BRAC AFGHANISTAN

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2023

INDEPENDENT AUDITOR'S REPORT

To the Board Members, BRAC Afghanistan

Opinion
We have audited the financial statements of **"BRAC Afghanistan"** (the Organization), which comprise the statement of financial position as at **December 31, 2023**, and the statement of comprehensive income, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2023, and its financial performance and its cash flows for the year then ended in accordance with accounting policies mentioned in note 2 and 3 to the financial statements.

Basis for Opinion
We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the **Auditor's Responsibilities for the Audit of the Financial Statements** section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting policies described in note 2 and 3 to the financial statements, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Organization's financial reporting process.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

We communicate with the management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

Engagement Partner: Zeeshan Ali, FCA, FCCA
Kabul, Afghanistan

Date: 07 MAR 2024

BRAC AFGHANISTAN
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023

	Notes	Dec 31, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022
		AFN		USD	
Assets					
Property, plant and equipment	4	21,853,373	18,442,699	311,080	206,896
Grants and accounts receivable	5	192,075,733	1,490,651,254	2,734,174	16,722,585
Advances, deposits and prepayments	6	646,254	1,102,297	9,199	12,366
Cash in hand and at banks	7	233,803,663	133,421,028	3,328,166	1,496,758
Total assets		**448,379,022**	**1,643,617,277**	**6,382,620**	**18,438,605**
Liabilities and Net Assets					
Liabilities					
Deferred income	8	19,843,485	15,977,379	282,470	179,239
Donor grants received in advance	9	13,102,136	90,621,137	186,507	1,016,616
Current liabilities	10	306,894,382	1,380,191,204	4,368,603	15,483,411
Related party payable	11	8,403,823	9,079,458	119,627	101,856
Total liabilities		**348,243,825**	**1,495,869,177**	**4,957,208**	**16,781,122**
Net Assets					
Capital fund					
- Unrestricted		99,693,287	147,306,190	1,420,461	1,652,532
- Temporarily restricted		441,909	441,909	4,951	4,951
Total net assets		**100,135,196**	**147,748,099**	**1,425,412**	**1,657,483**
Total liabilities and net assets		**448,379,022**	**1,643,617,277**	**6,382,620**	**18,438,605**

Auditor's report annexed

The annexed notes from 1 to 24 form an integral part of these financial statements.

Head of Finance
BRAC Afghanistan

Country Director
BRAC Afghanistan

Member, Governing Body
BRAC Afghanistan

BRAC AFGHANISTAN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2023

	Notes	Dec 31, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022
		AFN		USD	
Income					
Donor grants	12	1,314,939,234	2,037,301,221	16,163,377	22,646,745
Other operating income	13	99,776,723	115,446,222	1,226,466	1,283,306
Total Income		**1,414,715,957**	**2,152,747,443**	**17,389,844**	**23,930,052**
Expenditure					
Salaries & benefits	14	334,227,322	404,331,765	4,108,359	4,494,573
Training & workshops	15	-	420,715,718	-	4,676,697
Occupancy expenses	16	52,542,057	71,610,521	645,853	796,026
Other program expenses	17	1,051,289,871	1,152,834,535	12,922,570	12,814,968
Depreciation	4	6,697,322	8,548,285	82,324	95,023
Total Expenditure		**1,444,756,572**	**2,058,040,824**	**17,759,106**	**22,877,288**
Net (deficit)/surplus for the year		**(30,040,615)**	**94,706,619**	**(369,263)**	**1,052,764**
Other Comprehensive income					
Unrealised Exchange Gain/(Loss)		(17,572,288)	-	(216,000)	-
Total Comprehensive (deficit)/surplus		**(47,612,903)**	**94,706,619**	**(585,263)**	**1,052,764**

The annexed notes from 1 to 24 form an integral part of these financial statements.

Head of Finance
BRAC Afghanistan

Country Director
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BRAC Afghanistan

BRAC AFGHANISTAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Note	Dec 31, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022
		AFN		USD	
Cash flows from operating activities:					
(Deficit)/Surplus for the year		(47,612,903)	94,706,619	(585,263)	1,052,764
Adjustment to reconcile changes in net assets to Net cash provided by operating activities:					
Depreciation		6,697,322	8,548,285	82,324	95,023
Donor grants - amortization of investment in fixed assets		(6,082,545)	(8,287,747)	(74,767)	(92,127)
		614,777	260,538	7,557	2,896
Adjustments for other accounts:					
Decrease/(Increase) in advances, deposits and prepayments		456,043	(330,187)	6,492	(3,704)
Decrease/Increase in grants & accounts receivable		1,298,575,521	(951,412,637)	18,485,061	(11,524,103)
Decrease/Increase in grant and others received in advance		37,704,029	(257,395,767)	536,712	(3,002,778)
Decrease/Increase in current liabilities		(1,073,972,457)	967,355,871	(15,287,864)	9,325,710
Increase in deferred income		9,948,650	14,074,568	122,290	157,893
		272,711,787	(227,708,152)	3,862,690	(5,046,982)
Net cash from (used in) operating activities		**225,713,661**	**(132,740,995)**	**3,284,984**	**(3,991,322)**
Cash flows from investing activities:					
Purchase of fixed assets		(10,107,997)	(16,284,277)	(124,249)	(182,682)
Net cash used in investing activities		**(10,107,996)**	**(16,284,277)**	**(124,249)**	**(182,682)**
Cash flows from financing activities:					
Grants received from donor during the year		1,159,300,979	2,271,879,941	14,250,255	25,625,909
Grants utilized during the year for:					
- Operational expenditure (donor grants)		(1,308,856,689)	(2,029,013,474)	(16,088,610)	(22,554,618)
Received from capital fund		55,937,599	-	687,591	-
Refunded to Donor		(11,656,268)	(27,494,330)	(143,280)	(308,440)
- Investment in fixed assets		(9,948,650)	(14,074,568)	(122,290)	(157,893)
Net cash provided by financing activities		**(115,223,030)**	**201,297,569**	**(1,416,334)**	**2,604,958**
Net increase in cash and cash equivalents		**100,382,634**	**52,272,297**	**1,744,402**	**(1,569,046)**
Translation adjustment		-	-	87,006	2,283,498
Cash and cash equivalents, beginning of the year		133,421,028	81,148,731	1,496,758	782,307
Cash and cash equivalents, end of the year	**7**	**233,803,663**	**133,421,028**	**3,328,166**	**1,496,758**

The annexed notes from 1 to 24 form an integral part of these statements.

Head of Finance
BRAC Afghanistan

Country Director
BRAC Afghanistan

Member, Governing Body
BRAC Afghanistan

BRAC AFGHANISTAN
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Temporarily Restricted	Unrestricted	Total Capital Fund	Temporarily Restricted	Unrestricted	Total Capital Fund
	AFN			USD		
At January 01, 2022	**441,909**	**52,599,571**	**53,041,480**	**4,260**	**507,082**	**511,342**
Surplus for the year	-	94,706,619	94,706,619	-	1,052,764	1,052,764
Translation adjustment	-	-	-	691	92,687	93,378
At December 31, 2022	**441,909**	**147,306,190**	**147,748,099**	**4,951**	**1,652,532**	**1,657,483**
At January 01, 2023	**441,909**	**147,306,190**	**147,748,099**	**4,951**	**1,652,532**	**1,657,483**
(Deficit) for the year	-	(47,612,903)	(47,612,903)	-	(585,263)	(585,263)
Translation adjustment	-	-	-	-	353,192	353,192
At December 31, 2023	**441,909**	**99,693,287**	**100,135,196**	**4,951**	**1,420,461**	**1,425,412**

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

Head of Finance
BRAC Afghanistan

Country Director
BRAC Afghanistan

Member, Governing Body
BRAC Afghanistan

1. The reporting entity

BRAC Afghanistan, an international development organization, started activities in May 2002 and registered under Non-governmental organization Dept., Ministry of Economy, The Islamic Republic of Afghanistan, vide registration no 25 with a view to participating in the rehabilitation and reconstruction efforts of Afghanistan by adapting an environmental friendly sustainable development approach through high-impact education, health, Abadei, employment and income generation and capacity building interventions for the poor, especially for women and children. At present, BRAC Afghanistan has a large number of development programs that cover the areas of ABADEI, Health, Education, Emergency response, and UPG for the people of 21 provinces in Afghanistan.

The registered office of the BRAC Afghanistan is at District No 02, Butcher Street, Lane 4, Kart-e-Parwan, Kabul, Afghanistan.

2. BASIS OF PREPARATION

2.1 Statement of Compliance

The financial statements have been prepared in accordance with accounting policies as described in note 3 to the financial statements.

2.2 Basis of Measurement

The financial statements are prepared under the historical cost convention.

2.3 Functional and Presentation Currency

Items included in these financial statements are measured using the currency of the primary economic environment in which the organization operates. The financial statements of the BRAC Afghanistan are presented in Afghanistan Afghani (AFN) which is the BRAC Afghanistan's functional and presentation currency. Amount presented have been rounded to the nearest AFN.

The financial statements include figures which have been translated from AFN to United States Dollars (USD) at the year end rate of USD 1: AFN 70.25 (2022: USD 1: AFN 89.14) for balance sheet items and at the annual average rate of USD 1: AFN 81.353 (2022: USD 1: AFN 89.96) for income and expenditure items. These figures are for memorandum purposes only and do not form part of the audited financial statements.

2.4 Use of Estimation and Judgments

The preparation of financial statements in conformity with International Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of financial statements and reported amounts of revenues and expenses during the reported period. The estimates and associated assumptions are based on historical experiences, the results of which form the basis of making the judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results ultimately may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

2.5 Property, Plant and Equipment

BRAC Afghanistan reviews the useful lives and residual value of property, plant and equipment on a regular basis. Any changes in future years might affect the carrying amounts of the respective items of property, plant and equipment with a corresponding effect on the depreciation charge and the impairment.

