

BRAC AFGHANISTAN
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2022

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, 2022**, 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, 2022, 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.

- 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



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

Date: 11 MAR 2023

BRAC AFGHANISTAN
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2022

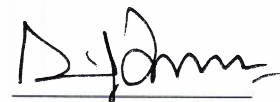
		2022	2021	2022	2021
	Notes	AFN	AFN	USD	USD
ASSETS					
Property, plant and equipment	4	18,442,698	10,706,706	206,896	103,217
Grants and accounts receivable	5	1,490,651,254	539,238,617	16,722,585	5,198,483
Advances, deposits and prepayments	6	1,102,297	772,110	12,366	7,443
Cash in hand and at banks	7	133,421,028	81,148,731	1,496,758	782,307
TOTAL ASSETS		1,643,617,277	631,866,163	18,438,605	6,091,451
LIABILITIES AND NET ASSETS					
LIABILITIES					
Deferred income	8	15,977,379	10,190,558	179,239	98,240
Donor grants received in advance	9	90,621,137	146,719,335	1,016,616	1,414,437
Current liabilities	10	1,389,270,662	421,914,790	15,585,267	4,067,433
TOTAL LIABILITIES		1,495,869,177	578,824,682	16,781,122	5,580,109
NET ASSETS					
Capital fund					
- Unrestricted		147,306,190	52,599,571	1,652,532	507,082
- Temporarily Unrestricted		441,909	441,909	4,951	4,260
TOTAL NET ASSETS		147,748,099	53,041,480	1,657,483	511,342
TOTAL LIABILITIES AND NET ASSETS		1,643,617,277	631,866,163	18,438,605	6,091,451

Auditor's report annexed

The annexed notes from 1 to 21 form an integral part of these financial statements.



Head of Finance
BRAC Afghanistan



Member, Governing Body
BRAC Afghanistan



Country Director
BRAC Afghanistan



BRAC AFGHANISTAN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2022

	Notes	2022 AFN	2021 AFN	2022 USD	2021 USD
INCOME					
Donor grants	11	2,037,301,221	747,499,447	22,646,745	9,010,360
Other income	12	115,446,222	18,377,588	1,283,306	221,523
TOTAL INCOME		2,152,747,443	765,877,035	23,930,052	9,231,884
EXPENDITURE					
Salaries & benefits	13	404,331,765	492,433,015	4,494,573	5,935,789
Training & workshops	14	420,715,718	30,731,538	4,676,697	370,438
Occupancy expenses	15	71,610,521	89,439,140	796,026	1,078,100
Other program expenses	16	1,152,834,535	182,266,248	12,814,968	2,197,038
Depreciation	4	8,548,285	7,724,777	95,023	93,114
TOTAL EXPENDITURE		2,058,040,824	802,594,718	22,877,288	9,674,478
NET DEFICIT FOR THE YEAR		94,706,619	(36,717,683)	1,052,764	(442,595)

The annexed notes from 1 to 21 form an integral part of these financial statements.



Head of Finance
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BRAC AFGHANISTAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Note	2022 AFN	2021 AFN	2022 USD	2021 USD
Cash flows from operating activities:					
Surplus/(Deficit) for the year		94,706,619	(36,717,683)	1,052,764	(442,595)
<u>Adjustment to reconcile changes in net assets to</u>					
Net cash provided by operating activities:					
Depreciation		8,548,285	7,724,777	95,023	93,114
Donor grants - amortization of investment in fixed assets		(8,287,747)	(7,604,765)	(92,127)	(91,668)
Interest received on bank accounts		-	-	-	-
<u>Adjustments for other accounts:</u>					
Decrease/(Increase) in advances, deposits and prepayments		(330,187)	954,053	(3,704)	9,197
Decrease/Increase in grants & accounts receivable		(951,412,637)	11,126,612	(11,524,103)	1,939,846
Decrease/Increase in grant and others received in advance		(257,395,767)	(17,516,757)	(3,002,778)	(1,003,208)
Decrease/Increase in current liabilities		967,355,871	55,203,660	9,325,710	532,186
Increase in deferred income		14,074,568	11,008,129	157,893	106,123
Net cash provided in operating activities		(132,740,995)	24,178,027	(3,991,323)	1,142,997
Cash flows from investing activities:					
Interest received on bank accounts		-	-	-	-
Purchase of fixed assets		(16,284,277)	(11,451,451)	(182,682)	(110,397)
Net cash used in investing activities		(16,284,277)	(11,451,451)	(182,682)	(110,397)
Cash flows from financing activities:					
Grants received from donor during the year		2,271,879,941	651,049,320	25,625,909	8,001,619
Grants utilized during the year for:					
- Operational expenditure (donor grants)		(2,029,013,474)	(739,894,682)	(22,554,618)	(8,918,692)
Transfer to donor/ capital fund		-	(16,979,537)	(0)	(204,672)
Disbursement to PNGO		(27,494,330)	(106,928)	(308,440)	(1,387)
- Investment in fixed assets		(14,074,568)	(11,008,129)	(157,893)	(106,123)
Net cash provided by financing activities		201,297,569	(116,939,956)	2,604,957	(1,229,256)
Net increase in cash and cash equivalents		52,272,297	(104,213,378)	(1,569,047)	(196,656)
Adjustment for currency translation		-	-	2,283,498	(1,425,215)
Cash and cash equivalents, beginning of the year		81,148,731	185,362,109	782,307	2,404,178
Cash and cash equivalents, end of the year	7	133,421,028	81,148,731	1,496,758	782,307

The annexed notes from 1 to 21 form an integral part of these statements.



Head of Finance
BRAC Afghanistan



Member, Governing Body
BRAC Afghanistan



Country Director
BRAC Afghanistan



BRAC AFGHANISTAN
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Temporarily Restricted	Retained Surplus	Total Capital Fund	Temporarily Restricted	Retained Surplus	Total Capital Fund
	AFN	AFN	AFN	USD	USD	USD
At January 01, 2021						
(Deficit) / surplus for the year	441,909	89,317,254	89,759,163	5,732	1,158,460	1,164,191
Convenience translation reserve	-	(36,717,683)	(36,717,683)	-	(442,595)	(442,595)
At December 31, 2021	441,909	52,599,571	53,041,480	(1,471)	(208,784)	(210,255)
				4,260	507,082	511,342
At January 01, 2022						
(Deficit) / surplus for the year	441,909	52,599,571	53,041,480	4,260	507,082	511,342
Convenience translation reserve	-	94,706,619	94,706,619	-	1,052,764	1,052,764
At December 31, 2022	441,909	147,306,190	147,748,099	691	92,687	93,378
				4,950,964	1,652,532	1,657,483

The notes from 1 to 21 form an integral part of these financial statements


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BRAC Afghanistan



BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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, 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 health, education, Citizen Charter Afghanistan and employment and training for the people of 19 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.

The financial statements were issued by the Board Member on March 10, 2023.

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 89.14 (2021: USD 1: AFN 103.730) for balance sheet items and at the annual average rate of USD 1: AFN 89.96 (2021: USD 1: AFN 82.96) 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.

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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 comprehensive income.

3.5 Convenience Translation Reserve

For the purpose of convenience translation:

The exchange rate of USD 1=AFN 89.14 (2021: USD 1=AFN 103.73) 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 89.96 (2021: USD 1= AFN 82.960) 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. Employee entitlements to annual leave are recognized when accrue to employees.

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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

Related parties comprise Stichting BRAC International.

There is no business transactions with the related parties other than the payment for transactions for service rendered by the related parties in favor of BRAC Afghanistan and payment against technical and management support provided by these entities.

3.14 Commitments and contingencies

(a) Commitments

There was no significant commitments as at 31 December 2022.

(b) Contingent liability

Order issued by Honorable 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 Honorable 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 Honorable 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 favorable or unfavorable, 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.

There is no significant post balance sheet event after December 31, 2022 to adjust or disclose in the financial statements.

