



AUDITED FINANCIAL STATEMENTS
OF
COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
FOR THE YEAR ENDED DECEMBER 31, 2021



BDO Ebrahim & Co. Chartered Accountants

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Chairman General Assembly
Coordination of Humanitarian Assistance (CHA)
Kabul, Afghanistan.

March 16, 2022
C-180/AA-0312/22

**AUDIT OF COORDINATION OF HUMANITARIAN ASSISTANCE (CHA) FOR THE YEAR ENDED
DECEMBER 31, 2021**

Dear Sir,

We have completed the audit of the financial statements of "Coordination of Humanitarian Assistance (CHA)" for the above noted period and have pleasure in enclosing herewith two copies of draft financial statements duly initialed by us for identification purposes. We shall be pleased to sign our report in its present or amended form after the financial statements have been approved by the General Assembly and considered the matters discussed in this letter and we have:

- a) received the financial statements signed by the Chairman General Assembly and Advisor Financial Control and audit, and;
- b) received a letter of representation duly signed by the Chairman General Assembly and Advisor Financial Control and audit.

1. RESPONSIBILITIES OF THE MANAGEMENT AND AUDITORS IN RELATION TO THE FINANCIAL STATEMENTS

While the auditors are responsible for forming and expressing their opinion on the financial statement, the responsibility for preparation of such statement is primarily that of the management of CHA. The management's responsibilities include the preparation of financial statement in accordance with the basis of preparation as stated in Note 2 to the financial statements, the maintenance of adequate accounting records and internal controls, the selection and application of accounting policies, safeguarding of the assets and prevention and detection of fraud and irregularities. The audit of financial statements does not relieve the management of its responsibilities.

2. COMPLIANCE WITH STATUTORY LAWS AND REGULATION

We have been informed by management that there was no instance of non-compliance with statutory laws and regulations that would have financial reporting implication.

3. FRAUD AND ERROR

We have been informed by the management that no case of fraud and errors has been brought to their knowledge which would have occurred during the period and which could have a material effect on these financial statements.

We take this opportunity to thank all your staff for the courtesy and cooperation extended to us during the course of our audit.

Yours faithfully,



BDO EBRAHIM & CO
Enclosed as above



INDEPENDENT AUDITOR'S REPORT TO THE GENERAL ASSEMBLY OF COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)**Opinion**

We have audited the financial statements of Coordination of Humanitarian Assistance (CHA), which comprise the statement of financial position as at December 31, 2021, the statement of income and expenditure, statement of cash flows, 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 are prepared in all material respects, in accordance with the basis of preparation as stated in Note 2 to the financial statements.

Basis of 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)* together with the ethical requirements that are relevant to our audit of the financial statements in Afghanistan, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 to the financial statements which describe the basis of accounting. The financial statements are prepared to assist CHA to fulfill country specific statutory requirements and for the reporting purposes to donors. As a result these financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Emphasis of matter - Regime change

We also draw attention to note 2.1 to the financial statements, which describe the effect of the previous government taken over by the new regime on August 15, 2021. Our opinion is not modified in respect of this matter.

Other matter

The financial statements of the CHA for the year ended December 31, 2020 were audited by another audit firm of auditors who had expressed unqualified opinion vide their report dated March 9, 2021.



Responsibilities of Management and Those Charged With Governance for the Financial Statements

Management is responsible for the preparation of financial statement in accordance with the basis of preparation as described in Note 2 to the financial statements; this includes determining that the said basis of preparation is an acceptable basis for the preparation of the financial Statements in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the financial Statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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.

We communicate with the Director, 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.

The engagement partner on the audit resulting in this independent auditor's report is Zulfikar Ali Causer.

KABUL

DATED: 17 MAR 2022


CHARTERED ACCOUNTANTS
Engagement Partner: Zulfikar Ali Causer



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021

	Note	2021 USD	2020 USD
ASSETS			
Stock and stores	3	7,266	2,709
Receivable from donors	4	4,511,943	774,525
Advances, deposits and prepayments	5	183,887	646,031
Other receivables	6	15,162	31,961
Cash and bank balances	7	2,874,830	4,813,859
TOTAL ASSETS		<u>7,593,088</u>	<u>6,269,085</u>
LIABILITIES			
Staff fund and security payable	8	1,029,892	1,007,069
Un-spent grant	4	409,547	615,093
Accrued and other liabilities	9	2,986,562	1,109,177
TOTAL LIABILITIES		<u>4,426,001</u>	<u>2,731,339</u>
NET ASSETS		<u>3,167,087</u>	<u>3,537,746</u>
REPRESENTED BY			
Accumulated surplus		<u>3,167,087</u>	<u>3,537,746</u>
		<u>3,167,087</u>	<u>3,537,746</u>

The annexed notes from 1 to 19 form an integral part of these financial statements.

