funds are received in USD and Afghanies. These funds received in USD are converted into Afghanies on need basis. The exchange rate at which funds are converted from USD into Afghanies is fed into accounting system. Afterwards all transactions in Afghanies are converted into USD at this rate for reporting purposes. Exchange rate in accounting system is changed after every conversion of USD into Afghanies. Gains or losses resulting from the translation of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of comprehensive income. All monetary assets and liabilities are translated at exchange rates prevailing at the date of statement of financial position.

**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

The following reporting date exchange rates were applied for conversion of balances in other than USD as on December 31, 2014 for reporting purpose:

	<b>Reporting date rates</b>	
	<b>2014</b>	<b>2013</b>
Euro to USD	1.21	1.35
Afghanis to USD	58.2	56.90

**2.6 Taxation**

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

**2.7 Pension fund**

For all permanent employees a gratuity or pension fund has been established. An amount of 4.5% of the basic salary is deducted from each employee and deposited in a separate bank account. Employees receive their respective share of fund at the time of completion/termination of employment as per CHA rules.

**2.8 Staff security**

Staff security represents the amount deducted from staff salaries for accidental recoveries and deposited in separate bank account. This amount is deducted @ USD 5 from the salary of employees. This amount will be paid to employees upon any mishapp happened to them, if any.

**2.9 Cash and Cash Equivalents**

For the purpose of statement of cash flows, cash and cash equivalents consists cash in hand and cash at banks.

**2.10 Provisions**

Provisions are recognized when the entity has a present, legal or constructive, obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations and a reliable estimate of the amount can be made. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

**2.11 Advances, Prepayments and Other Receivables**

Advances, prepayments and other receivables are carried in the balance sheet at cost, which is the fair value of the consideration to be settled in the future for goods and services to be received.

**2.12 Accounts Payable and Accruals**

Liabilities for trade and other payables are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received whether billed to the Entity or not.

**2.13 Off-setting**

Financial assets and liabilities are offset and the net amount is reported in the balance sheet if the entity has a legally enforceable right to set off the recognized amounts and the entity intends to settle on a net basis or realize the asset and settle the liability simultaneously.

**2.14 Functional and presentation currency**

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

**3 STOCK AND STORES**

	<b>Note</b>	<b>2014</b>	<b>2013</b>
		<b>USD</b>	<b>USD</b>
Diesel & Petrol		5,641	4,466
Stock office stationery and supplies		13,805	9,891
		<b>19,445</b>	<b>14,357</b>



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

4 Donor/Project	Opening balance			Movements in resources during the year			Closing balance	
	As at January 01, 2014						As at December 31, 2014	
	Grants Receivable	Unutilized grants/ Payable	Prior Year Adjustment	Incoming Resources /Adjustment	Revenue Recognized	Exchange gain / lose	Grants Receivable	Unutilized grants Payable
NOVIB	-	(207,710)	(2,744)	292,447	368,421	(1,374)	-	127,618
UNHCR	-	(6,533)	(6,542)	582,067	568,588	-	-	13,470
UNICEF	131	-	-	-	-	-	(131)	-
WFP	109,479	-	1	168,982	49,038	1,929	-	12,395
IOM	160,372	-	-	1,677,252	1,638,677	-	(121,797)	-
WHO	18,812	-	(6,883)	130,648	154,716	-	(49,763)	-
FAO	25,194	-	-	35,379	9,531	1	-	654
MRRD	1,150,416	-	-	2,126,993	2,617,614	35,588	(1,605,449)	-
CREATIVE ASSOCIATES INTERNATIONAL	-	(9,780)	-	-	-	-	-	9,780
ACTED	81,862	-	-	-	-	7,748	(74,114)	-
MOH	-	(217,488)	-	2,560,182	2,261,408	41,853	-	558,116
NCA	-	(22,484)	(18,724)	192,118	164,701	-	-	31,176
JICA	-	-	-	127,460	152,005	-	(24,545)	-
MOE	-	(25,700)	-	348,896	728,995	-	(354,399)	-
MADERA	22,352	-	-	20,091	9,578	965	(10,873)	-
DIAGONIE KATASTROPHENHILFE (DKH)	-	(218)	-	90,369	90,883	1,516	-	1,220
MAIL	54,168	-	-	75,600	71,831	-	(50,399)	-
CHEMONICS	-	-	(55,257)	435,273	938,793	(14,486)	(573,262)	-
JHSPH	-	(1,181)	-	-	-	-	-	1,181
CARITAS CZECH REPUBLIC	16,753	-	-	15,291	-	40	(1,422)	-
CRITAS GERMANY	-	(490)	-	50,590	18,084	(5,266)	-	27,730
<del>Alfheim</del> Canada Fund	-	-	-	800	-	-	-	800
<b>Total expenses charged to donors</b>	<b>1,639,540</b>	<b>(491,584)</b>	<b>(90,149)</b>	<b>8,930,438</b>	<b>9,842,862</b>	<b>68,515</b>	<b>(2,866,155)</b>	<b>784,140</b>
<b>Expenses incurred by CHA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>625,292</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,639,540</b>	<b>(491,584)</b>	<b>-</b>	<b>8,930,438</b>	<b>10,468,154</b>	<b>68,515</b>	<b>(2,866,155)</b>	<b>784,140</b>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Note	2014 USD	2013 USD
<b>5 ADVANCES, DEPOSITS AND PREPAYMENTS</b>			
<b>Personal advances</b>			
Advance against expenses	5.1	65,684	89,904
Advances of field offices	5.2	49,221	53,300
Security deposits	5.3	5,230	5,252
Prepayment- office rent		20,938	12,003
Bank to bank transfer		65,000	15,000
		<b>206,073</b>	<b>175,460</b>
<b>5.1 Advances against expenses</b>			
Saba Media Organization		1,370	17,152
Advances against salaries		4,553	2,338
Hawala against expenses Main office (MOF)		3,208	-
Hawala expenditure against Ghor field office		11,209	11,209
Hawala expenditure against Watch field office		-	1,001
Hawala/bank Mazar field office		15,000	-
Printing press FAJR		636	270
Other advances		29,707	57,934
		<b>65,684</b>	<b>89,904</b>
<b>5.2 Advances of field offices</b>			
Advance against expenses - Kabul		21,447	23,875
Advance against expenses - Faryab		304	304
Advance against expenses - Herat		9,753	650
Advance against expenses - Qandahar		6,014	-
Advance against expenses - Helmand		265	-
Advance against expenses - Mazar		11,438	28,471
Advance against expenses - Farah		-	-
		<b>49,221</b>	<b>53,300</b>
<b>5.3 Security deposits</b>			
House security deposit		906	906
Other security deposit		4,324	4,346
		<b>5,230</b>	<b>5,252</b>
<b>6 RECEIVABLE AGAINST REVOLVING LOAN</b>			
Water pump loan scheme		2,533	2,611
Revolving loan		276	282
Sustainable lively hood programme - Ghor		8,019	8,202
		<b>10,828</b>	<b>11,095</b>