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

4. Fixed assets (property, plant and Equipment)

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	Net book value 31-12-2021
		AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Furniture and fixtures		9,623,105	3,998,736	-	13,621,841	6,106,251	2,707,141	-	8,813,392	4,808,449	3,516,855
Equipment and Machineries		4,420,395	3,808,609	-	8,229,004	2,644,662	1,715,536	-	4,360,198	3,868,806	1,775,734
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	4,908,161
Vehicles		14,728,923	-	-	14,728,923	14,222,961	505,955	-	14,728,916	6	505,956
Building		-	-	-	-	-	-	-	-	-	-
Total (AFN)		43,384,225	16,284,277	(34,500)	59,634,002	32,677,516	8,548,286	(34,500)	41,191,303	18,442,698	10,706,706
Total (USD)		486,698	182,682	(387)	668,993	366,586	95,897	(387)	462,097	206,896	103,217

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Notes	2022 AFN	2021 AFN	2022 USD	2021 USD
5. Grants and accounts receivable					
Donor grants receivable		93,835,665	283,364,288	1,052,677	2,731,749
Receivable from HO, Stichting BRAC International		1,396,815,589	252,669,329	15,669,908	2,435,837
Receivable from BMA (BRAC Micro Finance Afghanistan)		-	3,205,000	-	30,898
		1,490,651,254	539,238,617	16,722,585	5,198,483
6. Advances, deposits and prepayments					
Employees		1,102,297	772,110	12,366	7,443
Partner NGO, suppliers & others		-	-	-	-
		1,102,297	772,110	12,366	7,443
7. Cash in hand and at banks					
Cash in hand		6,852,519	2,296,047	76,874	22,135
Cash at banks	7.1	126,568,508	78,852,683	1,419,885	760,172
		133,421,027.73	81,148,731	1,496,758	782,307
7.1. Cash at banks		-	-	-	-
Bank Alfalah Limited		2,936,029	16,109,433	32,937	155,302
Standard Chartered Bank Limited		-	-	-	-
Bank Mili Afghanistan		447,385	895,078	5,019	8,629
AIB		71,058,494	-	797,156	-
Azizi Bank limited		52,126,600	61,848,173	584,772	596,242
		126,568,508	78,852,683	1,419,885	760,172
8. Deferred income					
- Donor fund investment in fixed assets					
At 1 January		10,190,558	18,891,377	277,768	409,217
Transferred from					
Grants received in advance		14,074,568	11,008,129	157,893	106,123
Amortization to Statement of Income and Expenditure		(8,287,747)	(7,604,765)	(93,210)	(91,668)
Assets transferred to the donors		-	(12,104,184)	-	(145,904)
		15,977,379	10,190,558	342,451	277,768
Adjustment for currency translation		-	-	(163,212)	(179,528)
At 31 December		15,977,379	10,190,558	179,239.18	98,240

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021	2022	2021
	AFN	AFN	USD	USD
9. Donor grants received in advance				
At January 1	(136,644,951)	(19,264,181)	(436,026)	798,948
Donations received during the year	2,271,879,941	651,049,320	25,625,909	8,001,619
Transferred to deferred income:				
- Investment in fixed assets	(14,074,568)	(11,008,129)	(157,893)	(106,123)
Transferred to Statement of Comprehensive Income				
Expenditure during the year	(2,029,013,474)	(739,894,682)	(22,554,618)	(8,918,692)
Fund Transferred to SRs	-	(16,979,537)	(0)	(204,672)
Transferred to the donor	(27,494,330)	(106,928)	(308,440)	(1,387)
Transferred to capital fund	(67,867,146)	(440,814)	(680,332)	(5,717)
	(3,214,528)	(136,644,951)	1,488,599	(436,026)
Receivables as at 31 December	93,835,665	283,364,286	1,052,677	2,731,749
	90,621,137	146,719,335	2,541,277	2,295,723
Adjustment for currency translation			(1,524,661)	(881,286)
At 31 December	90,621,137	146,719,335	1,016,616	1,414,437
10. Current liabilities				
Liabilities for expenses	1,259,967,361	156,657,616	14,134,702	1,488,758
Payable to BRAC Bangladesh	28,212,772	28,733,767	316,500	277,005
Withholding tax payable	2,025,100	10,884,292	22,718	104,929
Festival allowance	13,845,434	12,815,360	155,322	123,545
Staff Insurance	13,372,558	14,644,138	150,017	141,176
Medical Benefit	33,478,575	43,643,084	375,573	420,737
Payable to Stichting BRAC International	9,079,458	97,977,318	101,856	944,542
Payables to BRAC IT	2,992,855	1,106,588	33,575	10,668
Technical support fees	12,159,180	37,812,215	136,405	364,525
Security deposit	13,657,369	9,085,175	153,213	87,585
Loan from BRAC	-	6,380,777	-	83,000
Interest on loan	-	1,354,460	-	13,058
External audit fees	480,000	820,000	5,385	7,905
	1,389,270,662	421,914,790	15,585,267	4,067,433
11. Donor grants (income)				
Transferred from grants received in advance	2,029,013,474	739,894,682	22,554,618	8,918,692
Transferred from deferred income:				
Amortization of investment in fixed assets	8,287,747	7,604,765	92,127	91,668
	2,037,301,221	747,499,447	22,646,745	9,010,360

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022 AFN	2021 AFN	2022 USD	2021 USD
12. Other Income				
Training income	-	9,543,065	-	115,032
Interest on bank accounts and fixed deposits	-	-	-	-
Non refundable CCAP fund balance	70,765,050	-	786,628	-
Cost recovered and others	290,000	4,833,838	3,224	58,267
Cost recovered from GEC-T	1,252,867	-	13,927	-
Exchange gain	43,138,305	4,000,685	479,528	48,224
	115,446,222	18,377,588	1,283,306	221,523
13. Salary & Benefits				
Staff salary & benefits	264,476,184	307,833,190	2,939,931	3,710,622
Festival allowance	18,151,445	18,057,675	201,772	217,667
Staff group insurance	1,968,377	1,742,881	21,881	21,009
Medical Benefit	16,225,137	12,130,500	180,359	146,221
Teachers' honorarium	103,510,622	152,668,769	1,150,629	1,840,270
	404,331,765	492,433,015	4,494,573	5,935,789
14. Training & Workshop	-	-	-	-
Teachers training	-	469,780	-	5,663
Beneficiary training	420,572,218	29,135,668	4,675,102	351,201
Staff training & development	143,500	1,126,090	1,595	13,574
	420,715,718	30,731,538	4,676,697	370,438
15. Occupancy Expenses	-	-	-	-
School rent & maintenance	7,385,879	6,145,027	82,102	74,072
Stationery, rent & utilities	31,231,753	41,410,151	347,174	499,158
Maintenance & general expenses	32,992,889	41,883,962	366,751	504,869
	71,610,521	89,439,140	796,026	1,078,100
16. Other Program Expenses	-	-	-	-
Program expenses	1,032,857,933	113,893,318	11,481,302	1,372,870
HO logistic fees	63,840,871	16,571,834	709,658	199,757
Technical support from BRAC International	3,063,779	5,792,726	34,057	69,826
Audit fees	808,259	415,918	8,985	5,013
Monitoring & evaluation	518,865	1,702,171	5,768	20,518
Foreign exchange loss	-	-	-	-
Traveling and transportation	51,744,828	43,890,281	575,198	529,054
	1,152,834,535	182,266,248	12,814,968	2,197,038

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

17. Schedule of donations received

SL No.	Name of the projects	Donor	2022 AFN	2021 AFN	2022 USD	2021 USD
Education Program:						
1	Girl Education Challenge Transition	PwC/DFID	228,512,124	288,874,417	2,433,371	3,482,093
2	Afghan Girls Education Project	GAC	-	-	-	-
3	ECW COVID-19	UNICEF	-	8,054,225	-	97,086
4	Youth Empower Project	Restless Development ,UK	-	-	-	-
5	Home Learning Helpline ResponseAF-0048	BRAC UK	-	2,581,104	-	33,421
6	Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS)	WCC/UNICEF	-	-	-	-
CCAP and Others :						
7	Citizen Charter Afghanistan Project	MRRD/World Bank	57,294,419	83,480,564	569,352	1,075,703
8	REACH	IDLG	18,991,757	6,330,587	206,298	76,309
9	Reintegration of Returnees	UNHCR	21,878,677	19,616,405	245,442	236,456
10	Citizen Charter Afghanistan Project (CCAP)-Extension	MRRD/World Bank	30,497,030	13,346,621	303,058	169,455
Research & Evaluation:						
11	Research on mentorship and human capital development AF-0038	IDRC	-	-	-	-
Health Program:						
12	Strengthening and Scaling-up Malaria Prevention & Case Management	UNDP /GF	-	-	-	-
13	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047	UNDP /GF	6,019,443	6,206,796	67,528	74,817
14	BPHS Helmand	MoPH/World Bank	-	-	-	-
15	BPHS Sehatmandi Helmand	MoPH/World Bank	40,949,166	107,223,079	389,769	1,292,467
16	Community Based Outreach Vaccination (CBOV)	MoPH/GAVI	-	-	-	-
17	COVID -19 Emergency Response in Helmand AF-0043	MoPH	26,043,296	26,089,032	280,976	314,477
18	CCM Fund	Global Fund	-	7,675,447	-	98,747
19	Strengthening Routine Immunization in Helmand	BMGF	-	75,584,796	-	978,430
20	Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	MoPH	-	5,986,247	-	72,158
21	Nutrition	UNOCHA	42,868,686	-	485,022	-
22	UPG	UNHCR	43,893,358	-	492,409	-
23	ABADEI	UNDP	1,397,053,386	-	15,962,230	-
24	Humanitarian emergencies	UNFPA	357,878,599	-	4,190,454	-
25	ASPIRE	UNWOMEN	-	-	-	-
Total			2,271,879,941	651,049,320	25,625,909	8,001,619

