



An Independent Member Firm of
Morison International

ZEESHAN ALI & CO.
CHARTERED ACCOUNTANTS

**AFGHAN DEVELOPMENT
ASSOCIATION (ADA)**

AUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2015**

ASSOCIATION FOR AFGHANISTAN (ADA)
AUDITED FINANCIAL STATEMENTS

INDEX

INDEPENDENT AUDITOR'S REPORT TO BOARD OF DIRECTORS

AUDITED FINANCIAL STATEMENTS

- a. Statement of Financial Position as of December 31, 2015
- b. Statement of Comprehensive income for the year ended December 31, 2015
- c. Statement of cash flows for the year ended December 31, 2015
- d. Notes to the Accounts for the year ended December 31, 2015

**CONSOLIDATED DONOR-WISE / PROJECT-WISE FUNDS UTILIZATION
STATEMENT**

ANNEXURE "A"

ADA OWN DEVELOPMENT FUND

ANNEXURE "B"

PROJECT-WISE BREAKUP OF EXPENDITURE

ANNEXURE "C"

ACTIVITYWISE BREAKUP OF EXPENDITURE

ANNEXURE "D"

INDEPENDENT AUDITOR'S REPORT TO BOARD OF DIRECTORS



INDEPENDENT AUDITOR'S REPORT TO BOARD OF DIRECTORS

To: Afghan Development Association (ADA)
Kabul, Afghanistan.

We have audited the accompanying financial statements of "**Afghan Development Association (ADA)**" which comprise the statement of financial position as at **December 31, 2015**, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the period from **January 01, 2015** to **December 31, 2015**, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly in all material respects the financial position of the "**Afghan Development Association (ADA)**" as at **December 31, 2015** and the results of its operations for the period from **January 01, 2015** to **December 31, 2015** in accordance with note 2 to the financial statements.

Emphasis of Matter

As reported in previous year Auditor Report and without qualifying our report, we draw attention to Note 2.11 to the financial statements which states that ADA recognizes all implementing partners' expenditure associated with EQUIP project funded by Ministry of Education (MoE) Government of Afghanistan on the basis of financial reports submitted by these implementing partners which include WADAN, CoAR and AWEC.

March 27, 2016
KABUL



Zeeshan Ali
ZEESHAN ALI & CO.,
Chartered Accountants

FINANCIAL STATEMENTS

- Statement of Financial Position as of December 31, 2015
- Statement of Comprehensive income for the year ended December 31, 2015
- Statement of cash flows for the year ended December 31, 2015
- Notes to the Accounts for the year ended December 31, 2015

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2015

| | NOTE | 2015 AFN | 2014 AFN |
|------------------------------------|------|--------------------|--------------------|
| CAPITAL ASSETS | | | |
| Capital Assets written off | 4 | - | - |
| CURRENT ASSETS | | | |
| Receivable from donors | 5 | 61,395,928 | 187,427,171 |
| Provincial offices current account | 6 | 3,203,185 | (29,465,086) |
| Advances, deposits and prepayments | 7 | 1,597,621 | 15,613,137 |
| Cash and bank balances | 8 | 83,357,292 | 43,017,535 |
| TOTAL ASSETS | | 149,554,026 | 216,592,757 |
| CURRENT LIABILITIES | | | |
| Payable to implementing partners | 9 | - | 108,471,155 |
| Payable to Donors | 10 | 672,155 | 672,161 |
| Unutilized grants | 11 | 18,235,659 | 5,410,960 |
| Accrued and other liabilities | 12 | 22,555,285 | 29,295,825 |
| TOTAL LIABILITIES | | 41,463,099 | 143,850,100 |
| NET ASSETS | | 108,090,926 | 72,742,658 |
| REPRESENTED BY | | | |
| Funds balance | 13 | 108,090,926 | 72,742,658 |

Auditors Report Annexed

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

Chairperson, Board of Directors

Admin & Finance Director

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2015

| DESCRIPTION | NOTE | January 01, 2015 to December 31, 2015 | | | January 01, 2014 to December 31, 2014 |
|--|------|---------------------------------------|----------------------|--------------------|--|
| | | Restricted AFN | Un-restricted AFN | Total AFN | Total AFN |
| INCOME | | | | | |
| Funds | 14 | 455,639,921 | - | 455,639,921 | 824,654,796 |
| Own development fund | 15 | - | 72,843,128 | 72,843,128 | 45,585,485 |
| Total income | | 455,639,921 | 72,843,128 | 528,483,048 | 870,240,281 |
| EXPENDITURE | | | | | |
| Personnel cost | | 160,659,749 | 22,120,206 | 182,779,955 | 384,278,014 |
| Travel and transportation | | 12,390,607 | 642,198 | 13,032,805 | 19,139,740 |
| Equipment cost | | 867,289 | 805,338 | 1,672,626 | 3,362,732 |
| Professional expenses | | 69,614 | 2,383,490 | 2,453,104 | 1,323,510 |
| Operational expenses | | 218,281,409 | 10,694,463 | 228,975,872 | 404,265,666 |
| Admin Cost | | 63,371,253 | 4,508,782 | 67,880,035 | 29,332,926 |
| Total expenditure | | 455,639,920 | 41,154,477 | 496,794,397 | 841,702,588 |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Other income | 16 | - | 3,659,618 | 3,659,618 | - |
| Total Comprehensive income | | - | 3,659,618 | 3,659,618 | - |
| SURPLUS -transferred to Funds balance | | - | 35,348,269 | 35,348,269 | 28,537,693 |

Project wise breakup of expenditure annexed

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

Chairperson, Board of Directors

Admin & Finance Director

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

| | 2015 AFN | Restated 2014 AFN |
|--|-------------------|-------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Surplus for the year | 35,348,269 | 28,537,694 |
| Adjustment for non-cash items | | |
| Exchange gain | 3,659,618 | - |
| | <u>31,688,651</u> | <u>28,537,694</u> |
| <i>Changes in Working Capital:</i> | | |
| Decrease in receivable from donor | 126,031,244 | (129,813,224) |
| (Increase) in Provincial offices current account | (32,668,271) | 15,829,819 |
| (Increase) in Advances, deposits and prepayments | 14,015,516 | (15,379,722) |
| Increase in Payable to implementing partners | (108,471,155) | 51,291,523 |
| (Decrease) in Payable to Donors | (6) | (1,696,697) |
| (Decrease) in Utilized Grants | 12,824,699 | (9,243,090) |
| Increase in Accrued and other liabilities | (6,740,540) | 27,820,188 |
| Net working capital changes | 4,991,488 | (61,191,204) |
| Net cash flow from operating activities | 40,339,757 | (32,653,510) |
| CASH FLOWS FROM INVESTING ACTIVITIES | - | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | - | - |
| NET CASH FLOWS | 40,339,757 | (32,653,510) |
| Opening cash and cash equivalents | 43,017,535 | 75,671,045 |
| CLOSING CASH AND CASH EQUIVALENTS | 83,357,292 | 43,017,535 |

Chairperson, Board of Directors

Admin & Finance Director

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

1. NATURE OF ACTIVITIES

Afghan Development Association (ADA) was registered with the Government of Afghanistan as Non-Government Organization ("NGO") on October 13, 2005. ADA was founded in 1990 to implement rehabilitation and development projects for benefit of poor and needy Afghans. Its Head office is in Kart-e-Char, Kabul, Afghanistan.