2.6 Provisions

BRAC Afghanistan reviews the carrying amount of liabilities on a regular basis and appropriate amount of provision is made as and when necessary.

3. SIGNIFICANT ACCOUNTING POLICIES:

The accounting policy set out below have been applied consistently to all period presented in this financial statements.

3.1 Basis of Preparation of Financial Statements

BRAC Afghanistan maintains its books of account and records on a programme or project-wise basis. The Country Office maintains records of all treasury and management functions. All cash balances, including those held for programs, are held by the Country Office and transferred to programs as required. Balances between projects are eliminated upon combination for the purposes of presentation of the financial statements.

BRAC Afghanistan's accounting records and financial statements are maintained and presented in accordance with the principles of fund accounting. This is the procedure by which resources are classified for accounting and internal reporting into funds established according to their nature and purposes based on the existence or absence of donor-imposed restrictions.

3.2 Donor Grants

Income from donor grants is recognized when conditions on which they depend have been met. Substantially, BRAC Afghanistan's donor grants are for the funding of projects and programs, and for these grants, income is recognized to equate to expenditure incurred on projects and programs. For donor grants which involve funding for Property, Plant & Equipment (PPE), grant income is recognized as the amount equivalent to depreciation expenses charged on the PPE concerned. For donor grants provided to purchase motorcycles for specific projects, income is recognized over the estimated useful lives of the motorcycles.

All donor grants received are initially recorded at fair value as liabilities in the Grants Received in Advance Account. For grants utilized to purchase PPE, the donor grants are transferred to deferred income accounts whilst for grants utilized to reimburse programme-related expenditure, the amounts are recognized as income. Donor grants received in-kind, through the provision of gifts and/or services, are recorded at fair value (excluding situations when BRAC Afghanistan may receive emergency supplies for onward distribution in the event of a disaster which are not recorded as grants).Income recognition of such grants follows that of cash-based donor grants and would thus depend on whether the grants are to be utilized for the purchase of PPE or expended as programme-related expenditure.

Grant income is classified as temporarily restricted or unrestricted depending upon the existence of donor-imposed restrictions. For completed or phased out projects and programs, any unutilized amounts are dealt with in accordance with consequent donor and management agreements.

3.3 Depreciation

Depreciation is recognized in profit or loss and calculated to write off the cost of the property, plant and equipment on a Straight line basis over the expected useful lives of the assets concerned, and intangible assets on a straight line basis.

Depreciation is calculated on monthly basis by charging the whole month depreciation in the month of purchase as per the following rates:

Furniture & Fixtures	10%
Equipment and Machineries	20%
Computers and Peripherals	33.33%
Vehicles	20%
Building	5%
Land	0%

Management review the depreciation methods, residual value and useful life of an asset at the year end and any change considered to be appropriate in accounting estimate is recorded through the statement of comprehensive income.

Gains and losses on disposals are determined by comparing proceeds with carrying amounts and are included in the operating result for the reporting period.

3.4 Foreign Currency Transactions.

Transactions in foreign currencies are translated to AFN at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated to AFN at the rate prevailing on that date. The resulting difference is treated as foreign currency gain or loss and recorded in statement of comprehensive income.

Non-monetary assets and liabilities denominated in foreign currencies, which are stated at historical cost, are translated to (Local currency) at the foreign exchange rate ruling at the date of transaction. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated to (Local currency) at foreign exchange rates ruling at the dates the fair values were determined. Foreign exchange differences arising on translation are recognized in the statement of

3.5 Convenience Translation Reserve

For the purpose of convenience translation:
The exchange rate of USD 1=AFN 70.25 (2022: USD 1=AFN 89.14) is used for balance sheet items. This represents the selling rate of US Dollar at the end of the year as quoted by the central bank of Afghanistan to conduct foreign exchange transactions. The annual average conversion rate USD 1= AFN 81.353 (2022: USD 1= AFN 89.96) is used for the items of income and expenditure statement ,cash flow statement and statement of comprehensive income.

The average conversion rate is the annual average of the selling rate as quoted by the central bank of Afghanistan to conduct foreign exchange transactions. The difference between average and year end exchange rates is recognized as convenience foreign currency translation reserve. Amounts presented in foreign currencies are for the purpose of convenience only and do not necessarily represent amounts at which assets and liabilities could be realized. Figures on convenience translation reserve are rearranged wherever it's necessary .

3.6 Impairment

i) Financial Assets

At each balance sheet date BRAC Afghanistan assesses whether there is objective evidence that financial assets not carried at fair value through profit or loss are impaired. Financial assets are considered to be impaired when objective evidence indicates that one or more events that have a negative effect on the estimated future cash flow of an asset.

Individually significant financial assets are tested for impairment on an individual basis. The remaining financial assets are assessed collectively in groups that share similar credit characteristics.

ii) Non Financial Assets

The carrying amounts of BRAC Afghanistan's non financial assets other than inventories are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such condition exists, the assets recoverable amount is estimated and an impairment loss recognized in the statement of comprehensive income whenever the carrying amount of an asset exceeds its recoverable amount.

3.7 Other Assets

Other assets comprise prepayments, deposits and other recoverable which arise during the normal course of business; they are carried at original invoice amount less provision made for impairment losses. A provision for impairment of trade receivable is established when there is objective evidence that the fund will not be able to collect all amounts due according to the original terms of receivables. The amount of the provisions is the difference between the carrying amount and the recoverable amount.

3.8 Cash and Cash Equivalents

For the purpose of the cash flow statement, cash and cash equivalents comprise balances that include: cash in hand, deposits held at call with banks, net of bank.

3.9 Other Accounts Receivable

It includes inter project receivable and pre-finance from the control fund to the projects.

3.10 Provision and Other Liabilities

A provision is recognized if, as a result of a past event, BRAC Afghanistan has a present legal or constructive obligation that can be estimated reliably ,and it is probable that an outflow of economic benefits will be required to settle the obligation.

Other accounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received.

3.11 Employee Benefits

The organization doesn't operate any retirement benefit fund. The severance pay is provided for in accordance with the country statute. The organization also provides festival allowance, Insurance and medical benefit to its employees based on a predetermined policy and is recognized in other accruals. Employ entitlements to annual leave are recognized in other accruals when accrue to employees.

3.12 Segment Reporting

An operating segment is a component that engages in business activities providing products and services from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of BRAC Afghanistan's other component programs. All operating segments' operating results are reviewed regularly by BRAC Afghanistan's Country Programme Managers to make decisions about resources to be allocated to the segments and assess its performance, and for which discrete financial information is available.

3.13 Related Party Transactions

Where transactions have taken place between the related parties, along with terms of transactions, the nature of the related party relationship, and the amount of the transactions are disclosed in the financial

3.14 Commitments and contingencies

(a) Commitments

There was no significant commitments as at 31 December 2023.

(b) Contingent liability

Order issued by Honourable Paktika high court in 2012 against BRAC Afghanistan to cease its operations and pay penalties to MRRD on account of not releasing block grants to CDCs is currently under consideration of Honourable Supreme Court of Afghanistan.

No provision for the penalty so imposed has been provided in the financial statements for the year as the management is reasonably assured that the decision of the Honourable Supreme Court shall be decided in BRAC's favor as the matter has already been settled with MRRD.

3.15 Post Balance Sheet Events

An event, which could be favourable or unfavourable, that occurs between the end of the reporting period and the date that the financial statements are authorized for issue.

Adjusting event: An event after the reporting period that provides further evidence of conditions that existed at the end of the reporting period, including an event that indicates that the going concern assumption in relation to the whole or part of the enterprise is not appropriate.

Non-adjusting event: An event after the reporting period that is indicative of a condition that arose after the end of the reporting period.

4. Fixed assets (property, plan and Equipment)

Dec 31, 2023

Group of fixed assets	Cost				Depreciation				Net book value
	Opening balance	Additions during the year	Adjustment for disposals/transfer during the year	Closing balance	Opening balance	Charged during the year	Adjustment for disposals/transfer during the year	Closing balance	Net book value 31-12-2023
	AFN								
Furniture and fixtures	13,621,841	1,715,250	(108,822)	15,228,269	8,813,392	564,353	-	9,377,745	5,850,525
Equipment and Machineries	8,229,004	430,780	(143,335)	8,516,449	4,360,198	634,255	(0)	4,994,452	3,521,997
Computers and Peripherals	23,054,234	5,002,328	249,134	28,305,696	13,288,797	5,249,088	0	18,537,886	9,767,810
Vehicles	14,728,923	2,959,639	3,022	17,691,584	14,728,917	249,626	-	14,978,543	2,713,041
									-
Total 2023 (AFN)	**59,634,002**	**10,107,997**	**(0)**	**69,741,999**	**41,191,303**	**6,697,322**	**(0)**	**47,888,625**	**21,853,373**
Total 2023 (USD)	**848,883**	**124,249**	**(0)**	**992,769**	**586,353**	**82,324**	**0**	**681,689**	**311,080**

Dec 31, 2022

Group of fixed assets	Cost				Depreciation				Net book value
	Opening balance	Additions during the year	Adjustment for disposals/transfer during the year	Closing balance	Opening balance	Charged during the year	Adjustment for disposals/transfer during the year	Closing balance	Net book value 31-12-2022
Furniture and fixtures	9,623,105	3,998,736	-	13,621,841	6,106,251	2,707,141	-	8,813,392	4,808,449
Equipment and Machineries	4,420,395	3,808,609	-	8,229,004	2,644,662	1,715,536	-	4,360,198	3,868,806
Computers and Peripherals	14,611,802	8,476,932	(34,500)	23,054,234	9,703,642	3,619,655	(34,500)	13,288,797	9,765,437
Vehicles	14,728,923	-	-	14,728,923	14,222,961	505,955	-	14,728,916	6
Total 2022 (AFN)	**43,384,225**	**16,284,277**	**(34,500)**	**59,634,002**	**32,677,516**	**8,548,286**	**(34,500)**	**41,191,303**	**18,442,699**
Total 2022 (USD)	**486,698**	**182,682**	**(387)**	**668,993**	**366,586**	**95,897**	**(387)**	**462,097**	**206,896**

		Notes	Dec 31, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022
			AFN		USD	
5.	**Grants and accounts receivable**					
	Donor grants receivable		131,539,694	93,835,665	1,872,451	1,052,677
	Related party receivable	5.1	60,536,038	1,396,815,589	861,723	15,669,908
			192,075,733	**1,490,651,254**	**2,734,174**	**16,722,585**

5.1. This balance represents the receivable amount from Stichting BRAC International in respect of funds received from donors on behalf of BRAC Afghanistan.