CHAIRMAN GENERAL ASSEMBLY



ADVISOR FINANCIAL CONTROL & AUDIT




COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2021

	Note	2021 USD	2020 USD
INCOME			
Income from donors	4	14,768,720	12,318,816
Project income	10	279,343	644,796
TOTAL INCOME		<u>15,048,063</u>	<u>12,963,612</u>
EXPENDITURE			
Salaries, wages and benefits	11	7,603,374	6,391,323
Repair and maintenance	12	219,980	323,604
Vehicle running expenses	13	985,264	1,012,895
Expendable tools	14	493,560	114,965
Non expendable tools	15	1,852,649	312,198
Material and supplies	16	3,162,911	3,788,089
Other expenses	17	1,044,822	1,086,812
Exchange loss		56,162	1,602
TOTAL EXPENDITURE		<u>15,418,722</u>	<u>13,031,487</u>
DEFICIT FOR THE YEAR		<u>(370,659)</u>	<u>(67,875)</u>

The annexed notes from 1 to 19 form an integral part of these financial statements.

CHAIRMAN GENERAL ASSEMBLY



ADVISOR FINANCIAL CONTROL & AUDIT



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Note	2021 USD	2020 USD
Cash flow from operating activities:			
Deficit for the year		(370,659)	(67,875)
Operating deficit before working capital changes		<u>(370,659)</u>	<u>(67,875)</u>
Working capital changes			
Decrease / (increase) in current assets:			
Stock and stores		(4,557)	6,825
Receivable from donors		(3,737,418)	1,153,237
Advances, deposits and prepayments		462,144	(154,715)
Other receivables		16,799	4,583
Increase / (decrease) in liabilities:			
Staff fund and security payable		22,823	28,694
Un-spent grant		(205,546)	(824,781)
Accrued and other liabilities		1,877,385	253,521
		<u>(1,568,370)</u>	<u>467,363</u>
Cash (used in) / generated from operations		<u>(1,939,029)</u>	<u>399,488</u>
Net cash (outflow) / inflow from operating activities		<u>(1,939,029)</u>	<u>399,488</u>
Cash flow from investing activities:		-	-
Cash flow from financing activities:		-	-
Net (decrease) / increase in cash and cash equivalents		(1,939,029)	399,488
Cash and cash equivalents at beginning of the year		4,813,859	4,414,371
Cash and cash equivalents at end of the year	7	<u>2,874,830</u>	<u>4,813,859</u>

The annexed notes from 1 to 19 form an integral part of these financial statements.

CHAIRMAN GENERAL ASSEMBLY



ADVISOR FINANCIAL CONTROL & AUDIT



**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

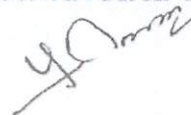
	Accumulated Surplus USD	Total USD
Balance as at January 1, 2020	<u>3,605,621</u>	<u>3,605,621</u>
Deficit for the year	(67,875)	(67,875)
Balance as at December 31, 2020	<u>3,537,746</u>	<u>3,537,746</u>
Deficit for the year	(370,659)	(370,659)
Balance as at December 31, 2021	<u>3,167,087</u>	<u>3,167,087</u>

The annexed notes from 1 to 19 form an integral part of these financial statements

CHAIRMAN GENERAL ASSEMBLY



ADVISOR FINANCIAL CONTROL & AUDIT




COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

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.

Main office of CHA is situated in Khushal Khan Meena, Jeem Sector, 5th District, Qanbar Square Road, Kabul, Afghanistan.

2 BASIS OF PREPARATION & SIGNIFICANT ACCOUNTING POLICIES

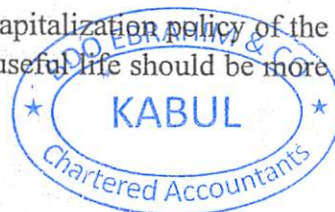
These financial statements have been prepared in accordance with the donor reporting requirements and accounting policies adopted by management; as described below:

2.1 On August 15, 2021, the previous government was taken over by the new regime. The current government is not recognized by the international communities and resulted in political and economic instability in the country. Consequently, the local currency has been devalued against all foreign currencies. Further, there are banking restrictions/issues which have impacted the receipts from donors especially from Local Government departments and payments to vendors through normal banking channels. There is no identified impairment of assets or effect on the operations of the Organization.

2.2 The spread of COVID-19 has had a material adverse effect on the world economy. Measures taken to combat the spread of the virus have caused material economic downturn. There is no material financial impact due to Covid-19 on the Organization's financial position. The management is continuously monitoring the situation and adopting Standard Operating Procedures (SOPs) issued by Ministry of Public Health.

2.3 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.

2.4 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.

2.5 Income recognition

2.5.1 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.

2.5.2 Project Income

2.5.2.1 Farm income is recognized when goods are delivered to the customers.

2.5.2.2 Transportation income is recognized when service has been rendered.

2.5.2.3 Administrative income is recognized when financial report is submitted to donors.

2.6 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.

