



**AUDITED FINANCIAL STATEMENTS  
OF  
COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
FOR THE YEAR ENDED  
DECEMBER 31, 2023**

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

March 30, 2024  
AA-0229/24

**AUDIT OF COORDINATION OF HUMANITARIAN ASSISTANCE (CHA) FOR THE YEAR ENDED  
DECEMBER 31, 2023**

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 only. These financial statements shall remain and be deemed unaudited unless these have approved by Board of Directors (the Board) and signed by the Chairman General Assembly and Advisor Financial Control and audit on behalf of the General Assembly and the audit report on these financial statements has been signed by us. 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**

The responsibilities of the independent auditors in a usual examination of financial statements are stipulated in International Standards on Auditing. While the auditors are responsible for forming and expressing their opinion on the financial statements, the responsibility for preparation of such statements is primarily that of the CHA’s management.

The management’s responsibilities include the maintenance of adequate accounting records and internal controls, the selection and application of accounting policies, safeguarding of the assets of the CHA and prevention and detection of frauds 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. INDEPENDENCE**

We confirm that in our professional judgment, the Firm is independent within the meaning of regulatory and professional requirements and the objectivity of the audit engagement partner and audit staff has not been compromised.

**6. 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,

A handwritten signature in blue ink, appearing to read 'BDO Ebrahim &amp; Co.', with a stylized flourish extending to the right.

**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, 2023, 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 material 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: April 1, 2024**

**CHARTERED ACCOUNTANTS**

Engagement Partner: Muhammad Kamran

**COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2023**

	Note	2023 USD	2022 USD
<b>ASSETS</b>			
Stock and stores	3	9,482	12,204
Receivable from donors	4	2,317,944	4,079,027
Advances, deposits and prepayments	5	8,151,694	193,979
Other receivables	6	4,422	34,881
Cash and bank balances	7	5,581,666	4,913,140
<b>TOTAL ASSETS</b>		<u>16,065,209</u>	<u>9,233,231</u>
<b>LIABILITIES</b>			
Staff fund and security payable	8	1,142,872	1,444,613
Un-spent grant	4	9,012,251	1,900,804
Accrued and other liabilities	9	1,996,320	2,677,186
<b>TOTAL LIABILITIES</b>		<u>12,151,443</u>	<u>6,022,603</u>
<b>NET ASSETS</b>		<u>3,913,766</u>	<u>3,210,628</u>
<b>REPRESENTED BY</b>			
Accumulated surplus		<u>3,913,766</u>	<u>3,210,628</u>
		<u>3,913,766</u>	<u>3,210,628</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, 2023**

	Note	2023 USD	2022 USD
<b>INCOME</b>			
Income from donors	4	41,469,509	22,928,483
Project income	10	431,926	875,755
Un realized exchange gain		1,421,703	-
<b>TOTAL INCOME</b>		<u>43,323,138</u>	<u>23,804,238</u>
<b>EXPENDITURE</b>			
Salaries, wages and benefits	11	7,991,188	10,517,458
Repair and maintenance	12	122,935	460,702
Vehicle running expenses	13	1,407,687	1,326,168
Expendable tools	14	253,149	443,626
Non expendable tools	15	551,599	901,539
Material and supplies	16	31,331,223	7,620,549
Other expenses	17	962,219	2,222,688
Un realized exchange loss		-	267,968
<b>TOTAL EXPENDITURE</b>		<u>42,620,000</u>	<u>23,760,698</u>
<b>SURPLUS FOR THE YEAR</b>		<u>703,138</u>	<u>43,540</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, 2023**

