AFGHAN DEVELOPMENT ASSOCIATION (ADA)

AUDITED FINANCIAL STATEMENTS

For The Year Ended December 31, 2016

Submitted by

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

An Independent Member firm of

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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, 2016**, and the statement of comprehensive income and statement of cash flows for the year then ended, and summary of significant accounting policies and other explanatory information.

Management's Responsibility for Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting policies specified in Note 3 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 misstatements, 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 whether the financial statements are free of material misstatements.

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 **"Afghan Development Association (ADA)"** as at **December 31, 2016,** and of its financial performance and its cash flows for the year then ended, in accordance with accounting policies specified in Note 2 to the financial statements.

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

2 6 MAR 2017
Kabul

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

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2016

	NOTE	2016	2015
		AFN	AFN
CAPITAL ASSETS			
Capital Assets written off	3	-	-
CURRENT ASSETS			
Receivable from donors	4	51,245,601	61,395,927
Provincial offices current account	5	3,277,162	3,203,185
Advances, deposits and prepayments	6	6,704,477	1,597,621
Cash and bank balances	7	82,844,448	83,357,292
TOTAL ASSETS		**144,071,688**	**149,554,025**
CURRENT LIABILITIES			
Payable to Donors	8	2,113,793	672,155
Unutilized grants	9	2,503,978	18,235,659
Accrued and other liabilities	10	5,368,995	22,555,285
TOTAL LIABILTIES		**9,986,765**	**41,463,099**
NET ASSETS		**134,084,923**	**108,090,926**
REPRESENTED BY			
Funds balance	11	**134,084,923**	**108,090,926**

Auditors Report Annexed

The annexed notes from 1 to 18 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, 2016

DESCRIPTION	NOTE	January 01, 2016 to December 31, 2016			January 01, 2015 to December 31, 2015
		Restricted AFN	Un-restricted AFN	Total AFN	Total AFN
INCOME					
Funds	12	307,477,996	-	307,477,996	455,639,920
Own development fund	13	-	79,416,575	79,416,575	72,843,128
Total income		**307,477,996**	**79,416,575**	**386,894,571**	**528,483,048**
EXPENDITURE					
Personnel cost		117,555,223	35,335,465	152,890,689	182,779,955
Travel and transportation		4,920,278	660,365	5,580,643	13,032,805
Equipment cost		2,928,349	336,793	3,265,142	1,672,626
Professional expenses		653,096	1,676,183	2,329,279	2,453,104
Operational expenses		111,680,495	12,298,308	123,978,803	228,975,872
Admin Cost		69,740,555	-	69,740,555	67,880,035
Total expenditure		**307,477,996**	**50,307,115**	**357,785,110**	**496,794,397**
OTHER COMPREHENSIVE INCOME					
Exchange Gain/loss	14	-	(1,696,827)	(1,696,827)	3,659,618
Total Comprehensive income		-	**(1,696,827)**	**(1,696,827)**	**3,659,618**
SURPLUS -transferred to Funds balance		-	**27,412,633**	**27,412,633**	**35,348,269**

Project wise breakup of expenditure annexed
The annexed notes from 1 to 18 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, 2016

	NOTE	2016 AFN	2015 AFN
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus for the year	SOCI	**27,412,633**	**35,348,269**
Adjustments			
Receivables/payables written off	11.2	(500,172)	-
Prior year adjustment in AIB EUR a/c: 24314	7.2.1	(918,463)	
		(1,418,635)	-
Changes in Working Capital:			
Decrease/(increase) in current assets:			
Receivable from donors		10,150,326	126,031,244
Provincial offices current account		(73,977)	(32,668,271)
Advances, deposits and prepayments		(5,106,856)	14,015,516
Increase/(decrease) in current liabilities:			
Payable to implementing partner		-	(108,471,155)
Payable to Donors		1,441,638	(6)
Unutilized grants		(15,731,681)	12,824,699
Accrued and other liabilities		(17,186,291)	(6,740,540)
Net working capital changes		**(26,506,841)**	**4,991,488**
Net cash flow from operating activities		**(512,843)**	**40,339,757**
CASH FLOWS FROM INVESTING ACTIVITIES		-	-
		-	-
CASH FLOWS FROM FINANCING ACTIVITIES		-	-
		-	-
NET CASH FLOWS		**(512,843)**	**40,339,757**
Opening cash and cash equivalents		83,357,292	43,017,535
CLOSING CASH AND CASH EQUIVALENTS	7	**82,844,448**	**83,357,292**

Chairperson, Board of Directors

Admin & Finance Director

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 Afghanis, 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.

2.5 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.

2.6 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 Afghanis has been converted at the following rates as on Dec 31, 2016 for reporting purposes.

1 USD : AFN 66.92
1 EUR : AFN 70.16
1 GBP : AFN 82.03

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 Taxation

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

		NOTE	Dec 31, 2016 AFN	Dec 31, 2015 AFN
3	**CAPITAL ASEETS**			
	Capital Assets Written off	2.6	-	-
4	**RECEIVABLE FORM DONORS**			
	DKH			
	Community Based Disaster Risk Management 2015		-	2,206,530
	Community Based Disaster Risk Management (CBDRM) With Integrated WASH		1,603,991	-
	OXFAM			
	Need Assessment IDPs, Kandahar		138,943	-
	USAID/Chemonics			
	RADP-South		43,231,303	56,117,434
	GIZ			
	Providing Accelerated Learning Opportunity for Over Age Children		310,948	-
	MAIL/NHLP			
	Commercial Broiler Poultry Production Takhar (Taluqan & Baharak)		2,552,218	-
	Commercial Broiler Poultry Production Laghman (Qarghai & Mehtarlam)		2,762,379	-
	FAO			
	Emergency Crop Inputs Assistance to Conflict and Natural Disaster Affected Families (Tarinkot & Dehrawood, Uruzgan)		84,976	-
	NCA			
	Integrated WASH Response to Mass Displacement Reducing Child Morbidity and Malnutrition Incidence		-	2,598,324
	Community Resilience-Livelihood, Women Peace and Security Faryab		-	473,639
	Peace Conference (Ashtarly)		560,844	-
			51,245,601	**61,395,927**

		NOTE	Dec 31, 2016 AFN	Dec 31, 2015 AFN
5	**PROVINCIAL OFFICES CURRENT ACCOUNT**			
	Kandahar provincial office		122,444	374,698
	Nangarhar provincial office	5.1	-	(57,016)
	Parwan provincial office		26526.6	34,556
	Faryab provincial office		228,248	(190,106)
	Takhar provincial office	5.1	-	(12,357)
	Zabul provincial office		372,273	63,713
	Maimana provincial office		66	67
	Laghman provincial office		260,066	326,737
	Kunduz provincial office		1,202,152	820,448
	Uruzgan provincial office		273,767	1,651,572
	Paktika provincial office		263,934	263,934
	Herat provincial office		8,303	(73,062)
	Daikondi provincial office		519,383	-
		5.2	**3,277,162**	**3,203,185**

5.1 These balances were appearing in the financial statements since 2014. Foreign balances related to these accounts are nil. These balances represent unadjusted exchange gain/loss and hence written off.

5.2 This represents balance of disbursements made to field offices for the day to day projects running activities and adjustments thereof. It includes bank & cash balances of field offices.

		NOTE	Dec 31, 2016 AFN	Dec 31, 2015 AFN
6	**ADVANCES, DEPOSITS AND PREPAYMENTS**			
	Advance against expenses		197,170	-
	Advance for expenses (Kabul office)		-	80,994
	Bank guarantee		-	1,516,627
	Prepaid expenses		663,029	-
	Advance payment-Pilot Phase Product/Tenkiv	6.1	5,844,278	-
			6,704,477	**1,597,621**

6.1 Organization has decided to use unrestricted reserves to generate other income for organization. This amount represents advance payment to Tenkiv, for purchase of solar equipment for reselling purposes.