2.7 Foreign Currency Transactions and Balances

Funds are received in USD and Afghanis. These funds received in USD are converted into Afghanis on need basis. The exchange rate at which funds are converted from USD into Afghanis is fed into accounting system. Afterwards all transactions in Afghanis are converted into USD at this rate for reporting purposes. Exchange rate in accounting system is changed after every conversion of USD into Afghanis. 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.

The following reporting date exchange rates were applied for conversion of balances in other than USD as on December 31, 2021 for reporting purpose:



Reporting date rates**2021****2020**

Euro to USD

0.9051

0.8978

Afghanis to USD

103.00

76.92

2.8 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.

2.9 Staff fund

For all permanent employees a staff 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.

2.10 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 if they encounter any adverse event while carrying out office related work and activity.

2.11 Cash and Cash Equivalents

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

2.12 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.

2.13 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.



2.14 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.

2.15 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.

2.16 Functional and presentation currency

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

Note	2021 USD	2020 USD
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3 STOCK AND STORES

Diesel and petrol	5,853	188
Stock office stationery and supplies	1,413	2,521
	<u>7,266</u>	<u>2,709</u>

4 CONSOLIDATED DONOR WISE FUND UTILIZATION STATEMENT

Consolidated donor wise fund utilization statement is attached as annexure-1.

5 ADVANCES, DEPOSITS AND PREPAYMENTS

Personal advances			
Advance against expenses	5.1	127,479	202,634
Advances of field offices	5.2	50,714	37,728
Security deposits	5.3	5,694	405,668
		<u>183,887</u>	<u>646,031</u>



	2021 USD	2020 USD
5.1 Advances against expenses		
Advance to strategic partner SMO	-	29,680
Advance to strategic partner DHSA	-	100,000
Hawala / bank Parwan office	-	8,161
Advance AIB credit card Kabir Jalali	58,684	18,684
Advances Mohammad Dawood	14,838	14,725
Advance Shakeel	13,149	13,149
Hawala expenditure against Ghor field office	11,214	11,214
Advance Kabir Jalali	-	2,706
Advance to engineer M. Yousaf Hashmi	234	415
Advances Saba publication	26,603	-
Other advances	2,757	3,900
	<u>127,479</u>	<u>202,634</u>
5.2 Advances of field offices		
Advance against expenses - Kabul	17,016	11,393
Advance against expenses - Faryab	304	304
Advance against expenses - Herat	3,856	9,817
Advance against expenses - Qandahar	4,713	1,166
Advance against expenses - Mazar	147	4,024
Advance against expenses - Farah	6,490	5,645
Advance against expenses - Ghor	4,175	3,266
Advance against expenses - Parwan	2,203	513
Advance against expenses - OHRD field office Kabul	8,345	148
Advance against expenses - Badghis	-	1
Advance against expenses - UNHAS	3,465	1,450
	<u>50,714</u>	<u>37,728</u>
5.3 Security deposits		
House security deposit	906	906
Other security deposit	3,332	2,812
Security deposit Telephone	1,456	1,950
Project Security payment	-	400,000
	<u>5,694</u>	<u>405,668</u>



	Note	2021 USD	2020 USD
6 OTHER RECEIVABLES			
Receivable SMO stock		13,021	29,809
Receivable OHRD stock		760	1,001
Receivable WBRAO stock		360	48
Receivable from SMO production against stock		241	323
Receivable extra tax payment to government		66	66
Other receivables		714	713
		<u>15,162</u>	<u>31,961</u>

7 CASH AND BANK BALANCES

Cash in hand	7.1	125,426	11,318
Cash at bank	7.2	2,749,404	4,802,541
		<u>2,874,830</u>	<u>4,813,859</u>

7.1 Cash in hand:

Kabul main office		17,729	4,520
Kandahar field office		639	885
Farah field office		74,817	378
Herat field office		257	133
Ghor field office		5,806	1,707
Mazar field office		2,642	2,392
Faryab office		31	846
Parwan office		789	-
Badghis office		833	453
Nimroz office		21,883	4
		<u>125,426</u>	<u>11,318</u>

7.2 Cash at bank:

US Dollars:

Afghanistan International Bank - AIB		1,712,521	1,747,680
Ghazanfar Bank		726,816	728,089
Kabul Bank - Afghanistan		602	1,004,220
Azizi Bank		1,323	516
		<u>2,441,262</u>	<u>3,480,505</u>

Euro:

Afghanistan International Bank - AIB		632	725
		<u>632</u>	<u>725</u>



	Note	2021 USD	2020 USD
Afghani:			
Da Afghanistan Bank - DAB		291	390
Kabul Bank - Afghanistan		117,375	135,615
Afghanistan International Bank		76,024	161,721
Azizi Bank		113,820	1,023,585
		307,510	1,321,311
		2,749,404	4,802,541
8 STAFF PAYABLE			
Staff security payable	2.10	140,477	100,427
Staff fund payable	2.9	889,415	906,642
		1,029,892	1,007,069
9 ACCRUED AND OTHER LIABILITIES			
Field office payable	9.1	2,654,671	1,036,997
Others	9.2	331,891	72,181
		2,986,562	1,109,177
9.1 Field office payable			
Field office - Farah		859,112	85,784
Field office - Mazar		94,162	64,376
Field office - Herat		49,248	53,591
Field office - Kandahar		76,935	192,138
Field office - Ghor		698,161	192,400
Field office - Watch		268	358
Field office - Faryab		70,229	49,262
Field office - Parwan		218,767	117,906
Field office - Kabul		246,417	259,433
Field office - Nimrooz		259,763	523
Field office - Badghis		81,609	21,226
		2,654,671	1,036,997
9.2 Others			
Withholding tax payable (salary, rent, withholding)		258,620	59,896
Capacity building and system upgradation		63,931	11,955
Data line services		1,277	117
Bank charges on salary transfer		1,252	213
Audit fee		5,500	-
Payable security deposit		874	-
Others		437	-
		331,891	72,181



	Note	2021 USD	2020 USD
10 PROJECT INCOME			
Transportation income		252	12,016
Other income	10.1	279,091	632,780
		<u>279,343</u>	<u>644,796</u>
10.1 Other income			
Administrative income	10.1.1	271,759	562,977
Miscellaneous Income	10.1.2	7,332	69,803
		<u>279,091</u>	<u>632,780</u>
10.1.1	This represents a fixed percentage of the total project cost charged to donors as administrative cost.		
10.1.2	Miscellaneous income include sale of commodities and facilitation charges.		
11 SALARIES, WAGES AND BENEFITS			
Salaries		7,090,619	5,825,049
Training		-	132
Perdiem		157,560	98,009
Travelling cost		93,033	150,488
Other benefits		88	2,295
Casual labor cost		1,774	12,022
Other daily wages		260,300	303,328
		<u>7,603,374</u>	<u>6,391,323</u>
12 REPAIR AND MAINTENANCE			
Office repair and maintenance		46,102	103,410
Vehicle repair and maintenance		110,119	88,846
Equipment repair and maintenance		34,953	14,146
Other repair and maintenance		28,806	117,202
		<u>219,980</u>	<u>323,604</u>
13 VEHICLE RUNNING EXPENSES			
Petrol, diesel and lubricants		65,730	62,052
Hired vehicle		919,010	948,875
Tax and registration		524	1,968
		<u>985,264</u>	<u>1,012,895</u>



	Note	2021 USD	2020 USD
14 EXPENDABLE TOOLS			
Computer accessories		3,523	8,782
Computer and hardware		926	1,571
Other tool and equipment		7,373	4,744
Other expendables equipment		476,593	99,868
Furniture and fittings		5,145	-
		<u>493,560</u>	<u>114,965</u>
15 NON-EXPENDABLE TOOLS			
Vehicles		181,671	26,882
Computer hardware and others		30,367	38,552
Accessories		262	1,537
Printers		5,567	3,388
Furniture and fittings		10,761	736
Generators		197,256	29,336
Medical equipment		1,269,249	111,336
Photocopier		2,393	-
Projector		692	446
Other non-expendables		39,031	12,426
Land		105,501	74,945
TV set		2,388	1,074
Camera		926	1,424
Non-expendable communication set		6,585	7,568
Container		-	2,549
		<u>1,852,649</u>	<u>312,198</u>
16 MATERIAL AND SUPPLIES			
Construction material	16.1	218,207	194,564
Medical supplies and equipment	16.2	1,180,821	1,059,698
Agriculture supplies and tools	16.3	16,288	11,173
Other	16.4	1,747,595	2,522,654
		<u>3,162,911</u>	<u>3,788,089</u>
16.1 Construction material			
Tools and equipment		180	3,538
Construction material		198,819	173,914
Wheel barrow		1,576	16



	2021 USD	2020 USD
Sign board	3,446	5,230
Water and hand pumps	343	217
Pipes	83	181
Small tools and accessories	83	75
Other material	13,677	11,393
	<u>218,207</u>	<u>194,564</u>
16.2 Medical supplies and equipment		
Lab material	7,936	19,523
Medicine and supplies	1,170,961	1,039,998
CHW / VHV's re-supply kit	-	95
Lab kit / training material	1,924	81
	<u>1,180,821</u>	<u>1,059,698</u>
16.3 Agriculture supplies and tools		
Agriculture tools & equipment	9,762	10,955
Animal feed	-	85
Animal manure	-	63
Sugar / food package	6,505	70
Seeds and saplings	21	-
	<u>16,288</u>	<u>11,173</u>
16.4 Others		
Stationery	98,957	77,800
Crockery	2,626	1,994
Miscellaneous	1,292,011	2,016,617
Food for patients	242,733	204,254
Cash distribution to beneficiary	111,268	221,989
	<u>1,747,595</u>	<u>2,522,654</u>
17 OTHER EXPENSES		
Office rent	165,647	184,914
Land lease	-	1,170
Rent of training centers	8,898	6,506
Bank charges	52,603	47,858
Photography and books cost	151	131
Gas charges	73,426	35,104