	Note	2023 USD	2022 USD
<b>Cash flow from operating activities:</b>			
Surplus for the year		703,138	43,540
<b>Operating surplus before working capital changes</b>		<u>703,138</u>	<u>43,540</u>
<b>Working capital changes</b>			
Decrease / (increase) in current assets:			
Stock and stores		2,722	(4,938)
Receivable from donors		1,761,083	432,916
Advances, deposits and prepayments		(7,957,716)	(10,092)
Other receivables		30,459	(19,719)
Increase / (decrease) in liabilities:			
Staff fund and security payable		(301,741)	414,721
Un-spent grant		7,111,447	1,491,257
Accrued and other liabilities		(680,866)	(309,375)
		<u>(34,612)</u>	<u>1,994,770</u>
Cash generated from operations		<u>668,526</u>	<u>2,038,310</u>
Net cash inflow from operating activities		668,526	2,038,310
Cash flow from investing activities:		-	-
Cash flow from financing activities:		-	-
Net increase in cash and cash equivalents		668,526	2,038,310
Cash and cash equivalents at beginning of the year		4,913,140	2,874,830
Cash and cash equivalents at end of the year	7	<u><u>5,581,666</u></u>	<u><u>4,913,140</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, 2023**

	Accumulated Surplus USD	Total USD
Balance as at January 1, 2022	<u>3,167,088</u>	<u>3,167,088</u>
Surplus for the year	43,540	43,540
Balance as at December 31, 2022	<u>3,210,628</u>	<u>3,210,628</u>
Surplus for the year	703,138	703,138
Balance as at December 31, 2023	<u>3,913,766</u>	<u>3,913,766</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, 2023**

**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 AND MATERIAL 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, 2023 for reporting purpose:

	<b>Reporting date rates</b>	
	<b>2023</b>	<b>2022</b>
Euro to USD	0.9434	0.9434
Afghanis to USD	69.70	89.14

## **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	2023 USD	2022 USD
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## **3 STOCK AND STORES**

Diesel and petrol	6,728	9,890
Stock office stationery and supplies	2,754	2,314
	<u>9,482</u>	<u>12,204</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	2,170,090	110,800
Advances of field offices	5.2	5,975,214	77,246
Security deposits	5.3	6,390	5,933
		<u>8,151,694</u>	<u>193,979</u>

<b>2023</b>	<b>2022</b>
<b>USD</b>	<b>USD</b>

### 5.1 Advances against expenses

Advance AIB credit / visa card	-	9,345
Advance Mirwais	1,528	
Advance Ahmad jamsheed	121	-
Advances Mohammad Dawood	1,500	565
Advance Malikha Niazi	5,145	-
Hawala expenditure against Ghor field office	11,214	11,214
Advance to engineer M. Yousaf Hashmi	190	50
Advances Saba publication	25,762	28,162
Other advances	2,124,630	61,464
	<u>2,170,090</u>	<u>110,800</u>

### 5.2 Advances of field offices

Advance against expenses - Kabul	29,363	17,305
Advance against expenses - Faryab	-	259
Advance against expenses - Herat	19,899	5,953
Advance against expenses - Qandahar	637,691	1,158
Advance against expenses - Mazar	989	21,654
Advance against expenses - Farah	662	24,272
Bank to Bank transfer	30,129	-
Advance against expenses - Ghor	-	1,523
Advance against expenses - Parwan	5,255,120	2,877
Advance against expenses - OHRD field office Kabul	-	-
Advance against expenses - Ghazni	201	-
Advance against expenses - UNHAS	1,160	2,245
	<u>5,975,214</u>	<u>77,246</u>

### 5.3 Security deposits

House security deposit	906	906
Other security deposit	3,332	3,332
Security deposit Telephone	2,152	1,695
	<u>6,390</u>	<u>5,933</u>

6	OTHER RECEIVABLES	2023 USD	2022 USD
	Receivable SMO stock	-	9,217
	Receivable OHRD stock	-	876
	Receivable WBRAO stock	-	369
	Receivable from SMO production against stock	-	281
	Receivable extra tax payment to government	66	9,600
	Other receivables	4,356	14,538
		<u>4,422</u>	<u>34,881</u>

7 CASH AND BANK BALANCES

Cash in hand	7.1	31,021	90,047
Cash at bank	7.2	5,550,646	4,823,093
		<u>5,581,666</u>	<u>4,913,140</u>