		NOTE	Dec 31, 2016 AFN	Dec 31, 2015 AFN
7	**CASH AND BANK BALANCES**			
	Cash in hand	7.1	4,151,611	2,908,906
	Cash at bank	7.2	78,692,837	80,448,386
			82,844,448	**83,357,292**
7.1	**Cash in hand**			
	Cash in hand - AFN		1,469,620	2,063,453
	Cash in hand - USD		2,681,992	845,453
			4,151,611	2,908,906
7.2	**Cash at bank**			
	Bank Alfalah Limited- USD a/c : 01805476		183,355	195,638
	Bank Alfalah Limited- USD a/c: 01805477		12	12
	AIB USD a/c: 24317		24,481,635	9,154,238
	AIB USD a/c: 24300		13,839	19,673
	Kabul Bank USD a/c: 95404433		137,136	175,149
	Azizi Bank USD a/c: 8441		6,606,689	6,706,492
	Bank Alfalah AFN a/c: 01702236 (AFN)		378,195	83,578
	Kabul Bank AFN a/c :60536373		20,848	26,848
	Azizi Bank AFN a/c: 8386		46,542,802	51,693,242
	AIB EUR a/c: 24314	7.2.1	231,371	12,286,455
	AIB EUR a/c: 24322		13,436	19,729
	Bank Alfalah GBP a/c: 01870018		83,518	87,331
			78,692,837	**80,448,386**

	NOTE	Dec 31, 2016 AFN	Dec 31, 2015 AFN
7.2.1 Adjustment in AIB EUR a/c: 24314			
Balance as at 01-Jan-2016		12,286,455	400,018
Error in previous year system record		(918,463)	-
Adjusted balance as at 01-Jan-2016		**11,367,992**	**400,018**
Movement during the year		(9,156,818)	11,886,437
Exchange Gain/(Loss) during the year		(1,979,803)	-
Closing balance as at 31-Dec-2016		**231,371**	**12,286,455**

The previous financial statements do not represent true figure of AIB-EUR-A/C 24314. Above adjustments have been made as prior year adjustment & current year exchange gain/loss due to currency fluctuation.

8 PAYABLE TO DONORS

		Dec 31, 2016 AFN	Dec 31, 2015 AFN
NCA			
-Community Resilience-Peace Intervention, Livelihood, Women Peace & Security and Renewable Energy Uruzgan		-	672,155
-Peacebuilding Through Women Participation, Ethnic and Tribal Relationship, Daikundi (Ashtarly & Kijran)		448,385	-
-Sustainable Profit Through Value Chain Development 1. Value Chain Development Qurghan & Qaramqol Cooperatives Section 2. Value Chain Development Pashtonkot & Belcheragh Cooperatives Section 3. Reforestation Section		739,747	-
-Creating Sustainable Profit and Peacebuilding 1. Economic Empowerment Section 2. Peace Building Section		633,125	-
CAID			
-Improving Water and Sanitation Facilities for IDPs (Jawzjan/Shabarghan)		292,535	-
		2,113,793	**672,155**

9 UNUTILIZED FUNDS

		Dec 31, 2016 AFN	Dec 31, 2015 AFN
CAID			
-Improving Water and Sanitation Facilities for IDPs (Jawzjan/Shabarghan)		-	10,625,472
MAIL/NHLP			
-Small Scale Commercial Layer Poultry Project Zinda Jan / Herat		-	1,827,775
-Small Scale Commercial Broiler Poultry Project Ghuzara /Herat		-	1,131,729
-Small Scale Commercial Layer Poultry Project Rustaq / Takhar		-	2,215,709
-Small Scale Commercial Broiler Poultry Project Taluqan /Takhar		-	2,434,974
OXFAM			
-Supporting Conflict Induced IDPs and Returnees Through Appropriate Food Assistance and Access to Agriculture Inputs/AD278-16-NOV-15		2,503,978	-
		2,503,978	**18,235,659**

10 ACCRUED AND OTHER LIABILITIES

	NOTE	Dec 31, 2016 AFN	Dec 31, 2015 AFN
Tax payable		211,655	2,958,035
Salaries, wages and benefits payable		2,780,648	19,402,756
Audit fee		536,923	194,494
Payable to money dealer	10.1	1,390,411	-
Payable to field office		-	-
Guarantee Payable to Supplier		449,358	
		5,368,995	**22,555,285**

		NOTE	Dec 31, 2016 AFN	Dec 31, 2015 AFN
10.1	**Payable to money dealers**			
	Short term loan were received from money dealers at field offices in case of delay in transfer of funds from main office.			
	Faryab Office		930,000	-
	Uruzgan Office		460,411	-
			1,390,411	-
11	**FUND BALANCE**			
	Restricted fund balance	**11.1**	-	-
	Un-Restricted fund balance	**11.2**	134,084,923	108,090,926
			134,084,923	**108,090,926**
11.1	**RESTRICTED FUND BALANCE**			
	Opening balance		-	-
	Surplus / (Deficit) for the year		-	-
	Closing balance		-	-
11.2	**UNRESTRICTED FUND BALANCE**			
	Opening balance		108,090,926	72,742,657
	Surplus/ (Deficit) for the year	**SOCI**	27,412,633	35,348,269
	Receivables/payables written off	**11.2.2**	(500,172)	-
	Prior year adjustment in AIB EUR a/c: 24314	**7.2.1**	(918,463)	
	Closing balance		**134,084,923**	**108,090,926**
11.2.2	**Receivables/payables written off**			
	-CAID-Community Rights Mobilization and Response (Faryab, Maimana)		(26,029)	-
	-MAIL/NHLP-Small Scale Commercial Layer Poultry Project Zinda Jan / Heart		8	-
	-MAIL/NHLP- Small Scale Commercial Layer Poultry Project Rustaq / Takhar		(487)	-
	-MAIL/NHLP-Small Scale Commercial Broiler Poultry Project Taluqan /Takhar		(25)	-
	-NCA-Community Resilience-Livelihood, Women Peace and Security Faryab		(473,639)	-
			(500,172)	-

Above balances from donors were deemed as irrecoverable and hence were written off by management after obtaining approval from board of directors.

		NOTE	2016 AFN	2015 AFN
12	**FUNDS**			
	Net funds available for use	**Annx-A**	262,303,980	436,126,197
	Exchange (gain)/loss	**Annx-A**	5,686	(3,659,618)
	Add			
	Closing receivables from donors		51,245,601	61,395,927
	Less			
	Closing payable to donors		(2,113,793)	(672,155)
	Closing Utilized funds		(2,503,978)	(18,235,659)
	Receivables and Payables written off		500,172	(19,314,772)
	Funds returned to donors		(1,959,673)	-
	Net funds received during the year		**307,477,996**	**455,639,920**

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

13 OWN DEVELOPMENT FUND

Admin fee	78,898,074	68,870,337
Other income	518,501	3,972,791
	79,416,575	**72,843,128**

14 OTHER INCOME

Exchange Gain/(Loss)	(1,696,827)	3,659,618
	(1,696,827)	**3,659,618**

15 Annexure attached to the Financial Statements

-Consolidated Donor-wise/ Project-wise Funds Utilization Statement	Annexure "A"
-ADA Own Development Fund	Annexure "B"
-Project wise detail of expenditure	Annexure "C"
-Activity wise detail of expenditure	Annexure "D"

16 DATE OF AUTHORIZATION FOR ISSUE

These financial statements have been authorized for issue on ___________ by Board of Directors.

17 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
USD	US Dollars
AFN	Afghani
SOCI	Statement of Comprehensive Income
SOFP	Statement of Financial Position
SOCF	Statement of Cash flows

18 GENERAL

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

Chairperson, Board of Directors

Admin & Finance Director

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
CONSOLIDATED DONOR WISE / PROJECTWISE FUND UTILISATION STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2016