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Note	2014 USD	2013 USD
<b>7 OTHER RECEIVABLES</b>			
Loan receivable against vocational training		1,202	1,230
Other receivables		8,514	34,986
Receivable SMO stock from 2014		13,977	-
Receivable OHRD stock from 2014		2,931	-
Receivable WBRAO stock from 2014		558	-
Receivable FAJAR stock from 2014		1,425	-
Receivable extra tax payment to govt.		-	2,789
		<b>28,606</b>	<b>39,005</b>
<b>8 CASH AND BANK BALANCES</b>			
Cash in Hand	8.1	33,707	163,138
Cash at Bank	8.2	4,088,581	6,198,356
		<b>4,122,288</b>	<b>6,361,495</b>
<b>8.1 Cash in Hand:</b>			
Kabul main office		4,120	34,993
Kandahar field office		975	215
Helmand field office		1,240	-
Farah field office		4,744	9,630
Herat field office		14,708	27,314
Ghor field office		2,745	6,363
Logistic unit		-	11,763
Mazar field office		887	3,869
Faryab office		3,416	63,759
Nangrhar office		871	5,233
		<b>33,707</b>	<b>163,138</b>
<b>8.2 Cash at Bank:</b>			
<b>US Dollars:</b>			
Afghanistan International Bank - AIB		2,002,338	2,247,783
Ghazanfar Bank		711,419	1,200,130
Kabul Bank - Afghanistan		3,630	86,544
		<b>2,717,387</b>	<b>3,534,457</b>
<b>Euro:</b>			
Afghanistan International Bank - AIB		621,892	671,682
		<b>621,892</b>	<b>671,682</b>
<b>Afghani:</b>			
Da Afghanistan Bank - DAB		515	527
Kabul Bank - Afghanistan		637,758	1,511,184
Afghanistan International Bank		1,890	6,621
		<b>640,163</b>	<b>1,518,333</b>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Note	2014 USD	2013 USD
<b>Field Bank Accounts</b>			
CHA Kabul Bank (Herat Account)		16,240	16,516
CHA Kabul Bank (Herat Logistic unit Account)		7,393	9
CHA AIB Heart USD		18,036	-
CHA Kabul Bank (Kandhar Account)		615	2
CHA AIB Helmand		20,964	-
CHA Kabul Bank (Ghor Account)		696	816
CHA Kabul Bank (Parwan Account)		36,074	10,295
CHA Kabul Bank (Farah Account)		396	282,089
Azizi Bank Faryab		504	616
Azizi Bank Balkh		589	716
Kabul Bank Balkh		800	106,807
Afghanistan International Bank -(Herat Account)		6,832	56,018
		<b>109,139</b>	<b>473,884</b>
		<b>4,088,581</b>	<b>6,198,356</b>
 <b>9 REVOLVING LOAN / CREDIT POOL</b>			
Kabul emergency programme		9,406	9,406
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		2,883	2,883
Agriculture		6,600	6,600
		<b>72,525</b>	<b>72,525</b>
 <b>10 PENSION FUND AND STAFF SECURITY PAYABLE</b>			
Staff security payable	10.1	117,189	459,938
Pension fund payable	10.2	848,013	987,956
		<b>965,202</b>	<b>1,447,895</b>
 <b>10.1 STAFF SECURITY PAYABLE</b>			
<i>Opening balance</i>		459,938	424,047
<i>Add/Less:</i>			
Provision for during the year		324,362	358,675
Payments/Adjustment during the year		(667,111)	(322,783)
<i>Closing balance</i>		<b>117,189</b>	<b>459,938</b>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Note	2014 USD	2013 USD
<b>10.2 PENSION FUND PAYABLE</b>			
<i>Opening balance</i>		987,956	817,923
<i>Add/Less:</i>			
Provision for during the year		217,301	886,039
Profit on Pension fund account		-	21,243
Payments/Adjustment during the year		(357,244)	(737,249)
<i>Closing balance</i>		<u>848,013</u>	<u>987,956</u>
<b>11 ACCRUED AND OTHER LIABILITIES</b>			
Re-imburseable credits	11.1	4,490	4,580
Field office payable	11.2	1,062,889	1,666,251
Others	11.3	160,571	152,462
		<u>1,227,950</u>	<u>1,823,293</u>
<b>11.1 Re-imburseable credits</b>			
Re-imburseable expenses - others		4,490	4,580
		<u>4,490</u>	<u>4,580</u>
<b>11.2 Field office payable</b>			
Field office - Farah		52,013	481,299
Field office - Mazar		217,193	619,524
Helmand Field office		247,638	-
Field office - Herat		2,976	80,820
Field office - Kandahar		474	54,409
Other payable logistic Unit		-	8,442
Field office - Ghor		120,099	98,927
Field office - Watch		474	1,485
Field office - Faryab		166,236	175,244
Field office-parwan		1,564	1,564
Field office-nangarhar		25,824	15,112
Field office-kabul		228,398	129,425
		<u>1,062,889</u>	<u>1,666,251</u>
<b>11.3 Others</b>			
Withholding tax payable		47,632	111,198
Audit fee payable		353	12,854
OHRD-capacity building payable		12,046	27,665
Capacity Building and System upgradation		86,405	-
Other payables		14,136	746
		<u>160,571</u>	<u>152,462</u>



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Note	2014 USD	2013 USD
<b>12 PROJECT INCOME</b>			
Farm income		1,215	2,264
Transportation income		61,807	137,373
Other income	12.1	360,192	1,071,144
		<u>423,213</u>	<u>1,210,781</u>
<b>12.1 OTHER INCOME</b>			
Administrative income	12.1.1	326,794	917,731
Miscellaneous Income	12.1.2	33,398	153,413
		<u>360,192</u>	<u>1,071,144</u>
12.1.1	This represents a fixed percentage of the total project cost charged to donors as administrative cost.		
12.1.2	Miscellaneous income include sale of commodities and facilitation charges.		
<b>13 SALARIES, WAGES AND BENEFITS</b>			
Salaries		4,906,749	7,085,234
Training		12,329	216,204
Food allowance		200,124	246,022
Perdium		200,164	583,908
Severance/ Pension		35	-
Travelling allowance		148,171	310,110
Other benefits		93,257	522,955
Entertainment		35,799	26,554
Casual labor cost		3,231	66,122
Other daily wages		96,533	282,295
		<u>5,696,392</u>	<u>9,339,405</u>
<b>14 REPAIR AND MAINTENANCE</b>			
Office repair and maintenance		125,120	131,238
Vehicle repair and maintenance		58,077	137,752
Equipment repair and maintenance		15,626	19,616
Other repair and maintenance		19,183	42,893
		<u>218,006</u>	<u>331,499</u>
<b>15 VEHICLE RUNNING EXPENSES</b>			
Petrol, diesel and lubricants		177,325	291,020
Hired vehicle		1,003,127	955,729
Tax and registration		650	7,924
		<u>1,181,103</u>	<u>1,254,673</u>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Note	2014 USD	2013 USD
<b>16 EXPENDABLE TOOLS</b>			
Computer accessories		8,156	6,655
Computer and hardware		1,151	923
Vehicle tool and equipment		74	6,273
Other tool and equipment		638	851
Other expendables equipment		26,733	58,981
Video set		173	-
Television		-	175
Furniture and fittings		21,069	27,195
		<b>57,994</b>	<b>101,054</b>
<b>17 NON-EXPENDABLE TOOLS</b>			
Generators		9,371	7,423
TV set		1,328	613
Camera		10,012	2,235
Projector		31,644	-
Photocopier		3,198	-
Vehicles		106,000	-
Computer hardware and others		15,331	42,329
Accessories		1,276	635
Printers		2,438	1,286
Office equipment		-	70,000
Physiotherapy, Orthopedic equipment and medical equipments		5,139	38,324
Furniture and fittings		9,656	2,984
Non-expendable communication set		21,608	173
Other non-expendables		23,433	16,363
		<b>240,433</b>	<b>182,364</b>
<b>18 MATERIAL AND SUPPLIES</b>			
Construction material	18.1	204,377	266,278
Medical supplies and equipments	18.2	382,637	1,759,121
Agriculture supplies and tools	18.3	665	4,551
Other	18.4	697,924	1,570,452
		<b>1,285,603</b>	<b>3,600,402</b>
<b>18.1 CONSTRUCTION MATERIAL</b>			
Tools and equipment		17	960
Bricks		1,313	18,430
Wheel barrow		85	242
Sign board		1,240	5,341
Cement		10,779	43,310
Gypsum		15	1,750
Steel bar		2,591	5,276
Lime stone		-	12
C/F		16,042	75,321