7.1 Cash in hand:

Helmand field office	1,512	-
Kabul main office	3,279	3,819
Kandahar field office	362	344
Farah field office	13,786	65,697
Herat field office	3,502	147
Ghor field office	732	2,091
Mazar field office	1,625	513
Faryab office	2,492	1,670
Parwan office	-	13,756
Badghis office	2,609	1,429
Nimroz office	1,122	581
	<u>31,021</u>	<u>90,047</u>

7.2 Cash at bank:

US Dollars:

Afghanistan International Bank - AIB	3,900,720	3,908,444
Ghazanfar Bank	130,490	484,336
Kabul Bank - Afghanistan	372	502
Azizi Bank	1,249	1,249
	<u>4,032,831</u>	<u>4,394,531</u>



	Note	2023 USD	2022 USD
<b>Euro:</b>			
Afghanistan International Bank - AIB		823	342
		<u>823</u>	<u>342</u>
<b>Afghani:</b>			
Da Afghanistan Bank - DAB		430	339
Kabul Bank - Afghanistan		9,301	17,070
Afghanistan International Bank		173,450	306,078
Azizi Bank		1,333,811	104,733
		<u>1,516,992</u>	<u>428,220</u>
		<u>5,550,646</u>	<u>4,823,093</u>

## 8 STAFF PAYABLE

Staff security payable	2.10	101,739	102,059
Staff fund payable	2.9	1,041,133	1,342,554
		<u>1,142,872</u>	<u>1,444,613</u>

## 9 ACCRUED AND OTHER LIABILITIES

Field office payable	9.1	1,705,848	2,495,588
Others	9.2	290,472	181,618
		<u>1,996,320</u>	<u>2,677,206</u>

### 9.1 Field office payable

Field office - Farah		137,849	713,559
Field office - Mazar		223,559	392,421
Field office - Herat		96,471	44,565
Field office - Helmand		153,228	-
Field office - Kandahar		292,492	74,278
Field office - Ghor		83,498	445,504
Field office - Faryab		58,633	42,980
Field office - Parwan		126,649	78,605
Field office - Kabul		313,847	383,225
Field office - Nimrooz		24	218,713
Field office - Badghis		219,598	101,738
		<u>1,705,848</u>	<u>2,495,588</u>

	Note	2023 USD	2022 USD
<b>9.2 Others</b>			
Withholding tax payable (salary, rent, withholding)		85,848	86,520
Capacity building and system upgradation		88,213	72,014
Data line services		-	-
Bank charges on salary transfer		3,208	1,375
Audit fee		5,500	5,500
Payable security deposit		107,622	16,092
Others		81	97
		<u>290,472</u>	<u>181,598</u>

## 10 PROJECT INCOME

Transportation income		6,665	3,180
Admin cost income	10.1	<u>425,261</u>	<u>872,575</u>
		<u>431,926</u>	<u>875,755</u>

### 10.1 Other income

Administrative income	10.1.1	420,609	838,659
Miscellaneous Income	10.1.2	<u>4,652</u>	<u>33,916</u>
		<u>425,261</u>	<u>872,575</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		7,128,361	9,472,522
Training		-	1,262
Perdiem		60,695	338,715
Travelling cost		60,907	105,430
Other benefits		53	2,119
Casual labor cost		1,922	7,842
Other daily wages		<u>739,250</u>	<u>589,568</u>
		<u>7,991,188</u>	<u>10,517,458</u>