Annexures	Donor/Project Title	Opening balances			January 01, 2016 to December 31, 2016							Closing balances		
		Receivable from donor	Payable to Donor	Unutilized funds	Funds Received	Total funds available for use	Total Expenses	Funds returned to donor	Written Off	Exchange Gain / (Loss)		Receivable from donor	Payable to Donor	Unutilized funds
		AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN		AFN	AFN	AFN
		A	B	C	D	E= B+C+D-A	F	G	H	I			J= E-F-G-H-I	
	DKH													
A1	Community Based Disaster Risk Management (CBDRM) With Integrated WASH Component	-	-	-	3,408,050	3,408,050	5,118,890	-	-	106,849	(1,603,991)	(1,603,991)		
	Community Based Disaster Risk Management 2015	(2,206,530)	-	-	3,061,033	854,503	-	-	-	854,503	-			
	Total	**(2,206,530)**	-	-	**6,469,083**	**4,262,553**	**5,118,890**	-	-	**961,352**	**(1,603,991)**	**(1,603,991)**	-	-
	CAID					-					-			
D	Community Rights Mobilization and Response (Faryab, Maimana)	-	-	-	1,755,215	1,755,215	1,781,244	-	(26,029)	-	-			
D	Improving Water and Sanitation Facilities for IDPs (Jawzjan/Shabarghan)	-	-	10,625,472	4,960,832	15,586,304	15,327,064	-	-	(33,295)	292,535		292,535	
	Total	-	-	**10,625,472**	**6,716,047**	**17,341,519**	**17,108,308**	-	**(26,029)**	**(33,295)**	**292,535**	-	**292,535**	-
	OXFAM					-					-			
D	Need Assessment IDPs, Kunduz	-	-	-	145,266	145,266	145,266	-	-	-	-			
D	Need Assessment IDPs, Kandahar	-	-	-	-	-	138,943	-	-	-	(138,943)	(138,943)		
D	Supporting Conflict Induced IDPs and Returnees Through Appropriate Food Assistance and Access to Agriculture Inputs/AD278-16-NOV-15	-	-	-	10,761,579	10,761,579	8,316,506	-	-	(58,905)	2,503,978			2,503,978
	Total	-	-	-	**10,906,845**	**10,906,845**	**8,600,715**	-	-	**(58,905)**	**2,365,035**	**(138,943)**	-	**2,503,978**
	USAID/Chemonics					-					-			
D	RADP-South	(56,117,434)	-	-	217,579,004	161,461,570	204,692,873	-	-	-	(43,231,303)	(43,231,303)		
	Total	**(56,117,434)**	-	-	**217,579,004**	**161,461,570**	**204,692,873**	-	-	-	**(43,231,303)**	**(43,231,303)**	-	-
	CARD-F		-	-		-	-	-			-			
D	Procurement of 250 Small Scale Layer (SSL) Packages/Balkh	-		-	5,773,716	5,773,716	5,773,716		-	-	-			
D	Procurement of 200 Small Scale Layer (SSL) Packages/Herat	-	-	-	4,778,475	4,778,475	5,206,444	-	-	(427,969)	-			
	Total	-	-	-	**10,552,191**	**10,552,191**	**10,980,160**	-	-	**(427,969)**	-	-	-	-
	GIZ					-					-			
D	Providing Accelerated Learning Opportunity for Over Age Children	-	-	-	915,261	915,261	1,226,209	-	-	-	(310,948)	(310,948)		
	Total	-	-	-	**915,261**	**915,261**	**1,226,209**	-	-	-	**(310,948)**	**(310,948)**	-	-
	MAIL/NHLP					-					-			
D	Commercial Broiler Poultry Production Takhar (Taluqan & Baharak)	-	-	-	-	-	2,552,218	-	-	-	(2,552,218)	(2,552,218)		
D	Commercial Broiler Poultry Production Laghman (Qarghai & Mehtarlam)	-	-	-	-	-	2,762,379	-	-	-	(2,762,379)	(2,762,379)		
	Total	-	-	-	-	-	**5,314,597**	-	-	-	**(5,314,597)**	**(5,314,597)**	-	-
	MAIL/NHLP					-					-			
D	Small Scale Commercial Layer Poultry Project Zinda Jan / Heart	-	-	1,827,775	1,467,020	3,294,795	3,294,787	-	8	-	-			
D	Small Scale Commercial Broiler Poultry Project Ghuzara /Heart	-	-	1,131,729	1,186,116	2,317,845	2,317,844	-	-	-	0.50			
D	Small Scale Commercial Layer Poultry Project Rustaq / Takhar	-	-	2,215,709	1,467,020	3,682,729	3,683,216	-	(487)	-	-			
D	Small Scale Commercial Broiler Poultry Project Taluqan /Takhar	-	-	2,434,974	1,186,116	3,621,090	3,621,115	-	(25)	-	-			

Annexures	Donor/Project Title	Opening balances			January 01, 2016 to December 31, 2016							Closing balances		
		Receivable from donor	Payable to Donor	Unutilized funds	Funds Received	Total funds available for use	Total Expenses	Funds returned to donor	Written Off	Exchange Gain / (Loss)		Receivable from donor	Payable to Donor	Unutilized funds
		AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN		AFN	AFN	AFN
		A	B	C	D	E= B+C+D-A	F	G	H	I		J= E-F-G-H-I		
	Total	-	-	7,610,187	5,306,272	12,916,459	12,916,963	-	(504)	-	I	-	-	-
	FAO					-					-			
D	Seasonal Food Security Assessment Survey (Tarinkot & Chora, Uruzgan)	-	-	-	42,393	42,393	43,238	-	-	(845)	(0.20)			
D	Emergency Crop Inputs Assistance to Conflict and Natural Disaster Affected Families (Tarinkot & Dehrawood, Uruzgan)	-	-	-	559,576	559,576	647,719	-	-	(3,168)	(84,976)	(84,976)		
	Total	-	-	-	601,969	601,969	690,957	-	-	(4,013)	(84,976)	(84,976)	-	-
	NCA 2015					-					-			
A2	Integrated WASH Response to Mass Displacement Reducing Child Morbidity and Malnutrition Incidence	(2,598,324)	-	-	5,978,371	3,380,047	2,646,044	1,196,896	-	(462,893)	-			
	Community Resilience-Peace Intervention, Livelihood, Women Peace & Security and Renewable Energy Uruzgan	-	672,155	-	-	672,155	-	762,776	-	(90,621)	-			
	Community Resilience-Livelihood, Women Peace and Security Faryab	(473,639)	-	-	-	(473,639)	-	-	(473,639)	-	-			
	Total	(3,071,963)	672,155	-	5,978,371	3,578,563	2,646,044	1,959,673	(473,639)	(553,515)	-	-	-	-
	NCA 2016					-					-			
A3	Peacebuilding Through Women Participation, Ethnic and Tribal Relationship, Daikundi (Ashtarly & Kijran)	-	-	-	9,689,540	9,689,540	9,131,474	-	-	109,681	448,385		448,385	
D	Peace Conference (Ashtarly)	-	-	-	-	-	560,844	-	-	-	(560,844)	(560,844)		
A4	Sustainable Profit Through Value Chain Development 1. Value Chain Development Qurghan & Qaramqol Cooperatives Section 2. Value Chain Development Pashtonkot & Belcheragh Cooperatives Section 3. Reforestation Section	-	-	-	15,101,697	15,101,697	14,242,824.58	-	-	119,125	739,747		739,747	
A5	Creating Sustainable Profit and Peacebuilding 1. Economic Empowerment Section 2. Peace Building Section	-	-	-	14,975,814	14,975,814	14,247,137.72	-	-	95,551	633,125		633,125	
	Total	-	-	-	39,767,051	39,767,051	38,182,280	-	-	324,357	1,260,414	(560,844)	1,821,258	-
	Grand Total	(61,395,927)	672,155	18,235,659	304,792,093	262,303,980	307,477,996	1,959,673	(500,172)	208,012	(46,627,830)	(51,245,601)	2,113,793	2,503,978

ANNEXURE-A1

FINANCIAL REPORT
AFGHAN DEVELOPMENT AGENCY
PROJECT NAME: COMMUNITY BASED DISASTER RISK MANAGEMENT (CBDRM) WITH INTEGRATED WASH COMPONENT
PROJECT NO: K-AFG-2016-4046
DONOR:
BUDGET VS ACTUAL ANALYSIS
FOR THE PERIOD 01-MAY-2016 TO 30-NOV-2016