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Note	2014 USD	2013 USD
B/F		16,042	75,321
Sand and gravel		6,317	41,355
Stones		7,956	12,872
Wood		456	10,782
Plywood		-	73
Water and hand pumps		362	348
Pipes		17	66
Small tools and accessories		110	25
Wooden doors and windows		-	2,992
Wooden window		-	3,248
Plastic sheet		52	451
Other material		173,065	118,744
		<u>204,377</u>	<u>266,278</u>
<b>18.2 MEDICAL SUPPLIES AND EQUIPMENT</b>			
Lab material		5,629	64,720
Medicine and supplies		316,251	1,317,117
VHV's initial kit		-	2,883
CHW / VHV's re-supply kit		60,557	350,234
Lab kit/training material		199	24,167
		<u>382,637</u>	<u>1,759,121</u>
<b>18.3 AGRICULTURE SUPPLIES AND TOOLS</b>			
Fertilizers		-	784
Agriculture tools and equipment		-	262
Animal		-	588
Sugar / Food Package		295	-
Seeds and saplings		370	2,918
		<u>665</u>	<u>4,551</u>
<b>18.4 OTHERS</b>			
Stationary		103,681	100,059
Crockery		9,940	6,533
Miscellaneous		578,694	1,283,934
Food for patients		5,608	179,926
		<u>697,924</u>	<u>1,570,452</u>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Note	2014 USD	2013 USD
<b>19 OTHER EXPENSES</b>			
Transportation		641,031	754,779
Office rent		206,530	236,012
Land lease		197	196
Rent of training centers		31,153	23,231
Bank charges		21,065	50,326
Books and periodicals		87	7,381
Photography cost		31	937
Gas charges		59,975	116,200
Telephone charges		30,565	29,742
Internet cost		80,293	74,435
Water charges		2,369	6,185
Electricity charges		35,396	77,797
Photocopy charges		44,214	63,769
Postage expenses		-	10
Toner for copier and printer		15,706	16,150
Printing of text		16,557	137,375
Fuel for heating		48,716	99,390
Fuel for generator		98,919	206,949
Audit fee		4,056	5,617
Consultancy & publicity charges		368,322	241,488
Vedio cassettes		-	122
Carriage cost		784	981
Other insurance /BRT tax		-	6,723
		<u>1,705,967</u>	<u>2,155,794</u>

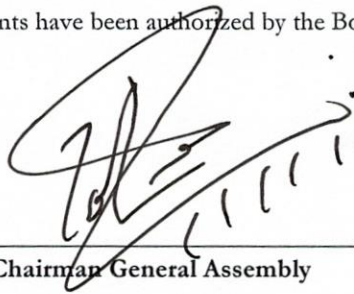
**20 GENERAL**

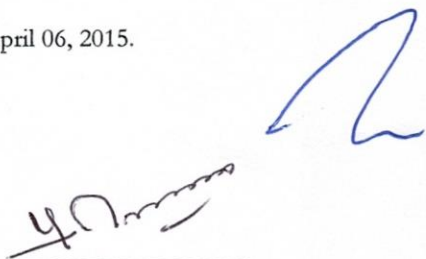
- Figures have been rounded off to the nearest US Dollar.
- Figures of the previous year have been regrouped and rearranged for comparison purpose.

**21 AUTHORIZATION**

These financial statements have been authorized by the Board of Directors on April 06, 2015.

Kabul

  
Chairman General Assembly

  
Director Financial  
Control & Audit

**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

**FIXED ASSETS MEMORANDUM**

Particulars	C O	
	Balance as at 01-01-2014	Addition during the year
Vehicle	695,165	106,000
Motorcycles	85,833	-
Computers	367,266	15,332
Computer accessories	44,135	1,276
Printers	39,274	2,438
Furniture and fittings	44,060	9,656
Generator	112,484	9,371
Medical equipment	139,536	5,139
Photocopier	48,294	3,198
Projector	24,346	31,644
Tractor	11,800	-
Other non-expandable tools	105,753	18,282
Printing machinery	7,551	-
Office equipment	130,946	16,490
Containers	32,182	-
Communication equipment	182,887	21,608
Land	490,353	-
(USD) (2014)	2,561,866	240,433
(USD) (2013)	3,384,689	112,364



**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)****DONOR WISE BREAK UP OF EXPENDITURE****For the year ended 31st December 2014**

Annexure	Donor Name	Total Reported Expenditure USD
"A"	Novib	368,422
"B"	United Nations High Commission for Refugees (UNHCR)	568,588
"C"	World Food Programme (WFP)	49,038
"D"	International Organization for Migration (IOM)	1,638,677
"E"	World Health Organization (WHO)	154,716
"F"	Food and Agriculture Organization (FAO)	9,531
"G"	Ministry of Rural Rehabilitation and Development (MRRD)	2,617,614
"H"	Ministry of Public Health (MoPH)	2,261,408
"I"	Norwegian Church Aid (NCA)	164,701
"J"	Japan International Cooperative Agency (JICA)	152,005
"K"	Ministry of Education	728,995
"L"	MADERA	9,578
"M"	Diankonie Katastrophenhilfe (DKH)	90,883
"N"	Ministry of Agriculture, Irrigation & livestock	71,831
"O"	Caritas Germany	18,084
"P"	Chemonics	938,793
"Q"	Coordination of Humanitarian Assistance (CHA)	625,292
	<b>Total</b>	<b>10,468,154</b>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NOVIB FUNDED PROJECT  
SUMMARY OF EXPENDITURE  
For the year ended 31st December 2014