	Note	2023 USD	2022 USD
<b>12</b>	<b>REPAIR AND MAINTENANCE</b>		
	Office repair and maintenance	65,015	183,182
	Vehicle repair and maintenance	21,282	111,138
	Equipment repair and maintenance	7,554	64,859
	Other repair and maintenance	29,084	101,523
		<u>122,935</u>	<u>460,702</u>
<b>13</b>	<b>VEHICLE RUNNING EXPENSES</b>		
	Petrol, diesel and lubricants	51,625	216,217
	Hired vehicle	1,356,062	1,109,951
	Tax and registration	-	-
		<u>1,407,687</u>	<u>1,326,168</u>
<b>14</b>	<b>EXPENDABLE TOOLS</b>		
	Computer accessories	2,974	7,360
	Computer and hardware	392	1,047
	Other tool and equipment	197,030	33,184
	Other expendables equipment	41,387	364,556
	Furniture and fittings	11,366	37,479
		<u>253,149</u>	<u>443,626</u>
<b>15</b>	<b>NON-EXPENDABLE TOOLS</b>		
	Vehicles	-	244,999
	Computer hardware and others	9,003	89,872
	Accessories	110	855
	Printers	4,518	5,362
	Furniture and fittings	682	3,269
	Generators	961	170,152
	Medical equipment	3,788	289,675
	Photocopier	-	4,007
	Projector	910	322
	Other non-expendables	58,559	21,871
	Land	470,157	62,880
	TV set	279	1,723
	Camera	1,527	871
	Non-expendable communication set	1,105	2,708
	Container	-	2,973
		<u>551,599</u>	<u>901,539</u>

	Note	2023 USD	2022 USD
<b>16 MATERIAL AND SUPPLIES</b>			
Construction material	16.1	7,160,361	1,087,868
Medical supplies and equipment	16.2	152,400	3,084,673
Agriculture supplies and tools	16.3	1,885,806	111,798
Other	16.4	22,132,638	3,336,202
		<u>31,331,223</u>	<u>7,620,541</u>
<b>16.1 Construction material</b>			
Tools and equipment		395,217	16,843
Construction material		6,170,314	988,446
Wheel barrow		4,379	6,264
Sign board		10,348	8,518
Water and hand pumps		881	526
Pipes		1,607	-
Small tools and accessories		5,157	3,948
Other material		572,458	63,323
		<u>7,160,361</u>	<u>1,087,868</u>
<b>16.2 Medical supplies and equipment</b>			
Lab material		10,786	91,252
Medicine and supplies		138,718	2,991,541
Lab kit / training material		2,896	1,881
		<u>152,400</u>	<u>3,084,674</u>
<b>16.3 Agriculture supplies and tools</b>			
Agriculture tools & equipment		76,486	28
Animal manure		101,186	-
Sugar / food package		372,547	11
Seeds and saplings		1,335,587	111,759
		<u>1,885,806</u>	<u>111,798</u>
<b>16.4 Others</b>			
Stationery		71,482	85,368
Crockery		12,792	5,548
Miscellaneous		836,705	862,164
Food for patients		115,047	342,403
Food for Animals		17,312	
Chickens		96,092	
Cash distribution to beneficiary		20,983,208	2,033,912
Donation in Kind expenses		-	6,813
		<u>22,132,638</u>	<u>3,336,208</u>

	Note	2022 USD	2021 USD
<b>17 OTHER EXPENSES</b>			
Office rent		148,835	190,940
Land lease		-	-
Rent of training centers		3,684	508
Bank charges		105,800	257,065
Photography and books cost		46	271
Gas charges		21,980	131,315
Telephone charges		59,409	51,064
Internet cost		70,875	57,812
Water charges		5,940	30,824
Electricity charges		47,837	102,131
Photocopy charges		45,422	94,956
Toner for copier and printer		18,160	23,751
Printing of text		30,803	20,260
Fuel for heating		18,594	351,318
Fuel for generator		74,146	467,266
Audit fee		5,500	5,500
Consultancy & publicity charges		115	2,935
Carriage cost		240,935	417,804
Partner expenses		57,946	15,118
Others		6,192	1,850
		<u>962,219</u>	<u>2,222,688</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

  
ADVISOR FINANCIAL CONTROL & AUDIT

COORDINATION OF HUMANITARIAN ASSISTANCE (CHA)  
CONSOLIDATED DONOR WISE / PROJECTWISE FUND UTILISATION STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2023  
ANNEXURE-1

