



**AUDITED FINANCIAL STATEMENTS
OF
COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
FOR THE YEAR ENDED DECEMBER 31, 2022**

BDO Ebrahim & Co. Chartered Accountants

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

March 11, 2023
AA-0412/23

**AUDIT OF COORDINATION OF HUMANITARIAN ASSISTANCE (CHA) FOR THE YEAR ENDED
DECEMBER 31, 2022**

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. CONTINGENCIES AND COMMITMENTS

We have been informed by the management that there are no contingencies as on the date of the financial statements other than those disclosed in the financial statements.

4. 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.

5. SUBSEQUENT EVENTS

We have been informed by the management that there were no subsequent events that would have financial reporting implications or required disclosure in the 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, 2022, 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.

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 Muhammad Kamran.

KABUL

DATED: March 13, 2023


BDO Ebrahim & Co.
CHARTERED ACCOUNTANTS
Engagement Partner: Muhammad Kamran
KABUL
Chartered Accountants

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2022

| | Note | 2022 USD | 2021 USD |
|------------------------------------|------|------------------|------------------|
| ASSETS | | | |
| Stock and stores | 3 | 12,204 | 7,266 |
| Receivable from donors | 4 | 4,079,027 | 4,511,943 |
| Advances, deposits and prepayments | 5 | 193,979 | 183,887 |
| Other receivables | 6 | 34,881 | 15,162 |
| Cash and bank balances | 7 | 4,913,140 | 2,874,830 |
| TOTAL ASSETS | | 9,233,231 | 7,593,088 |
| LIABILITIES | | | |
| Staff fund and security payable | 8 | 1,444,613 | 1,029,892 |
| Un-spent grant | 4 | 1,900,804 | 409,547 |
| Accrued and other liabilities | 9 | 2,677,186 | 2,986,562 |
| TOTAL LIABILITIES | | 6,022,603 | 4,426,001 |
| NET ASSETS | | 3,210,628 | 3,167,087 |
| REPRESENTED BY | | | |
| Accumulated surplus | | 3,210,628 | 3,167,087 |
| | | 3,210,628 | 3,167,087 |

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, 2022**

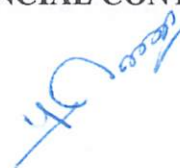
| | Note | 2022 USD | 2021 USD |
|---|------|-------------------|-------------------|
| INCOME | | | |
| Income from donors | 4 | 22,928,483 | 14,768,720 |
| Project income | 10 | 875,755 | 279,343 |
| TOTAL INCOME | | <u>23,804,238</u> | <u>15,048,063</u> |
| EXPENDITURE | | | |
| Salaries, wages and benefits | 11 | 10,517,458 | 7,603,374 |
| Repair and maintenance | 12 | 460,702 | 219,980 |
| Vehicle running expenses | 13 | 1,326,168 | 985,264 |
| Expendable tools | 14 | 443,626 | 493,560 |
| Non expendable tools | 15 | 901,539 | 1,852,649 |
| Material and supplies | 16 | 7,620,549 | 3,162,911 |
| Other expenses | 17 | 2,222,688 | 1,044,822 |
| Exchange loss | | 267,968 | 56,162 |
| TOTAL EXPENDITURE | | <u>23,760,698</u> | <u>15,418,722</u> |
| SURPLUS / (DEFICIT) FOR THE YEAR | | <u>43,540</u> | <u>(370,659)</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, 2022

| | Note | 2022 USD | 2021 USD |
|--|------|-------------------------|-------------------------|
| Cash flow from operating activities: | | | |
| Surplus / (deficit) for the year | | 43,540 | (370,659) |
| Operating surplus / (deficit) before working capital changes | | 43,540 | (370,659) |
| Working capital changes | | | |
| Decrease / (increase) in current assets: | | | |
| Stock and stores | | (4,938) | (4,557) |
| Receivable from donors | | 432,916 | (3,737,418) |
| Advances, deposits and prepayments | | (10,092) | 462,144 |
| Other receivables | | (19,719) | 16,799 |
| Increase / (decrease) in liabilities: | | | |
| Staff fund and security payable | | 414,721 | 22,823 |
| Un-spent grant | | 1,491,257 | (205,546) |
| Accrued and other liabilities | | (309,375) | 1,877,385 |
| | | <u>1,994,770</u> | <u>(1,568,370)</u> |
| Cash generated from / (used in) operations | | <u>2,038,310</u> | <u>(1,939,029)</u> |
| Net cash inflow / (outflow) from operating activities | | <u>2,038,310</u> | <u>(1,939,029)</u> |
| Cash flow from investing activities: | | - | - |
| Cash flow from financing activities: | | - | - |
| Net increase / (decrease) in cash and cash equivalents | | 2,038,310 | (1,939,029) |
| Cash and cash equivalents at beginning of the year | | 2,874,830 | 4,813,859 |
| Cash and cash equivalents at end of the year | 7 | <u><u>4,913,140</u></u> | <u><u>2,874,830</u></u> |

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

CHAIRMAN GENERAL ASSEMBLY

ADVISOR FINANCIAL CONTROL & AUDIT



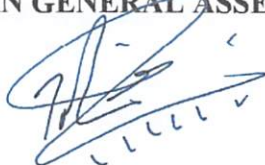


**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

| | Accumulated Surplus USD | Total USD |
|---------------------------------|--|-------------------------|
| Balance as at January 1, 2021 | 3,537,746 | 3,537,746 |
| Deficit for the year | (370,659) | (370,659) |
| Balance as at December 31, 2021 | <u>3,167,087</u> | <u>3,167,087</u> |
| Surplus for the year | 43,540 | 43,540 |
| Balance as at December 31, 2022 | <u><u>3,210,628</u></u> | <u><u>3,210,628</u></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, 2022**

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.