		Notes	Dec 31, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022
6.	**Advances, deposits and prepayments**					
	Employees		287,662	1,102,297	4,095	12,366
	Partner NGO, suppliers & others		358,592	-	5,105	-
			646,254	**1,102,297**	**9,199**	**12,366**
7.	**Cash in hand and at banks**					
	Cash in hand		6,036,490	6,852,519	85,929	76,874
	Cash at banks	7.1	227,767,173	126,568,508	3,242,237	1,419,885
			233,803,663	**133,421,028**	**3,328,166**	**1,496,758**
7.1.	**Cash at banks**					
	Bank Alfalah Limited		72,193	2,936,029	1,028	32,937
	Bank Mili Afghanistan		593,823	447,385	8,453	5,019
	AIB		708,664	71,058,494	10,088	797,156
	Azizi Bank limited		226,392,493	52,126,600	3,222,669	584,772
			227,767,173	**126,568,508**	**3,242,237**	**1,419,885**
8.	**Deferred income**					
	- Donor fund investment in fixed assets					
	At 1 January		15,977,379	10,190,558	179,239	98,241
	Transferred from					
	Grants received in advance		9,948,650	14,074,568	122,290	156,454
	Amortization to Statement of Income and Expenditure		(6,082,545)	(8,287,747)	(74,767)	(92,127)
			3,866,105	5,786,822	47,523	64,327
			19,843,485	**15,977,379**	**226,762**	**162,568**
	Adjustment for translation difference		-	-	55,708	16,671
	At 31 December		**19,843,485**	**15,977,379**	**282,470**	**179,239**
9.	**Donor grants received in advance**					
	At January 1		90,621,136	146,719,335	1,016,616	1,414,435
	Donations received during the year	**18.**	1,159,300,979	2,271,879,941	14,250,255	25,625,909
	Transferred to deferred income:					
	- Investment in fixed assets		(9,948,650)	(14,074,568)	(122,290)	(156,454)
	Transferred to Statement of Comprehensive Income Expenditure during the year		(1,308,856,689)	(2,029,013,474)	(16,088,610)	(22,554,618)
	Transferred to the donor		(11,656,268)	(27,494,330)	(143,280)	(305,628)
	Received from capital fund		55,937,599	(67,867,146)	687,591	(1,125,989)
			(115,223,030)	**133,430,423**	**(1,416,334)**	**1,483,220**
	Receivables from donors during the year		37,704,029	(189,528,622)	463,462	(2,106,810)
			13,102,136	**90,621,136**	**63,744**	**790,845**
	Adjustment for translation difference		-	-	122,763	225,771
	At 31 December		**13,102,136**	**90,621,136**	**186,507**	**1,016,616**

		Notes	Dec 31, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022
			AFN		USD	
10.	**Current liabilities**					
	Other Liabilities (Project expenses)		248,091,664	1,259,967,361	3,531,554	14,134,702
	Other liabilities (Payable to BRAC Bangladesh)		24,259,573	28,212,772	345,332	316,500
	Other liabilities (Payables to BRAC IT Services Ltd.)		2,568,115	2,992,855	36,557	33,575
	Other liabilities (Security deposit)		8,216,447	13,657,369	116,960	153,213
	Other liabilities (External audit fees)		510,000	480,000	7,260	5,385
	Income tax payable		5,888,204	2,025,100	83,817.85	22,718
	Festival allowance		4,540,060	13,845,434	64,627	155,322
	Employee Insurance Fund (Group Insurance)		7,921,698	13,372,558	112,764	150,017
	Employee Insurance Fund (Medical Benefit)		4,898,620	33,478,575	69,731	375,573
	Technical support fees		-	12,159,180	-	136,405
			306,894,382	**1,380,191,204**	**4,368,603**	**15,483,410**
11.	**Related Party Payables**					
	Payable to Stichting BRAC International	11.1	8,403,823	9,079,458	119,627	101,856
			8,403,823	**9,079,458**	**119,627**	**101,856**

11.1. The amount represents the "management support fee" payable to Stichting BRAC International.

12.	**Donor grants (income)**				
	Transferred from grants received in advance	1,308,856,689	2,029,013,474	16,088,610	22,554,618
	Transferred from deferred income:				
	Amortization of investment in fixed assets	6,082,545	8,287,747	74,767	92,127
		1,314,939,234	**2,037,301,221**	**16,163,377**	**22,646,745**
13.	**Other operating Income**				
	Non refundable CCAP fund balance	-	70,765,050	-	786,628
	Cost recovered from other projects	-	290,000	-	3,224
	Liabilities derecognized as obligation expired	74,425,735	-	914,849	-
	Core Cost recovered	13,520,020	1,252,867	166,190	13,927
	Income from BRAC Contribution	11,830,968	-	145,427.56	-
	Exchange gain	-	43,138,305	-	479,528
		99,776,723	**115,446,222**	**1,226,466**	**1,283,306**
14.	**Salary & Benefits**				
	Staff salary & benefits	315,352,120	264,476,184	3,876,343	2,939,931
	Festival allowance	9,975,324	18,151,445	122,617.78	201,772
	Staff group insurance	809,080	1,968,377	9,945.30	21,881
	Medical Benefit	8,090,798	16,225,137	99,452.98	180,359
	Teachers' honorarium(In 2023 it is reported under note 17)	-	103,510,622	-	1,150,629
		334,227,322	**404,331,765**	**4,108,359**	**4,494,573**
15.	**Training & Workshop**				
	Beneficiary training	-	420,572,218	-	4,675,102
	Staff training & development	-	143,500	-	1,595
		-	**420,715,718**	**-**	**4,676,697**
16.	**Occupancy Expenses**				
	School rent & maintenance	200,934	7,385,879	2,470	82,102
	Stationery, rent & utilities	21,712,215	31,231,753	266,889	347,174
	Maintenance & general expenses	30,628,908	32,992,889	376,494	366,751
		52,542,057	**71,610,521**	**645,853**	**796,026**

	Notes	Dec 31, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022
		AFN		USD	
17. Other Program Expenses					
Program supplies(Including teacher honorarium)		877,248,473	1,032,857,933	10,783,234	11,481,302
HO logistic and management expenses		46,690,068	63,840,871	573,919	709,658
Technical support from BRAC International		-	3,063,779	-	34,057
Audit fees		1,047,230	808,259	12,873	8,985
Other Operating Expenses (BRAC Contribution exp)		11,830,968		145,428	
Monitoring & evaluation		-	518,865	-	5,768
Interest Expenses ans similar charge(Bank charge ,foreign exchange loss)		67,520,546	-	829,970	-
Traveling and transportation		46,952,586	51,744,828	577,146	575,198
		1,051,289,871	**1,152,834,535**	**12,922,570**	**12,814,968**

18. Corresponding Figures

Corresponding previous year figures cover the period of 1 January to 31st December 2022.
These corresponding figures in a few cases are regrouped and rearranged wherever necessary.

19. Date of Authorization

The financial statements were issued by the Board Member on **March 7, 2024**.

20. Schedule of donations received

SL No.	Name of the projects	Donor	2023 AFN	2022 AFN	2023 USD	2022 USD
	Education Program:					
1	Girl Education Challenge Transition	PwC/DFID	-	228,512,124	-	2,433,371
2	Afghan Girls Education Project	GAC	181,081,004	-	2,225,868	-
	CCAP and Others :					
3	Citizen Charter Afghanistan Project	MRRD/World Bank	-	57,294,419	-	569,352
4	REACH	IDLG	-	18,991,757	-	206,298
5	Reintegration of Returnees	UNHCR	-	21,878,677	-	245,442
6	Citizen Charter Afghanistan Project (CCAP)-Extension	MRRD/World Bank	-	30,497,030	-	303,058
	Health Program:					
7	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047	UNDP /GF	2,221,107	6,019,443	27,302	67,528
8	BPHS Sehatmandi Helmand	MoPH/World Bank	-	40,949,166	-	389,769
9	Community Based Outreach Vaccination (CBOV)	MoPH/GAVI	-	-	-	-
10	0	MoPH	-	26,043,296	-	280,976
11	Nutrition	UNOCHA	-	42,868,686	-	485,022
12	UPG	UNHCR	-	43,893,358	-	492,409
13	ABADEI	UNDP	304,655,177	1,397,053,386	3,744,855	15,962,230
14	Humanitarian emergencies	UNFPA	12,476,663	357,878,599	153,365	4,190,454
15	ASPIRE	UNWOMEN	20,880,821	-	256,669	-
16	Implementation of Ultra-Poor Graduation Programme - PII [AF-0056]	UNHCR	30,571,036	-	375,783	-
17	ABADEI II [AF-0057]	UNDP	254,340,520	-	3,126,382	-
18	Humanitarian Emergency Response (HER) [AF-0058]	UNFPA	353,074,651	-	4,340,032	-
Total			**1,159,300,979**	**2,271,879,941**	**14,250,255**	**25,625,909**

21. Segmental Reporting

Statement of Financial Position as at 31 December 2023 (Amount in Local currency)