Project Title	Project No.	Balance as on January 1, 2022	Refund/Adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on December 31, 2023
USD								
<b>UNDP</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D=A+B+C</b>	<b>E</b>	<b>F</b>	<b>G=D-E+F</b>
The Strengthening and Scaling-up Malaria Prevention and Case Management to Improve Health Status in Afghanistan	P00426	(266)	-	-	(266)	-	(71)	(337)
BPHS-SEHATMANDI/24 (01/10/2021 to 31/10/2021)	P00475	(378)	-	-	(378)	-	(101)	(479)
UNDP The Strengthening and Scaling-Up Malaria	P00527	2,041	(1,440)	9,740	10,342	11,670	140	(1,188)
<b>Net Fund Position UNDP</b>		<b>1,397</b>	<b>(1,440)</b>	<b>9,740</b>	<b>9,697</b>	<b>11,671</b>	<b>(32)</b>	<b>(2,005)</b>
<b>UNHCR</b>								
Encashment Center Management & Assistance to Persons Specific in WR	P00486	(28)	-	-	(28)	-	(7)	(35)
UNDCR (PSN & KEC) Kabul Khoust	P00525	166	-	-	166	-	45	211
Assistance to Persons with Specific Needs in CR+ SER & Management Care Maintenance of Kabul EC	P00554	1,312	(1,312)	-	0	-	-	0
UNHCR Khost Pakia & Pakica	P00555	10,514	(10,895)	-	(381)	-	381	0
Implementation of Community based Protection and Solutions Programme Response (Co-Prosper) in 3 PARR	P00556	8,989	(9,280)	-	(291)	-	291	(0)
PSN and Response to Earthquake in Southern Region	P00564	24,326	(25,238)	-	(913)	-	913	(0)
Assistance to Person with specific Needs (PSN) & EC Management and assessment of urban Refugees	P00579	-	-	1,261,650	1,261,650	1,375,811	114,161	(0)
Encashment Center EC & Person with Specific Needs (PSN) Boarder Monitoring BM	P00580	-	-	585,517	585,517	618,486	32,970	0
Provision of Assistance to person with Specific needs and Cash based Intervention	P00581	-	-	710,440	710,440	699,930	46,017	56,527
<b>Net Fund Position UNHCR</b>		<b>45,278</b>	<b>(46,725)</b>	<b>2,557,607</b>	<b>2,556,160</b>	<b>2,694,227</b>	<b>194,770</b>	<b>56,703</b>
<b>UNICEF</b>								
Opening Closed Project		(129)	-	-	(129)	-	-	(129)
BPHS-SEHATMANDI (01/11/2021 to 31/01/2022)	P00475	31,887	(57,967)	309,322	283,242	290,717	-	(7,475)
Accelerating ending open defecation in Afghanistan	P00502	25,961	(38,198)	1,299,358	1,287,121	1,226,054	(18,626)	42,441
Schatmandi BPHS/EPHS Farah (01/11/2021 to 31/01/2022)	P00542	62,671	(120,403)	394,000	336,268	379,020	-	(42,752)
Schatmandi BPHS/EPHS Nimroz (01/11/2021 to 31/01/2022)	P00544	64,290	(29,952)	195,073	229,411	189,940	-	39,471
<b>Net Fund Position UNICEF</b>		<b>184,680</b>	<b>(246,520)</b>	<b>2,197,753</b>	<b>2,135,913</b>	<b>2,085,730</b>	<b>(18,626)</b>	<b>31,557</b>
<b>WFP</b>								
Food distribution in farah province AFI-0042/2018/HSO/CSP-TSFP-PLW/CHA/Farah	P00469	(278)	-	-	(278)	-	(75)	(353)
WFP Lal District of Ghor Project ID CSP/ICSP/AF01	P00523	(2,484)	-	-	(2,484)	-	2,484	-
AF01-1116-17/2021/HSO/CSP-TSFP-CH/CHA/Farah	P00541	(69,365)	-	44,961	(24,404)	-	(7,745)	(32,149)
WFP ASSISTANCE PROGRAM IN 9 DISTRICTS GHOR PROVINCE	P00548	(99,256)	-	119,333	20,077	-	2,443	22,519
Project ID: CSP/ICSP-AF01-1175/CHA-Lal Wa Sarjanjal	P00549	(15,385)	-	13,227	(2,158)	-	(3,811)	(5,969)
WFP ASSISTANCE PROGRAM IN BALKH & JAWZIAN PROVINCE	P00551	4,936	-	4,936	-	-	1,331	6,267
WFP ASSISTANCE PROGRAM (SCHOOL FEEDING) KANDAHAR PROVINCE	P00552	(3,858)	-	-	(3,858)	-	(1,041)	(4,898)
WFP ASSISTANCE PROGRAM IN NIMROZ PROVINCE	P00553	(30,084)	-	28,579	(1,505)	-	(406)	(1,912)