2.3 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, 2022 for reporting purpose:

| | Reporting date rates | |
|-----------------|----------------------|--------|
| | 2022 | 2021 |
| Euro to USD | 0.9434 | 0.9051 |
| Afghanis to USD | 89.14 | 103.00 |

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. During the year, no deduction has been made in respect of staff security.

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 | 2022 USD | 2021 USD |
|--------------------------------------|------|---------------|--------------|
| 3 STOCK AND STORES | | | |
| Diesel and petrol | | 9,890 | 5,853 |
| Stock office stationery and supplies | | 2,314 | 1,413 |
| | | <u>12,204</u> | <u>7,266</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 | 110,800 | 127,479 |
| Advances of field offices | 5.2 | 77,246 | 50,714 |
| Security deposits | 5.3 | 5,933 | 5,694 |
| | | <u>193,979</u> | <u>183,887</u> |

| | 2022 USD | 2021 USD |
|--|----------------|----------------|
| 5.1 Advances against expenses | | |
| Advance AIB credit / visa card | 9,345 | 58,684 |
| Advances Mohammad Dawood | 565 | 14,838 |
| Advance Shakeel | - | 13,149 |
| Hawala expenditure against Ghor field office | 11,214 | 11,214 |
| Advance to engineer M. Yousaf Hashmi | 50 | 234 |
| Advances Saba publication | 28,162 | 26,603 |
| Other advances | 61,464 | 2,757 |
| | <u>110,800</u> | <u>127,479</u> |
| 5.2 Advances of field offices | | |
| Advance against expenses - Kabul | 17,305 | 17,016 |
| Advance against expenses - Faryab | 259 | 304 |
| Advance against expenses - Herat | 5,953 | 3,856 |
| Advance against expenses - Qandahar | 1,158 | 4,713 |
| Advance against expenses - Mazar | 21,654 | 147 |
| Advance against expenses - Farah | 24,272 | 6,490 |
| Advance against expenses - Ghor | 1,523 | 4,175 |
| Advance against expenses - Parwan | 2,877 | 2,203 |
| Advance against expenses - OHRD field office Kabul | - | 8,345 |
| Advance against expenses - UNHAS | 2,245 | 3,465 |
| | <u>77,246</u> | <u>50,714</u> |
| 5.3 Security deposits | | |
| House security deposit | 906 | 906 |
| Other security deposit | 3,332 | 3,332 |
| Security deposit Telephone | 1,695 | 1,456 |
| | <u>5,933</u> | <u>5,694</u> |
| 6 OTHER RECEIVABLES | | |
| Receivable SMO stock | 9,217 | 13,021 |
| Receivable OHRD stock | 876 | 760 |
| Receivable WBRAO stock | 369 | 360 |
| Receivable from SMO production against stock | 281 | 241 |
| Receivable extra tax payment to government | 9,600 | 66 |
| Other receivables | 14,538 | 714 |
| | <u>34,881</u> | <u>15,162</u> |

| | Note | 2022 USD | 2021 USD |
|--------------------------------------|------|------------------|------------------|
| 7 CASH AND BANK BALANCES | | | |
| Cash in hand | 7.1 | 90,047 | 125,426 |
| Cash at bank | 7.2 | 4,823,093 | 2,749,404 |
| | | <u>4,913,140</u> | <u>2,874,830</u> |
| 7.1 Cash in hand: | | | |
| Kabul main office | | 3,819 | 17,729 |
| Kandahar field office | | 344 | 639 |
| Farah field office | | 65,697 | 74,817 |
| Herat field office | | 147 | 257 |
| Ghor field office | | 2,091 | 5,806 |
| Mazar field office | | 513 | 2,642 |
| Faryab office | | 1,670 | 31 |
| Parwan office | | 13,756 | 789 |
| Badghis office | | 1,429 | 833 |
| Nimroz office | | 581 | 21,883 |
| | | <u>90,047</u> | <u>125,426</u> |
| 7.2 Cash at bank: | | | |
| US Dollars: | | | |
| Afghanistan International Bank - AIB | | 3,908,444 | 1,712,521 |
| Ghazanfar Bank | | 484,336 | 726,816 |
| Kabul Bank - Afghanistan | | 502 | 602 |
| Azizi Bank | | 1,249 | 1,323 |
| | | <u>4,394,531</u> | <u>2,441,262</u> |
| Euro: | | | |
| Afghanistan International Bank - AIB | | 342 | 632 |
| | | <u>342</u> | <u>632</u> |
| Afghani: | | | |
| Da Afghanistan Bank - DAB | | 339 | 291 |
| Kabul Bank - Afghanistan | | 17,070 | 117,375 |
| Afghanistan International Bank | | 306,078 | 76,024 |
| Azizi Bank | | 104,733 | 113,820 |
| | | <u>428,220</u> | <u>307,510</u> |
| | | <u>4,823,093</u> | <u>2,749,404</u> |