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

18. Segmental Reporting

**Statement of Financial Position as at 31
December 2022 (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	
	2022	2021	2022	2021	2022	2021	2022	2021
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS								
Property, plant and equipment	-	824,766	-	5,078,295	1,176,809	1,727,032	68,245	89,844
Grants and accounts receivable	-	-	48,038,677	183,626,587	981,536	194,991,716	-	24,593,377
Inter Company Receivable /Payable	-	-	-	-	31,601,473	-	-	-
Advance, deposits & prepayments	-	-	-	428,195	132,014	-	22,479	22,479
Receivables/Payables with other office/project	-	-	(39,927,180)	-	(15,633,374)	-	21,563,041	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at bank	-	1,222,703	4,497,683	14,821,612	2,540,364	5,296,830	1,724,566	2,227,926
TOTAL ASSETS	-	2,047,469	12,609,180	203,954,689	20,798,822	202,015,578	23,378,331	26,933,626
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income	-	824,766	-	5,078,295	1,176,809	1,727,032	-	-
Donor grants received in advance	-	1,222,703	-	-	-	116,375,288	-	-
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	-	-	12,609,180	198,876,394	19,180,104	83,471,349	6,398,851	2,548,926
TOTAL LIABILITIES	-	2,047,469	12,609,180	203,954,689	20,356,913	201,573,669	6,398,851	2,548,926
CAPITAL FUND								
Retained surplus	-	-	-	-	441,909	441,909	16,979,480	24,384,700
TOTAL CAPITAL FUND	-	-	-	-	441,909	441,909	16,979,480	24,384,700
TOTAL LIABILITIES AND CAPITAL FUND	-	2,047,469	12,609,180	203,954,689	20,798,822	202,015,578	23,378,331	26,933,626

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

18. Segmental Reporting

Statement of Financial Position as at 31
December 2022 (Amount in Local currency)

ASSETS

Property, plant and equipment
Grants and accounts receivable
Inter Company Receivable / Payable
Advance, deposits & prepayments
Receivables/Payables with other office/project
BRAC contribution receivable
Cash in hand and at bank

GFATM Malaria R-8 AF-0008		CCM Fund AF-0025		Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029		Citizens Charter Afghanistan Project (CCAP) AF-0031	
2022	2021	2022	2021	2022	2021	2022	2021
AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
164	164	4	4	-	-	-	-
-	-	740,487	-	-	-	-	14,344,619
-	-	-	-	-	-	-	-
-	-	321,436	321,436	-	-	-	-
-	-	(1,696,869)	-	-	-	-	654,116
-	-	-	-	-	-	-	-
-	-	808,249	4,302,115	-	-	-	987,195
164	164	173,307	4,623,555	-	-	-	15,985,930

TOTAL ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income
Donor grants received in advance
BRAC contribution
Current liabilities

164	164	4	4	-	-	-	-
-	-	-	2,264,154	-	-	-	-
-	-	-	-	-	-	-	-
-	-	173,303	2,359,397	-	-	-	15,985,930
164	164	173,307	4,623,555	-	-	-	15,985,930

TOTAL LIABILITIES

CAPITAL FUND

Retained surplus

-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

164	164	173,307	4,623,555	-	-	-	15,985,930
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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

18. Segmental Reporting

Statement of Financial Position as at 31 December 2022 (Amount in Local currency)

	Citizens Charter Afghanistan Project -Extension AF-0033		BPHS-Helmand Province AF-0032		Upgrading sub health centers in Helmand province AF-0034		BPHS Helmand Sehatmandi AF-0037	
	2022	2021	2022	2021	2022	2021	2022	2021
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS								
Property, plant and equipment	-	-	-	-	-	-	-	-
Grants and accounts receivable	-	6,802,387	-	-	-	-	8,209,230	49,158,396
Inter Company Receivable /Payable	-	-	-	-	-	-	-	-
Advance, deposits & prepayments	-	-	-	-	-	-	-	-
Receivables/Payables with other office/project	-	(654,116)	-	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at bank	-	43,786	-	-	-	-	116,657	120,450
TOTAL ASSETS	-	6,192,057	-	-	-	-	8,325,887	49,278,846
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income	-	-	-	-	-	-	-	-
Donor grants received in advance	-	-	-	-	-	-	-	-
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	-	6,192,057	-	-	-	-	8,325,887	49,278,846
TOTAL LIABILITIES	-	6,192,057	-	-	-	-	8,325,887	49,278,846
CAPITAL FUND								
Retained surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	-	6,192,057	-	-	-	-	8,325,887	49,278,846

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

18. Segmental Reporting

Statement of Financial Position as at 31
December 2022 (Amount in Local currency)

ASSETS

Property, plant and equipment
Grants and accounts receivable
Inter Company Receivable / Payable
Advance, deposits & prepayments
Receivables/Payables with other office/project
BRAC contribution receivable
Cash in hand and at bank

Strengthening Routine Immunization in Helmand AF-0039		Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040		CBOV AF-0041		Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	
2022	2021	2022	2021	2022	2021	2022	2021
AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
-	-	114,755	120,131	-	-	-	-
-	19,350,000	-	-	-	-	-	-
9,612,196	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
98,498	1,454,230	-	-	-	9,457,631	-	5,786,766
9,710,694	20,804,230	114,755	120,131	-	9,457,631	-	5,786,766

TOTAL ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income
Donor grants received in advance
BRAC contribution
Current liabilities

-	-	114,755	120,131	-	-	-	-
9,710,694	9,710,694	-	-	-	9,387,329	-	4,819,486
-	-	-	-	-	-	-	-
-	11,093,536	-	-	-	70,302	-	967,280
9,710,694	20,804,230	114,755	120,131	-	9,457,631	-	5,786,766

TOTAL LIABILITIES

CAPITAL FUND

Retained surplus

-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

9,710,694	20,804,230	114,755	120,131	-	9,457,631	-	5,786,766
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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

18. Segmental Reporting

Statement of Financial Position as at 31
December 2022 (Amount in Local currency)

	ECWCOVID-19 Education in Emergency Response AF-0044		COVID -19 Emergency Response in Helmand AF-0043		Youth empowerment strategy AF-0046		Research on mentorship and human capital development AF- 0038	
	2022	2021	2022	2021	2022	2021	2022	2021
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS								
Property, plant and equipment	101,928	112,156	-	-	-	-	17	30,872
Grants and accounts receivable	-	-	-	26,043,296	-	-	-	-
Inter Company Receivable /Payable	-	-	4,540,698	-	-	-	-	-
Advance, deposits & prepayments	-	-	-	-	-	-	-	-
Receivables/Payables with other office/project	-	-	-	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at bank	-	-	26,523	1,930,454	-	-	2,939,681	2,939,681
TOTAL ASSETS	101,928	112,156	4,567,221	27,973,750	-	-	2,939,698	2,970,553
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income	101,928	112,156	-	-	-	-	17	30,872
Donor grants received in advance	-	-	-	-	-	-	2,939,681	2,939,681
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	-	-	4,567,221	27,973,750	-	-	-	-
TOTAL LIABILITIES	101,928	112,156	4,567,221	27,973,750	-	-	2,939,698	2,970,553
CAPITAL FUND								
Retained surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	101,928	112,156	4,567,221	27,973,750	-	-	2,939,698	2,970,553

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

18. Segmental Reporting

Statement of Financial Position as at 31
December 2022 (Amount in Local currency)

	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047		Home Learning Helpline Response AF-0048		REACH AF-0049		UNHCR AF-0050	
	2022	2021	2022	2021	2022	2021	2022	2021
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS								
Property, plant and equipment	-	-	-	-	316,522	337,804	1,861,896	1,959,334
Grants and accounts receivable	1,208,433	348,803	649,614	649,614	13,135,279	32,127,037	-	8,591,162
Inter Company Receivable /Payable	-	-	-	-	-	-	-	-
Advance, deposits & prepayments	-	-	-	-	-	-	-	-
Receivables/Payables with other office/project	(331,460)	-	-	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at bank	277,806	471,848	-	-	16,146	2,810,541	104,545	8,787,736
TOTAL ASSETS	1,154,779	820,651	649,614	649,614	13,467,947	35,275,382	1,966,441	19,338,232
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income	-	-	-	-	316,522	337,804	1,861,896	1,959,334
Donor grants received in advance	-	-	-	-	-	-	-	-
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	1,154,779	820,651	649,614	649,614	13,151,425	34,937,578	104,545	17,378,898
TOTAL LIABILITIES	1,154,779	820,651	649,614	649,614	13,467,947	35,275,382	1,966,441	19,338,232
CAPITAL FUND								
Retained surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	1,154,779	820,651	649,614	649,614	13,467,947	35,275,382	1,966,441	19,338,232