	Girls Education Challenge Transition (AF-0030)		Afghan Girls Education in Conflict and fragile situation AF-0042		Training & Resource Centre(BTRC) AF-0001		GFATM Malaria R-8 AF-0008	
	2023	2022	2023	2022	2023	2022	2023	2022
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS								
Property, plant and equipment	-	-	3,974,237	1,176,809	48,222	68,245	164	164
Other Receivable(Donor Grants)	-	48,038,677	93,000,336	981,536	-	-	-	-
Related party receivable(SBI)	-	-	12,600,961	31,601,473	-	-	-	-
Other Receivable(Advances)	-	-	-	132,014	22,479	22,479	-	-
Related Party Receivable(Inter offices/projects)	(790,369)	(39,927,180)	(54,456,514)	(15,633,374)	16,078,018	21,563,041		
Cash in hand and at bank	790,369	4,497,683	3,586,588	2,540,364	734,199	1,724,566	-	-
TOTAL ASSETS	**-**	**12,609,180**	**58,705,608**	**20,798,822**	**16,882,918**	**23,378,331**	**164**	**164**
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Donor Funds(Investment in fixed assets)	-	-	3,974,237	1,176,809	-	-	164	164
Donor funds(Received in advance)	-	-	-	-	-	-	-	-
Related Party Payable(SBI)	-	-	-	-	-	-	-	-
Other Current liabilities	-	12,609,180	54,289,462	19,180,104	179,354	6,398,851	-	-
TOTAL LIABILITIES	**-**	**12,609,180**	**58,263,699**	**20,356,913**	**179,354**	**6,398,851**	**164**	**164**
CAPITAL FUND								
Retained surplus	-	-	441,909	441,909	16,703,564	16,979,480	-	-
TOTAL CAPITAL FUND	**-**	**-**	**441,909**	**441,909**	**16,703,564**	**16,979,480**	**-**	**-**
TOTAL LIABILITIES AND CAPITAL FUND	**-**	**12,609,180**	**58,705,608**	**20,798,822**	**16,882,918**	**23,378,331**	**164**	**164**

21. Segmental Reporting
Statement of Financial Position as at 31 December 2023 (Amount in Local currency)

	CCM Fund AF-0025		BPHS Helmand Sehatmandi AF-0037		Strengthening Routine Immunization in Helmand AF-0039		Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040		ECWCOVID-19 Education in Emergency Response AF-0044	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS										
Property, plant and equipment	4	4	-	-	-	-	82,495	114,755	71,555	101,928
Other Receivable(Donor Grants)	740,487	740,487	8,209,230	8,209,230	-	-	-	-	-	-
Related party receivable(SBI)	-	-	-	-	-	9,612,196	-	-	-	-
Other Receivable(Advances)	321,436	321,436	-	-	-	-	-	-	-	-
Related Party Receivable(Inter offices/projects)	(900,937)	(1,696,869)	45,171		84,942					
Cash in hand and at bank	-	808,249	-	116,657	5,406	98,498	-	-	-	-
TOTAL ASSETS	**160,990**	**173,307**	**8,254,401**	**8,325,887**	**90,348**	**9,710,694**	**82,495**	**114,755**	**71,555**	**101,928**
LIABILITIES AND CAPITAL FUND										
LIABILITIES										
Donor Funds(Investment in fixed assets)	4	4	-	-	-	-	82,495	114,755	71,555	101,928
Donor funds(Received in advance)	-	-	-	-	90,348	9,710,694	-	-	-	-
Related Party Payable(SBI)	-	-	-	-	-	-	-	-	-	-
Other Current liabilities	160,986	173,303	8,254,401	8,325,887	-	-	-	-	-	-
TOTAL LIABILITIES	**160,990**	**173,307**	**8,254,401**	**8,325,887**	**90,348**	**9,710,694**	**82,495**	**114,755**	**71,555**	**101,928**
CAPITAL FUND										
Retained surplus	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL LIABILITIES AND CAPITAL FUND	**160,990**	**173,307**	**8,254,401**	**8,325,887**	**90,348**	**9,710,694**	**82,495**	**114,755**	**71,555**	**101,928**

21. Segmental Reporting
Statement of Financial Position as at 31 December 2023 (Amount in Local currency)

	COVID -19 Emergency Response in Helmand AF-0043		Research on mentorship and human capital development AF-0038		Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047		Home Learning Helpline Response-AF-0048		REACH AF-0049	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS										
Property, plant and equipment	-	-	17	17	-	-	-	-	188,820	316,522
Other Receivable(Donor Grants)	-	-	-	-	221,529	1,208,433	649,614	649,614	-	13,135,279
Related party receivable(SBI)	4,540,698	4,540,698	-	-	-	-	-	-	-	-
Other Receivable(Advances)	-	-	-	-	-	-	-	-	-	-
Related Party Receivable(Inter offices/projects)	20,173	-	92		(205,492)	(331,460)			-	-
Cash in hand and at bank	-	26,523	-	2,939,681	7,343	277,806	-	-	-	16,146
TOTAL ASSETS	**4,560,871**	**4,567,221**	**109**	**2,939,698**	**23,380**	**1,154,779**	**649,614**	**649,614**	**188,820**	**13,467,947**
LIABILITIES AND CAPITAL FUND										
LIABILITIES										
Donor Funds(Investment in fixed assets)	-	-	17	17	-	-	-	-	188,820	316,522
Donor funds(Received in advance)	-	-	-	2,939,681	-	-	-	-	-	-
Related Party Payable(SBI)	-	-	-	-	-	-	-	-	-	-
Other Current liabilities	4,560,871	4,567,221	92	-	23,380	1,154,779	649,614	649,614	-	13,151,425
TOTAL LIABILITIES	**4,560,871**	**4,567,221**	**109**	**2,939,698**	**23,380**	**1,154,779**	**649,614**	**649,614**	**188,820**	**13,467,947**
CAPITAL FUND										
Retained surplus	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	**4,560,871**	**4,567,221**	**109**	**2,939,698**	**23,380**	**1,154,779**	**649,614**	**649,614**	**188,820**	**13,467,947**

21. Segmental Reporting

Statement of Financial Position as at 31 December 2023 (Amount in Local currency)

	UNHCR AF-0050		Nutrition project AF-0051		UPG_UNHCR AF-0052		ABDEI Project_UNDP AF-0053	
	2023	2022	2023	2022	2023	2022	2023	2022
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS								
Property, plant and equipment	1,277,452	1,861,896	504,200	578,600	193,962	317,719	9,301,181	11,155,741
Other Receivable(Donor Grants)	-	-	-	-	499,572	-	-	-
Related party receivable(SBI)	-	-	-	-	-	-	70,390	854,323,163
Other Receivable(Advances)	-	-	-	-	-	-	-	26,000
Related Party Receivable(Inter offices/projects)	104,545	-	(540,844)	(3,093,894)	(429,207)	(2,088,513)	(474,685)	(26,348,849)
Cash in hand and at bank	-	104,545	8,424,248	17,528,638	-	8,949,255	424,035	84,907,008
TOTAL ASSETS	**1,381,997**	**1,966,441**	**8,387,604**	**15,013,344**	**264,327**	**7,178,461**	**9,320,921**	**924,063,063**
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Donor Funds(Investment in fixed assets)	1,277,452	1,861,896	504,200	578,600	193,962	317,719	9,301,181	11,155,741
Donor funds(Received in advance)	-	-	7,882,699	10,179,375	-	1,436,678	-	66,354,708
Related Party Payable(SBI)	-	-	-	-	-	-	-	-
Other Current liabilities	104,545	104,545	705	4,255,369	70,365	5,424,064	19,740	846,552,614
TOTAL LIABILITIES	**1,381,997**	**1,966,441**	**8,387,604**	**15,013,344**	**264,327**	**7,178,461**	**9,320,921**	**924,063,063**
CAPITAL FUND								
Retained surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL LIABILITIES AND CAPITAL FUND	**1,381,997**	**1,966,441**	**8,387,604**	**15,013,344**	**264,327**	**7,178,461**	**9,320,921**	**924,063,063**

7l

21. Segmental Reporting

Statement of Financial Position as at 31 December 2023 (Amount in Local currency)

	Humanitarian emergencies AF-0054		ASPIRE AF-0055		Implementation of Ultra-Poor Graduation Programme - PII [AF-0056]		ABADEI II [AF-0057]	
	2023	2022	2023	2022	2023	2022	2023	2022
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS								
Property, plant and equipment	228,568	353,224	-	-	-	-	4,020,829	-
Other Receivable(Donor Grants)	20,637,189	20,004,671	-	867,738	293,266	-	-	-
Related party receivable(SBI)	12,913,784	357,878,599	-	-	-	-	-	-
Other Receivable(Advances)	-	-	-	-	-	-	-	-
Related Party Receivable(Inter offices/projects)	(25,578,944)	(24,721,335)	(1,495,927)	(56,768)	(592,906)	-	(10,157,393)	-
Cash in hand and at bank	401,702	-	7,452,945	-	961,351	-	125,288,877	-
TOTAL ASSETS	**8,602,299**	**353,515,159**	**5,957,018**	**810,970**	**661,711**	**-**	**119,152,314**	**-**
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Donor Funds(Investment in fixed assets)	228,568	353,224	-	-	-	-	4,020,829	-
Donor funds(Received in advance)	-	-	4,558,577	-	-	-	570,512	-
Related Party Payable(SBI)	-	-	-	-	-	-	-	-
Other Current liabilities	8,373,731	353,161,935	1,398,441	810,970	661,711	-	114,560,972	-
TOTAL LIABILITIES	**8,602,299**	**353,515,160**	**5,957,018**	**810,970**	**661,711**	**-**	**119,152,313**	**-**
CAPITAL FUND								
Retained surplus	-	-	-	-				
TOTAL CAPITAL FUND	**-**	**-**	**-**	**-**				
TOTAL LIABILITIES AND CAPITAL FUND	**8,602,299**	**353,515,160**	**5,957,018**	**810,970**	**661,711**	**-**	**119,152,313**	**-**

7c

21. Segmental Reporting

Statement of Financial Position as at 31 December 2023 (Amount in Local currency)