| | | 2022 | 2021 |
|---|--------------------------------------|------------------|------------------|
| | Note | USD | USD |
| 8 | STAFF PAYABLE | | |
| Staff security payable | 2.10 | 102,059 | 140,477 |
| Staff fund payable | 2.9 | 1,342,554 | 889,415 |
| | | <u>1,444,613</u> | <u>1,029,892</u> |
| 9 | ACCRUED AND OTHER LIABILITIES | | |
| Field office payable | 9.1 | 2,495,588 | 2,654,671 |
| Others | 9.2 | 181,598 | 331,891 |
| | | <u>2,677,186</u> | <u>2,986,562</u> |
| 9.1 | Field office payable | | |
| Field office - Farah | | 713,559 | 859,112 |
| Field office - Mazar | | 392,421 | 94,162 |
| Field office - Herat | | 44,565 | 49,248 |
| Field office - Kandahar | | 74,278 | 76,935 |
| Field office - Ghor | | 445,504 | 698,161 |
| Field office - Watch | | - | 268 |
| Field office - Faryab | | 42,980 | 70,229 |
| Field office - Parwan | | 78,605 | 218,767 |
| Field office - Kabul | | 383,225 | 246,417 |
| Field office - Nimrooz | | 218,713 | 259,763 |
| Field office - Badghis | | 101,738 | 81,609 |
| | | <u>2,495,588</u> | <u>2,654,671</u> |
| 9.2 | Others | | |
| Withholding tax payable (salary, rent, withholding) | | 86,520 | 258,620 |
| Capacity building and system upgradation | | 72,014 | 63,931 |
| Data line services | | - | 1,277 |
| Bank charges on salary transfer | | 1,375 | 1,252 |
| Audit fee | | 5,500 | 5,500 |
| Payable security deposit | | 16,092 | 874 |
| Others | | 97 | 437 |
| | | <u>181,598</u> | <u>331,891</u> |
| 10 | PROJECT INCOME | | |
| Transportation income | | 3,180 | 252 |
| Other income | 10.1 | 872,575 | 279,091 |
| | | <u>875,755</u> | <u>279,343</u> |

| | Note | 2022 USD | 2021 USD |
|--|--|-------------------|------------------|
| 10.1 Other income | | | |
| Administrative income | 10.1.1 | 838,659 | 271,759 |
| Miscellaneous Income | 10.1.2 | 33,916 | 7,332 |
| | | <u>872,575</u> | <u>279,091</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 | | 9,472,522 | 7,090,619 |
| Training | | 1,262 | - |
| Perdiem | | 338,715 | 157,560 |
| Travelling cost | | 105,430 | 93,033 |
| Other benefits | | 2,119 | 88 |
| Casual labor cost | | 7,842 | 1,774 |
| Other daily wages | | 589,568 | 260,300 |
| | | <u>10,517,458</u> | <u>7,603,374</u> |
| 12 REPAIR AND MAINTENANCE | | | |
| Office repair and maintenance | | 183,182 | 46,102 |
| Vehicle repair and maintenance | | 111,138 | 110,119 |
| Equipment repair and maintenance | | 64,859 | 34,953 |
| Other repair and maintenance | | 101,523 | 28,806 |
| | | <u>460,702</u> | <u>219,980</u> |
| 13 VEHICLE RUNNING EXPENSES | | | |
| Petrol, diesel and lubricants | | 216,217 | 65,730 |
| Hired vehicle | | 1,109,951 | 919,010 |
| Tax and registration | | - | 524 |
| | | <u>1,326,168</u> | <u>985,264</u> |
| 14 EXPENDABLE TOOLS | | | |
| Computer accessories | | 7,360 | 3,523 |
| Computer and hardware | | 1,047 | 926 |
| Other tool and equipment | | 33,184 | 7,373 |
| Other expendables equipment | | 364,556 | 476,593 |
| Furniture and fittings | | 37,479 | 5,145 |
| | | <u>443,626</u> | <u>493,560</u> |