The community development project activities of ADA are mainly in the fields of agriculture and horticulture, food and shelter, health, education and irrigation. In addition, emergency relief projects are also implemented. Funding is received from a variety of local and international donors.

2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

These accounts have been prepared on accrual basis of accounting.

2.2 Basis of measurement

These financial statements have been prepared under historical cost basis, except monetary assets and liabilities in currency other than reporting currency which are stated as per accounting policy of foreign currency transactions.

2.3 Functional and presentation currency

These financial statements have been presented in Afghani, which is also the organization's functional currency.

2.4 Basis of presentation

For reporting purposes funds have been classified as (1) Restricted and (2) Unrestricted depending on limitations placed on the funds utilization by donors. Revenues and expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions and are reported as follows:

Restricted funds- Funds subjected to donor-imposed stipulations. that they be maintained permanently by the Organization. Generally, the donors of these funds permit the Organization to use all or part of the fund on specific purposes.

Unrestricted funds- Funds that are not subject to donor-imposed stipulations. This represents ADA Internal project, ADA Development Fund and ADA General Fund. ADA collect payment from certain horticulture, agriculture, vocational training , community mobilization, basic literacy, women empowerment, solar electrification, animal production, supply of agricultural and horticultural commodities, equipment rentals and sales. The money received is put in the ADA General Fund . The Development Fund is being used to implement projects in the field that do not have donor support.

2.4 Use of estimates and judgments

The preparation of financial statements requires management to make judgment, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumption are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which they are made and in any future periods affected.

2.5 Basis of presentation

For reporting purposes funds have been classified as (1) Restricted and (2) Unrestricted depending on limitations placed on the funds utilization by donors. Revenues and expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions and are reported as follows:

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

Restricted funds- Funds subjected to donor-imposed stipulations, that they be maintained permanently by the Organization. Generally, the donors of these funds permit the Organization to use all or part of the fund on specific purposes.

Unrestricted funds- Funds that are not subject to donor-imposed stipulations. This represents ADA Internal project, ADA Development Fund and ADA General Fund. ADA collect payment from certain horticulture, agriculture, vocational training, community mobilization, basic literacy, women empowerment, solar electrification, animal production, supply of agricultural and horticultural commodities, equipment rentals and sales. The money received is put in the ADA General Fund. The Development Fund is being used to implement projects in the field that do not have donor support.

2.6 Capital Assets

Due to nature of organizational activities and short term grants, Capital assets purchased out of funds of the Donors during the year are charged to expenditure in the same period.

2.7 Foreign currency transactions

- a) Transactions in foreign currencies have been recorded at the average monthly standard rates of exchange..
- b) Foreign currency balances of cash and cash equivalents at the end of the year are reflected at the open market rates, prevailing at the balance sheet date. Exchange difference between standard and actual rate is reflected as currency variation in the income and expenditure statement

Balances in other than Afghani has been converted at the following rates as on Dec 31, 2015 for reporting purposes.

1 USD : AFN 68.42
1 EUR : AFN 74.61
1 GBP : AFN 100.92

2.8 Financial assets

Financial assets comprise receivable from donors, current accounts, advances, deposits and prepayments, and cash and cash equivalents. These are recognized initially at fair-value plus directly attributable transaction costs, if any, and subsequently measured at amortized cost using effective interest rate method, if applicable, less provision for impairment, if any. A provision for impairment is established when there is objective evidence that the organization will not be able to collect all amounts due according to the original terms of the receivable.

2.9 Financial liabilities

Financial liabilities include payable to donors and other payables. All financial liabilities are recognized initially at fair value plus directly attributable transaction costs, if any, and subsequently measured at amortized cost using effective interest rate method, if any.

2.10 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and at banks. Cash equivalents are highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

2.11 Expenditure relating to Implementing Partners

ADA recognizes all implementing partners expenditure associated with EQUIP project funded by Ministry of Education (MoE) Government of Afghanistan on the basis of financial reports submitted by these implementing partners which include WADAN, CoAR and AWEC. The funds received from MoE is transferred to each partner as per the budget schedule and in case the expenditure reported from an implementing partner exceeds the fund transferred, the same is recorded as Payable to said implementing partner.

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

2.12 Taxation

The organization is not liable to tax in accordance with the Income Tax Law 2005.

| | NOTE | Dec 31, 2015 AFN | Dec 31, 2014 AFN |
|---|--------------|---------------------|---------------------|
| 4. CAPITAL ASEETS | | | |
| Capital Assets Wriiten off | 2.6 | - | - |
| 5. RECEIVABLE FORM DONORS | | | |
| From NCA | | | |
| Integrated WASH Response to Mass Displacement Reducing Child Morbidity and Malnutrition Incidence | Annexure "A" | 2,598,324 | - |
| Community Resilience-Livelihood, Women Peace and Security Faryab | Annexure "A" | 473,639 | - |
| | | 3,071,964 | - |
| From Chemonics | | | |
| RADP-South | Annexure "A" | 56,117,434 | 66,887,337 |
| Training | Annexure "A" | - | 3,366,870 |
| | | 56,117,434 | 70,254,207 |
| From EC | | | |
| 30 EC 2012 Horticulture (PHDP II) | Annexure "A" | - | 3,738,057 |
| | | - | 3,738,057 |
| From FAO | | | |
| Emergency Support to Improve Food Security and Livelihood of Vulnerable Farming Families Affected by Flash Floods (Sarobi) | Annexure "A" | - | 105,872 |
| Emergency Support to Improve Food Security and Livelihood of Vulnerable Farming Families Affected by Flash Floods (Kabul 4 districts) | Annexure "A" | - | 2,298,841 |
| | | - | 2,404,713 |
| From CWS | | | |
| Food Security Laghman / 60 CWS 2012 | Annexure "A" | - | 1,055,242 |
| | | - | 1,055,242 |
| From WFP | | | |
| Establishment and Maintenance of Nursery in Farm-e-Jadid and Abdulkhil Farm | Annexure "A" | - | 470,707 |
| | | - | 470,707 |
| From MoE | | | |
| Second Education Quality Improvement Project (EQUIP-II) "Consultancy Services for District Teachers Training Program - Package-4" | Annexure "A" | - | 160,701 |
| Consultancy service for Districts teachers training Program Package 2 | Annexure "A" | - | 108,471,155 |
| | | - | 108,631,855 |