	Humanitarian Emergency Response (HER) [AF-0058]		Temporary Project AccountAF-0023		Total	
	2023	2022	2023	2022	2023	2022
	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS						
Property, plant and equipment	-	-	1,961,668	2,397,075	21,853,373	18,442,698
Other Receivable(Donor Grants)	7,288,471	-	-	-	131,539,694	93,835,665
Related party receivable(SBI)	-	-	30,410,205	138,859,460	60,536,038	1,396,815,589
Other Receivable(Advances)	-	-	302,339	600,368	646,254	1,102,297
Related Party Receivable(Inter offices/projects)	-	-	79,290,276	92,335,200	-	-
Cash in hand and at bank	58,465,378	-	27,261,221	8,885,409	233,803,663	133,421,028
TOTAL ASSETS	**65,753,849**	**-**	**139,225,709**	**243,077,512**	**448,379,023**	**1,643,617,277**
LIABILITIES AND CAPITAL FUND						
LIABILITIES						
Donor Funds(Investment in fixed assets)	-	-	-	-	19,843,485	15,977,379
Donor funds(Received in advance)	-	-	-	-	13,102,136	90,621,136
Related Party Payable(SBI)	-	-	8,403,823	-	8,403,824	-
Other Current liabilities	65,753,849	-	47,832,162	112,750,800	306,894,381	1,389,270,662
TOTAL LIABILITIES	**65,753,849**	**-**	**56,235,985**	**112,750,800**	**348,243,826**	**1,495,869,177**
CAPITAL FUND						
Retained surplus			82,989,723	130,326,712	100,135,196	147,748,101
TOTAL CAPITAL FUND			**82,989,723**	**130,326,712**	**100,135,196**	**147,748,101**
TOTAL LIABILITIES AND CAPITAL FUND	**65,753,849**	**-**	**139,225,709**	**243,077,512**	**448,379,022**	**1,643,617,277**

22. Segmental Reporting

Statement of Financial Position as at 31 December 2023 (Amount in United States Dollars)

	Girls Education Challenge Transition (AF-0030)		Afghan Girls Education in Conflict and fragile situation AF-0042		Training & Resource Centre (BTRC) AF-0001		GFATM Malaria R-8 AF-0008	
	2023	2022	2023	2022	2023	2022	2023	2022
	USD	USD	USD	USD	USD	USD	USD	USD
ASSETS								
Property, plant and equipment	-	-	56,573	13,202	686	766	2	2
Other Receivable(Donor Grants)	-	538,913	1,323,848	11,011	-	-	-	-
Related party receivable(SBI)	-	-	179,373	354,515	-	-	-	-
Other Receivable(Advance, deposits & prepayments)	-	-	-	1,481	320	252	-	-
Related Party Receivable(Inter offices/projects)	(11,251)	(447,915)	(775,182)	(175,380)	228,869	241,901	-	-
Cash in hand and at Bank	11,251	50,456	51,055	28,499	10,451	19,347	-	-
TOTAL PROPERTY AND ASSETS	**-**	**141,454**	**835,667**	**233,328**	**240,326**	**262,265**	**2**	**2**
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Donor Funds(Investment in fixed assets) -Net of currency translation	-	-	56,573	13,202	-	-	2	2
Donor funds(Received in advance)-Net of currency translation	-	-	-	-	-	-	-	-
Related Party Payable(SBI)	-	-	-	-	-	-	-	-
Other Current liabilities	-	141,454	772,804	215,168	2,553	71,784	-	-
TOTAL LIABILITIES	**-**	**141,454**	**829,376**	**228,370**	**2,553**	**71,784**	**2**	**2**
CAPITAL FUND								
Retained Surplus	-	-	6,291	4,957	237,773	190,481	-	-
TOTAL CAPITAL FUND	**-**	**-**	**6,291**	**4,957**	**237,773**	**190,481**	**-**	**-**
TOTAL LIABILITIES AND CAPITAL FUND	**-**	**141,454**	**835,667**	**233,328**	**240,326**	**262,265**	**2**	**2**

22. Segmental Reporting

Statement of Financial Position as at 31 December 2023 (Amount in United States Dollars)

	CCM Fund AF-0025		BPHS Helmand Sehatmandi AF-0037		Strengthening Routine Immunization in Helmand AF-0039		Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040		ECWCOVID-19 Education in Emergency Response AF-0044	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
ASSETS										
Property, plant and equipment	0	0	-	-	-	-	1,174	1,287	1,019	1,143
Other Receivable(Donor Grants)	10,541	8,307	116,857	92,094	-	-	-	-	-	-
Related party receivable(SBI)	-	-	-	-	-	107,833	-	-	-	-
Other Receivable(Advance, deposits & prepayments)	4,576	3,606	-	-	-	-	-	-	-	-
Related Party Receivable(Inter offices/projects)	(12,825)	(19,036)	643	-	1,209	-	-	-	-	-
Cash in hand and at Bank	-	9,067	-	1,309	77	1,105	-	-	-	-
TOTAL PROPERTY AND ASSETS	**2,292**	**1,944**	**117,500**	**93,402**	**1,286**	**108,938**	**1,174**	**1,287**	**1,019**	**1,143**
LIABILITIES AND CAPITAL FUND										
LIABILITIES										
Donor Funds(Investment in fixed assets) -Net of currency translation	0	0	-	-	-	-	1,174	1,287	1,019	1,143
Donor funds(Received in advance)-Net of currency translation	-	-	-	-	1,286	108,938	-	-	-	-
Related Party Payable(SBI)	-	-	-	-	-	-	-	-	-	-
Other Current liabilities	2,292	1,944	117,500	93,402	-	-	-	-	-	-
TOTAL LIABILITIES	**2,292**	**1,944**	**117,500**	**93,402**	**1,286**	**108,938**	**1,174**	**1,287**	**1,019**	**1,143**
CAPITAL FUND										
Retained Surplus	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	**2,292**	**1,944**	**117,500**	**93,402**	**1,286**	**108,938**	**1,174**	**1,287**	**1,019**	**1,143**

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22. Segmental Reporting

Statement of Financial Position as at 31 December 2023 (Amount in United States Dollars)

	COVID -19 Emergency Response in Helmand AF-0043		Research on mentorship and human capital development AF-0038		Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029		Home Learning Helpline Response-AF-0048		REACH AF-0049	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
ASSETS										
Property, plant and equipment	-	-	0	0	-	-	-	-	2,688	3,551
Other Receivable(Donor Grants)	-	-	-	-	3,153	13,557	9,247	7,288	-	147,356
Related party receivable(SBI)	64,636	50,939	-	-	-	-	-	-	-	-
Other Receivable(Advance, deposits & prepayments)	-	-	-	-	-	-	-	-	-	-
Related Party Receivable(Inter offices/projects)	287	-	1	-	(2,925)	(3,718)	-	-	-	-
Cash in hand and at Bank	-	298	-	32,978	105	3,117	-	-	-	181
TOTAL PROPERTY AND ASSETS	**64,923**	**51,236**	**2**	**32,978**	**333**	**12,955**	**9,247**	**7,288**	**2,688**	**151,088**
LIABILITIES AND CAPITAL FUND										
LIABILITIES										
Donor Funds(Investment in fixed assets) -Net of currency translation	-	-	0	0	-	-	-	-	2,688	3,551
Donor funds(Received in advance)-Net of currency translation	-	-	-	32,978	-	-	-	-	-	-
Related Party Payable(SBI)	-	-	-	-	-	-	-	-	-	-
Other Current liabilities	64,923	51,236	1	-	333	12,955	9,247	7,288	-	147,537
TOTAL LIABILITIES	**64,923**	**51,236**	**2**	**32,978**	**333**	**12,955**	**9,247**	**7,288**	**2,688**	**151,088**
CAPITAL FUND										
Retained Surplus	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	**64,923**	**51,236**	**2**	**32,978**	**333**	**12,955**	**9,247**	**7,288**	**2,688**	**151,088**

22. **Segmental Reporting**

Statement of Financial Position as at 31 December 2023 (Amount in United States Dollars)

	UNHCR AF-0050		Nutrition project AF-0051		UPG_UNHCR AF-0052		ABDEI Project_UNDP AF-0052	
	2023	2022	2023	2022	2023	2022	2023	2022
	USD	USD	USD	USD	USD	USD	USD	USD
ASSETS								
Property, plant and equipment	18,184	20,887	7,177	6,491	2,761	3,564	132,401	125,149
Other Receivable(Donor Grants)	-	-	-	-	7,111	-	-	-
Related party receivable(SBI)	-	-	-	-	-	-	1,002	9,584,061
Other Receivable(Advance, deposits & prepayments)	-	-	-	-	-	-	-	292
Related Party Receivable(Inter offices/projects)	1,488	-	(7,699)	(34,708)	(6,110)	(23,430)	(6,757)	(295,590)
Cash in hand and at Bank	-	1,173	119,918	196,642	-	100,396	6,036	952,513
TOTAL PROPERTY AND ASSETS	**19,673**	**22,060**	**119,396**	**168,424**	**3,763**	**80,530**	**132,682**	**10,366,424**
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Donor Funds(Investment in fixed assets) -Net of currency translation	18,184	20,887	7,177	6,491	2,761	3,564	132,401	125,149
Donor funds(Received in advance)-Net of currency translation	-	-	112,209	114,195	-	16,117	-	744,388
Related Party Payable(SBI)	-	-	-	-	-	-	-	-
Other Current liabilities	1,488	1,173	10	47,738	1,002	60,849	281	9,496,888
TOTAL LIABILITIES	**19,673**	**22,060**	**119,396**	**168,424**	**3,763**	**80,530**	**132,682**	**10,366,424**
CAPITAL FUND								
Retained Surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	**19,673**	**22,060**	**119,396**	**168,424**	**3,763**	**80,530**	**132,682**	**10,366,424**

22. Segmental Reporting

Statement of Financial Position as at 31 December 2023 (Amount in United States Dollars)