	2021 USD	2020 USD
Telephone charges	40,280	34,984
Internet cost	61,324	77,953
Water charges	9,448	1,889
Electricity charges	65,712	40,454
Photocopy charges	54,302	54,491
Toner for copier and printer	15,170	17,550
Printing of text	21,905	105,424
Fuel for heating	99,859	183,122
Fuel for generator	180,694	74,195
Audit fee	5,500	3,141
Consultancy & publicity charges	5,300	17,562
Carriage cost	184,411	199,567
Postage expenses	-	128
Printing	-	379
Partner expenses	39	290
Others	153	-
	<u>1,044,822</u>	<u>1,086,812</u>

18 GENERAL

Figures have been rounded off to the nearest US Dollar.

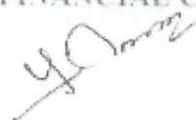
19 AUTHORIZATION

These financial statements have been authorized by the Chairman General Assembly on 17 MAR 2022.

CHAIRMAN GENERAL ASSEMBLY



ADVISOR FINANCIAL CONTROL & AUDIT




COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
ANNEXURE
FOR THE YEAR ENDED DECEMBER 31,2021

FIXED ASSETS MEMORANDUM

Particulars	COST				Rate%	DEPRECIATION				
	Balance as at	Addition	Deletion	Balance as at		Balance as at	Depreciation	Adjustment	Balance as	WDV as at
									To Date	WDV
Vehicle	536,478	164,709	-	701,187	20	478,286	-	69,756	548,043	153,145
Motocycle	38,006	16,962	3,570	51,397	20	33,318	3,570	5,741	35,489	15,909
Computer	366,345	30,367	57,846	338,866	20	309,055	56,262	25,286	278,079	60,786
Computer Accessories	49,993	262	10,844	39,411	20	48,581	10,844	423	38,160	1,251
Printer	39,311	5,567	3,230	41,648	15	30,617	2,611	2,929	30,935	10,713
Furniture and Fittings	45,385	10,761	4,018	52,129	10	39,149	2,617	1,817	38,349	13,780
Generator	147,002	197,256	11,963	332,295	15	108,679	12,385	46,573	142,866	189,430
Medical Equipment	325,560	1,269,249	19,875	1,574,933	20	123,031	879	313,242	435,394	1,139,539
Photocopier	39,307	2,393	18,035	23,666	15	39,022	17,450	333	21,905	1,761
Projector	16,098	692	6,303	10,487	15	15,231	5,878	274	9,627	860
Other Non- Expendable Tools	132,371	7,435	16,651	123,155	20	123,132	16,582	4,429	110,978	12,177
Office Equipment	153,761	34,910	26,493	162,177	20	137,896	25,500	12,189	124,585	37,592
Containers	28,011	-	-	28,011	20	25,971	-	510	26,481	1,529
Communication Equipment	203,567	6,585	35,313	174,839	20	198,500	34,625	2,424	166,298	8,541
Land	745,874	105,501	-	851,374	0	-	-	-	-	851,374
(USD) (2021)	2,867,069	1,852,649	214,142	4,505,576	0	1,710,471	189,204	485,924	2,007,191	2,498,386
(USD) (2021)	2,867,069	1,852,649	214,142	4,505,576	0	1,710,471	189,204	485,924	2,007,191	2,498,386
(USD) (2020)	2,607,881	312,198	53,010	2,867,069	0	1,597,315	145,983	32,827	1,710,471	1,156,598



COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
CONSOLIDATED DONOR WISE / PROJECTWISE FUND UTILISATION STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021