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

| | NOTE | Dec 31, 2015 AFN | Dec 31, 2014 AFN |
|---|--------------|---------------------|---------------------|
| From DKH | | | |
| Community Based Disaster Risk Management CBDRM 2015 | Annexure "A" | - | 872,389 |
| | Annexure "A" | 2,206,530 | - |
| | | 2,206,530 | 872,389 |
| | | 61,395,928 | 187,427,171 |
| 6. PROVINCIAL OFFICES CURRENT ACCOUNT | | | |
| Kandahar provincial office | | 374,698 | 186,396 |
| Nangarhar provincial office | | (57,016) | - |
| Parwan provincial office | | 34,556 | (23,387,847) |
| Faryab provincial office | | (190,106) | 241,837 |
| Takhar provincial office | | (12,357) | - |
| Zabul provincial office | | 63,713 | 526,626 |
| Maimana provincial office | | 67 | - |
| Laghman provincial office | | 326,737 | (7,346,366) |
| Kunduz provincial office | | 820,448 | 505,381 |
| Uruzgan provincial office | | 1,651,572 | (152,605) |
| Paktika provincial office | | 263,934 | (38,508) |
| Herat provincial office | | (73,062) | - |
| | 6.1 | 3,203,185 | (29,465,086) |
| 6.1 This represents balance of disbursements made to field offices for the day to day projects running activities and adjustments thereof. | | | |
| 7. ADVANCES, DEPOSITS AND PREPAYMENTS | | | |
| Advance for expenses (Kabul office) | | 80,994 | 15,613,137 |
| Bank guarantee | | 1,516,627 | - |
| | | 1,597,621 | 15,613,137 |
| 8. CASH AND BANK BALANCES | | | |
| Cash in hand | 8.1 | 2,908,906 | 159,812 |
| Cash at bank | 8.2 | 80,448,386 | 42,857,723 |
| | | 83,357,292 | 43,017,535 |
| 8.1 Cash in hand | | | |
| Cash in hand - AFN | | 2,063,453 | 70,016 |
| Cash in hand - USD | | 845,453 | 89,796 |
| | | 2,908,906 | 159,812 |
| 8.2 Cash at bank | | | |
| Cash at bank - AFN | | 51,803,668 | 8,120,042 |
| Cash at bank - USD | | 16,251,203 | 34,127,704 |
| Cash at bank - GBP | | 87,331 | 95,135 |
| Cash at bank - EUR | | 12,306,184 | 514,843 |
| | | 80,448,386 | 42,857,723 |

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

| | NOTE | Dec 31, 2015 AFN | Dec 31, 2014 AFN |
|---|--------------|---------------------|---------------------|
| 9. PAYABLE TO IMPLEMENTING PARTNERS | | | |
| WADAN | | - | 64,787,455 |
| CoAR | | - | 35,801,833 |
| AWEC | | - | 7,881,867 |
| | | - | 108,471,155 |
| 10. PAYABLE TO DONOR | | | |
| To NCA | | | |
| Community Resilience-Peace Intervention, Livelihood, Women Peace & Security and Renewable Energy (Uruzgan) | Annexure "A" | 672,155 | 672,161 |
| | | 672,155 | 672,161 |
| | 10.1 | 672,155 | 672,161 |
| 10.1 The amount represents Payable to Donors in respect of completed Projects. | | | |
| 11. UNUTILISED GRANTS | | | |
| To CAID | | | |
| Community Rights, Mobilization and Response | Annexure "A" | - | 2,377,384 |
| Improving Water and Sanitation Facilities for IDPs | | 10,625,472 | - |
| | | 10,625,472 | 2,377,384 |
| To MAIL | | | |
| Improved Backyard Poultry in Chardara | Annexure "A" | - | 728,786 |
| Improved Backyard Poultry in Bangi | Annexure "A" | - | 1,050,267 |
| Improved Backyard Poultry in Baharak | Annexure "A" | - | 1,254,523 |
| Small Scale Commercial Layer Poultry Project Zinda Jan | Annexure "A" | 1,827,775 | - |
| Small Scale Commercial Broiler Poultry Project Ghuzara | Annexure "A" | 1,131,729 | - |
| Small Scale Commercial Layer Poultry Project Rustaq | Annexure "A" | 2,215,709 | - |
| Small Scale Commercial Broiler Poultry Project Taluqan | Annexure "A" | 2,434,974 | - |
| | | 7,610,187 | 3,033,576 |
| | 11.1 | 18,235,659 | 5,410,960 |
| 11.1 The amount represents balance amount of ongoing Projects as on balance sheet date. | | | |
| 12. ACCRUED AND OTHER LIABILITIES | | | |
| Vehicle rent tax payable | | 83,778 | 72,697 |
| Salary tax payable | | 2,874,258 | 2,449,881 |
| Salaries, wages and benefits payable | | 19,402,756 | 26,773,246 |
| Audit fee | | 194,494 | - |
| | | 22,555,285 | 29,295,825 |
| 13. FUND BALANCE | | | |
| Restricted fund balance | 13.1 | - | - |
| Un-Restricted fund balance | 13.2 | 108,090,926 | 72,742,657 |
| | | 108,090,926 | 72,742,657 |

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

| | NOTE | Dec 31, 2015 AFN | Dec 31, 2014 AFN |
|--|--------------|---------------------|---------------------|
| 13.1 RESTRICTED FUND BALANCE | | | |
| Opening balance | | - | - |
| Surplus / (Deficit) for the year | | - | - |
| Closing balance | | - | - |
| 13.2 UNRESTRICTED FUND BALANCE | | | |
| Opening balance | | 72,742,657 | 44,204,964 |
| Surplus/ (Deficit) for the year | | 35,348,269 | 28,537,693 |
| Closing balance | | 108,090,926 | 72,742,657 |
| 14. FUNDS | | | |
| Funds available for use | Annexure "A" | 432,466,579 | 637,479,238 |
| Add: Receivables from Donors | Annexure "A" | 61,395,928 | 187,427,171 |
| Receivables and payables written off | | (19,314,772) | 5,831,507 |
| Less: Payables to Donors | Annexure "A" | 672,155 | 672,161 |
| Unutilised funds | | 18,235,659 | 5,410,960 |
| Net funds received during the year | | 455,639,921 | 824,654,796 |
| 15. OWN DEVELOPMENT FUND | | | |
| Admin fee | | 68,870,337 | 21,315,009 |
| Other income | | 3,972,791 | 24,270,476 |
| | | 72,843,128 | 45,585,485 |
| 16. OTHER INCOME | | | |
| Exchange gain | | 3,659,618 | - |
| | | 3,659,618 | - |
| 17. Annexure attached to the Financial Statements | | | |
| 17.1 Consolidated Donor-wise/ Project-wise Funds Utilization Statement | | | Annexure "A" |
| 17.2 ADA Own Development Fund | | | Annexure "B" |
| 17.3 Projectwise detail of expenditure | | | Annexure "C" |
| 17.4 Activity wise detail of expenditure | | | Annexure "D" |

18. ABBREVIATIONS

The following abbreviations have been used in these financial statements.

| | |
|-------|---|
| NCA | Norwegian Church Aid |
| EC | European Commission |
| USAID | United States Agency for Aid and Development |
| FAO | Food and Agriculture Organization |
| CWS | Christian World Service |
| CAID | Christian Aid |
| MoE | Ministry of Education, Afghanistan |
| MAIL | Ministry of Agriculture, Irrigation & Livestock |
| DKH | Diakonia Katastrophenhilfe |

19. FIGURES

- have been rounded off to the nearest AFN.
- have been rearranged and regrouped wherever necessary for the comparison purpose.