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

18. Segmental Reporting

Statement of Financial Position as at 31
December 2022 (Amount in Local currency)

	Nutrition project AF-0051		UPG_UNHCR AF-0052		ABDEI Project_UNDP AF-0053		Humanitarian emergencies AF-0054	
	2022	2021	2022	2021	2022	2021	2022	2021
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS								
Property, plant and equipment	578,600	-	317,719	-	11,155,741	-	353,224	-
Grants and accounts receivable	-	-	-	-	-	-	20,004,671	-
Inter Company Receivable / Payable	-	-	-	-	854,323,163	-	357,878,599	-
Advance, deposits & prepayments	-	-	-	-	26,000	-	-	-
Receivables/Payables with other office/project	(3,093,894)	-	(2,088,513)	-	(26,348,849)	-	(24,721,335)	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at bank	17,528,638	-	8,949,255	-	84,907,008	-	-	-
TOTAL ASSETS	15,013,344	-	7,178,461	-	924,063,063	-	353,515,159	-
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income	578,600	-	317,719	-	11,155,741	-	353,224	-
Donor grants received in advance	10,179,375	-	1,436,678	-	66,354,708	-	-	-
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	4,255,369	-	5,424,064	-	846,552,614	-	353,161,935	-
TOTAL LIABILITIES	15,013,344	-	7,178,461	-	924,063,063	-	353,515,160	-
CAPITAL FUND								
Retained surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	15,013,344	-	7,178,461	-	924,063,063	-	353,515,160	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

18. Segmental Reporting

Statement of Financial Position as at 31
December 2022 (Amount in Local currency)

	ASPIRE AF-0055		Temporary Project Account AF-0023		Elimination on consolidation (Inter project Receivable and Payable)		Total	
	2022 AFN	2021 AFN	2022 AFN	2021 AFN	2022 AFN	2021 AFN	2022 AFN	2021 AFN
ASSETS								
Property, plant and equipment	-	-	2,397,075	426,305	-	-	18,442,698	10,706,707
Grants and accounts receivable	867,738	-	-	194,306,300	-	(215,694,677)	93,835,665	539,238,617
Inter Company Receivable /Payable	-	-	138,859,460	-	-	-	1,396,815,589	-
Advance, deposits & prepayments	-	-	600,368	-	-	-	1,102,297	772,110
Receivables/Payables with other office/project	(56,768)	-	92,335,200	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at bank	-	-	8,885,409	18,487,225	-	-	133,421,028	81,148,731
TOTAL ASSETS	810,970	-	243,077,512	213,219,830	-	(215,694,677)	1,643,617,277	631,866,163
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income	-	-	-	-	-	-	15,977,379	10,190,558
Donor grants received in advance	-	-	-	-	-	-	90,621,136	146,719,335
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	810,970	-	112,750,800	185,004,959	-	(215,694,677)	1,389,270,662	421,914,790
TOTAL LIABILITIES	810,970	-	112,750,800	185,004,959	-	(215,694,677)	1,495,869,177	578,824,683
CAPITAL FUND								
Retained surplus	-	-	130,326,712	28,214,871	-	-	147,748,101	53,041,480
TOTAL CAPITAL FUND	-	-	130,326,712	28,214,871	-	-	147,748,101	53,041,480
TOTAL LIABILITIES AND CAPITAL FUND	810,970	-	243,077,512	213,219,830	-	(215,694,677)	1,643,617,277	631,866,163

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

19. Segmental Reporting

Statement of Financial Position as at 31 December 2022 (Amount in United States Dollars)

ASSETS

Property, plant and equipment
Grants and accounts receivable
Inter Company Receivable / Payable
Advance, deposits & prepayments
Receivables/Payables with other office/project
BRAC contribution receivable
Cash in hand and at Bank

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income -Net of currency translation
Donor grants received in advance -Net of currency translation
BRAC contribution
Current liabilities

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

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	
2022	2021	2022	2021	2022	2021	2022	2021
USD	USD	USD	USD	USD	USD	USD	USD
-	7,951	-	48,957	13,202	16,649	766	866
-	-	538,913	1,770,236	11,011	1,879,801	-	237,090
-	-	-	-	354,515	-	-	-
-	-	-	4,128	1,481	-	252	217
-	-	(447,915)	-	(175,380)	-	241,901	-
-	-	-	-	-	-	-	-
-	11,787	50,456	142,886	28,499	51,064	19,347	21,478
-	19,738	141,454	1,966,207	233,328	1,947,514	262,265	259,651
-	7,951	-	48,957	13,202	16,649	-	-
-	11,787	-	-	-	1,121,906	-	-
-	-	-	-	-	-	-	-
-	-	141,454	1,917,250	215,168	804,698	71,784	24,573
-	19,738	141,454	1,966,207	228,370	1,943,253	71,784	24,573
-	-	-	-	4,957	4,260	190,481	235,079
-	-	-	-	4,957	4,260	190,481	235,079
-	19,738	141,454	1,966,207	233,328	1,947,514	262,265	259,651

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

19. Segmental Reporting

Statement of Financial Position as at 31 December 2022 (Amount in United States Dollars)

ASSETS

Property, plant and equipment
Grants and accounts receivable
Inter Company Receivable /Payable
Advance, deposits & prepayments
Receivables/Payables with other office/project
BRAC contribution receivable
Cash in hand and at Bank

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income -Net of currency translation
Donor grants received in advance -Net of currency translation
BRAC contribution
Current liabilities

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

GFATM Malaria R-8 AF-0008		CCM Fund AF-0025		Strengthening and Scaling- up Malaria Prevention & Case Management AF-0029		Citizens Charter Afghanistan Project (CCAP) AF-0031	
2022	2021	2022	2021	2022	2021	2022	2021
USD	USD	USD	USD	USD	USD	USD	USD
2	2	0	0	-	-	-	-
-	-	8,307	-	-	-	-	138,288
-	-	-	-	-	-	-	-
-	-	3,606	3,099	-	-	-	-
-	-	(19,036)	-	-	-	-	6,306
-	-	-	-	-	-	-	-
-	-	9,067	41,474	-	-	-	9,517
2	2	1,944	44,573	-	-	-	154,111
2	2	0	0	-	-	-	-
-	-	-	21,827	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,944	22,746	-	-	-	154,111
2	2	1,944	44,573	-	-	-	154,111
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2	2	1,944	44,573	-	-	-	154,111

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

19. Segmental Reporting

Statement of Financial Position as at 31 December 2022 (Amount in United States Dollars)

ASSETS

Property, plant and equipment
Grants and accounts receivable
Inter Company Receivable /Payable
Advance, deposits & prepayments
Receivables/Payables with other office/project
BRAC contribution receivable
Cash in hand and at Bank

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income -Net of currency translation
Donor grants received in advance -Net of currency translation
BRAC contribution
Current liabilities

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

Citizens Charter Afghanistan Project -Extension AF-0033		BPHS-Helmand Province AF-0032		Upgrading sub health centers in Helmand province AF-0034		BPHS Helmand Sehatmandi AF-0037	
2022	2021	2022	2021	2022	2021	2022	2021
USD	USD	USD	USD	USD	USD	USD	USD
-	-	-	-	-	-	-	-
-	65,578	-	-	-	-	92,094	473,907
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(6,306)	-	-	-	-	-	-
-	422	-	-	-	-	1,309	1,161
-	59,694	-	-	-	-	93,402	475,068
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	59,694	-	-	-	-	93,402	475,068
-	59,694	-	-	-	-	93,402	475,068
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	59,694	-	-	-	-	93,402	475,068

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

19. Segmental Reporting

Statement of Financial Position as at 31 December 2022 (Amount in United States Dollars)

ASSETS

Property, plant and equipment
Grants and accounts receivable
Inter Company Receivable / Payable
Advance, deposits & prepayments
Receivables/Payables with other office/project
BRAC contribution receivable
Cash in hand and at Bank

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income -Net of currency translation
Donor grants received in advance -Net of currency translation
BRAC contribution
Current liabilities

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

	Strengthening Routine Immunization in Helmand AF-0039		Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040		CBOV AF-0041		Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	
	2022	2021	2022	2021	2022	2021	2022	2021
	USD	USD	USD	USD	USD	USD	USD	USD
Property, plant and equipment	-	-	1,287	1,158	-	-	-	-
Grants and accounts receivable	-	186,542	-	-	-	-	-	-
Inter Company Receivable / Payable	107,833	-	-	-	-	-	-	-
Advance, deposits & prepayments	-	-	-	-	-	-	-	-
Receivables/Payables with other office/project	-	-	-	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at Bank	1,105	14,019	-	-	-	91,175	-	55,787
TOTAL PROPERTY AND ASSETS	108,938	#####	1,287	1,158	-	91,175	-	55,787
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income -Net of currency translation	-	-	1,287	1,158	-	-	-	-
Donor grants received in advance -Net of currency translation	108,938	93,615	-	-	-	90,498	-	46,462
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	-	106,946	-	-	-	678	-	9,325
TOTAL LIABILITIES	108,938	200,561	1,287	1,158	-	91,175	-	55,787
CAPITAL FUND								
Retained Surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	108,938	#####	1,287	1,158	-	91,175	-	55,787