ANNEXURE-1



Project Title	Project No.	Balance as on 01-01-2021	Refund/Adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2021
USD								
UNDP		A	B	C	D=A+B+C	E	F	G=D-E+F
The Strengthening and Scaling-up Malaria Prevention and Case Management to Improve Health Status in Afghanistan	P00426	(306)	-	-	(306)	-	77	(229)
BPHS-SEHATMANDI/24 (01/10/2021 to 31/10/2021)	P00475	-	(478)	267,030	266,552	309,324	5,368	(37,404)
The Strengthening and Scaling up Malaria Prevention and Case Management to Improve Health Status in Afghanistan	P00477	(514)	-	513	-	-	-	(1)
COVID Emergency response and health system preparedness (01/10/2021 to 31/10/2021)	P00506	-	-	2,958	2,958	36,119	4,241	(28,910)
UNDP The Strengthening and Scaling-Up Malaria	P00527	-	-	58,009	58,009	40,559	(2,842)	14,608
Schatmandi BPHS/EPHS Farah (01/10/2021 to 31/10/2021)	P00542	-	(405)	247,097	246,692	324,140	9,600	(67,848)
COVID Emergency response and health system preparedness Farah (01/10/2021 to 31/10/2021)	P00543	-	-	18,367	18,367	28,330	978	(8,985)
Schatmandi BPHS/EPHS Nimroz (01/10/2021 to 31/10/2021)	P00544	-	-	166,596	166,596	130,115	(4,878)	31,603
COVID Emergency response and health system preparedness Farah (01/10/2021 to 31/10/2021)	P00545	-	-	18,367	18,367	26,259	711	(7,181)
Net Fund Position UNDP		(820)	(883)	778,947	777,245	894,846	13,255	(104,347)
UNHCR								
Management Care and Maintenance of Kabul Encashment Centre & Assessment of Refugees and Asylum-seeker KEC	P00484	(36,003)	(5,001)	41,075	69	-	(69)	-
KEC budget Phase 1-2-3	P00456	(9)	-	-	(9)	-	-	(9)
Management Care and Maintenance of Kabul Encashment Centre & Assessment of Refugees and Asylum-seeker KEC	P00485	3,663	(3,641)	-	22	-	(23)	-
Encashment Center Management & Assistance to Persons Specific in WR	P00486	20,735	(20,676)	-	59	32	(51)	(24)
UNDCR (PSN & KEC) Kabul Khoust	P00525	-	-	788,521	788,521	665,485	(46,756)	76,280
Encashment Center Management, PSN & Border Protection Monitoring in Western Region	P00526	-	-	270,014	270,014	269,467	(6,459)	(5,912)
Net Fund Position UNHCR		(11,616)	(29,318)	1,099,610	1,058,676	934,984	(53,358)	70,335
UNICEF								
Opening Closed Project		(129)	-	-	(129)	-	-	(129)
BPHS-SEHATMANDI (01/11/2021 to 31/01/2022)	P00475	-	-	838,633	838,633	756,821	-	81,812
Accelerating ending open defecation in Afghanistan	P00502	(69,639)	-	307,065	237,426	232,862	(4,564)	-
Schatmandi BPHS/EPHS Farah (01/11/2021 to 31/01/2022)	P00506	-	-	20,742	20,742	20,742	-	-
Schatmandi BPHS/EPHS Nimroz (01/11/2021 to 31/01/2022)	P00542	-	-	778,945	778,945	728,923	-	50,022
Net Fund Position UNICEF	P00544	-	-	360,458	360,458	300,499	-	59,959
WFP		(69,768)	-	2,305,843	2,236,075	2,039,847	(4,564)	191,664
Emergency Food Assistance to Population Prone to Nature Disaster in Herat Province	P00430	(281)	281	-	-	-	-	-
Assistance Program CSP/ICSP-AF01-0020/CHA-Lal District Ghor	P00464	530	(530)	-	-	-	-	-
WFP Balkh Faryab (General Food Distribution to drought affected population)	P00465	(5)	5	-	-	-	-	-
AF-10039/2018/HSO/CSP-TSFP-PLW/CHA/Ghor	P00468	(3)	3	-	-	-	-	-
Food distribution in farah province AFI-0042/2018/HSO/CSP-TSFP-PLW/CHA/Farah	P00469	(557)	237	-	(320)	-	81	(239)
WFP Project in Herat & Ghor Province	P00478	(4)	4	-	-	-	-	-
WFP ASSISTANCE PROGRAM IN LAL DISTRICT GHOR PROVINCE	P00482	(8,147)	-	8,149	2	-	(2)	-
WFP ASSISTANCE PROGRAM IN 6 DISTRICT GHOR PROVINCE	P00483	(37,944)	-	98,254	60,310	106,032	8,209	(37,513)
Cash Based Transfer to Beneficiaries- WFP	P00512	(22,533)	-	36,682	14,096	14,096	-	-
Cash Based Transfer To Beneficiaries WFP Faryab	P00513	(33,695)	-	33,723	28	-	(28)	-
WFP Lal District of Ghor Project ID CSP/ICSP/AF01	P00523	-	-	26,374	26,374	31,878	1,622	(3,882)
WFP MAZAR	P00533	-	-	296,294	296,294	474,466	27,043	(151,129)
WFP ASSISTANCE PROGRAMME FARYAB-MAIMANA	P00534	-	-	21,974	22,423	449	-	-
AF01-1116-17/2021/HSO/CSP-TSFP-CH/CHA/Farah	P00541	-	-	-	-	16,960	1,310	(15,650)
Net Fund Position WFP		(102,639)	-	521,450	418,758	665,855	38,684	(208,413)
IOM								
Priority section of the mass media support		8,384	-	-	8,384	-	-	8,384
Net Fund Position IOM		8,384	-	-	8,384	-	-	8,384
WHO								
Partnership with Private Service Providers in insecure Area Farah(P00376)	P00376	4,186	-	-	4,186	-	-	4,186
Net Fund Position WHO		4,186	-	-	4,186	-	-	4,186
MRRD								
CCNPP/CCAP Nimroz/Farah CCAP-1/MRRD/CS/FP-3	P00440	404,004	(90,177)	92,333	406,160	24,003	-	382,157
CCNPP/CCAP Kapisa, Panjshir and Parwan CCAP-1/MRRD/CS/FP-10	P00441	(242,571)	-	459,183	216,612	13,453	-	203,159
CCNPP/CCAP Ghor and Herat Province CCAP-1/MRRD/CS/FP-4	P00442	(492,305)	-	504,314	12,009	-	-	12,009
CCNPP/CCAP Badghis and Faryab Province CCAP-1/MRRD/CS/FP-5	P00443	(220,898)	-	101,934	(118,964)	34,863	-	(153,827)
CCNPP/CCAP Kandahar & Helmand Province CCAP-1/MRRD/CS/FP-2	P00447	(307,038)	-	86,480	(220,558)	478,274	-	(698,832)
CCNPP/CCAP-SIG (FARAH) CCAP-1/MRRD/CS/FP-3-B	P00449	5,544	-	-	5,544	-	-	5,544
CCNPP/CCAP-SIG (KANDIHAR & HELMAND) CCAP-1/MRRD/CS/FP-2-B	P00450	228,017	-	-	228,017	78,833	-	149,184
Women Economic Empowerment Rural Development Program (WEE-RDP) Farah & Badghis	P00494	6,606	-	-	6,606	208,919	-	(202,313)
Women Economic Empowerment Rural Development Program (WEE-RDP) Faryab & Jawzjan	P00495	31,025	-	-	31,025	179,216	-	(148,191)