Chairperson, Board of Directors



Admin & Finance Director

**CONSOLIDATED DONOR-WISE /
PROJECT-WISE FUNDS UTILIZATION STATEMENT**

ANNEXURE "A"

AFGHANISTAN DEVELOPMENT ASSOCIATION (ADA)
CONSOLIDATED DONOR WISE / PROJECTWISE FUND UTILISATION STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2015

Annexure "A"

| Donor/Project Title | Opening balances | | | January 01, 2015 to December 31, 2015 | | | | | | Closing balance | | | Write Off | Exchange Gain / Loss |
|---|-----------------------|------------------|------------------|---------------------------------------|-------------------------------|----------------|-------------------------|-----------------------|------------------|------------------|-----|--------------|-----------|----------------------|
| | Receivable from donor | Payable to Donor | Unutilized funds | Funds Received | Total funds available for use | Total Expenses | Funds returned to donor | Receivable from donor | Payable to Donor | Unutilized funds | | | | |
| | | | | | | | | | | | AFN | AFN | | |
| DKH | A | B | C | D | E= A+B+C+D | F | G | H= I+J+K | | | | | | |
| Community Based Disaster Risk Management 2014 | (872,389) | - | - | 817,712 | (54,677) | - | - | - | - | - | - | - | (54,677) | |
| Community Based Disaster Risk Management 2015 | - | - | - | 2,337,391 | 2,337,391 | 4,640,250 | - | (2,206,530) | - | - | - | - | (96,329) | |
| Total | (872,389) | - | - | 3,155,103 | 2,282,714 | 4,640,250 | - | (2,206,530) | - | - | - | - | (151,006) | |
| CAID | | | | | | | | | | | | | | |
| Community Rights, Mobilization and Response through Economic Women Empowerment and Legal Support | - | - | 2,377,384 | - | 2,377,384 | 2,693,757 | - | (0) | - | 10,625,472 | - | - | (316,373) | |
| Improving Water and Sanitation Facilities for IDPs | - | - | - | 10,831,257 | 10,831,257 | 205,785 | - | - | - | - | - | - | - | |
| Total | - | - | 2,377,384 | 10,831,257 | 13,208,641 | 2,899,542 | - | (0) | - | 10,625,472 | - | - | (316,373) | |
| MoE/World Bank | | | | | | | | | | | | | | |
| Second Education Quality Improvement Project EQUIP II Consultancy Services for District Teachers Training Program - Package 4 | (160,701) | - | - | 8,656,360 | 8,495,659 | 7,964,077 | - | - | - | - | - | (88,927) | 442,656 | |
| Consultancy Services for District Teachers Training Program - Package 2 | (108,471,155) | - | - | 307,263,882 | 198,792,727 | 175,089,303 | - | - | - | - | - | (18,135,342) | 5,568,083 | |
| Total | (108,631,856) | - | - | 315,920,243 | 207,288,387 | 183,053,379 | - | - | - | - | - | (18,224,268) | 6,010,739 | |
| USAID/Chemonics | | | | | | | | | | | | | | |
| RADP South | (70,254,207) | - | - | 199,395,960 | 129,141,753 | 185,259,187 | - | (56,117,434) | - | - | - | - | - | |
| Total | (70,254,207) | - | - | 199,395,960 | 129,141,753 | 185,259,187 | - | (56,117,434) | - | - | - | - | - | |
| EC | | | | | | | | | | | | | | |
| Support to Fruit Tree Nursery Industry (PHDP11) | (3,738,057) | - | - | 2,998,537 | (739,520) | - | - | - | - | - | - | 16,607 | (722,913) | |
| Total | (3,738,057) | - | - | 2,998,537 | (739,520) | - | - | - | - | - | - | 16,607 | (722,913) | |
| CWS | | | | | | | | | | | | | | |
| Food Security Project | (1,055,242) | - | - | 2,370,560 | 1,315,318 | - | - | - | - | - | - | (1,299,278) | 16,040 | |
| Total | (1,055,242) | - | - | 2,370,560 | 1,315,318 | - | - | - | - | - | - | (1,299,278) | 16,040 | |
| MAIL/NIHLP | | | | | | | | | | | | | | |
| Improved Backyard Poultry Project Kunduz/Chardara | - | - | 728,786 | 1,595,638 | 2,324,424 | 2,410,164 | - | - | - | - | - | 94,740 | - | |
| Improved Backyard Poultry Project Kunduz/Bangi | - | - | 1,050,267 | 1,595,638 | 2,645,905 | 2,741,644 | - | - | - | - | - | 95,739 | - | |
| Improved Backyard Poultry Project Kunduz/Baharak | - | - | 1,254,523 | 1,594,639 | 2,840,162 | 2,850,162 | - | - | - | - | - | 1,000 | - | |
| Total | - | - | 3,033,576 | 4,785,915 | 7,819,491 | 8,010,970 | - | - | - | - | - | 191,479 | - | |

| Donor/Project Title | Opening balances | | | January 01, 2015 to December 31, 2015 | | | | | | Closing balance | | | Write Off | Exchange Gain / Loss |
|---|---|------------------|------------------|---------------------------------------|-------------------------------|----------------|-------------------------|-----------------------|------------------|------------------|--------------|-------------|-----------|----------------------|
| | Receivable from donor | Payable to Donor | Unutilized funds | Funds Received | Total funds available for use | Total Expenses | Funds returned to donor | Receivable from donor | Payable to Donor | Unutilized funds | | | | |
| | AFN | AFN | AFN | AFN | AFN | AFN | AFN | AFN | AFN | AFN | | | | |
| MAIL/NIHP | A | B | C | D | E=A+B+C+D | F | G | H=E-F+G | | | | | | |
| | Small Scale Commercial Layer Poultry Project Zandhan / Heart | - | - | 8,313,165 | 8,313,165 | 6,485,390 | - | - | - | 1,827,775 | - | - | | |
| | Small Scale Commercial Broiler Poultry Project Ghuzara /Heart | - | - | 6,721,324 | 6,721,324 | 5,589,595 | - | - | - | 1,131,729 | - | - | | |
| | Small Scale Commercial Layer Poultry Project Rustaq / Takhar | - | - | 8,313,165 | 8,313,165 | 6,097,456 | - | - | - | 2,215,709 | - | - | | |
| | Small Scale Commercial Broiler Poultry Project Taluegan /Takhar | - | - | 6,721,324 | 6,721,324 | 4,286,350 | - | - | - | 2,434,974 | - | - | | |
| Total | - | - | - | 30,068,978 | 30,068,978 | 22,458,791 | - | - | - | 7,610,187 | - | - | | |
| FAO | | | | | | | | | | | | | | |
| Wheat seed Distribution (FAAFG/2014/001) project in 04 district of Kabul Province | (2,300,983) | - | - | 2,291,344 | (9,639) | - | - | - | - | - | (46) | (9,685) | | |
| Emergency Support to Improve Food Security and Livelihood of Vulnerable Farming Families Affected by Flash Floods | (105,872) | - | - | 106,692 | 820 | - | - | - | - | - | 735 | 1,555 | | |
| Total | (2,406,855) | - | - | 2,398,036 | (8,819) | - | - | - | - | - | 689 | (8,130) | | |
| NCA | | | | | | | | | | | | | | |
| Integrated WASH Response to Mass Displacement Reducing Child Morbidity and Malnutrition Incidence | - | - | - | 12,848,294 | 12,848,294 | 15,446,619 | - | (2,598,324) | - | - | - | - | | |
| Women Protection Initiatives (Faryab & Uruzgan Building Community Resilience-Women Peace and Security | - | - | - | 561,713 | 561,713 | 586,820 | - | (0) | - | - | - | (25,107) | | |
| Community Resilience Peace Intervention, Livelihood, Women Peace & Security and Renewable Energy Uruzgan | - | 672,473 | - | 445,121 | 445,121 | 473,770 | - | 0 | - | - | - | (28,649) | | |
| Community Resilience Livelihood, Women Peace and Security Faryab | (177,946) | - | - | 8,947,038 | 8,769,091 | 9,361,607 | - | (473,639) | 672,155 | - | - | (996,105) | | |
| Total | (177,946) | 672,473 | - | 45,254,729 | 45,749,256 | 49,317,802 | - | (3,071,963) | 672,155 | - | - | (1,168,737) | | |
| WFP | | | | | | | | | | | | | | |
| Establishment and Maintenance of Nursery in Farm-e Jaddad and Abdulhbl Farm | (470,707) | - | - | 470,704 | (3) | - | - | - | - | - | - | (3) | | |
| Total | (470,707) | - | - | 470,704 | (3) | - | - | - | - | - | - | (3) | | |
| Grand Total | (187,667,259) | 672,473 | 5,311,960 | 617,630,023 | 436,120,197 | 455,639,939 | - | 61,395,938 | 672,155 | 18,235,659 | (19,314,772) | 1,659,618 | | |