Budget Codes	Budget Line	Budget		Actual Expenditure		Variance		
		EUR	AFN	EUR	AFN	EUR	AFN	%age
A	**PERSONNEL**	**24,315**	**1,826,030**	**23,530**	**1,759,126**	**784**	**66,904**	**3**
AA	**Operational Personnel**	**7,787**	**584,780**	**7,565**	**562,674**	**222**	**22,106**	**3**
AA1	Capacity Building and Training Sector Head	1,775	133,280	1,808	131,820	(33)	1,460	(2)
AA2	Admin & Finance Officer	2,796	210,000	2,803	210,000	(7)	-	(0)
AA3	Security Guard.	2,517	189,000	2,318	173,354	198	15,646	8
AA4	Fringe Benefits (Accommodation / Medical)	699	52,500	635	47,500	64	5,000	9
AB	**Project Personnel**	**16,528**	**1,241,250**	**15,966**	**1,196,452**	**562**	**44,798**	**3**
AB1	Project Manager	4,660	350,000	4,556	341,048	105	8,952	2
AB2	Community Facilitator/ Hygiene Educator	4,794	360,000	4,871	366,300	(77)	(6,300)	(2)
AB3	Engineer	2,663	200,000	2,480	183,306	183	16,694	7
AB4	Trainers	2,663	200,000	2,686	203,298	(23)	(3,298)	(1)
AB5	Fringe Benefits (Accommodation / Medical)	1,748	131,250	1,373	102,500	375	28,750	21
B	**DIRECT PROJECT COSTS**	**29,820**	**2,239,492**	**30,567**	**2,241,781**	**(747)**	**(2,289)**	**(3)**
BA		-	-	-	-	-	-	-
BA1	Conducting Need and Risk Assessment	-	-	-	-	-	-	-
BB	**Activities**	**6,766**	**508,104**	**6,621**	**485,245**	**145**	**22,859**	**2**
BB1	First aid kits	699	52,500	850	61,950	(151)	(9,450)	(22)
BB2	Hygiene kits	2,439	183,204	2,537	184,960	(98)	(1,756)	(4)
BB3	Water Bucket	724	54,400	746	54,400	(22)	-	(3)
BB4	Posters	1,065	80,000	1,097	80,000	(32)	-	(3)
BB5	Design, preparation and installation of village map	240	18,000	247	18,000	(7)	-	(3)
BB6	Training workshop	1,598	120,000	1,144	85,935	454	34,065	28
BC	**Activities**	-	-	-	-	-	-	-
BC1	Pre-KAP and Post- KAP survey	-	-	-	-	-	-	-
BD	**Activities**	**23,054**	**1,731,388**	**23,946**	**1,756,536**	**(892)**	**(25,148)**	**(4)**
BD1	Small protection walls (Daka) in Khirs Kushta (Band Mazar) village	12,679	952,192	15,570	1,139,500	(2,891)	(187,308)	(23)
BD2	Small protection walls (Daka) in Buland Joy	10,375	779,196	8,376	617,036	1,999	162,160	19
C	**OPERATIONAL COSTS**	**15,865**	**1,191,443**	**14,969**	**1,117,983**	**896**	**73,460**	**6**
CA	**Office Running Costs**	**15,199**	**1,141,443**	**14,299**	**1,069,585**	**900**	**71,858**	**6**
CA1	Vehicle Rent	5,593	420,000	4,822	360,000	770	60,000	14

FINANCIAL REPORT
AFGHAN DEVELOPMENT AGENCY
PROJECT NAME: COMMUNITY BASED DISASTER RISK MANAGEMENT (CBDRM) WITH INTEGRATED WASH COMPONENT
PROJECT NO: K-AFG-2016-4046
DONOR:
BUDGET VS ACTUAL ANALYSIS
FOR THE PERIOD 01-MAY-2016 TO 30-NOV-2016

Budget Codes	Budget Line	Budget		Actual Expenditure		Variance		
		EUR	AFN	EUR	AFN	EUR	AFN	%age
CA2	Office Rent	746	56,000	723	54,000	22	2,000	3
CA3	Office utilities (water / electricity / gas / fuel)	1,025	77,000	1,001	74,158	25	2,842	2
CA4	Office restructure / maintenance / insurance	133	10,000	-	-	133	10,000	100
CA5	Landline / fax / phone / internet / Cable	746	56,000	507	38,110	239	17,890	32
CA6	Postal & Courier (DHL, FedEx, PTT, UPS etc.)	120	9,000	-	-	120	9,000	100
CA7	Office Supplies (Consumables)	839	63,000	1,422	107,304	(583)	(44,304)	(69)
CA9	IT/Technical Maintenance	86	6,480	-	-	86	6,480	100
CA10	Bank Charges	266	20,000	-	-	266	20,000	100
CA11	Main Office Rent	2,013	151,200	2,065	154,744	(51)	(3,544)	(3)
CA12	Main Office Utilities	2,461	184,763	2,393	180,745	67	4,018	3
CA13	Local Transportation	932	70,000	1,020	75,376	(88)	(5,376)	(9)
CA14	National transportation (Main Office Monitoring)	240	18,000	347	25,148	(107)	(7,148)	(45)
CB	**Specialized / External Services**	**666**	**50,000**	**670**	**48,398**	**(4)**	**1,602**	**(1)**
CB1	Audit (1% of the Total Budget)	666	50,000	670	48,398	(4)	1,602	(1)
GRAND TOTAL		**70,000**	**5,256,965**	**69,067**	**5,118,890**	**933**	**138,075**	**1**

Admin and Finance Director

Admin and Finance Manager

ANNEXURE-A2

PROJECT NOTE

PID : 110127-1

Project Name : Integrated WASH response to mass displacement reducing child morbidity and malnutrition incidence in Uruzgan province of Afghanistan

Project Period : 01.05.2015 to 28.02.2016

Report Period : 01.05.2015 to 28.04.2016

Prepared by:

Naeem Ahmadzai

31-12-2016

Finance & Grants Manager

Budget description	Budget	Actual expenditure			Varaince		Note
		2015	2016	Total	USD	%age	
A. Staff and Other Personnel Costs							
Program manager	2,520	2,360	-	2,360	160	6	
M&E Head office	2,520	2,600	-	2,600	(80)	(3)	
Admin/Logistics officer	8,400	5,600	2,800	8,400	-	-	
Project supervisor	12,600	8,400	4,200	12,600	-	-	
Monitoring Officer	8,400	4,760	2,800	7,560	840	10	
WASH engineer	12,000	7,000	4,000	11,000	1,000	8	
Foremen	12,000	7,386	4,000	11,386	614	5	
Hygiene Promoter	6,000	3,210	1,839	5,049	951	16	2
Guard/cleaner	2,400	1,432	1,580	3,012	(612)	(26)	2
Cook	2,400	800	1,180	1,980	420	18	2
Sub total	**69,240**	**43,548**	**22,399**	**65,947**	**3,293**	**5**	
B. Supplies, Commodities, Materials (Programme Inputs)							
Borehole with Kawsar Pump (45m)	4,324	4,038	-	4,038	286	7	
Boreholes with Pamir Pump (70m)	6,666	6,696	-	6,696	(30)	(0)	
Delaqua kit	5,500	5,327	-	5,327	173	3	
Latrine construction	74,328	75,349	-	75,349	(1,021)	(1)	
Bathing construction	32,845	33,500	-	33,500	(655)	(2)	
Female Hygiene kit	38,172	24,856	-	24,856	13,317	35	3
Minimum WASH package for malnourished cases	10,138	10,748	-	10,748	(610)	(6)	
Chlorination of wells	240	234	-	234	6	3	
Cleaning kits	1,000	769	-	769	231	23	3
Transportation of materials	4,000	3,057	903	3,961	39	1	
Sub total	**177,213**	**164,573**	**903**	**165,476**	**11,737**	**7**	
Training and Capacity Building							
Training of WASH, health and nutrition staff for onward dissemination of hygiene promotion messages to mothers	1,500	1,432	-	1,432	68	5	
Project Inception meeting (project initiation activity)	500	505	-	505	(5)	(1)	
Identification & training of hygiene prmtrs	1,500		-	-	1,500	100	4
Staff training on PHAST and CHAST approaches	500	283	-	283	217	43	4
Sub total	**4,000**	**2,220**	**-**	**2,220**	**1,780**	**44**	
E. Travel							
Vehicle rent	24,000	16,000	8,000	24,000	-	-	
Monitoring	4,000	1,202	2,256	3,458	542	14	4
Sub total	**28,000**	**17,202**	**10,256**	**27,458**	**542**	**2**	

7

Budget description	Budget	Actual expenditure			Varaince		Note
		2015	2016	Total	USD	%age	
G. General Operating and Other Direct Costs							
Field office supply/utilities	2,040	967	930	1,897	143	7	
Communication	6,000	3,770	2,212	5,982	18	0	
Stationery and photo copy cost	720	250	687	936	(216)	(30)	5
Generator fuel and maintenance	3,360	2,071	1,183	3,254	106	3	
Bank charge	600	577	7	584	16	3	
Sub total	**12,720**	**7,635**	**5,019**	**12,654**	**66**	**1**	
Grand Total	**291,173**	**235,178**	**38,577**	**273,755**	**17,417**	**6**	

7

Notes:

1 Exchange rate used for reporting purposes in FY 2016 is AFN/USD 68.59

2 The overspend and underspend lines in personnel costs are due to improper allocation of unit costs at the proposal/budgeting stage

3 The female hygiene and cleaning kits are procurred based on the lowest cost provided by supplier in bid opening that caused underspend.