	Humanitarian emergencies AF-0054		ASPIRE AF-0055		Implementation of Ultra-Poor Graduation Programme - PII [AF-0056]		ABADEI II [AF-0057]	
	2023	2022	2023	2022	2023	2022	2023	2022
	USD	USD	USD	USD	USD	USD	USD	USD
ASSETS								
Property, plant and equipment	3,254	3,963	-	-	-		57,236	
Other Receivable(Donor Grants)	293,768	224,419	-	9,735	4,175		-	
Related party receivable(SBI)	183,826	4,014,792	-	-	-		-	
Other Receivable(Advance, deposits & prepayments)	-	-	-	-	-		-	
Related Party Receivable(Inter offices/projects)	(364,113)	(277,332)	(21,294)	(637)	(8,440)		(144,589)	
Cash in hand and at Bank	5,718	-	106,092	-	13,685		1,783,472	
TOTAL PROPERTY AND ASSETS	**122,453**	**3,965,842**	**84,797**	**9,098**	**9,419**	**-**	**1,696,118**	**-**
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Donor Funds(Investment in fixed assets) -Net of currency translation	3,254	3,963	-	-	-		57,236	
Donor funds(Received in advance)-Net of currency translation	-	-	64,891	-	-		8,121	
Related Party Payable(SBI)	-	-	-	-	-		-	
Other Current liabilities	119,199	3,961,879	19,907	9,098	9,419	-	1,630,761	-
TOTAL LIABILITIES	**122,453**	**3,965,842**	**84,797**	**9,098**	**9,419**	**-**	**1,696,118**	**-**
CAPITAL FUND								
Retained Surplus	-	-	-	-	-		-	
TOTAL CAPITAL FUND	-	-	-	-				
TOTAL LIABILITIES AND CAPITAL FUND	**122,453**	**3,965,842**	**84,797**	**9,098**	**9,419**	**-**	**1,696,118**	**-**

22. Segmental Reporting

Statement of Financial Position as at 31 December 2023 (Amount in United States Dollars)

	Humanitarian Emergency Response (HER) [AF-0058]		Temporary Project Account AF-0023/P-98		Total	
	2023 USD	2022 USD	2023 USD	2022 USD	2023 USD	2022 USD
ASSETS						
Property, plant and equipment	-		27,924	26,891	311,080	206,896
Other Receivable(Donor Grants)	103,750		-	-	1,872,451	1,052,677
Related party receivable(SBI)	-		432,885	1,557,768	861,723	15,669,908
Other Receivable(Advance, deposits & prepayments)	-		4,304	6,735	9,199	12,366
Related Party Receivable(Inter offices/projects)	-		1,128,687	1,035,845	(0)	(0)
Cash in hand and at Bank	832,247		388,060	99,679	3,328,166	1,496,758
TOTAL PROPERTY AND ASSETS	**935,998**	**-**	**1,981,861**	**2,726,918**	**6,382,620**	**18,438,605**
LIABILITIES AND CAPITAL FUND						
LIABILITIES						
Donor Funds(Investment in fixed assets) -Net of currency translation	-		-	-	282,470	179,239
Donor funds(Received in advance)-Net of currency translation	-		-	-	186,507	1,016,616
Related Party Payable(SBI)	-	-	119,627	-	119,627	-
Other Current liabilities	935,998		680,885	1,264,873	4,368,603	15,585,267
TOTAL LIABILITIES	**935,998**	**-**	**800,512**	**1,264,873**	**4,957,207**	**16,781,122**
CAPITAL FUND						
Retained Surplus	-		1,181,348	1,462,045	1,425,412	1,657,484
TOTAL CAPITAL FUND			**1,181,348**	**1,462,045**	**1,425,412**	**1,657,484**
TOTAL LIABILITIES AND CAPITAL FUND	**935,998**	**-**	**1,981,861**	**2,726,918**	**6,382,620**	**18,438,605**

23. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2023 (Amount in Local Currency)	Community Based Girls Education Challenge AF-0015		Girls Education Challenge Transition (AF-0030)		Afghan Girls Education in Conflict and fragile situation AF-0042		Training & Resource Centre (BTRC) AF-0001		CCM Fund AF-0025	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME										
Grant income	-	-	-	131,088,333	270,302,376	117,274,324	-	-	-	3,004,641
Grant income(Amortization of deferred grants)	-	824,766	-	5,241,789	-	632,723	-	-	-	-
Other operating income	-	-	-	-	-	-	-	-	-	-
Other operating income(Foreign Exchange gain)	-	-	-	-	-	(787,205.00)	-	-	-	2,718.00
Income from BRAC Afghanistan Contribution					11,830,968					
TOTAL INCOME	-	824,766	-	136,330,122	282,133,344	117,119,842	-	-	-	3,007,359
EXPENDITURE										
Salaries & benefits	-	-	-	48,681,832	66,625,956	32,380,129	235,613	6,264,102	-	2,568,736
Traveling & transportation	-	-	-	4,318,608	8,702,630	3,244,628	15,180	342,569	-	-
Staff training & development	-	-	-	6,650	-	-	-	-	-	-
Rent and Utilities(Stationery, rent & utilities)	-	-	-	7,666,288	5,697,009	4,133,434	-	496,304	-	53,164
Printing and Office Stationary (School rent & maintenance)	-	-	-	1,860,800	-	5,525,079	-	-	-	-
Program supplies	-	-	-	10,967,351	158,344,999	1,051,620	-	49,251	-	242,197
Program supplies(Teacher honorarium)	-	-	-	47,137,833	-	56,372,789	-	-	-	-
Audit and other professional fees	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses (Maintenance and General exp)	-	-	-	-	5,127,372	-	5,100	-	-	-
Other Operating Expenses (BRAC Contribution exp)					11,830,968					
Maintenance & general expenses	-	-	-	6,473,559	-	2,305,670	-	231,395	-	-
Interest Expenses ans similar charge(Bank charge ,foreign ex	-	-	-		-		-		-	-
H.O. logistics and management support	-	-	-	-	24,827,255	10,664,598	-	-	-	143,262
Depreciation on property, plant and equipment	-	824,766	-	5,241,789	977,155	632,723	20,023	21,599	-	-
Beneficiary training	-	-	-	392,768	-	809,172	-	-	-	-
Monitoring & evaluation	-	-	-	518,865	-	-	-	-	-	-
Technical support from HO	-	-	-	3,063,779	-	-	-	-	-	-
TOTAL EXPENDITURE	-	824,766	-	136,330,122	282,133,344	117,119,842	275,916	7,405,220	-	3,007,359
Taxation	-	-	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	(275,916)	(7,405,220)	-	-
Other Comprehensive income										
Unrealised Exchange Gain/(Loss)	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income	-	-	-	-	-	-	(275,916)	(7,405,220)	-	-

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23. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2023 (Amount in Local Currency)	Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040		ECWCOVID-19 Education in Emergency Response AF-0044		Research on mentorship and human capital development AF-0038		Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047		REACH AF-0049	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME										
Grant income	32,260	-	30,373	-	-	-	1,234,203	6,879,073	127,702	-
Grant income(Amortization of deferred grants)	-	5,376	-	10,228	-	30,855	-	-	-	21,282
Other operating income	-	-	-	-	-	-	-	-	-	-
Other operating income(Foreign Exchange gain)	-	-	-	-	-	-	-	-	-	-
Income from BRAC Afghanistan Contribution										
TOTAL INCOME	**32,260**	**5,376**	**30,373**	**10,228**	**-**	**30,855**	**1,234,203**	**6,879,073**	**127,702**	**21,282**
EXPENDITURE										
Salaries & benefits	-	-	-	-	-	-	700,348	2,641,699	-	-
Traveling & transportation	-	-	-	-	-	-	184,698	1,021,101	-	-
Staff training & development	-	-	-	-	-	-			-	-
Rent and Utilities(Stationery, rent & utilities)	-	-	-	-	-	-	-	750,757	-	-
Printing and Office Stationary (School rent & maintenance)	-	-	-	-	-	-			-	-
Program supplies	-	-	-	-	-	-	193,165	138,652	-	-
Program supplies(Teacher honorarium)	-	-	-	-	-	-			-	-
Audit and other professional fees	-	-	-	-	-	-			-	-
Other Operating Expenses (Maintenance and General exp)	-	-	-	-	-	-	81,270		-	-
Other Operating Expenses (BRAC Contribution exp)										
Maintenance & general expenses	-	-	-	-	-	-	-	69,818	-	-
Interest Expenses ans similar charge(Bank charge ,foreign e	-	-	-	-	-	-	15,950		-	-
H.O. logistics and management support	-	-	-	-	-	-	58,772	331,460	-	-
Depreciation on property, plant and equipment	32,260	5,376	30,373	10,228	-	30,855	-	-	127,702	21,282
Beneficiary training	-	-	-	-	-	-	-	1,925,586	-	-
Monitoring & evaluation	-	-	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	**32,260**	**5,376**	**30,373**	**10,228**	**-**	**30,855**	**1,234,203**	**6,879,073**	**127,702**	**21,282**
Taxation	-	-	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-	-	-
Other Comprehensive income										
Unrealised Exchange Gain/(Loss)	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income	-	-	-	-	-	-	-	-	-	-