2

**PROJECT NOTE**

NCA Project ID 110122-8
 Local Agreement No ADA 01/2015
 Project Name :Community Resilience - Livelihood, Women
 Project Period from 1 Jan 2015 to 31 December 2015

Prepared by: Zia ue Rehman Rahimi
 31-12-2015
 Admin and Finance Director
 ADA

| USD | Budget | | | | Variance | | Note |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|------------|------|
| | | | | | USD | %age | |
| | Total | Outcome 3 | Outcome 4 | Total | | | |
| | USD | USD | USD | USD | | | |
| PROJECT INCOME | | | | | | | |
| Grants received: | | | | | | | |
| NCA | 150,572 | 62,054 | 85,694 | 147,749 | 2,823 | 2% | |
| TOTAL INCOME | 150,572 | 62,054 | 85,694 | 147,749 | 2,823 | 2% | |
| A) Direct cost | | | | | | | |
| Personnel cost | 19,098 | 16,400 | 1,750 | 18,150 | 948 | 5% | |
| Equipment and material | 23,530 | 7,800 | 17,737 | 25,536 | (2,006) | -9% | |
| Training and seminar | 1,640 | - | 1,778 | 1,778 | (138) | -8% | |
| Transport of material | 1,700 | 999 | 1,794 | 2,793 | (1,093) | -64% | |
| Consultant/labor | - | - | - | - | | | |
| B) Program Support Cost | | | | | | | |
| Personnel cost | 44,500 | 6,000 | 40,200 | 46,200 | (1,700) | -4% | |
| Travel and transportation | 33,400 | 20,827 | 12,705 | 33,532 | (132) | 0% | |
| Field office cost | 17,800 | 7,774 | 10,099 | 17,874 | (74) | 0% | |
| Other running costs | 750 | 490 | 250 | 740 | 10 | 1% | |
| C) Indirect cost | | | | | | | |
| Personnel cost | 5,480 | 3,800 | - | 3,800 | 1,680 | 31% | |
| Travel and transportation | - | - | - | - | - | | |
| Main office cost | 2,674 | - | 1,523 | 1,523 | 1,151 | 43% | |
| Other cost | - | - | - | - | - | | |
| TOTAL EXPENSES | 150,572 | 64,090 | 87,836 | 151,926 | (1,353) | -1% | |
| Closing Balance | - | (2,036) | (2,141) | (4,177) | | | |

1. The overspent balance will be covered from ADA resources.



ANNEXURE "A-2"

PROJECT NOTE

NCA Project ID 110122-21
Local Agreement No ADA 03/2015

Project Name :Community resilience - livelihood, Climate change mitigation, Peace interventions and women peace
Project Period from 1 Jan 2015 to 31 Dec 2015

Prepared by: Zia ue Rehman Rahimi
31-12-2015

Admin and Finance Director
ADA

| USD | Budget | | | | | | Variance | | Note |
|---------------------------|--------|----------------|---------------|--------------|---------------|----------------|---------------|----------------|------------------|
| | | Total | Outcome 1 | Outcome 2 | Outcome 3 | Outcome 4 | Outcome 5 | Total | |
| | USD | USD | USD | USD | USD | USD | USD | USD | |
| PROJECT INCOME | | | | | | | | | |
| Grants received: | | | | | | | | | |
| NCA | | 376,913.33 | 40,302 | 1,185 | 28,338 | 270,300 | 30,301 | 370,426.65 | 6,487 2% |
| TOTAL INCOME | | 376,913 | 40,302 | 1,185 | 28,338 | 270,300 | 30,301 | 370,427 | 6,487 2% |
| A) Direct cost | | | | | | | | | |
| Personnel cost | | 66,200 | 17,650 | - | 6,300 | 35,525 | 2,800 | 62,275 | 3,925 6% |
| Equipment and material | | 110,715 | - | - | 1,612 | 104,485 | 558 | 106,655 | 4,060 4% |
| Training and seminar | | 13,579 | 7,496 | 910 | - | 264 | - | 8,670 | 4,909 36% |
| Transport of material | | - | - | - | - | - | - | - | - |
| Consultant/labor | | - | - | - | - | - | - | - | - |
| B) Program Support | | | | | | | | | |
| Personnel cost | | 68,840 | 750 | - | 9,750 | 51,308 | 11,200 | 73,008 | (4,168) -6% |
| Travel and transportation | | 59,050 | 7,000 | - | 5,412 | 35,623 | 11,347 | 59,382 | (332) -1% |
| Field office cost | | 34,806 | 1,693 | - | 3,759 | 27,706 | 910 | 34,068 | 738 2% |
| Other running costs | | 2,600 | 200 | - | 650 | 1,350 | 400 | 2,600 | (0) 0% |
| B) Indirect cost | | | | | | | | | |
| Personnel cost | | - | - | - | - | - | - | - | - |
| Travel and transportation | | - | - | - | - | - | - | - | - |
| Main office cost | | 21,123 | 1,072 | - | 1,200 | 14,840 | 2,533 | 19,645 | 1,478 7% |
| Other cost | | - | - | - | - | - | - | - | - |
| TOTAL EXPENSES | | 376,913 | 35,860 | 910 | 28,683 | 271,101 | 29,747 | 366,301 | 10,612 3% |
| Closing Balance | | - | 4,442 | 275 | (345) | (801) | 554 | 4,125 | |

2

ADA OWN DEVELOPMENT FUND

ANNEXURE "B"