4 The underspend amount in training of hygiene promoters and PHAST and CHAST approaches are due to improper allocation of budget and

5 The budgeted amount was less than the actual cost and is due to improper allocation of budget.

Admin and Finance Director

Admin and Finance Manager

PROJECT NOTE

PID : 110151-4
Project Name : Peacebuilding via Women participation, ethnic & tribal relationship - Daikundi
Project Period : 01.01.2016 to 31.12.2016
Report Period : 01.01.2016 to 31.12.2016

Prepared by:
Naeem Ahmadzai
31-12-2016
Finance & Grants Manager

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Project Opening Balance (if cofinancied)					
PROJECT INCOME (specified per Donor Including NCA bridge funding for the current year and NCA unused funds from previous year)	140,721	143,881	(3,160)	(2)	
Subtotal Income	**140,721**	**143,881**	**(3,160)**	**(2)**	
In-kind contribution (description)					
Subtotal in-kind contributions	-	-			
TOTAL INCOME	**140,721**	**143,881**	**(3,160)**	**(2)**	
TOTAL EXPENDITURES					
Outcome 1 Increased participation of women in peace building processes					
Output 1.1 Religious and traditional leaders, elders and men in the community are aware of the importance of women's participation in peacebuilding	1,360	810	550	40	2
Output 1.3 Women have the capacity to carry out conflict resolution activities	13,006	14,486	(1,480)	(11)	
Output 1.4 Linkages established between community women's peacebuilding Shuras and district and province level peacebuilding Shuras	9,300	9,279	21	0.23	
Output 1.5 Advocacy campaigns to ensure women's participation in formal peacebealding Shuras have taken place	1,500	1,517	(17)	(1)	
Total outcome 1	**25,166**	**26,092**	**(926)**	**(4)**	
Outcome 2 Inclusive community and district-based peace shuras are actively engaged in conflict prevention and transormation					
Output 2.2 Members of peacebuilding Shuras have improved conflict transformation skills	12,900	14,074	(1,174)	(9)	
Output 2.3 Action plans developed and followed-up by peacebuilding Shuras	1,000	1,000	-	-	
Output 2.3 Peace Shuras are linked with formal peacebuilding Shuras at province and national level	5,100	2,468	2,632	52	2
Total outcome 2	**19,000**	**17,542**	**1,458**	**8**	
Outcome 3 elations between ethnic and tribal groups have improved					
Output 3.1 Influential religious actors at provincial level are trained in dialogue facilitation	520	-	520	100	3
Output 3.2 Collaboration initiatives between men, women and youth across ethnic and tribal lines supported	3,960	3,719	241	6	
Output 3.3 Peace education provided for school children	20,620	19,001	1,619	8	
Total outcome 3	**25,100**	**22,720**	**2,380**	**9**	
Management and Administration Cost					
Personnel cost	25,580	25,769	(189)	(1)	
Communication cost	1,600	1,490	110	7	
Vehicle & travel cost	17,200	16,067	1,133	7	
Other operational cost	19,248	18,868	380	2	
Total management and admin cost	**63,628**	**62,194**	**1,434**	**2**	

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Partner admin cost - Main office					
Personnel cost	2,080	2,600	(520)	(25)	4
Other operational cost	5,747	5,227	520	9	
Total partner admin cost	**7,827**	**7,827**	**0**	**0.00**	
Subtotal expenditures	**140,721**	**136,375**	**4,346**	**3**	
In kind expenses (description)					
Subtotal expenses in-kind	-	-			
TOTAL EXPENSES	**140,721**	**136,375**	**4,346**	**3**	
Closing Balance	-	**7,506**	**(7,506)**		

Notes:

1. Exchange rate used for reporting purposes is AFN/USD 66.96
2. The activities were managed in less than the allocated budget due to decrease in budget unit costs at local markets and limited goods required for some events.
3. The refreshment and stationary expenses for the mentioned activity was covered from remained refreshment and stationary items for other events that caused 100% underspend.
4. We have charged full month salary of ADA's M&E sector head as the same amount of USD 520 was underspend in other operational cost budget line that relates to ADA admin.

Admin and Finance Director

Admin and Finance Manager

ANNEXURE-A4

PROJECT NOTE

PID : 110135-8
Project Name : Sustainable profit through value chain development - Faryab
Project Period : 01.01.2016 to 31.12.2016
Report Period : 01.01.2016 to 31.12.2016

Prepared by:
Naeem Ahmadzai
31-12-2016
Finance & Grants Manager

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Project Opening Balance (if cofinancied)					
PROJECT INCOME (specified per Donor)(Including NCA bridge funding for the current year and NCA unused funds from previous year)	215,645	224,325	(8,680)	(4)	
Subtotal Income	**215,645**	**224,325**	**(8,680)**	**(4)**	
In-kind contribution (description)			-		
Subtotal in-kind contributions	-	-	-	-	
TOTAL INCOME	**215,645**	**224,325**	**(8,680)**	**(4)**	
TOTAL EXPENDITURES			-		
Outcome 1 Value chain development has increased men and women's production and profit					
Output 5.1 Men and women have the knowledge of all aspects of value chain development	59,080	60,059	(979)	(2)	
Output 5.2 Men and women have gained knowledge of business management	22,430	22,023	407	2	
Output 5.3 Men and women have appropriate tools and technology that add value to their products	44,780	44,267	513	1	
Output 5.4 Linkages with microfinance institutions are established	22,000	18,465	3,535	16	2
Total outcome 5	**148,290**	**144,814**	**3,476**	**2**	
Management and administration cost					
Personnel cost	24,850	24,375	475	2	
Communication cost	1,200	1,173	27	2	
Vehicle & travel cost	21,200	21,198	2	0	
Other operational cost	7,680	8,437	(757)	(10)	
Total management and admin cost	**54,930**	**55,183**	**(253)**	**(0)**	
Partner admin cost - Main office					
Personnel cost	560	600	(40)	(7)	
Communication cost	2,540	2,724	(184)	(7)	
Vehicle & travel cost	1,540	1,355	185	12	3
Other operational cost	7,785	8,039	(254)	(3)	
Total partner admin cost	**12,425**	**12,718**	**(293)**	**(2)**	
Subtotal expenditures	**215,645**	**212,715**	**2,930**	**1**	
In kind expenses (description)			-		
Subtotal expenses in-kind	-	-	-		
TOTAL EXPENSES	**215,645**	**212,715**	**2,930**	**1**	
Closing balance	-	**11,611**	**(11,611)**		

Notes:
1 Exchange rate used for reporting purposes is AFN/USD 66.96
2 The budget allocaiton was high as compare to the actual costs that caused 16% underspend.
3 ADA has limitation of spending partner admin cost and we were already overspend in total; therefore, vehicle and travel cost remains 12% underspend.