| | Note | 2022 USD | 2021 USD |
|--|------|------------------|------------------|
| 15 NON-EXPENDABLE TOOLS | | | |
| Vehicles | | 244,999 | 181,671 |
| Computer hardware and others | | 89,872 | 30,367 |
| Accessories | | 855 | 262 |
| Printers | | 5,362 | 5,567 |
| Furniture and fittings | | 3,269 | 10,761 |
| Generators | | 170,152 | 197,256 |
| Medical equipment | | 289,675 | 1,269,249 |
| Photocopier | | 4,007 | 2,393 |
| Projector | | 322 | 692 |
| Other non-expendables | | 21,871 | 39,031 |
| Land | | 62,880 | 105,501 |
| TV set | | 1,723 | 2,388 |
| Camera | | 871 | 926 |
| Non-expendable communication set | | 2,708 | 6,585 |
| Container | | 2,973 | - |
| | | <u>901,539</u> | <u>1,852,649</u> |
| 16 MATERIAL AND SUPPLIES | | | |
| Construction material | 16.1 | 1,087,868 | 218,207 |
| Medical supplies and equipment | 16.2 | 3,084,674 | 1,180,821 |
| Agriculture supplies and tools | 16.3 | 111,799 | 16,288 |
| Other | 16.4 | 3,336,208 | 1,747,595 |
| | | <u>7,620,549</u> | <u>3,162,911</u> |
| 16.1 Construction material | | | |
| Tools and equipment | | 16,843 | 180 |
| Construction material | | 988,446 | 198,819 |
| Wheel barrow | | 6,264 | 1,576 |
| Sign board | | 8,518 | 3,446 |
| Water and hand pumps | | 526 | 343 |
| Pipes | | - | 83 |
| Small tools and accessories | | 3,948 | 83 |
| Other material | | 63,323 | 13,677 |
| | | <u>1,087,868</u> | <u>218,207</u> |
| 16.2 Medical supplies and equipment | | | |
| Lab material | | 91,252 | 7,936 |
| Medicine and supplies | | 2,991,541 | 1,170,961 |
| CHW / VHV's re-supply kit | | - | - |
| Lab kit / training material | | 1,881 | 1,924 |
| | | <u>3,084,674</u> | <u>1,180,821</u> |

| | Note | 2022 USD | 2021 USD |
|--|------|------------------|------------------|
| 16.3 Agriculture supplies and tools | | | |
| Agriculture tools & equipment | | 28 | 9,762 |
| Animal feed | | - | - |
| Animal manure | | - | - |
| Sugar / food package | | 11 | 6,505 |
| Seeds and saplings | | 111,760 | 21 |
| | | <u>111,799</u> | <u>16,288</u> |
| 16.4 Others | | | |
| Stationery | | 85,368 | 98,957 |
| Crockery | | 5,548 | 2,626 |
| Miscellaneous | | 862,164 | 1,292,011 |
| Food for patients | | 342,403 | 242,733 |
| Cash distribution to beneficiary | | 2,033,912 | 111,268 |
| Donation in Kind expenses | | 6,813 | - |
| | | <u>3,336,208</u> | <u>1,747,595</u> |
| 17 OTHER EXPENSES | | | |
| Office rent | | 190,940 | 165,647 |
| Land lease | | - | - |
| Rent of training centers | | 508 | 8,898 |
| Bank charges | | 257,065 | 52,603 |
| Photography and books cost | | 271 | 151 |
| Gas charges | | 131,315 | 73,426 |
| Telephone charges | | 51,064 | 40,280 |
| Internet cost | | 57,812 | 61,324 |
| Water charges | | 30,824 | 9,448 |
| Electricity charges | | 102,131 | 65,712 |
| Photocopy charges | | 94,956 | 54,302 |
| Toner for copier and printer | | 23,751 | 15,170 |
| Printing of text | | 20,260 | 21,905 |
| Fuel for heating | | 351,318 | 99,859 |
| Fuel for generator | | 467,266 | 180,694 |
| Audit fee | | 5,500 | 5,500 |
| Consultancy & publicity charges | | 2,935 | 5,300 |
| Carriage cost | | 417,804 | 184,411 |
| Partner expenses | | 15,118 | 39 |
| Others | | 1,850 | 153 |
| | | <u>2,222,688</u> | <u>1,044,822</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
_____.

CHAIRMAN GENERAL ASSEMBLY

A handwritten signature in blue ink, appearing to be 'H. B.', with several small checkmarks or ticks below it.

ADVISOR FINANCIAL CONTROL & AUDIT

A handwritten signature in blue ink, appearing to be 'J. C.', with a small checkmark or tick below it.

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
CONSOLIDATED DONOR WISE / PROJECTWISE FUND UTILISATION STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2022