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
 ADA OWN DEVELOPMENT FUND
 FOR THE PERIOD FROM JANUARY 01, 2015 TO DECEMBER 31, 2015

| DESCRIPTION | 2015 |
|--|--------------------|
| FUNDS | |
| Opening balance | 72,742,657 |
| Other income | 3,972,791 |
| Admin income | 68,870,337 |
| TOTAL FUNDS | 145,585,785 |
| EXPENDITURE | |
| Personnel cost | |
| Salaries | 22,120,206 |
| <i>Total Personnel</i> | <i>22,120,206</i> |
| Travel and Transportation | |
| Local travel by raod & air | 572,688 |
| Travel allowance/perdiem | 51,810 |
| Transportation | 17,700 |
| <i>Total Travel and Transportation</i> | <i>642,198</i> |
| Equipments | |
| Computers | 333,651 |
| Printer,Copiers,Scanners | 280,122 |
| Communication Equipment | 9,686 |
| Furniture And Fixtures | 250 |
| Generators | 31,300 |
| Office Equipment | 38,706 |
| Tools & Equipments | 111,623 |
| <i>Total Equipments</i> | <i>805,338</i> |
| Professional Expenses | |
| Consultancy expenses | 1,480,481 |
| Audit fee | 721,395 |
| Membership fee | 181,614 |
| <i>Total Professional Expenses</i> | <i>2,383,490</i> |

| DESCRIPTION | 2015 |
|-----------------------------------|--------------------|
| <i>Operational Expenses</i> | |
| Allowances, Refreshment | 50,672 |
| Supplies, Utilities, Stationary | 323,680 |
| Office Supplies | 462,223 |
| Trainings Expenses | 70,534 |
| Office, Shop, Center Rent | 1,839,677 |
| Vehicle Rent | 1,163,016 |
| Utilities | 379,770 |
| Communication | 225,030 |
| Repairing & Maintenance | 272,316 |
| Admin Cost % | 4,508,782 |
| Internet Fees | 413,369 |
| Bank Charges | 270,867 |
| Other Services | 1,348,063 |
| Office Stationary | 659,130 |
| Heating Cost | 1,200 |
| Vehicle Fuel | 1,447,771 |
| Vehicle Maintenance | 938,028 |
| Generator Fuel | 392,260 |
| Conference Hall Rent | 379,480 |
| Photo/Video Service | 11,528 |
| Constriction Material | 2,750 |
| Horticulture Materials | 11,600 |
| School Kits | 31,500 |
| <i>Total Operational Expenses</i> | <i>15,203,245</i> |
| | |
| TOTAL EXPENDITURES | 41,154,477 |
| | |
| Exchange gain | 3,659,618 |
| | |
| Closing balance | 108,090,926 |

PROJECT-WISE BREAKUP OF EXPENDITURE

ANNEXURE "C"

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
PROJECT WISE BREAKUP OF EXPENDITURE
FOR THE PERIOD FROM JANUARY 01, 2015 TO DECEMBER 31, 2015

Annexure "C"

Annexure "C"

| Expenditure | Integrated WASH Response to Mass Displacement Reducing Child Morbidity and Malnutrition Incidence | NCA | | | | | | Chemicals | CAID | | | MoI |
|---|---|---------------|------------------|------------------|----------------|-------------------|----------------|------------------|--|--|---|-----|
| | | AFN | AFN | AFN | AFN | AFN | AFN | | Emergency Response in WATISAN for Pakistan North Waziristan Refugees | Community Rights, Mobilization and Response through Economic Women Empowerment and Legal Support | Second Education Quality Improvement Project (EQUIP-II) «Consultancy Services for District Teachers Training Program - Package-4» | |
| Personnel cost | | | | | | | | | | | | |
| Salaries | 2,550,456 | 87,945 | 3,090,337 | 8,024,934 | 142,065 | 76,051,306 | 111,623 | 1,320,471 | 2,514,751 | | | |
| DT3 Salaries | | - | - | - | - | - | - | - | 971,189 | | | |
| Allowances | 218,601 | 6,765 | 289,174 | 533,954 | - | 19,012,829 | - | - | 28,573 | | | |
| Total Personnel | 2,769,057 | 94,710 | 4,279,511 | 8,558,888 | 142,065 | 95,064,135 | 111,623 | 1,320,471 | 3,514,512 | | | |
| Travel and Transportation Cost | | | | | | | | | | | | |
| Local travel by road & air | 76,366 | - | 190,580 | 176,426 | 242,200 | 1,917,416 | - | 37,014 | - | | | |
| Travel allowance/perdiem | - | - | - | - | - | 1,852,162 | - | - | - | | | |
| Transportation | 12,000 | 60,480 | 164,056 | 966,489 | 54,120 | 139,410 | - | 35,300 | 1,226,624 | | | |
| Total Travel and Transportation Cost | 88,366 | 60,480 | 354,636 | 1,142,915 | 296,320 | 3,908,989 | - | 72,314 | 1,226,624 | | | |
| Equipment cost | | | | | | | | | | | | |
| Computer/printer/scanner/copier/communication | - | - | - | - | - | - | - | - | 122,376 | | | |
| Furniture & fixtures | - | - | - | - | - | - | - | - | 126,000 | | | |
| Generator/vehicles | - | - | - | - | - | - | - | - | - | | | |
| Other tools and equipments | - | - | - | 40,900 | - | - | - | - | - | | | |
| Total Equipment Cost | - | - | - | 40,900 | - | - | - | - | 248,376 | | | |
| Professional Expenses | | | | | | | | | | | | |
| DAB insurance | - | - | - | - | - | - | - | - | - | | | |
| Consultancy expenses | - | - | - | - | - | - | - | 22,271 | - | | | |
| Audit fee | - | - | - | - | - | - | - | - | - | | | |
| Total Professional Expenses | - | - | - | - | - | - | - | 22,271 | - | | | |
| Operational Expenses | | | | | | | | | | | | |
| Supplies/utilities/stationary | 76,594 | 18,750 | 565,780 | 695,923 | 9,270 | 2,583,540 | 6,600 | 132,512 | 714,600 | | | |
| Training/allowances/refreshment & other training expenses | 131,902 | 172,060 | 41,600 | 191,960 | 125,165 | 19,923,961 | - | 310,848 | 299,040 | | | |
| Vehicle/generator fuel and maintenance | 131,080 | - | 142,354 | 1,028,796 | - | 1,734,429 | - | 122,878 | 29,201 | | | |
| Office/shop/store rent | - | 54,120 | 453,231 | 1,480,146 | 10,000 | 8,701,656 | 23,678 | 177,685 | - | | | |
| Communication/internet fee | 241,250 | 6,000 | 142,200 | 283,300 | 4,000 | 2,165,243 | 3,000 | 70,080 | 114,444 | | | |
| Skill and unskill labour | - | - | - | 30,443 | - | - | - | - | 2,450 | | | |