WFP ASSISTANCE PROGRAM IN SAMANGAN PROVINCE	P00558	(228,857)	-	228,851	(5)	-	5	0
WFP ASSISTANCE PROGRAM IN GHOR PROVINCE	P00559	(204,514)	-	213,088	8,575	-	(8,575)	(0)
RESILIENCE BUILDING-WFP BADGHIS PROVINCE	P00560	(127,277)	-	1,192,734	1,065,456	1,009,248	(56,208)	(0)
RESILIENCE BUILDING-WFP KANDAHAR PROVINCE	P00561	(31,080)	-	704,860	673,780	642,498	(31,282)	0
RESILIENCE BUILDING-WFP BALKH PROVINCE	P00562	(184,145)	-	1,003,181	819,035	813,366	(5,670)	(0)
WFP ASSISTANCE PROGRAM IN BALKH & JAWZIAN PROVINCE	P00572	(322,354)	-	1,178,396	856,043	1,023,147	(71,869)	(238,974)
Project ID: CSP/ICSP-AF01-1677/CHA-Lal Wa Sarjanjal	P00575	-	-	14,842	14,842	14,518	(324)	-
Targeted supplementary feeding programme for treatment of moderate acute malnourished (MAM) children	P00577	-	-	45,529	45,529	44,214	(1,315)	(0)
Targeted supplementary feeding Programme	P00578	-	-	31,994	31,994	30,909	(1,085)	(0)
TSFP Nimroz	P00582	-	-	43,446	43,446	42,501	(944)	0
School Feeding Program SFP Ghor Province	P00583	-	-	43,628	43,628	167,974	(4,940)	(129,286)
Resilience Building WFP Badghis	P00584	-	-	222,598	222,598	348,126	(17,544)	(143,072)
Resilience Building WFP Balkh	P00587	-	-	84,405	84,405	240,131	(5,152)	(160,878)
Resilience Building WFP Kandahar Province	P00588	-	-	103,146	103,146	476,605	(8,042)	(381,501)
	P00589	-	-	29,729	29,729	117,666	(4,781)	(92,718)
<b>WFP-Jawzjan AF01-2206/GFD/CHA</b>		<b>(1,314,000)</b>	<b>-</b>	<b>5,346,527</b>	<b>4,032,527</b>	<b>4,970,905</b>	<b>(224,545)</b>	<b>(1,162,923)</b>
<b>WHO</b>								
Provision and Management of Operational and Technical Support to the 30-Bed Integrated Covid-19 and Infectious Disease Hospital in Far	P00563	(73,539)	-	73,531	(8)	-	-	(8)
<b>Net Fund Position WHO</b>		<b>(73,539)</b>	<b>-</b>	<b>73,531</b>	<b>(8)</b>	<b>-</b>	<b>-</b>	<b>(8)</b>
<b>MRRD</b>								
CCNPP/CCAP Nimroz/Farah CCAP-1/MRRD/CS/FP-3	P00440	657,955	(657,955)	-	-	-	-	-
CCNPP/CCAP Kapisa, Panjshir and Parwan CCAP-1/MRRD/CS/FP-10	P00441	755,160	(751,443)	-	3,717	-	-	3,717
CCNPP/CCAP Ghor and Herat Province CCAP-1/MRRD/CS/FP-4	P00442	12,009	(12,009)	-	-	-	-	-
CCNPP/CCAP Badghis and Faravab Province CCAP-1/MRRD/CS/FP-5	P00443	29,805	(29,805)	-	-	-	-	-
CCNPP/CCAP Kandahar & Helmand Province CCAP-1/MRRD/CS/FP-2	P00447	(52,945)	52,945	-	-	-	-	-
CCNPP/CCAP-SIG (FARAH) CCAP-1/MRRD/CS/FP-3-B	P00449	33,144	(33,144)	-	-	-	-	-
Women Economic Empowerment Rural Development Program (WEE-RDP) Farah & Badghis	P00494	(37,113)	37,113	-	-	-	-	-
Women Economic Empowerment Rural Development Program (WEE-RDP) Faravab & Jawzjan	P00495	66,219	(66,219)	-	-	-	-	-
Women Economic Empowerment Rural Development Program (WEE-RDP) Ghore	P00496	169,284	(27,838)	-	141,446	-	-	141,446
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Kandahar & Helmand Province	P00519	(76,040)	-	-	-	-	-	-
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Farah & Nimroz Province	P00520	33,330	(33,330)	-	-	-	-	-
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Parwan, Kapisa & Panjshir Province	P00521	(26,503)	-	-	-	-	-	-
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Faravab Province	P00531	(2,473)	-	-	-	-	-	-
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project Herat & Ghor province	P00538	(7,271)	-	-	-	-	-	-
<b>Net Fund Position MRRD</b>		<b>1,554,561</b>	<b>(1,409,398)</b>	<b>-</b>	<b>145,163</b>	<b>-</b>	<b>-</b>	<b>145,164</b>