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 |
|--|-------------|--------------------------|-------------------|-------------------------|-------------------|-------------------|-------------------------------|--------------------------|
| | | | | | | | | |
| 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 | P00476 | (229) | - | - | (229) | - | - | (229) |
| COVID Emergency response and health system preparedness (01/10/2021 to 31/10/2021) | P00475 | (27,404) | 36,169 | - | 8,765 | - | - | 8,765 |
| UNDP The Strengthening and Scaling-up Malaria | P00506 | (28,910) | - | 6,570 | (22,340) | - | - | (22,340) |
| Schamard BPHS/EPHS Farah (01/10/2021 to 31/10/2021) | P00527 | 14,608 | - | 34,685 | 49,293 | - | - | 49,293 |
| COVID Emergency response and health system preparedness Farah (01/10/2021 to 31/10/2021) | P00542 | (67,848) | - | 48,057 | (19,791) | 63,146 | - | 43,355 |
| Schamard BPHS/EPHS Nimroz (01/10/2021 to 31/10/2021) | P00544 | (8,985) | - | 81,401 | 72,416 | - | - | 72,416 |
| COVID Emergency response and health system preparedness Farah (01/10/2021 to 31/10/2021) | P00545 | 31,603 | (36,169) | 10,781 | 5,115 | - | - | 5,115 |
| Net Fund Position UNDP | | (7,181) | - | 8,617 | 1,436 | - | (1,436) | - |
| UNHCR | | (104,346) | - | 190,111 | 85,765 | 63,147 | (21,221) | 1,398 |
| Enrollment Center Management & Assistance to Persons Specific in VR | P00486 | - | - | - | - | - | - | - |
| UNHCR PSN & KEO Kabul Khosht | P00525 | (24) | - | - | (24) | - | - | (24) |
| Assistance to Persons with Specific Needs in CR- SER & Management Case Maintenance of Kabul EC | P00526 | 76,280 | (124,133) | 30,455 | (17,398) | 5 | 17,568 | 165 |
| UNHCR Khosht Pakia & Pakia | P00554 | (5,912) | (23,761) | 26,681 | 14,857 | - | - | 14,857 |
| Implementation of Community based Protection and Solutions Programme Response (Co-Project) in 3 PARR | P00555 | - | - | 1,140,729 | 1,140,729 | 1,151,388 | - | 1,151,388 |
| PSN and Response to Earthquake in Southern Region | P00556 | - | - | 390,977 | 390,977 | 376,693 | - | 14,284 |
| Net Fund Position UNHCR | | 70,344 | (147,894) | 2,514,415 | 2,436,865 | 2,418,668 | 27,082 | 45,279 |
| UNICEF | | (129) | - | - | (129) | - | - | (129) |
| Operating Closed Project | | | | | | | | |
| BPHS-SEHATMANDI (01/11/2021 to 31/01/2022) | P00475 | 81,812 | (28,384) | 4,834,271 | 4,887,699 | 4,835,812 | - | 51,887 |
| Accelerating ending open defecation in Afghanistan | P00502 | - | - | 932,886 | 932,886 | - | - | 932,886 |
| Schamard BPHS/EPHS Farah (01/11/2021 to 31/01/2022) | P00542 | 58,022 | (61) | 5,065,440 | 5,115,401 | 5,032,730 | - | 82,671 |
| Schamard BPHS/EPHS Nimroz (01/11/2021 to 31/01/2022) | P00544 | 59,959 | (11,793) | 2,010,824 | 2,058,990 | 1,994,700 | - | 64,290 |
| Net Fund Position UNICEF | | 191,664 | (81,865) | 12,887,049 | 12,994,547 | 12,811,575 | 1,408 | 184,880 |
| Feed distribution in Farah province AF04/02/2018/ISOCSP-TSEF-PLW/CHA/Farah | P00469 | (239) | - | - | (239) | - | - | (239) |
| WFP ASSISTANCE PROGRAM IN 6 DISTRICT GHOR PROVINCE | P00483 | (37,513) | - | 42,565 | 5,052 | - | - | 5,052 |
| WFP LAI District of Ghor Project ID CSP/ICSP/A01 | P00523 | (3,882) | - | 1,971 | (1,911) | - | - | (1,911) |
| WFP MAZAR | P00533 | (15,129) | - | 148,250 | 133,121 | - | - | 133,121 |
| AF01-1116-17201/HSOCSP-TSEF-CH/CHA/Farah | P00541 | (13,650) | - | 71,063 | 57,413 | - | - | 57,413 |
| WFP ASSISTANCE PROGRAM IN 9 DISTRICTS GHOR PROVINCE | P00548 | - | - | 142,331 | 142,331 | 131,811 | - | 10,520 |
| Project ID CSP/ICSP-AF01-173CH-141 Wd Surgical | P00549 | - | - | 46,619 | 46,619 | 237,588 | - | (190,969) |
| WFP ASSISTANCE PROGRAM IN BALKH & JAWZJAN PROVINCE | P00551 | - | - | 1,697,113 | 1,697,113 | 1,657,938 | - | 39,175 |
| WFP ASSISTANCE PROGRAM (SCHOOL FEEDING) KANDAHAR PROVINCE | P00552 | - | - | 100,270 | 100,270 | 104,153 | - | (3,883) |
| WFP ASSISTANCE PROGRAM IN NIMROZ PROVINCE | P00553 | - | - | 57,384 | 57,384 | 87,131 | - | (29,747) |
| WFP ASSISTANCE PROGRAM IN SAMANGAN PROVINCE | P00558 | - | - | 206,607 | 206,607 | 436,208 | - | (229,601) |
| WFP ASSISTANCE PROGRAM IN GHOR PROVINCE | P00559 | - | - | 57,125 | 57,125 | 262,350 | - | (205,225) |
| RESILIENCE BUILDING-WFP BALKH PROVINCE | P00560 | - | - | 98,317 | 98,317 | 272,897 | - | (174,580) |
| RESILIENCE BUILDING-WFP KANDAHAR PROVINCE | P00561 | - | - | 95,795 | 95,795 | 272,897 | - | (177,102) |
| RESILIENCE BUILDING-WFP BALKH PROVINCE | P00562 | - | - | 94,410 | 94,410 | 125,988 | - | (31,578) |
| WFP ASSISTANCE PROGRAM IN BALKH & JAWZJAN PROVINCE | P00572 | - | - | 150,201 | 150,201 | 282,004 | - | (131,803) |
| Net Fund Position WFP | | (208,413) | - | 3,010,021 | 2,801,608 | 4,077,519 | (18,099) | (1,314,000) |
| Priority section of the mass media support | | 8,384 | (8,384) | - | - | - | - | - |
| Net Fund Position IOM | | 8,384 | (8,384) | - | - | - | - | - |
| WHO | | 4,186 | (4,186) | - | - | - | - | - |
| Partnership with Private Service Provider in insecure Area Farah(P00376) | P00376 | - | - | - | - | - | - | - |
| BPHS-SEHATMANDI/24 | P00475 | - | - | 372,720 | 372,720 | 372,720 | - | - |
| Schamard BPHS/EPHS Farah | P00542 | - | - | 612,933 | 612,933 | 612,933 | - | - |
| Schamard BPHS/EPHS Nimroz | P00544 | - | - | 491,767 | 491,767 | 491,767 | - | - |
| Covid-19 Nimroz | P00557 | - | - | 118,004 | 118,004 | 118,004 | - | - |
| Provision and Management of Operational and Technical Support to the 30-Bed Integrated Covid-19 and Infectious Disease Hospital in Farah | P00563 | - | - | 71,041 | 71,041 | 144,580 | - | (73,539) |
| Net Fund Position WHO | | 4,186 | (4,186) | 1,666,463 | 1,666,463 | 1,740,004 | - | (73,539) |