| Expenditure | NCA | | | | | Chemronics | CAID | | | Moi |
|--|---|--|--|--|--|-------------|---|--|---|---------|
| | Integrated WASH Response to Mass Displacement Reducing Child Morbidity and Malnutrition Incidence | Building Community Resilience-Women Peace and Security | Community Resilience-Livelihood, Women Peace and Security Faryab | Community Resilience-Peace Intervention, Livelihood, Women Peace & Security and Renewable Energy Uruzgan | Women Protection Initiatives (Faryab & Uruzgan | | Emergency Response in WATSAN for Pakistan North Waziristan Refugees | Community Rights, Mobilization and Response through Economic Women Empowerment and Legal Support | Second Education Quality Improvement Project (EQUIP-II) «Consultancy Services for District Teachers Training Program - Package-4» | |
| | AFN | AFN | AFN | AFN | AFN | AFN | AFN | AFN | AFN | AFN |
| Repair & maintenance | - | - | - | - | - | 50,892 | - | - | - | - |
| Photo/video services | - | - | 84,000 | 23,000 | - | - | - | - | - | - |
| Medicine & vaccine | - | - | 75,498 | 475,648 | - | - | - | - | - | - |
| Construction/ horticulture/ poultry material | 9,356,155 | - | 945,798 | 6,434,531 | - | - | - | - | - | - |
| School kits & embroidery materials | 1,603,440 | - | 279,302 | 71,440 | - | - | - | 148,740 | - | - |
| Partner TA cost | - | - | - | - | - | - | - | - | - | - |
| Heating cost | - | - | - | - | - | - | - | - | - | 54,091 |
| Bank charges | 35,254 | - | 14,663 | 8,090 | - | 269,320 | - | - | - | - |
| Vehicle rent | 1,013,520 | 67,650 | 1,949,210 | 2,807,910 | - | 11,462,593 | 60,885 | - | - | 126,412 |
| Exchange gain and loss | - | - | - | - | - | - | - | - | - | - |
| Other services | - | - | - | - | - | - | - | - | - | - |
| Total Operational Expenses | 12,589,195 | 318,580 | 4,693,636 | 13,531,186 | 148,435 | 46,891,635 | 94,163 | 962,743 | 1,340,238 | - |
| Admin Cost % | - | - | 33,824 | 175,096 | - | 39,394,429 | - | 315,959 | 1,634,328 | - |
| TOTAL EXPENDITURE | 15,446,619 | 473,770 | 9,361,607 | 23,448,986 | 586,820 | 185,259,187 | 205,785 | 2,693,757 | 7,964,077 | - |

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
PROJECT WISE BREAKUP OF EXPENDITURE
FOR THE PERIOD FROM JANUARY 01, 2015 TO DECEMBER 31, 2015

| Expenditure | 3 | MAIL | | | | | | DRH | ADA/OWN | Total | |
|---|--|--|---|---|---|--|--|--|---|------------|-------------|
| | Consultancy Services for Districts Teachers Training Program Package 2 - Contract No: CA 1.3 | 73 Improved Backyard Poultry in Chardara 2013 | 74 Improved Backyard Poultry in Bangi 2013 | 75 Improved Backyard Poultry in Baharak 2013 | Small Scale Commercial Poultry Project Chuzara /Heart | Small Scale Commercial Poultry Project Zinda Jan / Heart | Small Scale Commercial Poultry Project Rustaq / Takhar | Small Scale Commercial Poultry Project Talugan /Takhar | 87 DRH 2014 CBDRM Kunduz Development cost | | |
| AFN | | AFN | AFN | AFN | | | AFN | AFN | AFN | | |
| Personnel cost | | | | | | | | | | | |
| Salaries | 18,217,838 | 941,129 | 1,325,361 | 1,346,104 | 1,836,241 | 1,316,141 | 1,108,980 | 993,600 | 1,506,790 | 22,016,527 | 145,402,596 |
| IDT3 Salaries | 15,682,045 | - | - | - | - | - | - | - | - | - | 16,653,233 |
| Allowances | 393,051 | - | - | - | - | - | - | - | 137,500 | 103,679 | 20,724,126 |
| Total Personnel | 34,292,933 | 941,129 | 1,325,361 | 1,346,104 | 1,836,241 | 1,316,141 | 1,108,980 | 993,600 | 1,644,290 | 22,120,206 | 182,779,955 |
| Travel and Transportation Cost | | | | | | | | | | | |
| Local travel by road & air | 124,690 | - | - | - | 46,245 | 97,660 | - | 3,900 | 79,250 | 572,688 | 356,436.61 |
| Travel allowance/per diem | - | - | - | - | - | - | - | - | - | 51,810 | 190,397.23 |
| Transportation | 4,881,567 | - | - | - | 400 | - | - | 5,100 | 1,150 | 17,700 | 756,495.8 |
| Total Travel and Transportation Cost | 5,006,257 | - | - | - | 46,645 | 97,660 | - | 9,000 | 80,400 | 642,198 | 13,032,805 |
| Equipment cost | | | | | | | | | | | |
| Computer/printer/scanner/copier/communication | - | - | - | - | 106,397 | - | - | - | - | 623,459 | 852,232 |
| Furniture & fixtures | - | - | - | - | 36,700 | - | - | - | - | 250 | 162,950 |
| Generator/vehicles | - | - | - | - | 15,000 | - | - | - | - | 31,300 | 46,300 |
| Other tools and equipments | 328,266 | - | - | - | 91,650 | - | - | - | - | 150,329 | 611,145 |
| Total Equipment Cost | 328,266 | - | - | - | 249,747 | - | - | - | - | 805,338 | 1,672,626 |
| Professional Expenses | | | | | | | | | | | |
| DAB insurance | - | - | - | - | - | - | - | - | - | 1,480,481 | 1,480,481 |
| Consultancy expenses | - | - | - | - | - | - | - | - | - | 181,614 | 203,885 |
| Audit fee | - | - | - | - | - | - | - | - | 47,343 | 721,395 | 768,738 |
| Total Professional Expenses | - | - | - | - | - | - | - | - | 47,343 | 2,383,490 | 2,453,104 |
| Operational Expenses | | | | | | | | | | | |
| Supplies/utilities/stationary | 6,071,071 | 362,698 | 218,560 | 252,882 | 141,622 | 59,350 | - | 550 | 478,533 | 1,824,803 | 14,213,638 |
| Training/allowances/refreshment & other training expenses | 5,764,669 | - | - | - | 2,000 | 4,000 | - | - | 122,415 | 121,206 | 27,210,826 |
| Vehicle/generator fuel and maintenance | 361,482 | - | - | - | - | - | - | - | 51,436 | 2,778,059 | 6,379,715 |
| Office/shop/store rent | 646,635 | - | - | - | 264,000 | - | - | 237,500 | 323,331 | 2,219,157 | 14,591,138 |
| Communication/internet fee | 150,000 | 39,000 | 67,000 | 35,500 | 1,500 | 1,500 | 1,500 | - | 41,710 | 638,399 | 4,005,626 |
| Skill and unskill labour | 350 | - | - | - | - | - | - | - | - | - | 33,243 |