Project Title	Project No.	Balance as on January 1, 2022	Refund/Adjustment	Receipt during the year	Total Funds	Total Expenditure	Unrealized Exchange Gain/Loss	Balance as on December 31, 2023
<b>MOPH</b>								
SEHAT FARAH EPHS AFG/MoPH/GCMU/SEHAT/144	P00444	47,269	(47,269)	-	(0)	-	-	(0)
BPHS-SEHATMANDI/24 (01/01/2021 to 15/08/2021)	P00475	(660,545)	754,299		93,754	-	(93,754)	0
COVID Emergency response and health system preparedness (01/01/2021 15/08/2021)	P00506	(81,699)	93,295		11,596	-	(11,596)	(0)
Schatmandi BPHS/EPHS Farah (01/01/2021 to 15/08/2021)	P00542	(712,229)	806,611		94,382	-	(94,382)	0
COVID Emergency response and health system preparedness Farah (01/01/2021 to 15/08/2021)	P00543	(186,139)	212,559		26,420	-	(26,420)	0
Schatmandi BPHS/EPHS Nimroz (01/01/2021 to 15/08/2021)	P00544	(346,540)	395,726		49,186	-	(49,186)	0
COVID Emergency response and health system preparedness Nimroz (01/01/2021 to 15/08/2021)	P00545	(140,320)	160,236		19,916	-	(19,916)	0
<b>Net Fund Position Ministry Of Public Health Program</b>		<b>(2,080,201)</b>	<b>2,375,457</b>	<b>-</b>	<b>295,255</b>	<b>-</b>	<b>(295,254)</b>	<b>1</b>
<b>FAO</b>								
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	(83,657)	-	80,852	(2,805)	-	-	(2,805)
Safeguarding food and nutrition security using anticipatory actions through cash transfer	P00565	(25,245)		52,259	27,014	27,014	-	(0)
Emergency Resilience Response FAO	P00566	(37,690)		109,277	71,586	297,787	-	(226,200)
Emergency livelihood assistance to safeguard food security and local food production of the most vulnerable rural families in Afghanistan affected by multiple shocks"	P00567	(5,026)		55,446	50,420	172,073	-	(121,653)
ervice to support the Emergency livelihood assistance to safeguard food and nutrition security, local food production and income of most vulnerable rural families	P00568	(15,278)		47,094	31,816	31,816	-	0
Emergency and Resilience Response Project FAO (Badghis, Farah & Kandahar Province	P00569	78,517			78,517	813,036	-	(734,519)
Emergency Support to protect livestock-based livelihoods of the most vulnerable food insecure herders of Baghis province, Afghanistan	P00585			9,304	9,304	57,259		(47,955)
Safeguarding Food and Livelihood Security through Unconditional Cash Transfer and Emergency Livestock	P00591			4,983	4,983	21,366		(16,383)
<b>Net Fund Position FAO</b>		<b>(88,380)</b>	<b>-</b>	<b>359,216</b>	<b>270,836</b>	<b>1,420,351</b>	<b>-</b>	<b>(1,149,515)</b>
<b>IDLG</b>								