Annexure "A"

	Ref	2014 USD
Building Afghan Peace Locally (BAPL) NO (00318)	A 2	30,200
Great Idea (DISTANCE EDUCATION) (P#00326)	A 2	100,558
Integrated IYCE and CMAM-Balkh Project ( P00327)	A 2	1,852
Great Idea phase II ( APRIL 1ST 2013 -- FEB 28 2014) ( P00366)	A 2	230,871
CMAM (Integrated IYCF and CMAM) Balkh ( P00374)	A 2	3,760
Support for Education Research in Afghanistan (Kandahar) P00399	A 2	1,180
		368,422



## ANNEXURE "A-1"

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 FUND POSITION OF NOVIB  
 AS ON DECEMBER 31, 2014  
 CONSOLIDATED IN USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
Emergency Assistance for Heart Pediatric Hospital		10,005			10,005			10,005
Community based risk management	AFG - 501006-00074	(4,860)			(4,860)		460	(4,400)
Community based Management of acute malnutrition (CMAM) (P#00295)	AFG-501006-7798	5,573	(5,573)		0		(0)	(0)
(CBDRRP)- Project # AFG-501006-0008722 (P#00312)	AFG-501006-000872	1,960			1,960		(44)	1,916
Management of Acute Malnutrition AFG-501006-0008824 (P00313)	AFG-501006-000882	35,194			35,194		(786)	34,408
Building Afghan Peace Locally (BAPL) NO (00318)	AFG-501006-000907	(27,199)	8,265	50,137	31,203	30,200	(1,004)	(0)
Great Idea (DISTANCE EDUCATION) (P#00326)	AFG-501006-000915	(369)			(369)			(369)
Integrated IYCE and CMAM-Balkh Project (P00327)	AFG-501006-00010	5,436	(5,436)		0		(0)	0
Emergency Drought Response In Faryab' Province of Northern Afghanistan (P00336)	A-02036-02-501006	13,773		-	13,773			13,773
Emergency Drought Response In Faryab' Province Phase 2 (P00338)		63,485			63,485			63,485
Emergency Drought Response In Faryab' Province Phase 3 (00349)		1,357			1,357			1,357
Great Idea Phase II ( April 1st 2013 -- Feb 28 2014) ( P00366)		94,610		104	94,714	100,558		(5,845)
Cmam (Integrated IYCF and CMAM) Balkh ( p00374)		8,744			8,744	1,852		6,892
Great Idea Phase -III P00392				239,145	239,145	230,871		8,273
Oxfam Assessment Survey in Kandahar city P00396				1,880	1,880	3,760		(1,881)
Support for Education Research in Afghanistan (Kandahar) P00399				1,180	1,180	1,180		(0)
<b>Net Fund Position Novib</b>		<b>207,710</b>	<b>(2,744)</b>	<b>292,447</b>	<b>497,413</b>	<b>368,422</b>	<b>(1,374)</b>	<b>127,614</b>

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COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 Novib FUNDED PROJECT  
 SUMMARY OF EXPENDITURE  
 For the year ended 31st December 2014

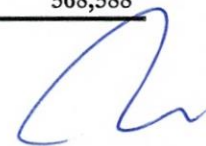
Particulars	Building Afghan Peace Locally	Great Idea (DISTANCE EDUCATION)	Integrated IYCE and CMAM- Balkh Project	Great Idea phase II ( APRIL 1ST 2013 -- FEB 28 2014) ( P00366)	CMAM (Integrated IYCF and CMAM) Balkh ( P00374)	SUPPORT FOR EDUCATION RESEARCH IN AFGHANISTAN (KANDAHAR) P00399	TOTAL
	2014	2014	2014	2014	2014	2014	2014
	USD	USD	USD	USD	USD	USD	USD
Salaries/Wages & Benefits	20,635	22,938	1,685	145,523	3,180	636	194,597
Repair & maintenance	712	64	-	2,689	101	-	3,565
Vehicle running expenses	6,205	6,489	-	49,335	350	-	62,379
Expendable tools	39	7,450	-	750	-	-	8,240
Non-expendable tools	-	57,113	-	6,408	-	-	63,521
Material & supplies	655	3,591	-	5,648	42	110	10,046
Other expenses	1,954	2,913	168	20,519	87	434	26,074
	30,200	100,558	1,852	230,871	3,760	1,180	368,422

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 UNHCR FUNDED PROJECTS  
 SUMMARY OF EXPENDITURE  
 FOR THE YEAR ENDED DECEMBER 31, 2014

Annexure "B"

	Ref	2014 USD
Transit Centers Management and Assistance to the Returnees P00384	B 2	241,989
People with Specific Needs(PSN ) Project P00386	B 2	183,537
Encashment Center Pul-e-Charkhi P00388	B 2	143,062
		568,588

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COORDINATION OF HUMANITARIAN ASSISTANCE  
 FUND POSITION OF UNITED NATION HIGH COMMISSION FOR REFUGEES  
 AS ON DECEMBER 31, 2014  
 SINGLE CURRENCY USD

Project Title	Project No.
Transit Centers Management & Assistance to the Returnees-HRT ( P00363)	363
Assistance 4 Afghan Returnees PSN(IMP.:1001041) ID# HEPMN03 ( 00368)	368
Transit Centers Management and Assistance to the returnees p00384	384
People With Specific Needs(PSN ) Project p00386	386
Encashment Center Pul-e-Charkhi p00388	388
<b>Net Fund Position UNHCR</b>	

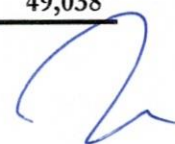


COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 UNHCR FUNDED PROJECTS  
 SUMMARY OF EXPENDITURE

Particulars	TRANSIT CENTERS MANAGEMENT AND ASSISTANCE TO THE RETURNEES P00384	PEOPLE WITH SPECIFIC NEEDS(PSN ) PROJECT P00386	ENCASHMENT CENTER PUL-E- CHARKHI P00388	TOTAL
	2014 USD	2014 USD	2014 USD	2014 USD
Salaries/Wages & Benefits	141,887	124,512	98,307	364,706
Repair & maintenance	5,540	913	2,370	8,823
Vehicle running expenses	12,201	40,193	21,646	74,040
Expendable tools	1,706	1,150	728	3,584
Non-expendable tools	26,174	-	684	26,858
Material & supplies	32,496	2,181	7,325	42,002
Others expenses	21,986	14,588	12,002	48,577
	241,989	183,537	143,062	568,588

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
WFP FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

	Ref	2014 USD
Food Distribution in Pashtoon Kot P00394	C 2	4,287
Food Distribution for Economic Stressed Rural Population & Asset P00398	C 2	44,752
		49,038