| Expenditure | 3 | MAIL | | | | | | DKH | ADARWIN | Total | |
|--|--|---|--|--|---|--|--|--|--------------------------|--------------------------|-------------|
| | Consultancy Services for Districts Teachers Training Program Package 2-Contract No: CA 1.3 | 73 Improved Backyard Poultry in Chardara 2013 | 74 Improved Backyard Poultry in Bangi 2013 | 75 Improved Backyard Poultry in Baharak 2013 | Small Scale Commercial Project Ghuzara /Heart | Small Scale Commercial Project Zinda Jan / Heart | Small Scale Commercial Project Rustaq / Takhar | Small Scale Commercial Project Talugan /Takhar | 87 DKH 2014 CBDRM Kunduz | ADARWIN Development cost | |
| | AFN | AFN | AFN | AFN | | | | | AFN | AFN | AFN |
| Repair & maintenance | | - | - | - | - | - | - | - | 9,520 | 272,316 | 332,728 |
| Photo/video services | | - | - | - | - | - | - | - | - | 11,528 | 118,528 |
| Medicine & vaccine | | - | - | - | 445,140 | 516,189 | 404,900 | 445,800 | 51,750 | - | 2,504,925 |
| Construction/ horticulture/ poultry material | | - | - | - | 1,522,450 | 3,410,550 | 3,412,076 | 1,519,900 | 875,260 | 14,350 | 27,491,070 |
| School kits & embroidery materials | | - | - | - | - | - | - | - | 395,000 | 31,500 | 2,529,422 |
| Partner TA cost | 99,056,697 | - | - | - | - | - | - | - | - | - | 99,056,697 |
| Heating cost | 428,006 | 30,450 | - | - | - | - | - | - | - | 1,200 | 513,747 |
| Bank charges | 2,377 | - | - | - | 250 | - | - | - | 23,262 | 270,867 | 624,083 |
| Vehicle rent | 3,530,577 | 309,000 | 309,000 | 309,000 | 1,080,000 | 1,080,000 | 1,080,000 | 1,080,000 | 496,000 | 1,163,016 | 27,924,773 |
| Exchange gain and loss | | - | - | - | - | - | - | - | - | - | - |
| Other services | | - | 97,650 | - | - | - | - | - | - | 1,348,063 | 1,445,713 |
| Total Operational Expenses | 116,011,865 | 741,148 | 692,210 | 597,382 | 3,456,962 | 5,071,589 | 4,988,476 | 3,283,750 | 2,868,217 | 10,694,463 | 228,975,872 |
| Admin Cost % | 19,449,982 | 736,887 | 724,073 | 906,676 | - | - | - | - | - | 4,508,782 | 67,880,035 |
| TOTAL EXPENDITURE | 175,089,303 | 2,419,164 | 2,741,644 | 2,850,162 | 5,589,595 | 6,485,390 | 6,097,456 | 4,286,350 | 4,640,250 | 41,154,477 | 496,794,397 |

ACTIVITYWISE BREAKUP OF EXPENDITURE

ANNEXURE "D"

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
ACTIVITY-WISE BREAKUP OF EXPENDITURE
FOR THE PERIOD FROM JANUARY 01, 2014 TO DECEMBER 31, 2014

Annexure "D"

| Particulars | Agriculture and Livestock | Education | Livelihood | Capacity Building | OWN Development Expenditure | Total |
|---|---------------------------|--------------------|----------------|-------------------|-----------------------------|--------------------|
| Personnel cost | | | | | | |
| Salaries | 11,418,012 | 96,925,959 | 111,623 | 14,930,476 | 22,016,527 | 145,402,596 |
| DT3 Salaries | - | 16,653,233 | - | - | - | 16,653,233 |
| Other Fringe Benefits | - | - | - | - | - | - |
| Allowances | 218,601 | 19,434,452 | - | 967,393 | 103,679 | 20,724,126 |
| Total Personnel | 11,636,613 | 133,013,645 | 111,623 | 15,897,869 | 22,120,206 | 182,779,955 |
| Travel and Transportation Cost | | | | | | |
| Local travel by road & air | 224,172 | 2,284,306 | - | 483,270 | 572,688 | 3,564,437 |
| Travel allowance/per diem | - | 1,852,162 | - | - | 51,810 | 1,903,972 |
| Transportation | 17,500 | 6,301,721 | - | 1,227,475 | 17,700 | 7,564,396 |
| Total Travel and Transportation Cost | 241,672 | 10,438,189 | - | 1,710,745 | 642,198 | 13,032,805 |
| Equipment cost | | | | | | |
| Computer/printer/scanner/copier/communication | 106,397 | 122,376 | - | - | 623,459 | 852,232 |
| Furniture & fixtures | 36,700 | 126,000 | - | - | 250 | 162,950 |
| Generator/vehicles | 15,000 | - | - | - | 31,300 | 46,300 |
| Other tools and equipments | 91,650 | 328,266 | - | 40,900 | 150,329 | 611,145 |
| Total Equipment Cost | 249,747 | 576,642 | - | 40,900 | 805,338 | 1,672,626 |
| Professional Expenses | | | | | | |
| DAB insurance | - | - | - | - | 1,480,481 | 1,480,481 |
| Consultancy expenses | - | - | - | 22,271 | - | 22,271 |
| Audit fee | - | - | - | 47,343 | 721,395 | 768,738 |
| Membership fee | - | - | - | - | 181,614 | 181,614 |
| Total Professional Expenses | - | - | - | 69,614 | 2,383,490 | 2,453,104 |

| Particulars | Agriculture and Livestock | Education | Livelihood | Capacity Building | OWN Development Expenditure | Total |
|---|---------------------------|--------------------|----------------|-------------------|-----------------------------|--------------------|
| Operational Expenses | | | | | | |
| Supplies/ utilities/ stationary | 1,112,256 | 9,378,481 | 6,600 | 1,891,498 | 1,824,803 | 14,213,638 |
| Training/ allowances/ refreshment & other training expens | 137,902 | 26,112,835 | - | 838,883 | 121,206 | 27,210,826 |
| Vehicle/generator fuel and maintenance | 131,080 | 2,125,112 | - | 1,345,464 | 2,778,059 | 6,379,715 |
| Office/ shop/ store rent | 501,500 | 9,358,291 | 23,678 | 2,488,513 | 2,219,157 | 14,591,138 |
| Communication/ internet fee | 387,250 | 2,433,687 | 3,000 | 543,290 | 638,399 | 4,005,626 |
| Sill and unskill labour | - | 2,800 | - | 30,443 | - | 33,243 |
| Repair & maintenance | - | 50,892 | - | 9,520 | 272,316 | 332,728 |
| Photo/ video services | - | - | - | 107,000 | 11,528 | 118,528 |
| Medicine & vaccine | 1,902,029 | - | - | 602,896 | - | 2,504,925 |
| Construction/ horticulture/ poultry material | 19,221,131 | - | - | 8,255,589 | 14,350 | 27,491,070 |
| School kits & embroidery materials | 1,603,440 | - | - | 894,482 | 31,500 | 2,529,422 |
| Partner TA cost | - | 99,056,697 | - | - | - | 99,056,697 |
| Heating cost | 30,450 | 482,097 | - | - | 1,200 | 513,747 |
| Bank charges | 35,504 | 271,697 | - | 46,015 | 270,867 | 624,083 |
| Vehicle rent | 6,260,520 | 15,119,582 | 60,885 | 5,320,770 | 1,163,016 | 27,924,773 |
| Exchange gain and loss | - | - | - | - | - | - |
| Other services | 97,650 | - | - | - | 1,348,063 | 1,445,713 |
| Total Operational Expenses | 31,420,712 | 164,392,172 | 94,163 | 22,374,362 | 10,694,463 | 228,975,872 |
| Admin Cost % | 2,367,636 | 60,478,738 | - | 524,879 | 4,508,782 | 67,880,035 |
| TOTAL EXPENDITURE | 15,446,619 | 368,899,386 | 205,785 | 40,618,369 | 41,154,477 | 496,794,397 |