| 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 |
|---|-------------|--------------------------|-------------------|-------------------------|-------------|-------------------|-------------------------------|--------------------------|
| MRRD | | | | | | | | |
| CONP/CAP Nimroz/Farah CCAP-IMRRD/CFP-3 | P00140 | 382,137 | (166,202) | 442,000 | 657,952 | - | - | 657,952 |
| CONP/CAP Kapisa, Pajpshir and Parwan CCAP-IMRRD/CFP-10 | P00141 | 203,139 | - | 532,000 | 735,139 | - | - | 735,139 |
| CONP/CAP Badkhis and Faryab Province CCAP-IMRRD/CFP-4 | P00142 | 12,009 | - | - | - | - | - | 655,159 |
| CONP/CAP Kandahar and Helmand Province CCAP-IMRRD/CFP-2 | P00143 | (153,827) | - | 191,284 | 37,457 | 7,631 | - | 12,009 |
| CONP/CAP-SIG (FARAH) CCAP-IMRRD/CFP-3-B | P00147 | (698,832) | - | 645,887 | (52,945) | - | - | 29,806 |
| Women Economic Empowerment Rural Development Program (WEE-RDP) Farah & Badkhis | P00149 | 5,544 | - | 27,600 | 33,144 | - | - | (52,945) |
| Women Economic Empowerment Rural Development Program (WEE-RDP) Faryab & Jawzjan | P00150 | 140,184 | (404,411) | 255,227 | - | - | - | 33,144 |
| Women Economic Empowerment Rural Development Program (WEE-RDP) Ghore | P00151 | (202,313) | - | 165,200 | (37,113) | - | - | - |
| Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Kandahar & Helmand Province | P00152 | (148,191) | - | 214,424 | 66,233 | 14 | - | (37,113) |
| Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Faryab & Nimroz Province | P00153 | (32,063) | - | 201,347 | 169,284 | - | - | 66,219 |
| Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Paktia & Nuristan Province | P00154 | (106,138) | - | 64,215 | (41,923) | - | - | 169,284 |
| Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Paktia & Nuristan Province | P00155 | (231,340) | - | 204,838 | (26,502) | - | - | (76,040) |
| Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Faryab Province | P00156 | (24,721) | - | - | - | - | - | 33,330 |
| Net Fund Position MRRD | P00158 | (970,652) | (570,613) | 3,103,490 | 1,562,226 | 7,665 | - | (26,403) |
| MOPI | | | | | | | | |
| SEHAT FARAH EPHS AFGHANISTAN/SEHAT/144 | P00144 | 40,613 | - | - | 40,613 | - | - | (2,473) |
| COVID Emergency response and health system preparedness (01/01/2021 to 15/08/2021) | P00145 | (890,485) | - | - | - | - | - | (2,473) |
| Salvage BPHS/EPHS Farah (01/01/2021 to 15/08/2021) | P00146 | (340,055) | - | 368,938 | (21,117) | - | 6,655 | 1,564,361 |
| COVID Emergency response and health system preparedness Farah (01/01/2021 to 15/08/2021) | P00147 | (651,540) | - | 303,034 | (345,506) | - | (139,017) | 47,268 |
| COVID Emergency response and health system preparedness Nimroz (01/01/2021 to 15/08/2021) | P00148 | (167,823) | - | 45,782 | (122,041) | - | (46,678) | (660,344) |
| Net Fund Position Ministry Of Public Health Programs | P00149 | (311,217) | - | 9,124 | (302,093) | - | (106,465) | (81,699) |
| EMERGENCY AGRICULTURE ASSISTANCE TO FOOD IN GHOR PROVINCE | P00150 | (176,302) | - | 15,571 | (160,731) | - | (27,443) | (712,279) |
| Net Fund Position OXFAM | P00151 | (2,446,815) | - | 6,639 | (2,440,176) | - | (50,894) | (346,540) |
| FAO | | | | | | | | |
| Integrated Emergency Agriculture and Livelihood Assistance to Food Insecure Farming Families (FAO) | P00152 | 12,893 | (12,893) | - | - | - | - | (2,085,203) |
| Minimizing potential impacts of COVID-19 on agriculture livelihoods of vulnerable and food insecure households through anticipatory actions in Afghanistan | P00153 | - | - | - | - | - | - | - |
| Safeguarding agriculture livelihoods and rebuilding near term resilience of vulnerable and food insecure households through anticipatory actions in Afghanistan | P00154 | (20,791) | - | - | - | - | - | - |
| Carrying the Potential Impacts of La Nina induced dry conditions/ drought in Samangan Province | P00155 | (37,386) | - | 20,791 | - | - | - | - |
| Emergency Assistance for Protecting Agriculture Livelihood and Rebuilding near term resilience of vulnerable and food insecure farming households to shock including Covid-19 | P00156 | (15,246) | - | 37,386 | - | - | - | - |
| Beneficiaries selection for cash based intervention and livestock (Badkhis) | P00157 | (103,373) | - | 114,258 | 11,885 | 11,385 | - | - |
| Safeguarding Agriculture livelihood and rebuilding near term resilience of vulnerable and food insecure household in Farah | P00158 | (39,074) | - | 22,791 | - | - | - | - |
| Minimizing Impact of Drought and Covid-19 and livestock herders and small household farmers | P00159 | (3,966) | - | 39,074 | - | - | - | - |
| FAO Beneficiary selection for cash based intervention & livestock prevention | P00160 | (12,633) | - | 3,966 | - | - | - | - |
| Minimizing impacts of drought and COVID-19 on livestock herders and smallholder farmers by protecting agriculture livelihoods of vulnerable food-insecure households in Afghanistan | P00161 | (42,169) | - | 12,634 | - | - | - | - |
| Safeguarding food and nutrition security using anticipatory actions through cash transfer and emergency livestock protection | P00162 | (21,969) | - | 21,179 | - | - | - | - |
| Emergency Resilience Response FAO | P00163 | (207) | - | 16,381 | - | - | - | - |
| Emergency livelihood assistance to safeguard food security and local food production of two most vulnerable rural families in Afghanistan affected by multiple shocks | P00164 | - | - | 13,279 | - | - | - | - |
| Emergency and Resilience Response Project FAO (Badkhis, Farah & Kandahar Province) | P00165 | - | - | 87,421 | - | - | - | - |
| Net Fund Position IDLG | P00166 | (358,882) | - | 41,448 | - | - | - | (3,027) |
| Initiative for Hygiene Sanitation and Nutrition (IHSN) | P00167 | - | - | 10,386 | - | - | - | - |
| Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project (Dakshin-e-Kabul) Farah Province | P00168 | (31,157) | - | 166,104 | - | - | - | (15,278) |
| Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project (Dakshin-e-Kabul) Farah Province | P00169 | (103,111) | - | 78,976 | - | - | - | 78,976 |
| Urban CCAP Second Additional Financing Expansion Farah City | P00170 | (68,088) | - | 112,372 | - | - | - | (88,388) |
| Urban CCAP Second Additional Financing Expansion Farah City | P00171 | (70,420) | - | 73,200 | - | - | - | 81,165 |
| Net Fund Position IDLG | P00172 | (91,098) | - | 85,000 | - | - | - | (30,011) |
| Provision of transitional shelter, protection and multipurpose cash support to disaster-affected and returnee populations in Afghanistan | P00173 | (58,782) | - | 20,955 | - | - | - | 16,932 |
| Net Fund Position ICVA | P00174 | 121,976 | - | 651,510 | - | - | - | (70,144) |
| Emergency Community Outreach and Communications Fund on Protection from Sexual Exploitation and Abuse (PSEA) | P00175 | 109 | (109) | - | - | - | - | 34,740 |
| Net Fund Position ICVA | P00176 | 109 | (109) | - | - | - | - | (103,232) |
| | | | | | | | | (103,232) |