Admin and Finance Director

Admin and Finance Manager

ANNEXURE-A5

PROJECT NOTE

PID : 110135-11
Project Name : Creating sustainable profit and peacebuilding - Urozgan
Project Period : 01.01.2016 to 31.12.2016
Report Period : 01.01.2016 to 31.12.2016

Prepared by:
Naeem Ahmadzai
31-12-2016
Finance & Grants Manager

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Project Opening Balance (if cofinancied)					
PROJECT INCOME (specified per Donor)(Including NCA bridge funding for the current year and NCA unused funds from previous year)	212,305	222,498	(10,193)	(5)	
Subtotal Income	**212,305**	**222,498**	**(10,193)**	**(5)**	
In-kind contribution (description)					
Subtotal in-kind contributions	-	-			
TOTAL INCOME	**212,305**	**222,498**	**(10,193)**	**(5)**	
TOTAL EXPENDITURES					
Outcome 1 Increased participation of women in peace building processes					
Output 1.1 Religious and traditional leaders, elders and men in the community are aware of the importance of women's participation in peacebuilding	940	704	236	25	2
Output 1.2 Women have the capacity to carry out conflict resolution activities	14,267	14,082	185	1	
Output 1.3 Women have the capacity to carry out conflict resolution activities	9,560	9,844	(284)	(3)	
Output 1.4 Advocacy campaigns to ensure women's participation in formal peacebealding Shuras have taken place	820	-	820	100	3
Total outcome 1	**25,587**	**24,630**	**957**	**4**	
Outcome 2 Inclusive community and district-based peace shuras are actively engaged in conflict prevention and transformation					
Output 2.1 Members of peacebuilding Shuras have improved conflict transformation skills	8,760	8,414	346	4	
Output 2.2 Action plans developed and followed-up by peacebuilding Shuras	3,785	3,079	706	19	2
Output 2.3 Peace Shuras are linked with formal peacebuilding Shuras at province and national level	360	356	4	1	
Total outcome 2	**12,905**	**11,848**	**1,057**	**8**	
Outcome 3 Relations between ethnic and tribal groups have improved					
Output 3.1 Influential religious actors at provincial level are trained in dialogue facilitation	880	288	592	67	2
Output 3.2 Collaboration initiatives between men, women and youth across ethnic and tribal lines supported	11,320	10,622	698	6	
Output 3.3 Peace education provided for school children	6,300	6,300	-	-	
Total outcome 3	**18,500**	**17,210**	**1,290**	**7**	
Outcome 4 Women and Members from other vulnerable groups have established micro or small enterprises					
Output 4.1 Men in the community have gained awareness of women's role as economic actors and their own role in enabling a conducive environment	200	-	200	100	3
Output 4.2 Women and members from other vulnerable groups are organixed in income gererating groups	5,000	5,920	(920)	(18)	4
Output 4.3 Women and members from other vulnerable groups have the knowledge and skills of how to establish and run a business	28,135	29,709	(1,574)	(6)	
Output 4.4 Women and members from other vulnerable groups have access to start-up capital and market	7,500	6,763	737	10	

Budget description	Budget	Actual expenditure for the year	Varaince		Note
			USD	%age	
Output 4.5 Women and members from other vulnerable groups are linked to business service provider	1,000	-	1,000	100	3
Total outcome 4	**41,835**	**42,392**	**(557)**	**(1)**	
Outcome 5 Value Chain Development has increased men and women's production					
Output 5.1 Men and women have the knowledge of all spects of value chain development	9,800	9,200	600	6	
Output 5.2 Men and women have gained knowledge of business management	7,500	5,067	2,433	32	2
Output 5.3 Men and women have appropriate tools and technology that add value to their products	10,000	10,452	(452)	(5)	
Output 5.4 Linkage with micofinance institutions are established	1,000	683	317	32	
Total outcome 5	**28,300**	**25,402**	**2,898**	**10**	
Management and administration cost					
Personnel cost	37,800	41,157	(3,357)	(9)	
Communication cost	2,875	2,855	20	1	
Vehicle & travel cost	17,600	17,608	(8)	(0)	
Other operational cost	13,980	15,657	(1,677)	(12)	5
Total management and admin cost	**72,255**	**77,277**	**(5,022)**	**(7)**	
Partner admin cost - Main office					
Personnel cost	2,080	2,200	(120)	(6)	
Communication cost	1,600	1,537	63	4	
Vehicle & travel cost	1,200	1,197	3	0.23	
Other operational cost	8,043	7,670	372	5	
Total partner admin cost	**12,923**	**12,605**	**318**	**2**	
Subtotal expenditures	**212,305**	**211,365**	**940**	**0**	
In kind expenses (description)			-	-	
Subtotal expenses in-kind	-	-	-	-	
TOTAL EXPENSES	**212,305**	**211,365**	**940**	**0**	
Closing balance	-	**11,133**			

Notes:

1 Exchange rate used for reporting purposes is AFN/USD 67.41

2 The activities were managed in less than the allocated budget due to decrease in budget unit costs at local markets and limited goods required for some events.

3 The refreshment and stationary expenses for some activities were covered from remained refreshment and stationary items for other events that caused 100% underspend.

4 The goods (stationary and refereshment) was purchased more than required for this activity which provided support to other activities where you see 100% underspend.

5 The budget allocation was less than the actual needs and expenses at field which caused 12% overspend in the budget line.

Admin and Finance Director

Admin and Finance Manager

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
OWN DEVELOPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	NOTE	2016 AFN	2015 AFN
FUNDS			
Opening balance		108,090,926	72,742,657
Other Income	13	518,501	3,972,791
Admin Income	13	78,898,074	68,870,337
Total		**187,507,501**	**145,585,785**
EXPENDITURE			
PERSONNEL COST			
Salaries & other benefits		35,335,465	22,120,206
Total Personnel Cost		**35,335,465**	**22,120,206**
Travel and transportation			
Local Travel By Road & Air		467,882	572,688
Perdiem & Taxi fare		58,843	51,810
Transportation		133,640	17,700
Total TRAVEL EXPENSES		**660,365**	**642,198**
EQUIPMENT COST			
Computers		164,399	333,651
Printer,Copiers,Scanners		80,974	280,122
Communication Equipment		57,534	9,686
Furniture And Fixtures		21,216	250
Tools & Equipment		12,670	181,629
Total EQUIPMENT COST		**336,793**	**805,338**
PROFESSIONAL EXPENSESS			
DAB Insurance		1,125,527	1,480,481
Audit Fee		526,660	721,395
Membership fee		23,996	181,614
Total Professional expenses		**1,676,183**	**2,383,490**
OPERATIONAL EXPENSESS			
Refreshment		832,447	50,672
Office Supplies		1,272,399	785,903
Trainings Expenses		68,650	70,534
Office,Shop,Center Rent		1,932,417	1,839,677
Vehicle Rent		2,402,412	1,163,016
Utilities		511,645	379,770
Communication		226,858	225,030
Skill Labor		2,800	272,316

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
OWN DEVELOPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

Office & Equipment Maintenance		8,325	-
Internet Fees		486,920	413,369
Bank Charges		533,006	270,867
Other Services		238,134	1,348,063
Office Stationary		134,429	659,130
Vehicle Fuel		1,650,940	1,447,771
Vehicle Maintenance		1,256,629	938,028
Generator Fuel		428,584	392,260
Constriction Material		15,600	2,750
School Kits		90,450	31,500
Heating Cost		-	1,200
Conference Hall Rent		-	379,480
Photo/Video Service		-	11,528
Horticulture Materials		-	11,600
Admin Cost		-	4,508,782
Other expenses		205,664	-
Total OPERATIONAL EXPENSESS		**12,298,308**	**15,203,245**
Total Expense		**50,307,115**	**41,154,477**
Exchange Gain/ (loss)	14	(1,696,827)	3,659,618
Receivables/payables written off	11.2	(500,172)	-
Prior year adjustment in AIB EUR a/c: 24314	7.2.1	(918,463)	
CLOSING BALANCE	**11**	**134,084,923**	**108,090,926**

ANNEXURE-C

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
PROJECT WISE BREAKUP OF EXPENDITURE
FOR THE PERIOD FROM JANUARY 01, 2015 TO DECEMBER 31, 2016