## ANNEXURE "C-1"

COORDINATION OF HUMANITARIAN ASSISTANCE  
FUND POSITION OF WFP  
AS ON DECEMBER 31, 2014  
SINGLE CURRENCY USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
Supplementary Feeding Program Balkh Province ( P00344)	P00344	-			-	-		-
Food For Work (FFW) Project for Kishende (P00361)	P00361	(1)	1		0	-		0
FoodD For Work - FARYAB ( P00369)	P00369	0			0	-		0
Empowerment of Overage illiterate man and women in Kandhar( P00371)	P00371	(59,167)		58,397	(770)	-	770	0
Unconditional Food Transfer- Natural-Disaster-Crought-Ghore ( P00379)	P00379	(12,676)		25,285	12,609	-	(215)	12,395
Food Distribution Mazar& Faryab (P00381)	P00381	(37,635)		37,471	(165)	-	165	0
Food Distribution in Pashtoon Kot P00394	P00394			4,215	4,215	4,286	72	0
Food Distribution For Economics Stressed Rural Population & Asset P00398	P00398			43,614	43,614	44,751	1,137	(0)
Net Fund Position WFP		(109,479)	-	168,982	11,675	49,038	1,929	12,395



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
WFP FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

Particulars	Food Distribution in Pashtoon Kot P00394	Food Distribution For Economics Stressed Rural Population & Asset P00398	TOTAL
	2014 USD	2014 USD	2014 USD
Salaries/Wages & Benefits	2,155	18,447	20,601
Repair & maintenance	-	8,612	8,612
Vehicle running expenses	1,339	7,314	8,653
Expendable tools	-	-	-
Non-expendable tools	-	-	-
Material & supplies	471	7,339	7,811
Others expenses	322	3,040	3,361
	4,287	44,752	49,038

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COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 INTERNATIONAL ORGANIZATION FOR MIGRATION ( IOM )  
 SUMMARY OF EXPENDITURE

	Ref	2014 USD
Post - Arrival Assistance To Vulnerable Afghan Returnees (P00358)	D 2	72,498
Post-Arrival Humanitarian & Transport Assis To V.Families Iq (P00380)	D 2	305,978
Post-Arrival Transportation & Humanitarian Assist to V.F Torkham P00391	D 2	254,565
Post-Arrival Transportation & Humanitarian Assist Islam Qala P00390	D 2	1,005,637
		<b>1,638,677</b>

## ANNEXURE "D-1"

COORDINATION OF HUMANITARIAN ASSISTANCE  
 FUND POSITION OF INTERNATIONAL ORGANIZATION FOR MIGRATION (IOM)  
 AS ON DECEMBER 31, 2014  
 CONSOLIDATED USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
Priority section of the mass media support		(514)	-	-	(514)	-	-	(514)
Vulnerable Deportee Families and Document Claims		8,899	-	-	8,899	-	-	8,899
Assistance to Extremely Vulnerable Individuals, Vulnerable (00341)		-	-	-	-	-	-	-
Assistance to the Extremely Vulnerable Individuals, Vulnerable (00346)		(0)	-	-	(0)	-	-	(0)
Spring 2012 Improved Wheat Seed Distribution Program in Ghor ( 00342)		(20,861)	-	-	(20,861)	-	-	(20,861)
Post - Arrival Assistance To Vulnerable Afghan Returnees (P00358)		(28,559)	-	121,918	93,359	72,498	-	20,862
Assistance to Extremely Vulnerable Individuals, Vulnerable (P00367)		-	-	-	-	-	-	-
Post-Arrival Humanitarian & Transport Assist To V.Families Iq (P00380)		(119,336)	-	425,314	305,978	305,978	-	(0)
Post-Arrival Transportation & Humanitarian Assist Islam Qala P00390		-	-	906,751	906,751	1,005,637	-	(98,886)
Post-Arrival Transportation & Humanitarian Assist to V.F Torkham P00391		-	-	223,269	223,269	254,565	-	(31,296)
Net Fund Position IOM		(160,371)	-	1,677,252	1,516,881	1,638,677	-	(121,796)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
INTERNATIONAL ORGANIZATION FOR MIGRATION ( IOM )

## SUMMARY OF EXPENDITURE

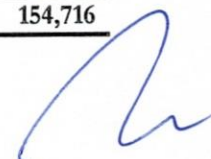
Particulars	Post - Arrival Assistance To Vulnerable Afghan Returnees (P00358)	Post-Arrival Humanitarian & Transport Assis To V.Families Iq (P00380)	Post-Arrival Transportation & Humanitarian Assist Islam Qala P00390	Post-Arrival Transportation & Humanitarian Assist to V.F Torkham P00391	TOTAL
	2014 USD	2014 USD	2014 USD	2014	2014 USD
Salaries/Wages & Benefits	50,600	137,367	384,200	168,206	740,373
Repair & maintenance	760	3,302	6,845	4,614	15,520
Vehicle running expenses	13,382	8,889	32,947	50,357	105,576
Expendable tools	406	492	1,131	933	2,962
Non-expendable tools	-	-	1,640	781	2,421
Material & supplies	5,914	8,660	94,565	23,225	132,364
Other expenses	1,436	147,268	484,309	6,449	639,462
	72,498	305,978	1,005,637	254,565	1,638,677

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COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
WHO FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

	Ref	2014 USD
Partnership with Private.Servi Providers in insecure Area Fahar(P00376)	E 2	154,716
		154,716

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## ANNEXURE "E-1"

COORDINATION OF HUMANITARIAN ASSISTANCE  
 FUND POSITION OF WORLD HEALTH ORGANIZATION (WHO)  
 AS ON DECEMBER 31, 2014  
 CONSOLIDATED USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
Ptnership with Private.Servi Providers in insecure Area Fahar	P00376	(18,812)	(6,883)	130,648	104,953	154,716		(49,763)
Net Fund Position WHO		(18,812)	(6,883)	130,648	104,953	154,716	-	(49,763)

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COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 WHO FUNDED PROJECTS  
 PARTNERSHIP FOR PROFIT PRIVATE HEALTH SERVICE PROVIDER  
 SUMMARY OF EXPENDITURE

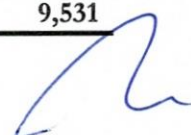
Particulars	Ptnership with Private.Servi Providers in incecore Area Fahar(P00376)	TOTAL
	2014 USD	2014 USD
Salaries/Wages & Benefits	99,190	99,190
Repair & maintenance	22	22
Vehicle running expenses	5,927	5,927
Expendable tools	275	275
Material & supplies	11,305	11,305
Other expenses	37,997	37,997
	<b>154,716</b>	<b>154,716</b>

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COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
FOOD AND AGRICULTURE ORGANIZATION (FAO) FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

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	Ref	2014 USD
Spring 2013 Improved Wheat Seed Distribution Program Ghor (00359)	F 2	9,531
		9,531