Project Title	Project No.	Balance as on 01-01-2021	Refund/Adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on 31-12-2021
Women Economic Empowerment Rural Development Program (WEE-RDP) Ghore	P00496	124,252	-	-	124,252	156,315	-	(32,063)
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Kandahar & Helmand Province	P00519	-	-	-	-	140,256	-	(140,256)
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Farah & Nimroz Province	P00520	-	-	-	-	106,138	-	(106,138)
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Parwan, Kapisa & Panjshir Province	P00521	-	-	34,545	34,545	265,885	-	(231,340)
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Faryab Province	P00531	-	-	-	-	2,473	-	(2,473)
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Herat & Ghor province	P00538	-	-	-	-	7,271	-	(7,271)
Net Fund Position MRRD		(463,364)	(90,177)	1,278,789	725,248	1,695,899	-	(970,651)
MOPH								
SEHAT FARAH EPHS AFG/MoPH/GCMU/SEHAT/144	P00444	54,383	-	-	54,383	-	(13,770)	40,613
BPHS-SEHATMANDI/24 (01/01/2021 to 15/08/2021)	P00475	387,167	-	1,339,228	1,726,395	2,595,079	207,546	(661,138)
BPHS-SEHATMANDI/ 24 (16/08/2021 to 30/09/2021)	P00475	-	-	9,534	9,534	286,994	48,113	(229,347)
Expanding Community Based Outreach Vaccination	P00480	11,448	-	1,513	12,961	13,444	483	-
COVID Emergency response and health system preparedness (01/01/2021 to 15/08/2021)	P00506	(151,007)	-	558,673	407,665	780,856	90,638	(282,532)
COVID Emergency response and health system preparedness (16/08/2021 to 30/09/2021)	P00506	-	-	2,137	2,137	69,772	10,112	(57,523)
Sehatmandi BPHS/EPHS Farah (01/01/2021 to 15/08/2021)	P00542	-	-	-	-	533,350	118,944	(414,406)
Sehatmandi BPHS/EPHS Farah (16/08/2021 to 30/09/2021)	P00542	-	-	768,672	768,672	1,054,874	49,063	(237,139)
COVID Emergency response and health system preparedness Farah (01/01/2021 to 15/08/2021)	P00543	-	-	-	-	167,330	37,447	(129,883)
COVID Emergency response and health system preparedness Farah (16/08/2021 to 30/09/2021)	P00543	-	-	274,196	274,196	320,041	7,905	(37,940)
Sehatmandi BPHS/EPHS Nimroz (01/01/2021 to 15/08/2021)	P00544	-	-	-	-	282,281	62,881	(219,400)
Sehatmandi BPHS/EPHS Nimroz (16/08/2021 to 30/09/2021)	P00544	-	-	232,674	232,674	344,615	20,124	(91,817)
COVID Emergency response and health system preparedness Nimroz (01/01/2021 to 15/08/2021)	P00545	-	-	-	-	126,712	28,348	(98,364)
BPHS Balkh (00301)	P00301	1	-	-	1	-	-	1
BPHS FARAH (SEHAT) (P00382)	P00382	1	-	-	1	-	-	1
SEHAT GHOR BPHS AFG/MoPH/GCMU/SEHAT/134	P00448	2	-	-	2	-	-	2
COVID Emergency response and health system preparedness Nimroz (16/08/2021 to 30/09/2021)	P00545	-	-	232,674	232,674	266,474	5,858	(27,942)
Net Fund Position Ministry Of Public Health Program		301,995	-	3,419,299	3,721,295	6,841,822	673,712	(2,446,814)
Oxfam								
EMERGENCY AGRICULTURE ASSISTANCE TO FOOD IN GHOR PROVINCE	P00481	12,893	-	-	12,893	-	-	12,893
Net Fund Position OXFAM		12,893	-	-	12,893	-	-	12,893
FAO								
Integrated Emergency Agriculture and Livelihood Assistance to Food Insecure Farming Families (FAO)	P00503	(69,176)	-	115,348	46,172	46,172	-	-
Minimizing potential impacts of COVID-19 on agriculture-livelihoods of vulnerable and food insecure households through Anticipatory actions in Afghanistan	P00507	(14,123)	-	14,123	-	-	-	-
Safeguarding agriculture livelihoods and rebuilding near term resilience of vulnerable and food insecure households in Farah province	P00510	(6,978)	-	40,806	33,828	54,619	-	(20,791)