| 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 |
|--|-------------|--------------------------|-------------------|-------------------------|-------------|-------------------|-------------------------------|--------------------------|
| UNOPS | | | | | | | | |
| Community Resilience and Livelihood Project (CRLP) | P00570 | - | - | - | - | 150,159 | - | (150,159) |
| Community Resilience and Livelihoods Project (CRLP) in Kandahar & Helmand Provinces | P00571 | - | - | - | - | 144,595 | - | (144,595) |
| Community Resilience and Livelihoods Project (CRLP) in Parwan, Kapisa & Panjshur Provinces | P00576 | - | - | - | - | 124,921 | - | (124,921) |
| Net Fund Position UNOPS | | - | - | - | - | 419,675 | - | (419,675) |
| UNESCO | | | | | | | | |
| Provision of Basic General Literacy (BGL) Faryab Province | P00573 | - | - | 47,693 | 47,693 | 8,620 | - | 39,072 |
| Provision of Basic General Literacy (BGL) Ghor Province | P00574 | - | - | 47,693 | 47,693 | 6,617 | - | 41,075 |
| CHA (Own Resources) | | | | 95,385 | 95,385 | 15,238 | - | 80,148 |
| Expenses incurred by CHA from Own funds | P00070 | - | - | - | - | 832,234 | - | - |
| Total | | (4,102,387) | (827,944) | 26,095,907 | 21,165,576 | 22,928,483 | (415,316) | (2,178,223) |