Expenditure	DKH	CAID		OXFAM NOVIB			USAID/CHEMONICS	CARD-F	
	Community Based Disaster Risk Management (CBDRM) With Integrated WASH Component	Community Rights Mobilization and Response (Faryab, Maimana)	Improving Water and Sanitation Facilities for IDPs (Jawzjan/Shabarghan)	Need Assessment IDPs, Kunduz	Need Assessment IDPs, Kandahar	Supporting Conflict Induced IDPs and Returnees Through Appropriate Food Assistance and Access to Agriculture Inputs/AD278-16-NOV-15	RADP-South	Procurement of 250 Small Scale Layer (SSL) Packages/Balkh	Procurement of 200 Small Scale Layer (SSL) Packages/Herat
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Personnel cost									
Salaries	1,609,126	556,240	4,919,973	60,900	80,100	1,449,661	67,451,221	-	-
Allowances	150,000	-	-	-	-	-	15,166,119	-	-
Total Personnel	**1,759,126**	**556,240**	**4,919,973**	**60,900**	**80,100**	**1,449,661**	**82,617,340**	**-**	**-**
Travel and Transportation Cost									
Local travel by road & air	100,524	2,710	12,370	3,000	10,323	4,450	1,057,812	-	-
Travel allowance/perdiem/Travel for Monitoring	-	37,550	2,260	22,500	-	-	595,206	-	-
Transportation	19,000	-	-	-	800	53,500	-	-	-
Total Travel and Transportation Cost	**119,524**	**40,260**	**14,630**	**25,500**	**11,123**	**57,950**	**1,653,018**	**-**	**-**
Equipment cost									
Computer/printer/scanner/copier/communication	-	-	60,552	-	-	96,286	1,200	-	-
Furniture & fixtures	960	-	-	-	-	48,400	-	-	-
New Technology/Equipment	-	-	-	-	-	-	-	-	-
Other tools and equipment	-	-	-	-	-	-	-	-	-
Total Equipment Cost	**960**	**-**	**60,552**	**-**	**-**	**144,686**	**1,200**	**-**	**-**
Professional Expenses									
DAB insurance	-	-	-	-	-	-	-	-	-
Consultancy expenses	-	-	-	-	-	-	-	-	-
Start-Up Capital for Enterprise	-	-	-	-	-	-	-	-	-
Audit fee	48,398	-	-	-	-	-	-	-	-
Total Professional Expenses	**48,398**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operational Expenses									
Supplies/utilities/stationary	420,837	92,748	300,225	4,866	3,220	118,236	2,535,355	-	-
Training/allowances/refreshment & other training expenses	66,935	31,565	343,960	-	7,000	-	29,908,494	-	-
Vehicle/generator fuel and maintenance	38,410	229,215	81,978	-	-	-	956,586	-	-
Office/shop/store rent	208,744	92,902	362,392	-	-	76,792	6,848,535	-	-
Communication/internet fee	38,110	50,920	55,000	-	-	35,616	2,173,001	-	-
Skill and unskilled labor	-	-	-	-	-	-	-	-	-
Repair & maintenance	-	-	-	-	-	-	97,047	-	-
Medicine & vaccine	-	-	4,800			-	-	-	-
Construction/ horticulture/ poultry material	1,756,536	-	7,825,067			-	-	3,297,260	7,682,901
School kits/Hygiene Kits/embroidery materials	301,310	658,144	686,260			-	-	-	-
Agricultural Inputs	-	-	-	-	-	6,129,850	-	-	-
Mini Grants	-	-	-	-	-	-	-	-	-
Heating cost	-	-	-	-	-	-	-	-	-
Bank charges	360,000	-	-	-	-	348	104,770	-	-
Vehicle rent	-	-	672,228	54,000	37,500	303,367	11,443,641	-	-
Other services	-	29,250	-	-	-	-	-	-	-
Total Operational Expenses	**3,190,882**	**1,184,744**	**10,331,910**	**58,866**	**47,720**	**6,664,209**	**54,067,429**	**3,297,260**	**7,682,901**
Admin Cost %	-	-					**66,353,887**		
TOTAL EXPENDITURE	**5,118,890**	**1,781,244**	**15,327,064**	**145,266**	**138,943**	**8,316,506**	**204,692,873**	**3,297,260**	**7,682,901**

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
PROJECT WISE BREAKUP OF EXPENDITURE
FOR THE PERIOD FROM JANUARY 01, 2015 TO DECEMBER 31, 2016

Expenditure	GIZ	MAIL/NHLP						FAO	
	Providing Accelerated Learning Opportunity for Over Age Children	Commercial Broiler Poultry Production Takhar (Taluqan & Baharak)	Commercial Broiler Poultry Production Laghman (Qarghai & Mehtarlam)	Small Scale Commercial Layer Poultry Project Zinda Jan / Heart	Small Scale Commercial Broiler Poultry Project Ghuzara /Heart	Small Scale Commercial Layer Poultry Project Rustaq / Takhar	Small Scale Commercial Broiler Poultry Project Taluqan /Takhar	Seasonal Food Security Assessment Survey (Tarinkot & Chora, Uruzgan)	Emergency Crop Inputs Assistance to Conflict and Natural Disaster Affected Families (Tarinkot & Dehrawood, Uruzgan)
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Personnel cost									
Salaries	609,385	457,774	541,225	1,857,698	832,200	2,059,048	1,304,750	43,238	260,849
Allowances	-	-	-	-	-	-	-	-	-
Total Personnel	**609,385**	**457,774**	**541,225**	**1,857,698**	**832,200**	**2,059,048**	**1,304,750**	**43,238**	**260,849**
Travel and Transportation Cost									
Local travel by road & air	16,650	-	-	44,720	68,997	400	-	-	-
Travel allowance/perdiem/Travel for Monitoring	-	-	-	-	-	-	-	-	-
Transportation	18,000	-	36,000	-	-	-	-	-	-
Total Travel and Transportation Cost	**34,650**	**-**	**36,000**	**44,720**	**68,997**	**400**	**-**	**-**	**-**
Equipment cost									
Computer/printer/scanner/copier/communication	104,500	-	9,557	-	-	-	-	-	-
Furniture & fixtures	-	-	-	-	-	-	-	-	-
New Technology/Equipment	-	-	-	-	-	-	-	-	-
Other tools and equipment	51,500	-	-	-	-	-	-	-	-
Total Equipment Cost	**156,000**	**-**	**9,557**	**-**	**-**	**-**	**-**	**-**	**-**
Professional Expenses									
DAB insurance	-	-	-	-	-	-	-	-	-
Consultancy expenses	-	-	-	-	-	-	-	-	-
Start-Up Capital for Enterprise	-	-	-	-	-	-	-	-	-
Audit fee	-	-	-	-	-	-	-	-	-
Total Professional Expenses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operational Expenses									
Supplies/utilities/stationary	33,840	-	102,046	59,169	115,893	-	-	-	52,150
Training/allowances/refreshment & other training expenses	53,115	5,050	21,000	-	4,540	-	-	-	-
Vehicle/generator fuel and maintenance	-	-	-	-	8,980	-	-	-	-
Office/shop/store rent	17,000	75,000	58,787	-	198,000	-	225,000	-	-
Communication/internet fee	7,500	-	15,000	1,500	5,250	-	-	-	4,000
Skill and unskilled labor	-	-	-	-	-	-	-	-	66,000
Repair & maintenance	-	-	3,080	-	-	-	-	-	-
Medicine & vaccine	-	8,400	-	-	127,160	-	96,990	-	-
Construction/ horticulture/ poultry material	-	1,561,800	1,540,200	-	-	-	-	-	-
School kits/Hygiene Kits/embroidery materials	128,751	-	-	-	-	-	-	-	-
Agricultural Inputs	-	-	-	-	-	-	-	-	-
Mini Grants	-	-	-	-	-	-	-	-	-
Heating cost	45,968	-	-	-	-	-	-	-	-
Bank charges	-	-	-	-	-	-	-	-	-
Vehicle rent	140,000	444,194	435,484	480,000	810,000	480,000	750,000	-	264,720
Other services	-	-	-	-	-	-	-	-	-
Total Operational Expenses	**426,174**	**2,094,444**	**2,175,597**	**540,669**	**1,269,823**	**480,000**	**1,071,990**	**-**	**386,870**
Admin Cost %				**851,700**	**146,824**	**1,143,768**	**1,244,375**		
TOTAL EXPENDITURE	**1,226,209**	**2,552,218**	**2,762,379**	**3,294,787**	**2,317,844**	**3,683,216**	**3,621,115**	**43,238**	**647,719**

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
PROJECT WISE BREAKUP OF EXPENDITURE
FOR THE PERIOD FROM JANUARY 01, 2015 TO DECEMBER 31, 2016