Time Critical Emergency Agriculture Inputs assistance to Marginal and food insecure farming households	P00511	(36,042)	-	65,499	29,457	29,457	-	-
Curbing the Potential impacts of La Nina induced dry conditions/ drought in Samangan Province	P00528	-	-	63,461	63,461	100,847	-	(37,386)
Cash Assistance for Averting Famine and Strengthening Emergency Livelihoods	P00529	-	-	34,081	34,081	49,327	-	(15,246)
Emergency Assistance for Protecting Agriculture-Livelihood and Rebuilding near-term resilience of vulnerable and food insecure farming households to shock including Covid -19	P00532	-	-	30,574	30,574	133,947	-	(103,373)
Beneficiaries selection for cash based intervention and livestock (Badghis)	P00535	-	-	6,650	6,650	29,441	-	(22,791)
Anticipatory Livelihood protection to minimize drought impact and safeguard food security	P00536	-	-	10,404	10,404	49,478	-	(39,074)
Safeguarding Agriculture livelihood and rebuilding near term resilience of Vulnerable and Food insecure household in Farah	P00537	-	-	5,287	5,287	9,253	-	(3,966)
Minimizing Impact of Drought and Covid-19 and livestock herders and small householder farmers	P00539	-	-	4,104	4,104	16,737	-	(12,633)
Minimizing Impact of Drought and Covid-19 and livestock herders and small householder farmers	P00540	-	-	16,646	16,646	58,815	-	(42,169)
FAO Beneficiary selection for cash based intervention & livestock prevention	P00546	-	-	28,509	28,509	67,885	-	(39,376)
Minimizing impacts of drought and COVID-19 on livestock herders and smallholder farmers by protecting agriculture livelihoods of vulnerable food-insecure households in Afghanistan	P00547	-	-	18,350	18,350	40,319	-	(21,969)
safeguarding food and nutrition security using anticipatory actions through cash transfer and emergency livestock protection	P00550	-	-	3,117	3,117	3,324	-	(207)
Net Fund Position FAO		(126,319)	-	456,959	330,640	689,622	-	(358,982)
IDLG								
Initiative for Hygiene Sanitation and Nutrition (Ishan)	P00515	-	-	4,778	4,778	45,941	10,006	(31,157)
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project (Dasterkhan-e-Milli) Parwan Province	P00516	-	-	22,043	22,043	158,000	32,746	(103,211)
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project (Dasterkhan-e-Milli) Nimroz Province	P00517	-	-	14,544	14,544	104,594	21,982	(68,068)
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project (Dasterkhan-e-Milli) Kapisa Province	P00518	-	-	14,424	14,424	107,307	22,463	(70,420)
Urban CCAP Second Additional Financing Expansion Farah City	P00522	-	-	-	-	119,701	28,603	(91,098)
Urban CCAP Second Additional Financing Expansion Charikar City	P00530	-	-	-	-	75,369	16,587	(58,782)
Net Fund Position IDLG		-	-	55,789	55,789	610,912	132,387	(422,736)
Acted								
Provision of transitional shelter, protection and multipurpose cash support to disaster-affected and returnee populations in Afghanistan	P00504	282,724	-	234,122	516,846	394,870	-	121,976
Net Fund Position Acted		282,724	-	234,122	516,846	394,870	-	121,976
ICVA								
Interagency Community Outreach and Communications Fund on Protection from Sexual Exploitation and Abuse (PSEA)	P00509	4,911	(4,740)	-	171	62	-	109
Net Fund Position ICVA		4,911	(4,740)	-	171	62	-	109
CHA (Own Resources)								
Expenses incurred by CHA from Own funds	P00070	-	-	-	-	588,343	-	-
Total		(159,432)	(125,118)	10,150,809	9,866,207	14,768,720	800,116	(4,102,396)