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

19. Segmental Reporting

Statement of Financial Position as at 31 December 2022 (Amount in United States Dollars)

ASSETS

Property, plant and equipment
Grants and accounts receivable
Inter Company Receivable /Payable
Advance, deposits & prepayments
Receivables/Payables with other office/project
BRAC contribution receivable
Cash in hand and at Bank

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income -Net of currency translation
Donor grants received in advance -Net of currency translation
BRAC contribution
Current liabilities

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

ECWCOVID-19 Education in Emergency Response AF-0044		COVID -19 Emergency Response in Helmand AF-0043		Youth empowerment strategy AF-0046		Research on mentorship and human capital development AF-0038	
2022	2021	2022	2021	2022	2021	2022	2021
USD	USD	USD	USD	USD	USD	USD	USD
1,143	1,081	-	-	-	-	0	298
-	-	-	251,068	-	-	-	-
-	-	50,939	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	298	18,610	-	-	32,978	28,340
1,143	1,081	51,236	269,678	-	-	32,978	28,637
LIABILITIES AND CAPITAL FUND							
LIABILITIES							
1,143	1,081	-	-	-	-	0	298
-	-	-	-	-	-	32,978	28,340
-	-	-	-	-	-	-	-
-	-	51,236	269,678	-	-	-	-
1,143	1,081	51,236	269,678	-	-	32,978	28,637
CAPITAL FUND							
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,143	1,081	51,236	269,678	-	-	32,978	28,637

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

19. Segmental Reporting

Statement of Financial Position as at 31 December 2022 (Amount in United States Dollars)

ASSETS

Property, plant and equipment
Grants and accounts receivable
Inter Company Receivable /Payable
Advance, deposits & prepayments
Receivables/Payables with other office/project
BRAC contribution receivable
Cash in hand and at Bank

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income -Net of currency translation
Donor grants received in advance -Net of currency translation
BRAC contribution
Current liabilities

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029		Home Learning Helpline Response AF-0048		REACH AF-0049		UNHCR AF-0050	
	2022	2021	2022	2021	2022	2021	2022	2021
	USD	USD	USD	USD	USD	USD	USD	USD
Property, plant and equipment	-	-	-	-	3,551	3,257	20,887	18,889
Grants and accounts receivable	13,557	3,363	7,288	6,263	147,356	309,718	-	82,822
Inter Company Receivable /Payable	-	-	-	-	-	-	-	-
Advance, deposits & prepayments	-	-	-	-	-	-	-	-
Receivables/Payables with other office/project	(3,718)	-	-	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at Bank	3,117	4,549	-	-	181	27,095	1,173	84,717
TOTAL PROPERTY AND ASSETS	12,955	7,911	7,288	6,263	151,088	340,069	22,060	186,429
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income -Net of currency translation	-	-	-	-	3,551	3,257	20,887	18,889
Donor grants received in advance -Net of currency translation	-	-	-	-	-	-	-	-
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	12,955	7,911	7,288	6,263	147,537	336,813	1,173	167,540
TOTAL LIABILITIES	12,955	7,911	7,288	6,263	151,088	340,069	22,060	186,429
CAPITAL FUND								
Retained Surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	12,955	7,911	7,288	6,263	151,088	340,069	22,060	186,429

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

19. Segmental Reporting

Statement of Financial Position as at 31 December 2022 (Amount in United States Dollars)

ASSETS

Property, plant and equipment
Grants and accounts receivable
Inter Company Receivable /Payable
Advance, deposits & prepayments
Receivables/Payables with other office/project
BRAC contribution receivable
Cash in hand and at Bank

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income -Net of currency translation
Donor grants received in advance -Net of currency translation
BRAC contribution
Current liabilities

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

Nutrition project AF-0051		UPG_UNHCR AF-0052		ABDEI Project_UNDP AF-0052		Humanitarian emergencies AF-0054	
2022	2021	2022	2021	2022	2021	2022	2021
USD	USD	USD	USD	USD	USD	USD	USD
6,491	-	3,564	-	125,149	-	3,963	-
-	-	-	-	-	-	224,419	-
-	-	-	-	9,584,061	-	4,014,792	-
-	-	-	-	292	-	-	-
(34,708)	-	(23,430)	-	(295,590)	-	(277,332)	-
-	-	-	-	-	-	-	-
196,642	-	100,396	-	952,513	-	-	-
168,424	-	80,530	-	10,366,424	-	3,965,842	-
LIABILITIES AND CAPITAL FUND							
6,491	-	3,564	-	125,149	-	3,963	-
114,195	-	16,117	-	744,388	-	-	-
-	-	-	-	-	-	-	-
47,738	-	60,849	-	9,496,888	-	3,961,879	-
168,424	-	80,530	-	10,366,424	-	3,965,842	-
CAPITAL FUND							
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
168,424	-	80,530	-	10,366,424	-	3,965,842	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

19. Segmental Reporting

Statement of Financial Position as at 31 December 2022 (Amount in United States Dollars)

ASSETS

Property, plant and equipment
Grants and accounts receivable
Inter Company Receivable / Payable
Advance, deposits & prepayments
Receivables/Payables with other office/project
BRAC contribution receivable
Cash in hand and at Bank

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income -Net of currency translation
Donor grants received in advance -Net of currency translation
BRAC contribution
Current liabilities

TOTAL LIABILITIES

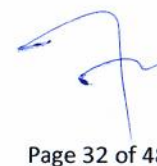
CAPITAL FUND

Retained Surplus

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

	ASPIRE AF-0055		Temporary Project Account AF-0023/P-98		Elimination on consolidation (Inter project Receivable & Payable)		Total	
	2022 USD	2021 USD	2022 USD	2021 USD	2022 USD	2021 USD	2022 USD	2021 USD
Property, plant and equipment	-	-	26,891	4,110	-	-	206,896	103,217
Grants and accounts receivable	9,735	-	-	1,873,193	-	(2,079,385)	1,052,677	5,198,483
Inter Company Receivable / Payable	-	-	1,557,768	-	-	-	15,669,908	-
Advance, deposits & prepayments	-	-	6,735	-	-	-	12,366	7,443
Receivables/Payables with other office/project	(637)	-	1,035,845	-	-	-	(0)	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at Bank	-	-	99,679	178,224	-	-	1,496,758	782,307
TOTAL PROPERTY AND ASSETS	9,098	-	2,726,918	2,055,527	-	(2,079,385)	18,438,605	6,091,451
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income -Net of currency translation	-	-	-	-	-	-	179,239	98,240
Donor grants received in advance -Net of currency translation	-	-	-	-	-	-	1,016,616	1,414,437
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	9,098	-	1,264,873	1,783,524	-	(2,079,385)	15,585,267	4,067,433
TOTAL LIABILITIES	9,098	-	1,264,873	1,783,524	-	(2,079,385)	16,781,122	5,580,110
CAPITAL FUND								
Retained Surplus	-	-	1,462,045	272,003	-	-	1,657,484	511,341
TOTAL CAPITAL FUND	-	-	1,462,045	272,003	-	-	1,657,484	511,341
TOTAL LIABILITIES AND CAPITAL FUND	9,098	-	2,726,918	2,055,527	-	(2,079,385)	18,438,605	6,091,451



BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2022 (Amount in Local Currency)

INCOME

Grant income
BRAC USA contribution
BRAC Afghanistan contribution
BI contribution
Training income
Interest on bank accounts
Other income
Foreign Exchange gain
Amortization of investment in fixed asset

TOTAL INCOME

EXPENDITURE

Salaries & benefits
Traveling & transportation
Teacher honorarium
Teachers training
School rent & maintenance
Stationery, rent & utilities
Maintenance & general expenses
Audit fees
Beneficiary training
Staff training & development
Program expenses
Monitoring & evaluation
BRAC Afghanistan contribution expenses
Technical support from HO
Foreign Exchnage loss
Depreciation on property, plant and equipment
H.O. logistics and management support