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2022

FIXED ASSETS MEMORANDUM

| Particulars | COST | | | | Rate% | DEPRECIATION | | | | |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------|--------------------------|---------------------------|-------------------------|--------------------------|----------------------|
| | Balance as at 01/01/2021 | Addition during the Year | Deletion during the Year | Balance as at 31/12/2022 | | Balance as at 01-01-2021 | Depreciation For the Year | Adjustment for the Year | Balance as at 31/12/2022 | WDV as at 31/12/2022 |
| | | | | | | | | | To Date | WDV |
| Vehicle | 701,187 | 203,397 | 30,993 | 873,592 | 20 | 548,043 | 86,219 | 31,048 | 603,213 | 270,378 |
| Motorcycle | 51,397 | 41,602 | 218 | 92,781 | 20 | 35,489 | 14,017 | 53 | 49,453 | 43,328 |
| Computer | 338,866 | 89,872 | 27,459 | 401,278 | 20 | 278,080 | 41,749 | 24,266 | 295,563 | 105,715 |
| Computer Accessories | 39,411 | 855 | 973 | 39,294 | 20 | 38,160 | 594 | 973 | 37,782 | 1,512 |
| Printer | 41,648 | 5,362 | 3,718 | 43,292 | 15 | 30,935 | 3,457 | 2,918 | 31,474 | 11,817 |
| Furniture and Fittings | 52,129 | 3,269 | 2,713 | 52,685 | 10 | 38,349 | 1,919 | 704 | 39,563 | 13,122 |
| Generator | 332,295 | 170,152 | 49,463 | 452,985 | 15 | 142,866 | 71,218 | 9,223 | 204,861 | 248,124 |
| Medical Equipment | 1,574,933 | 289,675 | 533,676 | 1,330,932 | 20 | 435,394 | 247,434 | 122,011 | 560,818 | 770,115 |
| General Surgery | - | - | - | - | - | - | - | - | - | - |
| Photocopier | 23,666 | 4,007 | 436 | 27,236 | 15 | 21,905 | 868 | 65 | 22,708 | 4,528 |
| Projector | 10,487 | 322 | 150 | 10,659 | 15 | 9,628 | 258 | - | 9,886 | 773 |
| Tractor | - | - | - | - | - | - | - | - | - | - |
| Other Non- Expendable Tools | 123,155 | 8,149 | 7,196 | 124,108 | 20 | 110,978 | 5,239 | 4,042 | 112,176 | 11,932 |
| Workshop Tool and Machinery | - | - | - | - | - | - | - | - | - | - |
| Printing Machinery | - | - | - | - | - | - | - | - | - | - |
| Office Equipment | 162,177 | 16,316 | 6,698 | 171,796 | 20 | 124,585 | 14,658 | 4,120 | 135,124 | 36,672 |
| Containers | 28,011 | 2,973 | - | 30,984 | 20 | 26,481 | 1,104 | - | 27,586 | 3,398 |
| Concrete Mixer | - | - | - | - | - | - | - | - | - | - |
| Crimping Tools | - | - | - | - | - | - | - | - | - | - |
| Hubs | - | - | - | - | - | - | - | - | - | - |
| Communication Equipment | 174,839 | 2,708 | 5,243 | 172,304 | 20 | 166,298 | 1,947 | 2,235 | 166,010 | 6,294 |
| Land | 851,374 | 62,880 | - | 914,254 | - | - | - | - | - | 914,254 |
| (USD) (2021) | 4,505,576 | 901,538 | 668,935 | 4,738,180 | - | 2,007,191 | 490,682 | 201,657 | 2,296,217 | 2,441,963 |
| (USD) (2022) | 4,505,576 | 901,538 | 668,935 | 4,738,180 | - | 2,007,191 | 490,682 | 201,657 | 2,296,217 | 2,441,963 |