## ANNEXURE "F-1"

COORDINATION OF HUMANITARIAN ASSISTANCE  
 FUND POSITION OF FAO  
 AS ON DECEMBER 31, 2014  
 CONSOLIDATED USD

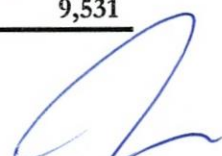
Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
Protection the Livelihoods of Vulnerable livestock Holders	00330	173	-	-	173	-	-	173
Autumn 2011 Seed and Fertilizer Distribution Program in Kandahar	00332	(0)	-	-	(0)	-	-	(0)
Spring 2012 Improved Wheat Seed Distribution Program In Ghor	00342	0	-	-	0	-	-	0
Spring 2013 Improved Wheat Seed Distribution Program Ghor	00359	(23,327)	-	23,328	1	-	-	1
Support To Coordination Of Food Security & Agri Emerg Prep	00375	480	-	-	480	-	-	480
Prog For Increase Of Agri Production By Improvement Of Produ	00383	(2,520)	-	2,520	0	-	-	0
Seasonal Food Security assesment Survey/SFAC/UNFAO	00395	-	-	9,531	-	9,531	-	-
Net Fund Position FAO		(25,194)	-	35,379	654	9,531	-	654



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 FOOD AND AGRICULTURE ORGANIZATION (FAO) FUNDED PROJECTS  
 SUMMARY OF EXPENDITURE

Particulars	Seasonal Food Security assessment Survey/SFAC/UNFAO (P00395)	Total
	2014 USD	2014 USD
Salaries/Wages & Benefits	4,552	4,552
Repair & maintenance	308	308
Vehicle running expenses	2,604	2,604
Expendable tools	208	208
Non-expendable tools	-	-
Material & supplies	700	700
Other expenses	1,158	1,158
	<b>9,531</b>	<b>9,531</b>

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COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
MRRD FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

	Ref	2014 USD
National Solidarity Program 3rd year	G 2	11,050
NSP New 391 Communities (00300)	G 2	366,248
NSP New 143 Communities Ghormach & Kohistan District. (CYCLE-I) (00334)	G 2	282,589
NSP III Repeater Block Grant in Blok Grant in Balkh and Faryab' Provinces ( 00340)	G 2	1,086,987
Nsp Iii/ Rbg In Faryab And Ghor Provinces ( P00362)	G 2	663,637
Nsp Farah (Gulestan & Bakwa) ( P00365)	G 2	207,102
		<b>2,617,613</b>

## ANNEXURE "G-1"

COORDINATION OF HUMANITARIAN ASSISTANCE  
 FUND POSITION OF MINISTRY OF RURAL REHABILITATION AND DEVELOPMENT (MRRD)  
 AS ON DECEMBER 31, 2014  
 CONSOLIDATED USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
National Solidarity Program 3rd year (00205)		1,836	-	-	1,836	11,050	-	(9,213)
NSP-Follow Up 242 Communities in Ghor, Faryab' and Balkh (234)		3,411	-		3,411		-	3,411
NSP District Meeting		1,318	-		1,318		-	1,318
NSP C4 124 Communities Balkh Province		6,554	-		6,554		-	6,554
NSP New 391 Communities (00300)		(562,592)	-	943,198	380,605	366,248	-	14,358
NSP New 143 Communities Ghormach & Kohistan District. (CYCLE-I) (00334)		(129,070)	-	85,469	(43,602)	282,589	-	(326,192)
NSP III Repeater Block Grant in Blokk Grant in Balkh and Faryab' Provinces (00340)		(107,838)	-	105,336	(2,502)	1,086,987	20,079	(1,069,410)
Nsp Iii/ Rbg In Faryab And Ghor Provinces ( P00362)		(459,343)	-	760,998	301,656	663,637.00	15,374	(346,608)
Nsp Farah (Gulestan & Bakwa) ( P00365)		95,307	-	231,991.66	327,299	207,102	(69)	120,127
<b>Net Fund Position MRRD</b>		<b>(1,150,417)</b>	<b>-</b>	<b>2,126,993</b>	<b>976,576</b>	<b>2,617,613</b>	<b>35,383</b>	<b>(1,605,656)</b>



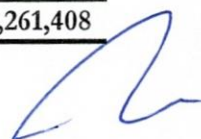
COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
MRRD FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

Particulars	National Solidarity Program 3rd year	NSP New 391 Communities	NSP New 143 Communities Ghormach & Kohistan District. (CYCLE-I) (00334)	NSP III Repeater Block Grant in Blokh Grant in Balkh and Faryab' Provinces ( 00340)	Nsp Iii/ Rbg In Faryab And Ghor Provinces ( P00362)	Nsp Farah (Gulestan & Bakwa) ( P00365)	TOTAL
	2014 USD	2014 USD	2014 USD	2014 USD	2014 USD	2014 USD	2014 USD
Salaries/Wages & Benefits	-	210,687	171,035	797,768	433,651	154,479	1,767,620
Repair & maintenance	-	1,257	1,983	3,802	1,478	573	9,093
Vehicle running expenses	11,050	36,582	47,796	178,004	134,641	23,874	431,947
Expendable tools	-	574	483	2,920	1,095	1,032	6,105
Non-expendable tools	-	653	1,912	3,487	1,868	447	8,368
Material & supplies	-	2,349	1,849	21,182	61,771	20,805	107,955
Other expenses	-	114,147	57,531	79,823	29,133	5,891	286,526
	11,050	366,248	282,589	1,086,987	663,637	207,102	2,617,613

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
MOPH FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

	Ref	2014 USD
Strengthening Health Activities for Rural Poor ( BPHS Farah) (SHARP )	H 2	2,261,408
		2,261,408

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## ANNEXURE "H-1"

COORDINATION OF HUMANITARIAN ASSISTANCE  
MINISTRY OF PUBLIC HEALTH (MOPH)  
AS ON DECEMBER 31, 2014  
CONSOLIDATED USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
MOPH-HSS-01(IAQHS-Sub Centers & Mobile Health teams in Herat (00272)		178,863	-	-	178,863	-	(3,995)	174,868
MOPH-HSS-30(IAQHC Through Sub Centers & Mobile Health Teams Strengthening Health Activities for Rural Poor ( BPHS Farah) (SHARP 00294 )		(178,881)	-	-	(178,881)	-	3,995	(174,886)
BPHS Balkh ( 00301)		81,918	-	-	81,918	2,261,408	(1,830)	(2,181,319)
Mobile Health Team (Moph/Hss-Con#75) (00351		(279,095)	(3)	187,415	(91,683)	-	2,123	(89,560)
Commu. Campaign & Dstribu. Of Multiple m.nutrients powder ( 00360 )		(1)	1		(0)	-		(0)
		(3)	2	-	(1)	-	1	(0)
BPHS FARAH(SEHAT) (P00382)		414,687	-	2,372,768	2,787,455	-	41,144	2,828,599
		-						-
Net Fund Position Ministry Of Public Health Program		217,489	-	2,560,182	2,777,671	2,261,408	41,438	557,702

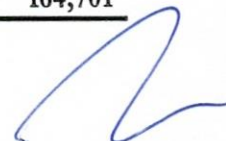


COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 MoPH FUNDED PROJECTS  
 SUMMARY OF EXPENDITURE