TOTAL EXPENDITURE

NET SURPLUS / (DEFICIT) FOR THE YEAR

	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	
	2022 AFN	2021 AFN	2022 AFN	2021 AFN	2022 AFN	2021 AFN	2022 AFN	2021 AFN
Grant income	-	-	131,088,333	301,753,804	117,274,324	132,806,574	-	-
BRAC USA contribution	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	2,029,438.00	-	4,495,809.00	-	-
BI contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	9,543,065
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	-	(787,205.00)	-	-	-
Amortization of investment in fixed asset	824,766	284,877	5,241,789	2,640,747	632,723	500,023	-	-
TOTAL INCOME	824,766	284,877	136,330,122	306,423,989	117,119,842	137,802,406	-	9,543,065
Salaries & benefits	-	-	48,681,832	116,875,857	32,380,129	33,333,815	6,264,102	6,268,979
Traveling & transportation	-	-	4,318,608	11,882,017	3,244,628	3,618,392	342,569	817,306
Teacher honorarium	-	-	47,137,833	106,484,844	56,372,789	45,508,925	-	-
Teachers training	-	-	-	469,780	-	-	-	-
School rent & maintenance	-	-	1,860,800	2,655,250	5,525,079	3,489,777	-	-
Stationery, rent & utilities	-	-	7,666,288	14,937,374	4,133,434	2,090,922	496,304	1,462,054
Maintenance & general expenses	-	-	6,473,559	10,987,560	2,305,670	1,296,735	231,395	160,819
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	-	-	392,768	1,066,266	809,172	5,784,107	-	-
Staff training & development	-	-	6,650	92,124	-	-	-	-
Program expenses	-	-	10,967,351	28,887,135	1,051,620	25,443,911	49,251	1,665,170
Monitoring & evaluation	-	-	518,865	1,622,871	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	2,029,438	-	4,495,809	-	-
Technical support from HO	-	-	3,063,779	5,792,726	-	-	-	-
Foreign Exchnage loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	824,766	284,877	5,241,789	2,640,747	632,723	500,023	21,599	25,772
H.O. logistics and management support	-	-	-	-	10,664,598	12,239,990	-	-
TOTAL EXPENDITURE	824,766	284,877	136,330,122	306,423,989	117,119,842	137,802,406	7,405,220	10,400,100
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	(7,405,220)	(857,035)

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

20. Segmental Reporting

Statement of Comprehensive Income for the
year ended 31 December 2022 (Amount in
Local Currency)

INCOME

Grant income
BRAC USA contribution
BRAC Afghanistan contribution
BI contribution
Training income
Interest on bank accounts
Other income
Foreign Exchange gain
Amortization of investment in fixed asset

TOTAL INCOME

EXPENDITURE

Salaries & benefits
Traveling & transportation
Teacher honorarium
Teachers training
School rent & maintenance
Stationery, rent & utilities
Maintenance & general expenses
Audit fees
Beneficiary training
Staff training & development
Program expenses
Monitoring & evaluation
BRAC Afghanistan contribution expenses
Technical support from HO
Foreign Exchange loss
Depreciation on property, plant and equipment
H.O. logistics and management support

TOTAL EXPENDITURE

NET SURPLUS / (DEFICIT) FOR THE YEAR

	GFATM Malaria R-8 AF-0008		CCM Fund AF-0025		Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029		Citizens Charter Afghanistan Project (CCAP) AF-0031	
	2022 AFN	2021 AFN	2022 AFN	2021 AFN	2022 AFN	2021 AFN	2022 AFN	2021 AFN
Grant income	-	-	3,004,641	5,595,564	-	-	-	19,584,078
BRAC USA contribution	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
BI contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Foreign Exchange gain	-	-	2,718.00	-	-	-	-	-
Amortization of investment in fixed asset	-	3,446	-	53,819	-	-	-	1,342,526
TOTAL INCOME	-	3,446	3,007,359	5,649,383	-	-	-	20,926,604
Salaries & benefits	-	-	2,568,736	4,050,857	-	-	-	11,112,919
Traveling & transportation	-	-	-	-	-	-	-	2,860,787
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	-	-	53,164	25,094	-	-	-	1,235,288
Maintenance & general expenses	-	-	-	-	-	-	-	638,966
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	-	-	-	-	-	-	-	2,064,922
Staff training & development	-	-	-	-	-	-	-	23,106
Program expenses	-	-	242,197	1,253,159	-	-	-	366,889
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	3,446	-	53,819	-	-	-	1,342,526
H.O. logistics and management support	-	-	143,262	266,454	-	-	-	1,281,201
TOTAL EXPENDITURE	-	3,446	3,007,359	5,649,383	-	-	-	20,926,604
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2022 (Amount in Local Currency)

	Citizens Charter Afghanistan Project -Extension AF-0033		BPHS-Helmand Province AF-0032		Upgrading sub health centers in Helmand province AF-0034		BPHS Helmand Sehatmandi AF-0037	
	2022	2021	2022	2021	2022	2021	2022	2021
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME								
Grant income	-	11,200,552	-	-	-	-	-	88,272,566
BRAC USA contribution	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
BI contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	-	61,135	-	581,381	-	387,562	-	28,512
TOTAL INCOME	-	11,261,687	-	581,381	-	387,562	-	88,301,078
EXPENDITURE								
Salaries & benefits	-	7,794,282	-	-	-	-	-	26,903,626
Traveling & transportation	-	933,836	-	-	-	-	-	7,241,507
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	-	306,338	-	-	-	-	-	4,978,594
Maintenance & general expenses	-	129,982	-	-	-	-	-	14,257,945
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	-	1,165,905	-	-	-	-	-	-
Staff training & development	-	-	-	-	-	-	-	1,010,860
Program expenses	-	137,463	-	-	-	-	-	26,569,619
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchnage loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	61,135	-	581,381	-	387,562	-	28,512
H.O. logistics and management support	-	732,746	-	-	-	-	-	7,310,415
TOTAL EXPENDITURE	-	11,261,687	-	581,381	-	387,562	-	88,301,078
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2022 (Amount in Local Currency)

INCOME

Grant income
BRAC USA contribution
BRAC Afghanistan contribution
BI contribution
Training income
Interest on bank accounts
Other income
Foreign Exchange gain
Amortization of investment in fixed asset

TOTAL INCOME

EXPENDITURE

Salaries & benefits
Traveling & transportation
Teacher honorarium
Teachers training
School rent & maintenance
Stationery, rent & utilities
Maintenance & general expenses
Audit fees
Beneficiary training
Staff training & development
Program expenses
Monitoring & evaluation
BRAC Afghanistan contribution expenses
Technical support from HO
Foreign Exchange loss
Depreciation on property, plant and equipment
H.O. logistics and management support

TOTAL EXPENDITURE

NET SURPLUS / (DEFICIT) FOR THE YEAR

	Strengthening Routine Immunization in Helmand AF-0039		Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040		CBOV AF-0041		Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	
	2022	2021	2022	2021	2022	2021	2022	2021
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Grant income	-	47,896,189	-	-	-	1,844,980	-	8,398,539
BRAC USA contribution	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
BI contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	-	328,142	5,376	32,257	-	33,000	-	91,445
TOTAL INCOME	-	48,224,331	5,376	32,257	-	1,877,980	-	8,489,984
Salaries & benefits	-	22,697,026	-	-	-	1,225,596	-	5,237,659
Traveling & transportation	-	3,429,321	-	-	-	62,440	-	940,800
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	-	4,216,694	-	-	-	9,238	-	191,053
Maintenance & general expenses	-	902,891	-	-	-	12,690	-	93,526
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	-	-	-	-	-	377,860	-	1,464,818
Staff training & development	-	-	-	-	-	-	-	-
Program expenses	-	13,511,078	-	-	-	69,300	-	65,875
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	328,142	5,376	32,257	-	33,000	-	91,445
H.O. logistics and management support	-	3,139,179	-	-	-	87,856	-	404,808
TOTAL EXPENDITURE	-	48,224,331	5,376	32,257	-	1,877,980	-	8,489,984
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2022 (Amount in Local Currency)

	ECWCOVID-19 Education in Emergency Response AF-0044		COVID -19 Emergency Response in Helmand AF-0043		Youth empowerment strategy AF-0046		Research on mentorship and human capital development AF-0038	
	2022	2021	2022	2021	2022	2021	2022	2021
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME								
Grant income	-	6,409,521	-	42,139,153	-	-	-	-
BRAC USA contribution	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	440,513.00	-	-	-	-	-	-
BI contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	10,228	37,019	-	956,492	-	-	30,855	81,175
TOTAL INCOME	10,228	6,887,053	-	43,095,645	-	-	30,855	81,175
EXPENDITURE								
Salaries & benefits	-	1,008,351	-	21,463,015	-	-	-	-
Traveling & transportation	-	247,952	-	2,176,331	-	-	-	-
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	-	12,729	-	4,476,710	-	-	-	-
Maintenance & general expenses	-	6,800	-	1,393,397	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	-	-	-	167,880	-	-	-	-
Staff training & development	-	-	-	-	-	-	-	-
Program expenses	-	4,634,911	-	10,215,759	-	-	-	-
Monitoring & evaluation	-	79,300	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	440,513	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchnage loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	10,228	37,019	-	956,492	-	-	30,855	81,175
H.O. logistics and management support	-	419,478	-	2,246,061	-	-	-	-
TOTAL EXPENDITURE	10,228	6,887,053	-	43,095,645	-	-	30,855	81,175
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2022 (Amount in Local Currency)