Expenditure	NCA 2015	NCA 2016				Total without ADA OWN	ADA OWN EXPENSES	Total for the year
	Integrated WASH Response to Mass Displacement Reducing Child Morbidity and Malnutrition Incidence	Peacebuilding Through Women Participation, Ethnic and Tribal Relationship, Daikundi (Ashtarly & Kijran)	Peace Conference (Ashtarly)	Sustainable Profit Through Value Chain Development-Qurghan & Qaramqol Cooperatives Section, Pashtonkot & Belcheragh Cooperatives Section, Reforestation Section	Creating Sustainable Profit and Peacebuilding 1. Economic Empowerment Section 2. Peace Building Section			
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Personnel cost								
Salaries	1,401,377	3,201,300	-	6,342,123	6,368,396	101,406,583	35,266,870	136,673,454
Allowances	134,999	166,935	-	178,147	352,440	16,148,640	68,595	16,217,235
Total Personnel	**1,536,376**	**3,368,235**	**-**	**6,520,269**	**6,720,836**	**117,555,223**	**35,335,465**	**152,890,689**
Travel and Transportation Cost						-		
Local travel by road & air	74,680	355,523	-	79,520	356,049	2,187,727	474,232	2,661,959
Travel allowance/perdiem/Travel for Monitoring	80,000	325,700	-	-	-	1,063,216	52,493	1,115,709
Transportation	62,000	759,620	-	102,150	618,265	1,669,335	133,640	1,802,975
Total Travel and Transportation Cost	**216,680**	**1,440,843**	**-**	**181,670**	**974,314**	**4,920,278**	**660,365**	**5,580,643**
Equipment cost						-		
Computer/printer/scanner/copier/communication	-	123,136	-	-	-	395,231	302,907	698,138
Furniture & fixtures	-	217,465	-	-	-	266,825	21,216	288,041
New Technology/Equipment	-	-	-	1,313,982	688,891	2,002,873	-	2,002,873
Other tools and equipment	-	165,170	-	6,750	40,000	263,420	12,670	276,090
Total Equipment Cost	**-**	**505,771**	**-**	**1,320,732**	**728,891**	**2,928,349**	**336,793**	**3,265,142**
Professional Expenses								
DAB insurance	-	-	-	-	-	-	1,125,527	1,125,527
Consultancy expenses	-	-	-	-	-	-	23,996	23,996
Start-Up Capital for Enterprise	-	-	-	-	445,723	445,723	-	445,723
Audit fee	-	32,098	-	59,978	66,899	207,373	526,660	734,033
Total Professional Expenses	**-**	**32,098**	**-**	**59,978**	**512,622**	**653,096**	**1,676,183**	**2,329,279**
Operational Expenses								
Supplies/utilities/stationary	89,144	367,652	-	290,398	659,543	5,245,322	1,918,472	7,163,794
Training/allowances/refreshment & other training expenses	-	1,233,267	560,844	1,946,953	1,432,739	35,615,462	901,097	36,516,559
Vehicle/generator fuel and maintenance	102,983	386,002	-	346,128	484,664	2,634,946	3,336,153	5,971,099
Office/shop/store rent	-	337,363	-	516,295	769,166	9,785,975	1,932,417	11,718,392
Communication/internet fee	151,600	99,000	-	325,981	206,500	3,168,978	713,778	3,882,756
Skill and unskilled labor	-	-	-	30,000	-	96,000	2,800	98,800
Repair & maintenance	-	-	-	-	-	100,127	8,325	108,452
Medicine & vaccine	-	-	-	-	-	237,350	-	237,350
Construction/ horticulture/ poultry material	-	-	-	1,345,320	-	25,009,083	15,600	25,024,683
School kits/Hygiene Kits/embroidery materials	-	19,773	-	-	30,000	1,824,238	90,450	1,914,688
Agricultural Inputs	-	-	-	-	-	6,129,850	-	6,129,850
Mini Grants	-	461,370	-	-	685,464	1,146,834	-	1,146,834
Heating cost	-	23,100	-	-	19,125	88,193	-	88,193
Bank charges	474	-	-	-	237	465,830	533,006	998,836
Vehicle rent	548,787	857,000	-	1,352,100	1,023,036	20,096,057	2,402,412	22,498,468
Other services	-	-	-	7,000		36,250	443,799	480,049
Total Operational Expenses	**892,988**	**3,784,527**	**560,844**	**6,160,175**	**5,310,475**	**111,680,495**	**12,298,308**	**123,978,803**
Admin Cost %						**69,740,555**	**-**	**69,740,555**
TOTAL EXPENDITURE	**2,646,044**	**9,131,474**	**560,844**	**14,242,825**	**14,247,138**	**307,477,996**	**50,307,115**	**357,785,110**

ANNEXURE-D

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
ACTIVITY-WISE BREAKUP OF EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2016

Particualrs	Agriculture and Livestock	Education	Livelihood	Capacity Building	ADA OWN Expenditure	Total
Personnel cost						
Salaries	74,808,003	609,385	22,787,895	3,201,300	35,266,870	136,673,454
Other Fringe Benefits	-	-	-	-	-	-
Allowances	15,166,119		815,586	166,935	68,595	16,217,235
Total Personnel	**89,974,122**	**609,385**	**23,603,481**	**3,368,235**	**35,335,465**	**152,890,689**
Travel and Transportation Cost						
Local travel by raod & air	1,171,929	16,650	643,574	355,574	474,232	2,661,959
Travel allowance/perdiem/Travel for Monitoring	595,206	-	142,310	325,700	52,493	1,115,709
Transportation	36,000	18,000	855,715	759,620	133,640	1,802,975
Total Travel and Transportation Cost	**1,803,135**	**34,650**	**1,641,599**	**1,440,894**	**660,365**	**5,580,643**
Equipment cost						
Computer/printer/scanner/copier/communication	10,757	104,500	156,838	123,136	302,907	698,138
Furniture & fixtures	-	-	49,360	217,465	21,216	288,041
Generator/vehicles	-	-	-	-	-	-
New Technology/Equipments	-	-	2,002,873	-	-	2,002,873
Other tools and equipments	-	51,500	46,750	165,170	12,670	276,090
Total Equipment Cost	**10,757**	**156,000**	**2,255,821**	**505,771**	**336,793**	**3,265,142**
Professional Expenses						
DAB insurance	-	-	-	-	1,125,527	1,125,527
Consultancy expenses	-	-	-	-	23,996	23,996
Start-Up Capital for Enterprise	-	-	445,723	-	-	445,723
Audit fee	-	-	175,275	32,098	526,660	734,033
Membership fee	-	-	-	-	-	-
Total Professional Expenses	**-**	**-**	**620,997**	**32,098**	**1,676,183**	**2,329,279**
Operational Expenses						
Supplies/utilities/stationary	2,864,613	33,840	1,979,217	367,652	1,918,472	7,163,794
Training/allowances/refreshment & other training expenses	29,939,084	53,115	3,829,152	1,794,111	901,097	36,516,559
Vehicle/generator fuel and maintenance	965,566	-	1,283,378	386,002	3,336,153	5,971,099
Office/shop/store rent	7,405,322	17,000	2,026,291	337,363	1,932,417	11,718,392
Comminication/internet fee	2,198,751	7,500	863,727	99,000	713,778	3,882,756
Sill and unskill labour	66,000	-	30,000	-	2,800	98,800
Repair & maintenance	100,127	-	-	-	8,325	108,452
Photo/video services	-	-	-	-	-	-
Medicine & vaccine	232,550	-	4,800	-	-	237,350

Particualrs	Agriculture and Livestock	Education	Livelihood	Capacity Building	ADA OWN Expenditure	Total
Construction/ horticulture/ poultry material	14,082,160	-	10,926,923	-	15,600	25,024,683
School kits/Hygience Kits/embroidery materials	-	128,751	1,675,714	19,773	90,450	1,914,688
Agricultural Inputs	-	-	6,129,850	-	-	6,129,850
Mini Grants	-	-	685,464	461,370	-	1,146,834
Heating cost	-	45,968	19,125	23,100	-	88,193
Bank charges	104,770	-	361,060	-	533,006	998,836
Vehicle rent	15,108,039	140,000	3,991,018	857,000	2,402,412	22,498,468
Exchange gain and loss	-	-	-	-	-	-
Other services	-	-	36,250	-	443,799	480,049
Total Operational Expenses	**73,066,982**	**426,174**	**33,841,969**	**4,345,370**	**12,298,308**	**123,978,803**
Admin Cost %	**69,740,555**	**-**	**-**	**-**	**-**	**69,740,555**
TOTAL EXPENDITURE	**234,595,550**	**1,226,209**	**61,963,867**	**9,692,369**	**50,307,115**	**357,785,110**

AFGHAN DEVELOPMENT ASSOCIATION (ADA)
ACTIVITY-WISE BREAKUP OF EXPENDITURE PIE CHARTS
FOR THE YEAR ENDED DECEMBER 31, 2016