Particulars	Strengthening Health Activities for Rural Poor ( BPHS Farah) (SHARP)	TOTAL
	2014 USD	2014 USD
Salaries/Wages & Benefits	1,353,622	1,353,622
Repair & maintenance	103,044	103,044
Vehicle running expenses	63,683	63,683
Expendable tools	10,407	10,407
Non-expendable tools	15,214	15,214
Material & supplies	504,169	504,169
Partner's expenses	-	-
Others	211,269	211,269
	<b>2,261,408</b>	<b>2,261,408</b>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
NORWEGIAN CHURCH AID (NCA) FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

	Ref	2014 USD
Resilient Communities For Sustainable Development and Peace P00393	I 2	164,701
		164,701



## ANNEXURE "I-1"

COORDINATION OF HUMANITARIAN ASSISTANCE  
FUND POSITION OF NORWEGIAN CHURCH AID (NCA)  
AS ON DECEMBER 31, 2014  
CONSOLIDATED USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
Solar Electrification of Rural Villages		1,212	-	-	1,212	-	-	1,212
Climate Change Mitigation -Solar Electrification (00347)	ID 330024-7	1,185	-	-	1,185	-	-	1,185
Women Empowerment - faryab -2012	ID 110081-10	1,541	-	-	1,541	-	-	1,541
Promoting Womens Engagement & Participation Id: 110103-3 (P00364)		669	(669)	-	(0)	-	-	(0)
Rural Electrification Through Solar (P00377)		(179)		-	(179)	-	-	(179)
Promoting Livelihood Through Support To Womens Cooperative (0378)		18,055	(18,055)	-	0	-	-	0
Resilient Communities For Sustainable Development and Peace P00393		-	-	192,118	192,118	164,701	-	27,417
Net Fund Position NCA		22,484	(18,724)	192,118	3,760	164,701	-	31,177

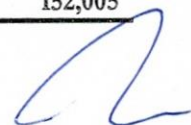


COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 NORWEGIAN CHURCH AID (NCA) FUNDED PROJECTS  
 SUMMARY OF EXPENDITURE

Particulars	Resilient Communities For Sustainable Development and Peace P00393	TOTAL
	2014 USD	2014 USD
Salaries/Wages & Benefits	76,002	76,002
Repair & maintenance	44,374	44,374
Vehicle running expenses	24,128	24,128
Expendable tools	179	179
Non-expendable tools	-	-
Material & supplies	2,211	2,211
Others	17,806	17,806
	<b>164,701</b>	<b>164,701</b>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
JAPAN INTERNATIONAL COOPERATIVE AGENCY (JICA) FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

	Ref	2014 USD
Grape Project (00357)	J 2	152,005
		152,005



## ANNEXURE "J-1"

COORDINATION OF HUMANITARIAN ASSISTANCE  
 FUND POSITION OF JAPAN INTERNATIONAL COOPERATIVE AGENCY (JICA)  
 AS ON DECEMBER 31, 2014  
 CONSOLIDATED USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
PHASE 1 Sub Project Implementation in Balkh		-	-	-	-		-	-
Grape Project (00357)		-	-	127,460.00	127,460	152,005	-	(24,545)
Net Fund Position JICA		-	-	127,460.00	127,460	152,005	-	(24,545)

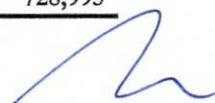


COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 JAPAN INTERNATIONAL COOPERATIVE AGENCY (JICA)  
 GRAPE PROJECT  
 SUMMARY OF EXPENDITURE

Particulars	GRAPE CHAIN PROJECT IN HERAT - PHASE 2 P00389	VALUE 2014 USD	Total 2014 USD
Salaries/Wages & Benefits		63,727	63,727
Repair & maintenance		274	274
Vehicle running expenses		9,000	9,000
Expendable tools		235	235
Non-expendable tools		495	495
Material & supplies		72,959	72,959
Other expenses		5,316	5,316
		<b>152,005</b>	<b>152,005</b>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
MINISTRY OF EDUCATION (MoE) FUND PROJECT  
SUMMARY OF EXPENDITURE

	Ref	2014 USD
Female Youth Employment Initiative (Fyei) Balkh	K 2	728,995
		728,995



COORDINATION OF HUMANITARIAN ASSISTANCE  
FUND POSITION OF MINISTRY OF EDUCATION (MoE)  
AS ON DECEMBER 31, 2014  
CONSOLIDATED USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
Education Quality Improvement Program (EQUIP)		(965)	-	-	(965)	-	-	(965)
Female Youth Employment Initiative (Fyci) Balkh		26,665.34		348,896	375,561	728,995	-	(353,434)
Net Fund Position MoE		25,700	-	348,896	374,596	728,995	-	(354,399)

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 MINISTRY OF EDUCATION (MoE)  
 FEMALE YOUTH EMPLOYMENT INITIATIVE (FYEI) BALKH  
 SUMMARY OF EXPENDITURE

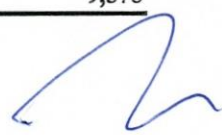
	Female Youth Employment Initiative (Fyei) Balkh	2014 USD
Salaries/Wages & Benefits	324,127	324,127
Repair & maintenance	5,787	5,787
Vehicle running expenses	236,733	236,733
Expendable tools	7,307	7,307
Non-expendable tools	10,866	10,866
Material & supplies	61,893	61,893
Other expenses	82,283	82,283
	<b>728,995</b>	<b>728,995</b>



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
MADERA FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

Annexure "L"

	Ref	2014 USD
Perennial Horticulture Development Program ( PHDP-11)	L 2	9,578
		9,578



COORDINATION OF HUMANITARIAN ASSISTANCE  
FUND POSITION OF MADERA  
AS ON DECEMBER 31, 2014  
CONSOLIDATED USD

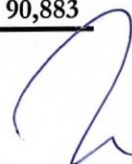
Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
Perennial Horticulture Development Program ( PHDP-11)		(22,352)	-	20,091	(2,261)	9,578	965	(10,874)
Net Fund Position MEDERA		(22,352)	-	20,091	(2,261)	9,578	965	(10,874)

**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)**  
**MADERA FUNDED PROJECTS**  
**PERSONAL HORTICULTURE DEVELOPMENT PROGRAM (PHDP-11) (00311))**  
**SUMMARY OF EXPENDITURE**

	Perennial Development Program ( PHDP-11)	Horticulture	2014 USD
Salaries/Wages & Benefits		4,073	4,073
Repair & maintenance		72	72
Vehicle running expenses		1,377	1,377
Expendable tools		514	514
Non-expendable tools		175	175
Material & supplies		1,297	1,297
Partner's expenses		-	-
Others		2,071	2,071
		<b>9,578</b>	<b>9,578</b>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
Diankonie Katastrophenhilfe (DKH) FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

	Ref	2014 USD
Community Based Disaster Risk Management Faryab P00385	M 2	90,883
		90,883