	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047		Home Learning Helpline Response AF-0048		REACH AF-0049		UNHCR AF-0050	
	2022	2021	2022	2021	2022	2021	2022	2021
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME								
Grant income	6,879,073	6,555,599	-	3,230,718	-	38,055,973	-	26,150,872
BRAC USA contribution	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
BI contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	-	-	-	-	21,282	63,846	97,438	97,361
TOTAL INCOME	6,879,073	6,555,599	-	3,230,718	21,282	38,119,819	97,438	26,248,233
EXPENDITURE								
Salaries & benefits	2,641,699	2,809,463	-	991,016	-	29,615,830	-	7,275,909
Traveling & transportation	1,021,101	412,581	-	-	-	4,440,538	-	653,241
Teacher honorarium	-	-	-	675,000	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	750,757	682,910	-	-	-	636,206	-	789,214
Maintenance & general expenses	69,818	79,111	-	1,119,252	-	68,716	-	399,497
Audit fees	-	-	-	-	-	-	-	212,239
Beneficiary training	1,925,586	2,131,862	-	77,140	-	-	-	14,834,908
Staff training & development	-	-	-	-	-	-	-	-
Program expenses	138,652	127,500	-	-	-	805,040	-	140,509
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	-	-	-	21,282	63,846	97,438	97,361
H.O. logistics and management support	331,460	312,172	-	368,310	-	2,489,643	-	1,845,355
TOTAL EXPENDITURE	6,879,073	6,555,599	-	3,230,718	21,282	38,119,819	97,438	26,248,233
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2022 (Amount in Local Currency)

	Nutrition project AF-0051		UPG_UNHCR AF-0052		ABDEI Project_UNDP AF-0053		Humanitarian emergencies AF-0054	
	2022	2021	2022	2021	2022	2021	2022	2021
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME								
Grant income	32,084,851	-	42,066,770	-	1,318,238,474	-	377,509,270	-
BRAC USA contribution	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
BI contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Foreign Exchange gain	(679,225.00)	-	(382,437.00)	-	-	-	-	-
Amortization of investment in fixed asset	25,860	-	72,191	-	1,304,463	-	20,776	-
TOTAL INCOME	31,431,486	-	41,756,524	-	1,319,542,937	-	377,530,046	-
EXPENDITURE								
Salaries & benefits	13,298,557	-	14,018,064	-	129,043,182	-	6,179,158	-
Traveling & transportation	4,204,952	-	2,021,776	-	22,008,588	-	6,300,493	-
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	1,411,128	-	923,499	-	7,333,896	-	299,494	-
Maintenance & general expenses	669,213	-	459,197	-	5,382,093	-	107,148	-
Audit fees	-	-	171,997	-	196,262	-	440,000	-
Beneficiary training	2,969,738	-	3,777,425	-	410,533,855	-	163,674	-
Staff training & development	-	-	-	-	136,850	-	-	-
Program expenses	6,757,921	-	17,558,506	-	656,687,415	-	339,297,968	-
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	25,860	-	72,191	-	1,304,463	-	20,776	-
H.O. logistics and management support	2,094,117	-	2,753,869	-	86,916,333	-	24,721,335	-
TOTAL EXPENDITURE	31,431,486	-	41,756,524	-	1,319,542,937	-	377,530,046	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2022 (Amount in Local Currency)

	ASPIRE AF-0055		Temporary Project Account AF-0023		Elimination on consolidation		Total	
	2022 AFN	2021 AFN	2022 AFN	2021 AFN	2022 AFN	2021 AFN	2022 AFN	2021 AFN
INCOME								
Grant income	867,738	-	-	-	-	-	2,029,013,474	739,894,682
BRAC USA contribution	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	(6,965,760)	-	-
BI contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	9,543,065.00
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	72,307,917	4,833,838	-	-	72,307,917	4,833,838.00
Foreign Exchange gain	-	-	44,984,454	4,000,685	-	-	43,138,305	4,000,685.00
Amortization of investment in fixed asset	-	-	-	-	-	-	8,287,747	7,604,765
TOTAL INCOME	867,738	-	117,292,371	8,834,523	-	(6,965,760)	2,152,747,443	765,877,035
EXPENDITURE								
Salaries & benefits	703,918	-	45,041,766	41,100,046	-	-	300,821,143	339,764,246
Traveling & transportation	-	-	8,282,113	4,173,232	-	-	51,744,828	43,890,281
Teacher honorarium	-	-	-	-	-	-	103,510,622	152,668,769
Teachers training	-	-	-	-	-	-	-	469,780
School rent & maintenance	-	-	-	-	-	-	7,385,879	6,145,027
Stationery, rent & utilities	-	-	8,163,789	5,359,733	-	-	31,231,753	41,410,151
Maintenance & general expenses	-	-	17,294,796	10,336,075	-	-	32,992,889	41,883,962
Audit fees	-	-	-	203,679	-	-	808,259	415,918
Beneficiary training	-	-	-	-	-	-	420,572,218	29,135,668
Staff training & development	-	-	-	-	-	-	143,500	1,126,090
Program expenses	107,052	-	-	-	-	-	1,032,857,933	113,893,318
Monitoring & evaluation	-	-	-	-	-	-	518,865	1,702,171
BRAC Afghanistan contribution expenses	-	-	-	-	-	(6,965,760)	-	-
Technical support from HO	-	-	-	-	-	-	3,063,779	5,792,726
Foreign Exchnage loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	-	238,939	94,240	-	-	8,548,285	7,724,777
H.O. logistics and management support	56,768	-	(63,840,871)	(16,571,834)	-	-	63,840,871	16,571,834
TOTAL EXPENDITURE	867,738	-	15,180,532	44,695,171	-	(6,965,760)	2,058,040,824	802,594,718
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	102,111,840	(35,860,648)	-	-	94,706,619	(36,717,683)

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

21. Segmental Reporting

**Statement of Comprehensive Income for
the year ended 31 December 2022
(Amount in United States Dollars)**

INCOME

Grant income
BRAC Afghanistan contribution
Training income
Interest on bank accounts
Other income
Exchange gains/losses
Amortization of investment in fixed asset

TOTAL INCOME

EXPENDITURE

Salaries & benefits
Traveling & transportation
Teacher honorarium
Teachers training
School rent & maintenance
Stationery, rent & utilities
Maintenance & general expenses
Audit fees
Beneficiary training
Staff training & development
Program expenses
Monitoring & evaluation
BRAC Afghanistan contribution expenses
Technical support from HO
Foreign Exchange loss
Depreciation on property, plant and equipment
H.O. logistics and management support

TOTAL EXPENDITURE

SURPLUS / (DEFICIT)

	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	
	2022 USD	2021 USD	2022 USD	2021 USD	2022 USD	2021 USD	2022 USD	2021 USD
Grant income	-	-	1,457,185	3,637,341	1,303,627	1,600,851	-	-
BRAC Afghanistan contribution	-	-	-	24,463	-	54,192	-	-
Training income	-	-	-	-	-	-	-	115,032
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	(8,751)	-	-	-
Amortization of investment in fixed asset	9,168	3,434	58,268	31,832	7,033	6,027	-	-
TOTAL INCOME	9,168	3,434	1,515,453	3,693,635	1,301,910	1,661,070	-	115,032
Salaries & benefits	-	-	541,150	1,408,822	359,939	401,806	69,632	75,566
Traveling & transportation	-	-	48,006	143,226	36,067	43,616	3,808	9,852
Teacher honorarium	-	-	523,987	1,283,569	626,643	548,565	-	-
Teachers training	-	-	-	5,663	-	-	-	-
School rent & maintenance	-	-	20,685	32,006	61,417	42,066	-	-
Stationery, rent & utilities	-	-	85,219	180,055	45,947	25,204	5,517	17,624
Maintenance & general expenses	-	-	71,960	132,444	25,630	15,631	2,572	1,939
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	-	-	4,366	12,853	8,995	69,722	-	-
Staff training & development	-	-	74	1,110	-	-	-	-
Program expenses	-	-	121,914	348,206	11,690	306,701	547	20,072
Monitoring & evaluation	-	-	5,768	19,562	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	24,463	-	54,192	-	-
Technical support from HO	-	-	34,057	69,826	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	9,168	3,434	58,268	31,832	7,033	6,027	240	311
H.O. logistics and management support	-	-	-	-	118,548	147,541	-	-
TOTAL EXPENDITURE	9,168	3,434	1,515,453	3,693,635	1,301,910	1,661,070	82,317	125,363
SURPLUS / (DEFICIT)	-	-	-	-	-	-	(82,317)	(10,331)

BRAC AFGHANISTAN
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21. Segmental Reporting

**Statement of Comprehensive Income for
the year ended 31 December 2022
(Amount in United States Dollars)**

INCOME

Grant income
BRAC Afghanistan contribution
Training income
Interest on bank accounts
Other income
Exchange gains/losses
Amortization of investment in fixed asset