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23. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2023 (Amount in Local Currency)	UNHCR AF-0050		Nutrition project AF-0051		UPG_UNHCR AF-0052		ABDEI Project_UNDP AF-0053		Humanitarian emergencies AF-0054	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME										
Grant income	584,444	-	74,400	32,084,851	123,757	42,066,770	372,764,773	1,318,238,474	13,233,837	377,509,270
Grant income(Amortization of deferred grants)	-	97,438	-	25,860	-	72,191	-	1,304,463	-	20,776
Other operating income	-	-	-	-	-	-	-	-	-	-
Other operating income(Foreign Exchange gain)	-	-	-	(679,225.00)	-	(382,437.00)	-	-	-	-
Income from BRAC Afghanistan Contribution										
TOTAL INCOME	584,444	97,438	74,400	31,431,486	123,757	41,756,524	372,764,773	1,319,542,937	13,233,837	377,530,046
EXPENDITURE										
Salaries & benefits	-	-	-	13,298,557	-	14,018,064	91,247,506	129,043,182	6,037,278	6,179,158
Traveling & transportation	-	-	-	4,204,952	-	2,021,776	14,882,666	22,008,588	1,083,158	6,300,493
Staff training & development	-	-	-	-	-	-	-	136,850	-	-
Rent and Utilities(Stationery, rent & utilities)	-	-	-	1,411,128	-	923,499	3,533,051	7,333,896	703,116	299,494
Printing and Office Stationary (School rent & maintenance)	-	-	-	-	-	-	38,989	-	-	-
Program supplies	-	-	-	6,757,921	-	17,558,506	199,700,695	656,687,415	140,700	339,297,968
Program supplies(Teacher honorarium)	-	-	-	-	-	-	-	-	-	-
Audit and other professional fees	-	-	-	-	-	171,997	-	196,262	-	440,000
Other Operating Expenses (Maintenance and General exp)	-	-	-	-	-	-	2,831,533	-	699,656	-
Other Operating Expenses (BRAC Contribution exp)										
Maintenance & general expenses	-	-	-	669,213	-	459,197	-	5,382,093	-	107,148
Interest Expenses ans similar charge(Bank charge ,foreign e	-	-	-		-		32,640,792		3,587,664	
H.O. logistics and management support	-	-	-	2,094,117	-	2,753,869	24,262,185	86,916,333	857,609	24,721,335
Depreciation on property, plant and equipment	584,444	97,438	74,400	25,860	123,757	72,191	3,627,356	1,304,463	124,656	20,776
Beneficiary training	-	-	-	2,969,738	-	3,777,425	-	410,533,855	-	163,674
Monitoring & evaluation	-	-	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	584,444	97,438	74,400	31,431,486	123,757	41,756,524	372,764,773	1,319,542,937	13,233,837	377,530,046
Taxation	-	-	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-	-	-
Other Comprehensive income										
Unrealised Exchange Gain/(Loss)	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income	-	-	-	-	-	-	-	-	-	- #

23. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2023 (Amount in Local Currency)	ASPIRE AF-0055		Implementation of Ultra-Poor Graduation Programme - PII [AF-0056]		ABADEI II [AF-0057]		Humanitarian Emergency Response (HER) [AF-0058]	
	2023 AFN	2022 AFN	2023 AFN	2022 AFN	2023 AFN	2022 AFN	2023 AFN	2022 AFN
INCOME								
Grant income	15,454,506	867,738	30,864,302	-	249,749,179	-	360,363,122	-
Grant income(Amortization of deferred grants)	-	-	-	-	-	-	-	
Other operating income	-	-	-	-	-	-	-	-
Other operating income(Foreign Exchange gain)	-	-	-	-	-	-	-	-
Income from BRAC Afghanistan Contribution								
TOTAL INCOME	**15,454,506 0**	**867,738**	**30,864,302**	**-**	**249,749,179**	**-**	**360,363,122**	**-**
EXPENDITURE								
Salaries & benefits	12,784,618	703,918	11,710,294		38,392,868		9,257,542	
Traveling & transportation	237,752	-	2,218,872		7,970,429		1,011,493	
Staff training & development	-	-						
Rent and Utilities(Stationery, rent & utilities)	186,400	-	660,361		2,823,431		407,175	
Printing and Office Stationary (School rent & maintenance)	-	-	106,065		-		55,880	
Program supplies	506,151	107,052	13,597,945		179,853,498		324,911,320	
Program supplies(Teacher honorarium)	-	-						
Audit and other professional fees	-	-	42,350		154,880			
Other Operating Expenses (Maintenance and General exp)	591,450	-	394,362		3,184,643		820,949	
Other Operating Expenses (BRAC Contribution exp)								
Maintenance & general expenses	-	-	-	-	-	-	-	-
Interest Expenses ans similar charge(Bank charge ,foreign e	69,913	-	114,893		387,212		323,606	
H.O. logistics and management support	1,078,222	56,768	2,019,160		16,601,776		23,575,157	
Depreciation on property, plant and equipment	-	-			380,442			
Beneficiary training	-	-	-		-		-	
Monitoring & evaluation	-	-						
Technical support from HO	-	-						
TOTAL EXPENDITURE	**15,454,506 0**	**867,738**	**30,864,302**	**-**	**249,749,179**	**-**	**360,363,122**	**-**
Taxation	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	**- 0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Comprehensive income								
Unrealised Exchange Gain/(Loss)	-	-	-	-	-	-	-	-
Total Comprehensive income	-	-	-	-	-	-	-	-

23. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2023 (Amount in Local Currency)	Temporary Project Account AF-0023		Total	
	2023	2022	2023	2022
	AFN	AFN	AFN	AFN
INCOME				
Grant income	-	-	1,314,939,234	2,029,013,474
Grant income(Amortization of deferred grants)	-	-	-	8,287,747
Other operating income	87,945,755.00	72,307,917.00	87,945,755.00	72,307,917.00
Other operating income(Foreign Exchange gain)	-	44,984,454.00	-	43,138,305.00
Income from BRAC Afghanistan Contribution			11,830,968.00	
TOTAL INCOME	**87,945,755**	**117,292,371**	**1,414,715,957**	**2,152,747,443**
EXPENDITURE				
Salaries & benefits	97,235,299	45,041,766	334,227,322	300,821,143
Traveling & transportation	10,645,708	8,282,113	46,952,586	51,744,828
Staff training & development	-	-	-	143,500
Rent and Utilities(Stationery, rent & utilities)	7,701,672	8,163,789	21,712,215	31,231,753
Printing and Office Stationary (School rent & maintenance)	-	-	200,934	7,385,879
Program supplies	-	-	877,248,473	1,032,857,933
Program supplies(Teacher honorarium)	-	-		103,510,622
Audit and other professional fees	850,000	-	1,047,230	808,259
Other Operating Expenses (Maintenance and General exp)	16,892,573	-	30,628,908	-
Other Operating Expenses (BRAC Contribution exp)			11,830,968	-
Maintenance & general expenses	-	17,294,796	-	32,992,889
Interest Expenses ans similar charge(Bank charge ,foreign e	30,380,516		67,520,546	-
H.O. logistics and management support	(46,590,068)	(63,840,871)	46,690,068	63,840,871
Depreciation on property, plant and equipment	594,754	238,939	6,697,322	8,548,285
Beneficiary training	-	-	-	420,572,218
Monitoring & evaluation	-	-	-	518,865
Technical support from HO	-	-	-	3,063,779
TOTAL EXPENDITURE	**117,710,454**	**15,180,532**	**1,444,756,572**	**2,058,040,824**
Taxation	-	-	-	
NET SURPLUS / (DEFICIT) FOR THE YEAR	**(29,764,699)**	**102,111,840**	**(30,040,615)**	**94,706,619**
Other Comprehensive income				
Unrealised Exchange Gain/(Loss)	(17,572,288.00)	-	(17,572,288.00)	-
Total Comprehensive income	**(47,336,987)**	**102,111,840**	**(47,612,903)**	**94,706,619**

24. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in United States Dollars)	Community Based Girls Education Challenge AF-0015		Girls Education Challenge Transition (AF-0030)		Afghan Girls Education in Conflict and fragile situation AF-0042		Training & Resource Centre (BTRC) AF-0001	
	2023	2022	2023	2022	2023	2022	2023	2022
	USD	USD	USD	USD	USD	USD	USD	USD
INCOME								
Grant income	-	-	-	1,457,185	3,322,586	1,303,627	-	-
Grant income(Amortization of deferred grants)	-	9,168	-	58,268	-	7,033	-	-
Other operating income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	(8,751)	-	-
Other income-BRAC Afghanistan Contribution					145,428			
TOTAL INCOME	-	**9,168**	-	**1,515,453**	**3,468,014**	**1,301,910**	-	-
EXPENDITURE								
Salaries & benefits	-	-	-	541,150	818,974	359,939	2,896	69,632
Traveling & transportation	-	-	-	48,006	106,974	36,067	187	3,808
Staff training & development	-	-	-	74	-	-	-	-
Rent and Utilities(Stationery, rent & utilities)	-	-	-	85,219	70,028	45,947	-	5,517
Printing and Office Stationary (School rent & maintenance)	-	-	-	20,685	-	61,417	-	-
Program supplies	-	-	-	121,914	1,946,394	11,690	-	547
Program supplies(Teacher honorarium)	-	-	-	523,987	-	626,643	-	-
Audit and other professional fees	-	-	-	-	-	-	-	-
Other Operating Expenses (Maintenance and General exp)	-	-	-	-	63,026	-	63	-
Other Operating Expenses (BRAC Contribution Expenses)	-	-	-	-	145,428	-	-	-
Maintenance & general expenses	-	-	-	71,960	-	25,630	-	2,572
Interest Expenses ans similar charge(Bank charge ,foreign e	-	-	-	-	-	-	-	-
H.O. logistics and management support	-	-	-	-	305,179	118,548	-	-
Depreciation on property, plant and equipment	-	9,168	-	58,268	12,011	7,033	246	240
Beneficiary training	-	-	-	4,366	-	8,995	-	-
Monitoring & evaluation	-	-	-	5,768	-	-	-	-
Technical support from HO	-	-	-	34,057	-	-	-	-
TOTAL EXPENDITURE	-	**9,168**	-	**1,515,453**	**3,468,014**	**1,301,910**	**3,392**	**82,317**
SURPLUS / (DEFICIT)	-	-	-	-	-	-	**(3,392)**	**(82,317)**
Taxation	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	**(3,392)**	**(82,317)**
Other Comprehensive income								
Unrealized Exchange Gain/ (Loss)	-	-	-	-	-	-	-	-
Total Comprehensive income	-	-	-	-	-	-	**(3,392)**	**(82,317)**

24. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in United States Dollars)	CCM Fund AF-0025		Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040		ECWCOVID-19 Education in Emergency Response AF-0044		Research on mentorship and human capital development AF-0038		Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047	
	2023 USD	2022 USD	2023 USD	2022 USD	2023 USD	2022 USD	2023 USD	2022 USD	2023 USD	2022 USD
INCOME										
Grant income	-	33,400	397	-	373	-	-	-	15,171	76,468
Grant income(Amortization of deferred grants)	-	-	-	60	-	114	-	343	-	-
Other operating income	-	-	-	-	-	-	-	-	-	-
Exchange gains/losses	-	30	-	-	-	-	-	-	-	-
Other income-BRAC Afghanistan Contribution										
TOTAL INCOME	-	33,430	397	60	373	114	-	343	15,171	76,468
EXPENDITURE										
Salaries & benefits	-	28,554	-	-	-	-	-	-	8,609	29,365
Traveling & transportation	-	-	-	-	-	-	-	-	2,270	11,351
Staff training & development	-	-	-	-	-	-	-	-	-	-
Rent and Utilities(Stationery, rent & utilities)	-	591	-	-	-	-	-	-	-	8,345
Printing and Office Stationary (School rent & maintenanc	-	-	-	-	-	-	-	-	-	-
Program supplies	-	2,692	-	-	-	-	-	-	2,374	1,541
Program supplies(Teacher honorarium)	-	-	-	-	-	-	-	-	-	-
Audit and other professional fees	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses (Maintenance and General e	-	-	-	-	-	-	-	-	999	-
Other Operating Expenses (BRAC Contribution Expense	-	-	-	-	-	-	-	-	-	-
Maintenance & general expenses	-	-	-	-	-	-	-	-	-	776
Interest Expenses ans similar charge(Bank charge ,forei	-	-	-	-	-	-	-	-	196	-
H.O. logistics and management support	-	1,593	-	-	-	-	-	-	722	3,685
Depreciation on property, plant and equipment	-	-	397	60	373	114	-	343	-	-
Beneficiary training	-	-	-	-	-	-	-	-	-	21,405
Monitoring & evaluation	-	-	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	-	33,430	397	60	373	114	-	343	15,171	76,468
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-	-	-
Other Comprehensive income										
Unrealized Exchange Gain/ (Loss)	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income	-	-	-	-	-	-	-	-	-	-

24. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in United States Dollars)	REACH AF-0049		UNHCR AF-0050		Nutrition project AF-0051		UPG_UNHCR AF-0052	
	2023 USD	2022 USD	2023 USD	2022 USD	2023 USD	2022 USD	2023 USD	2022 USD
INCOME								
Grant income	1,570	-	7,184	-	915	356,657	1,521	467,616
Grant income(Amortization of deferred grants)	-	237	-	1,083	-	287	-	802
Other operating income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	(7,550)	-	(4,251)
Other income-BRAC Afghanistan Contribution								
TOTAL INCOME	1,570	237	7,184	1,083	915	349,394	1,521	464,168
EXPENDITURE								
Salaries & benefits	-	-	-	-	-	147,827	-	155,826
Traveling & transportation	-	-	-	-	-	46,742	-	22,474
Staff training & development	-	-	-	-	-	-	-	-
Rent and Utilities(Stationery, rent & utilities)	-	-	-	-	-	15,686	-	10,266
Printing and Office Stationary (School rent & maintenanc	-	-	-	-	-	-	-	-
Program supplies	-	-	-	-	-	75,121	-	195,181
Program supplies(Teacher honorarium)	-	-	-	-	-	-	-	-
Audit and other professional fees	-	-	-	-	-	-	-	1,912
Other Operating Expenses (Maintenance and General e	-	-	-	-	-	-	-	-
Other Operating Expenses (BRAC Contribution Expense	-	-	-	-	-	-	-	-
Maintenance & general expenses	-	-	-	-	-	7,439	-	5,104
Interest Expenses ans similar charge(Bank charge ,forei	-	-	-	-	-	-	-	-
H.O. logistics and management support	-	-	-	-	-	23,278	-	30,612
Depreciation on property, plant and equipment	1,570	237	7,184	1,083	915	287	1,521	802
Beneficiary training	-	-	-	-	-	33,012	-	41,990
Monitoring & evaluation	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	1,570	237	7,184	1,083	915	349,394	1,521	464,168
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-
Taxation	-	-	-	-				
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-				
Other Comprehensive income								
Unrealized Exchange Gain/ (Loss)	-	-	-	-	-	-	-	-
Total Comprehensive income	-	-	-	-	-	-	-	-

24. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in United States Dollars)	Humanitarian Emergency Response (HER) [AF-0058]		Temporary Project Account AF-0023		Total	
	2023 USD	2022 USD	2023 USD	2022 USD	2023 USD	2022 USD
INCOME						
Grant income	4,429,623	-	-	-	16,163,377	22,554,618
Grant income(Amortization of deferred grants)	-	-	-	-	-	92,127
Other operating income	-	-	1,081,039	803,779	1,081,039	803,779
Exchange gains/losses	-	-	-	500,050	-	479,528
Other income-BRAC Afghanistan Contribution					145,428	-
TOTAL INCOME	**4,429,623**	**-**	**1,081,039**	**1,303,828**	**17,389,844**	**23,930,052**
EXPENDITURE						
Salaries & benefits	113,795	-	1,195,227	500,687	4,108,359	3,343,943
Traveling & transportation	12,433	-	130,858	92,064	577,146	575,198
Staff training & development	-	-	-	-	-	1,595
Rent and Utilities(Stationery, rent & utilities)	5,005	-	94,670	90,749	266,889	347,174
Printing and Office Stationary (School rent & maintenanc	687	-	-	-	2,470	82,102
Program supplies	3,993,846	-	-	-	10,783,234	11,481,302
Program supplies(Teacher honorarium)	-	-	-	-	-	1,150,629
Audit and other professional fees	-	-	10,448	-	12,873	8,985
Other Operating Expenses (Maintenance and General e	10,091	-	207,645	-	376,494	-
Other Operating Expenses (BRAC Contribution Expense	-	-	-	-	145,428	-
Maintenance & general expenses	-	-	-	192,250	-	366,751
Interest Expenses ans similar charge(Bank charge ,forei(	3,978	-	373,441	-	829,970	-
H.O. logistics and management support	289,788	-	(572,690)	(709,658)	573,919	709,658
Depreciation on property, plant and equipment	-	-	7,311	2,656	82,324	95,023
Beneficiary training	-	-	-	-	-	4,675,102
Monitoring & evaluation	-	-	-	-	-	5,768
Technical support from HO	-	-	-	-	-	34,057
TOTAL EXPENDITURE	**4,429,623**	**-**	**1,446,910**	**168,748**	**17,759,106**	**22,877,288**
SURPLUS / (DEFICIT)			**(365,871)**	**1,135,080**	**(369,263)**	**1,052,763**
Taxation			-	-		
NET SURPLUS / (DEFICIT) FOR THE YEAR			**(365,871)**	**1,135,080**	**(369,263)**	**1,052,763**
Other Comprehensive income						
Unrealized Exchange Gain/ (Loss)	-	-	(216,000.49)	-	(216,000.49)	-
Total Comprehensive income	**-**	**-**	**(581,871)**	**1,135,080**	**(585,263)**	**1,052,763**

24. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in United States Dollars)	ABDEI Project_UNDP AF-0053		Humanitaran emergencies AF-0054		ASPIRE AF-0055		Implementation of Ultra-Poor Graduation Programme - PII [AF-0056]		ABADEI II [AF-0057]	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
INCOME										
Grant income	4,582,065	14,653,607	162,672	4,196,413	189,968	9,646	379,387	-	3,069,944	-
Grant income(Amortization of deferred grants)	-	14,500	-	231	-	-	-	-	-	-
Other operating income	-	-	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-	-	-
Other income-BRAC Afghanistan Contribution										
TOTAL INCOME	**4,582,065**	**14,668,107**	**162,672**	**4,196,643**	**189,968**	**9,646**	**379,387**	**-**	**3,069,944**	**-**
EXPENDITURE										
Salaries & benefits	1,121,624	1,434,451	74,211	68,688	157,150	7,825	143,944	-	471,929	-
Traveling & transportation	182,939	244,649	13,314	70,037	2,922	-	27,275	-	97,973	-
Staff training & development	-	1,521	-	-	-	-	-	-	-	-
Rent and Utilities(Stationery, rent & utilities)	43,429	81,524	8,643	3,329	2,291	-	8,117	-	34,706	-
Printing and Office Stationary (School rent & maintenanc	479	-	-	-	-	-	1,304	-	-	-
Program supplies	2,454,743	7,299,771	1,729	3,771,654	6,222	1,190	167,147	-	2,210,779	-
Program supplies(Teacher honorarium)	-	-	-	-	-	-	-	-	-	-
Audit and other professional fees	-	2,182	-	4,891	-	-	521	-	1,904	-
Other Operating Expenses (Maintenance and General e	34,806	-	8,600	-	7,270	-	4,848	-	39,146	-
Other Operating Expenses (BRAC Contribution Expense	-	-	-	-	-	-	-	-	-	-
Maintenance & general expenses	-	59,828	-	1,191	-	-	-	-	-	-
Interest Expenses ans similar charge(Bank charge ,forei	401,224	-	44,100	-	859	-	1,412	-	4,760	-
H.O. logistics and management support	298,233	966,166	10,542	274,804	13,254	631	24,820	-	204,071	-
Depreciation on property, plant and equipment	44,588	14,500	1,532	231	-	-	-	-	4,676	-
Beneficiary training	-	4,563,516	-	1,819	-	-	-	-	-	-
Monitoring & evaluation	-	-	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	**4,582,065**	**14,668,107**	**162,672**	**4,196,643**	**189,968**	**9,646**	**379,387**	**-**	**3,069,944**	**-**
SURPLUS / (DEFICIT)	-	-	-	-	-	-				
Taxation										
NET SURPLUS / (DEFICIT) FOR THE YEAR										
Other Comprehensive income										
Unrealized Exchange Gain/ (Loss)	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income	-	-	-	-	-	-	-	-	-	-