Covid-19 Relief Effort for Afghan Communities and Households (REACH) Project (Dasterkhan-e-Milli) Kapisa Province	P00518	10,023	-		10,023	-	-	10,023
Urban CCAP Second Additional Financing Expansion Charikar City	P00530	24,718	-		24,718	-	-	24,718
<b>Net Fund Position IDLG</b>		<b>34,741</b>	<b>-</b>	<b>-</b>	<b>34,741</b>	<b>-</b>	<b>-</b>	<b>34,741</b>
<b>Acted</b>								
Provision of transitional shelter, protection and multipurpose cash support to disaster-affected and returnee populations in Afghanistan	P00504	(103,232)	-	99,740	(3,492)	-	-	(3,492)
<b>Net Fund Position Acted</b>		<b>(103,232)</b>	<b>-</b>	<b>99,740</b>	<b>(3,492)</b>	<b>-</b>	<b>-</b>	<b>(3,492)</b>
<b>UNOPS</b>								
Community Resilience and Livelihood Project (CRLP)	P00570	(150,159)	-	7,076,220	6,926,061	7,580,315	138,601	(515,653)
Community Resilience and Livelihoods Project (CRLP) in Kandahar & Helmand Provinces	P00571	(144,595)	(14,390,137)	35,710,271	21,175,539	17,518,710	-	3,656,829
Community Resilience and Livelihoods Project (CRLP) in Parwan, Kapisa & Panjshir Provinces	P00576	(124,921)	-	9,684,137	9,559,216	4,683,379	535,679	5,411,516
<b>Net Fund Position UNOPS</b>		<b>(419,675)</b>	<b>(14,390,137)</b>	<b>52,470,628</b>	<b>37,660,816</b>	<b>29,782,404</b>	<b>674,280</b>	<b>8,552,691</b>
<b>UNESCO</b>								
Provision of Basic General Literacy (BGL) Faravab Province	P00573	39,072		110,713.39	149,786	149,836	-	(50)
Provision of Basic General Literacy (BGL) Ghor Province	P00574	41,075		108,251.40	149,327	149,277	-	50
<b>Net Fund Position UNESCO</b>		<b>80,148</b>	<b>-</b>	<b>218,965</b>	<b>299,112</b>	<b>299,112</b>	<b>-</b>	<b>0</b>
<b>OCHA</b>								
Provision of life-saving and health assistance for children under 5 and women in Parwan province	P00586			109,010.45	109,010	82,665	-	26,346
Provision of life-saving cash for food assistance for IPC Phase 3+ food insecure rural population Purchaman and Lash-wa-Juwayn districts of Farah province)	P00590			237,682.70	237,683	119,594	-	118,089
<b>Net Fund Position OCHA</b>		<b>-</b>	<b>-</b>	<b>346,693</b>	<b>346,693</b>	<b>202,259</b>	<b>-</b>	<b>144,435</b>
<b>OCHA</b>								
HERAT EARTHQUAKE RESONSE AFGHANAID	P00592			49,810.00	49,810	2,850	-	46,960
<b>Net Fund Position OCHA</b>		<b>-</b>	<b>-</b>	<b>49,810</b>	<b>49,810</b>	<b>2,850</b>	<b>-</b>	<b>46,960</b>
<b>CHA (Own Resources)</b>								
Expenses incurred by CHA from Own funds	P00070	-	-	-	-	1,150,493	-	-
<b>Total</b>		<b>(2,178,222)</b>	<b>(13,718,762)</b>	<b>63,730,208</b>	<b>47,833,223</b>	<b>41,469,509</b>	<b>330,592</b>	<b>6,694,307</b>

4/3/2024