COORDINATION OF HUMANITARIAN ASSISTANCE  
FUND POSITION OF DIAKONIE KATASTROPHENHILFE (DKH)  
AS ON DECEMBER 31, 2014  
CONSOLIDATED USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
CBDRRP-Faryab (00337)	NO.K-AFG-1111-	0	-	-	0	-	-	0
Enhancing Disaster Preparedness & Emergency Responses in Faryab.		(2)	-	-	(2)	-	-	(2)
Community Based Risk Assessment- Faryab Province		220	-	-	220	-	(5)	215
Community Based Disaster Risk Management Faryab P00385		-	-	90,369	90,369	90,883	1,521	1,007
<b>Net Fund Position DHK</b>		<b>218</b>	<b>-</b>	<b>90,369</b>	<b>90,587</b>	<b>90,883</b>	<b>1,516</b>	<b>1,221</b>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 Diankonie Katastrophenhilfe (DKH) FUNDED PROJECTS  
 SURVEY IN CHIMTAL AND CHARBOLAK- BALKH PROVINCE  
 SUMMARY OF EXPENDITURE

Particulars	Community Based Disaster Risk Management Faryab P00385	Total
	2014 USD	2014 USD
Salaries/Wages & Benefits	48,131	48,131
Repair & maintenance	698	698
Vehicle running expenses	9,382	9,382
Expendable tools	60	60
Non-expendable tools	-	-
Material & supplies	25,333	25,333
Others	7,280	7,280
	<b>90,883</b>	<b>90,883</b>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
MINISTRY OF AGRICULTURE, IRRIGATION & LIVESTOCK FUNDED PROJECTS  
SUMMARY OF EXPENDITURE

	Ref	2014 USD
On Farm Water Management Project in Hirat & Mazar Regions	N 2	71,831
		71,831



COORDINATION OF HUMANITARIAN ASSISTANCE  
FUND POSITION OF MINISTRY OF AGRICULTURE, IRRIGATION & LIVESTOCK  
AS ON DECEMBER 31, 2014  
CONSOLIDATED USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
On Farm Water Management Project in Hirat & Mazar Regions ( 00345)		(54,169)	-	75,600	21,431	71,831	-	(50,399)
Net Fund Position Ministry of Agriculture		(54,169)	-	75,600	21,431	71,831	-	(50,399)



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
MINISTRY OF AGRICULTURE, IRRIGATION & LIVESTOCK FUNDED PROJECT  
ON FARM WATER MANAGEMENT PROJECT IN HEART & MAZAR REGIONS  
SUMMARY OF EXPENDITURE

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	2014 USD
Salaries/Wages & Benefits	47,506
Repair & maintenance	148
Vehicle running expenses	11,634
Expendable tools	84
Non-expendable tools	-
Material & supplies	7,125
Others	5,334
	<b>71,831</b>



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
CARITAS GERMANY FUNDED PROJECT  
SUMMARY OF EXPENDITURE

	Ref	2014 USD
Emerg Assist to Auln Families Affeccted by Climatatic Events (P00353)	O 2	-
Support to LiveliHood of Vulnerable Families Affected By Floo (00356)	O 2	-
Improe Water Supply & Sanitary Intfrastructure in 3DIS Faryab	O 2	18,084
		18,084



COORDINATION OF HUMANITARIAN ASSISTANCE  
FUND POSITION OF CARITAS GERMANY  
AS ON DECEMBER 31, 2014  
CONSOLIDATED USD

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
Emerg Assist to Aulu Families Affected by Climatic Events (P00353)		778	-	-	778		(74)	704
Support to LivelHood of Vulnerable Families Affected By Floo (00356)		(287)	-	-	(287)		27	(260)
Improve Water Supply & Sanitary Infrastructure in 3DIS Faryab		-	-	50,590	50,590	18,084	(5,220)	27,286
<b>Net Fund Position AUSTRELIA</b>		490	-	50,590	50,590	18,084	(5,266)	27,730

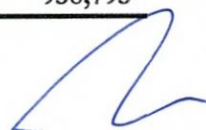
COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
 CARITAS GERMANY FUNDED PROJECTS  
 EMERG ASSIST TO VULN FAMILIES AFFECTED BY CLIMATIC EVENTS  
 SUMMARY OF EXPENDITURE

Particulars	Emerg Auln Affected Climatic (P00353)	Assist Families by Events (00356)	to Support LiveliHood Vulnerable Families Affected By (00356)	to Improe of Supply & Intfrastructure 3DIS Faryab	Water & Sanitary in USD	2014
Salaries/Wages & Benefits	-	-	-	-	6,402	6,402
Repair & maintenance	-	-	-	-	370	370
Vehicle running expenses	-	-	-	-	6,280	6,280
Expendable tools	-	-	-	-	150	150
Non-expendable tools	-	-	-	-	-	-
Material & supplies	-	-	-	-	451	451
Others	-	-	-	-	4,431	4,431
	-	-	-	-	18,084	18,084



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
CHEMONICS FUNDED PROJECT  
SUMMARY OF EXPENDITURE

	Ref	2014 USD
Regional Agricultural Development Program- Southn P00387	P 2	938,793
		938,793



**COORDINATION OF HUMANITARIAN ASSISTANCE  
FUND POSITION OF CHEMONICS  
AS ON DECEMBER 31, 2014  
CONSOLIDATED USD**

Project Title	Project No.	Balance as on 01-01-2014	Prior year adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2014
Regional Agricultural Development Program- Southn P00387		-	(55,257)	435,273	380,017	938,793	(14,486)	(573,262)
Net Fund Position JHSPH		-	(55,257)	435,273	380,017	938,793	(14,486)	(573,262)

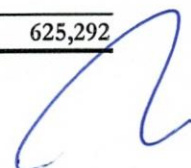
**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
CHEMONICS FUNDED PROJECT  
REGIONAL AGRICULTURE DEVELOPMENT PROGRAM  
SUMMARY OF EXPENDITURE**

Particulars		TOTAL
REGIONAL AGRICULTURE DEVELOPMENT PROGRAM		2014 USD
Salaries/Wages & Benefits	556,093	556,093
Repair & maintenance	2,107	2,107
Vehicle running expenses	99,876	99,876
Expendable tools	16,690	16,690
Non-expendable tools	19,926	19,926
Material & supplies	165,372	165,372
Others	78,727	78,727
	<b>938,793</b>	<b>938,793</b>

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
CHA FUNDED PROJECT  
SUMMARY OF EXPENDITURE

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	Ref	2014 USD
CHA Miscellaneous Projects/Activities	Q 1	625,292
		625,292





**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)**  
**CHA FUNDED PROJECT**  
**CHA MISCELLIONEOUS PROJECTS/ACTIVITIES**  
**SUMMARY OF EXPENDITURE**

	CHA PROJECTS/ACTIVITIES	MISCELLIONEOUS	2014 USD
Salaries/Wages & Benefits		25,067	25,067
Repair & maintenance		15,188	15,188
Vehicle running expenses		27,489	27,489
Expendable tools		-	-
Non-expendable tools		90,333	90,333
Material & supplies		144,495	144,495
Others		240,063	240,063
Exchange loss		82,656	82,656
		<b>625,292</b>	<b>625,292</b>

