

INDEPENDENT AUDITOR'S REPORT TO THE GENERAL ASSEMBLY

Opinion

We have audited the financial statements of "**Coordination of Humanitarian Assistance (CHA)**" (the Organization), which comprise the statement of financial position as at **December 31, 2018**, and the statement of income and expenditure, statement of cash flows and statement of changes in funds for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with accounting policies mentioned in note 2 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the **Auditor's Responsibilities for the Audit of the Financial Statements** section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting policies described in note 2 to the financial statements, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not

detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

PKF F.R.A.N.T.S.
PKF F.R.A.N.T.S.

Chartered Accountants

Engagement Partner: Qamar Ali Mumtaz, FCA



Kabul, Afghanistan

Date 24 APR 2019


**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018**


	Note	2018 USD	2017 USD
ASSETS			
Stock and stores	3	6,622	8,495
Receivable from donors	4	1,923,112	782,279
Advances, deposits and prepayments	5	566,674	378,391
Receivable against revolving loan	6	-	7,089
Other receivables	7	46,337	46,726
Cash and bank balances	8	5,015,487	6,319,788
TOTAL ASSETS		7,558,231	7,542,768
LIABILITIES			
Long Term Liabilities			
Revolving loan / credit pool	9	-	68,059
Pension fund and staff security payable	10	1,042,438	714,184
		1,042,438	782,243
Short Term Liabilities			
Un-spent grant	4	325,476	2,173,941
Accrued and other liabilities	11	2,839,795	1,133,251
		3,165,270	3,307,191
TOTAL LIABILITIES		4,207,708	4,089,434
NET ASSETS		3,350,523	3,453,334
REPRESENTED BY			
Accumulated surplus		3,350,523	3,453,334
		3,350,523	3,453,334

Auditor's report annexed

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


Chairman General Assembly


Advisor Financial Control & Audit



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
1987 - ١٤١١





**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Note	2018 USD	2017 USD
INCOME			
Income from donors	4	19,535,832	12,219,720
Project income	12	762,128	573,495
Exchange gain		90,071	-
Total income		20,388,031	12,793,215
EXPENDITURE			
Salaries, wages and benefits	13	11,021,525	7,357,483
Repair and maintenance	14	488,792	151,440
Vehicle running expenses	15	1,206,299	779,763
Expendable tools	16	404,041	184,095
Non expendable tools	17	430,040	473,683
Material and supplies	18	4,988,926	2,813,819
Other expenses	19	1,951,219	1,385,943
Exchange loss		-	553
Total expenditure		20,490,842	13,146,779
(DEFICIT) FOR THE YEAR		(102,811)	(353,564)

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


Chairman General Assembly


Advisor Financial Control & Audit


COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)

مال نابوي
1987 - 1436



**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
PROJECT WISE EXPENDITURE INDEX
FOR THE YEAR ENDED DECEMBER 31, 2018**

Annexure	Projects Title	Project Number	Total Reported Expenditure (USD)
UNDP			
A-1	The Strengthening and Scaling Up Malaria Prevention and Case Management To improve Health Status in Afghanistan	P00461	63,973
	Total		63,973
UNHCR			
A-2	KEC budget Phase1-2-3	P00456	144,521
A-3	Assistance to people with Special Needs(PSN)	P00457	262,206
A-4	Transit Center Management and Assistance to Returnees	P00458	78,717
A-5	Provision of Assistance to Persons with Specific Needs in Central Region	P00462	292,442
	Total		777,885
WFP			
A-6	Implementation of Scope and Registration of all Undocumented Returnees in Torkham	P00451	29,063
A-7	Targeting supplementary food in Lal Sar Jangal Ghor province	P00452	27,616
A-8	Supplementary feeding programme for treatment of Muddarat Acute Malnutrition (MAM)	P00459	15,419
A-9	TARGETING SUPPLEMENTARY FOOD IN BALKH/FARYAB PROVINCE	P00460	54,859
A-10	Assistance Programme CSP/ICSP-AF01-0020/CHA-Lal District Ghor	P00464	23,804
A-11	WFP Balkh Faryab (General Food Distribution to drought affected population)	P00465	144,676
A-12	AF-10039/2018/HSO/CSP-TSFP-PLW/CHA/Ghor	P00468	23,104
A-13	Food distribution in Farah province AFI-0042/2018/HSO/CSP-TSFP-PLW/CHA/Farah	P00469	19,641
	Total		338,181
IOM			
A-14	Post-arrival transportation and humanitarian assistance NGR AF16-0797	P00432	264,593
	Total		264,593
MRRD			
A-15	CCNPP/CCAP Nimroz/Farah CCAP-1/MRRD/CS/FP-3	P00440	484,860
A-16	CCNPP/CCAP Kapisa, Panjshir and Parwan CCAP-1/MRRD/CS/FP-10	P00441	884,520
A-17	CCNPP/CCAP Ghor and Herat Province CCAP-1/MRRD/CS/FP-4	P00442	650,466
A-18	CCNPP/CCAP Badghis and Faryab Province CCAP-1/MRRD/CS/FP-5	P00443	267,014
A-19	CCNPP/CCAP Badghis and Faryab Province CCAP-1/MRRD/CS/FP-2	P00447	1,383,186
A-20	CCNPP/CCAP-SIG (FARAH) CCAP-1/MRRD/CS/FP-3-B	P00449	20,499

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
PROJECT WISE EXPENDITURE INDEX
FOR THE YEAR ENDED DECEMBER 31, 2018

Annexure	Projects Title	Project Number	Total Reported Expenditure (USD)
A-21	CCNPP/CCAP-SIG (KANDHAR & HELMAND) CCAP-I/MRRD/CS/FP-2-B	P00450	201,431
	Total		3,891,976
MOPH			
A-22	SEHAT FARAH BPHS AFG/MoPH/GCMU/SEHAT/144	P00444	4,375,077
A-23	SEHAT FARAH EPHS AFG/MoPH/GCMU/SEHAT/155	P00445	1,060,474
A-24	SEHAT NIMROZ EPHS AFG/MoPH/GCMU/SEHAT/156	P00446	923,954
A-25	SEHAT GHOR BPHS AFG/MoPH/GCMU/SEHAT/134	P00448	5,307,382
A-26	Upgrading Sub Health Centers With EPI GAVI -HSS3-Con#39	P00454	94,434
A-27	Upgrading Sub health Center EPI GAVI -HSS3-Con#35	P00455	100,801
A-28	GAVI-HSS3-Con# 61	P00466	60,082
A-29	GAVI-HSS3-Con# 64	P00467	48,271
	Total		11,970,475
FAO			
A-30	Emergency Livestock Protection and Agriculture Inputs Assistance for Drought Affected Farmers in Farah Province	P00473	5,454
	Total		5,454
CIRITAS GERMANY			
A-31	Life saving assistance to drought affected communitie	P00470	80,866
	Total		80,866
WHH			
A-32	NaturalResource Management and Promot od Sustainable Agriculture Livlihood	P00425	527,714
	Total		527,714
FH360			
A-33	Initiative for Hygiene Sanitation and Nutrition (Ishan)	P00429	1,989,959
	Total		1,989,959
ACBAR			
A-34	Multi Sector Need Assessment (MSNA) Farah Province	P00463	4,082
	Total		4,082
CHA (Own Resources)			
A-35	Expenditure incurred from CHA's own funded projects and resources	P0070	575,684
	Total		575,684
	Grand Total		20,490,842