TOTAL INCOME

EXPENDITURE

Salaries & benefits
Traveling & transportation
Teacher honorarium
Teachers training
School rent & maintenance
Stationery, rent & utilities
Maintenance & general expenses
Audit fees
Beneficiary training
Staff training & development
Program expenses
Monitoring & evaluation
BRAC Afghanistan contribution expenses
Technical support from HO
Foreign Exchange loss
Depreciation on property, plant and equipment
H.O. logistics and management support

TOTAL EXPENDITURE

SURPLUS / (DEFICIT)

	GFATM Malaria R-8 AF-0008		CCM Fund AF-0025		Strengthening and Scaling-up Malaria Prevention & Case Management		Citizens Charter Afghanistan Project (CCAP) AF-0031	
	2022 USD	2021 USD	2022 USD	2021 USD	2022 USD	2021 USD	2022 USD	2021 USD
Grant income	-	-	33,400	67,449	-	-	-	236,067
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	30	-	-	-	-	-
Amortization of investment in fixed asset	-	42	-	649	-	-	-	16,183
TOTAL INCOME	-	42	33,430	68,098	-	-	-	252,249
Salaries & benefits	-	-	28,554	48,829	-	-	-	133,955
Traveling & transportation	-	-	-	-	-	-	-	34,484
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	-	-	591	302	-	-	-	14,890
Maintenance & general expenses	-	-	-	-	-	-	-	7,702
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	-	-	-	-	-	-	-	24,891
Staff training & development	-	-	-	-	-	-	-	279
Program expenses	-	-	2,692	15,106	-	-	-	4,422
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	42	-	649	-	-	-	16,183
H.O. logistics and management support	-	-	1,593	3,212	-	-	-	15,444
TOTAL EXPENDITURE	-	42	33,430	68,098	-	-	-	252,249
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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21. Segmental Reporting

**Statement of Comprehensive Income for
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(Amount in United States Dollars)**

	Citizens Charter Afghanistan Project -Extension AF-0033		BPHS-Helmand Province AF-0032		Upgrading sub health centers in Helmand province AF-0034		BPHS Helmand Sehatmandi AF-0037	
	2022	2021	2022	2021	2022	2021	2022	2021
	USD	USD	USD	USD	USD	USD	USD	USD
INCOME								
Grant income	-	135,011	-	-	-	-	-	1,064,038
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	-	737	-	7,008	-	4,672	-	344
TOTAL INCOME	-	135,748	-	7,008	-	4,672	-	1,064,381
EXPENDITURE								
Salaries & benefits	-	93,952	-	-	-	-	-	324,296
Traveling & transportation	-	11,256	-	-	-	-	-	87,289
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	-	3,693	-	-	-	-	-	60,012
Maintenance & general expenses	-	1,567	-	-	-	-	-	171,865
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	-	14,054	-	-	-	-	-	-
Staff training & development	-	-	-	-	-	-	-	12,185
Program expenses	-	1,657	-	-	-	-	-	320,270
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchnage loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipme	-	737	-	7,008	-	4,672	-	344
H.O. logistics and management support	-	8,833	-	-	-	-	-	88,120
TOTAL EXPENDITURE	-	135,748	-	7,008	-	4,672	-	1,064,381
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
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21. Segmental Reporting

Statement of Comprehensive Income for
the year ended 31 December 2022
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	Strengthening Routine Immunization in Helmand AF-0039		Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040		CBOV AF-0041		Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	
	2022 USD	2021 USD	2022 USD	2021 USD	2022 USD	2021 USD	2022 USD	2021 USD
INCOME								
Grant income	-	577,341	-	-	-	22,239	-	101,236
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	-	3,955	60	389	-	398	-	1,102
TOTAL INCOME	-	581,296	60	389	-	22,637	-	102,338
EXPENDITURE								
Salaries & benefits	-	273,590	-	-	-	14,773	-	63,135
Traveling & transportation	-	41,337	-	-	-	753	-	11,340
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	-	50,828	-	-	-	111	-	2,303
Maintenance & general expenses	-	10,883	-	-	-	153	-	1,127
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	-	-	-	-	-	4,555	-	17,657
Staff training & development	-	-	-	-	-	-	-	-
Program expenses	-	162,863	-	-	-	835	-	794
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	3,955	60	389	-	398	-	1,102
H.O. logistics and management support	-	37,840	-	-	-	1,059	-	4,880
TOTAL EXPENDITURE	-	581,296	60	389	-	22,637	-	102,338
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

21. Segmental Reporting

**Statement of Comprehensive Income for
the year ended 31 December 2022
(Amount in United States Dollars)**

INCOME

Grant income
BRAC Afghanistan contribution
Training income
Interest on bank accounts
Other income
Exchange gains/losses
Amortization of investment in fixed asset

TOTAL INCOME

EXPENDITURE

Salaries & benefits
Traveling & transportation
Teacher honorarium
Teachers training
School rent & maintenance
Stationery, rent & utilities
Maintenance & general expenses
Audit fees
Beneficiary training
Staff training & development
Program expenses
Monitoring & evaluation
BRAC Afghanistan contribution expenses
Technical support from HO
Foreign Exchnage loss
Depreciation on property, plant and equipme
H.O. logistics and management support

TOTAL EXPENDITURE

SURPLUS / (DEFICIT)

	ECWCOVID-19 Education in Emergency Response AF-0044		COVID -19 Emergency Response in Helmand AF-0043		Youth empowerment strategy AF-0046		Research on mentorship and human capital development AF-0038	
	2022	2021	2022	2021	2022	2021	2022	2021
	USD	USD	USD	USD	USD	USD	USD	USD
Grant income	-	77,260	-	507,945	-	-	-	-
BRAC Afghanistan contribution	-	5,310	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	114	446	-	11,530	-	-	343	978
TOTAL INCOME	114	83,017	-	519,475	-	-	343	978
Salaries & benefits	-	12,155	-	258,715	-	-	-	-
Traveling & transportation	-	2,989	-	26,233	-	-	-	-
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	-	153	-	53,962	-	-	-	-
Maintenance & general expenses	-	82	-	16,796	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	-	-	-	2,024	-	-	-	-
Staff training & development	-	-	-	-	-	-	-	-
Program expenses	-	55,869	-	123,141	-	-	-	-
Monitoring & evaluation	-	956	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	5,310	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchnage loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipme	114	446	-	11,530	-	-	343	978
H.O. logistics and management support	-	5,056	-	27,074	-	-	-	-
TOTAL EXPENDITURE	114	83,017	-	519,475	-	-	343	978
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-

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21. Segmental Reporting

**Statement of Comprehensive Income for
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	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047		Home Learning Helpline Response AF-0048		REACH AF-0049		UNHCR AF-0050	
	2022	2021	2022	2021	2022	2021	2022	2021
	USD	USD	USD	USD	USD	USD	USD	USD
INCOME								
Grant income	76,468	79,021	-	38,943	-	458,727	-	315,223
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	-	-	-	-	237	770	1,083	1,174
TOTAL INCOME	76,468	79,021	-	38,943	237	459,496	1,083	316,396
EXPENDITURE								
Salaries & benefits	29,365	33,865	-	11,946	-	356,989	-	87,704
Traveling & transportation	11,351	4,973	-	-	-	53,526	-	7,874
Teacher honorarium	-	-	-	8,136	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	8,345	8,232	-	-	-	7,669	-	9,513
Maintenance & general expenses	776	954	-	13,491	-	828	-	4,816
Audit fees	-	-	-	-	-	-	-	2,558
Beneficiary training	21,405	25,697	-	930	-	-	-	178,820
Staff training & development	-	-	-	-	-	-	-	-
Program expenses	1,541	1,537	-	-	-	9,704	-	1,694
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchnage loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipme	-	-	-	-	237	770	1,083	1,174
H.O. logistics and management support	3,685	3,763	-	4,440	-	30,010	-	22,244
TOTAL EXPENDITURE	76,468	79,021	-	38,943	237	459,496	1,083	316,396
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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21. Segmental Reporting

**Statement of Comprehensive Income for
the year ended 31 December 2022
(Amount in United States Dollars)**

	Nutrition project 0051		AF- UPG_UNHCR AF-0052		ABDEI Project_UNDP AF-0053		Humanitarian emergencies AF-0054	
	2022	2021	2022	2021	2022	2021	2022	2021
	USD	USD	USD	USD	USD	USD	USD	USD
INCOME								
Grant income	356,657	-	467,616	-	14,653,607	-	4,196,413	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Exchange gains/losses	(7,550)	-	(4,251)	-	-	-	-	-
Amortization of investment in fixed asset	287	-	802	-	14,500	-	231	-
TOTAL INCOME	349,394	-	464,168	-	14,668,107	-	4,196,643	-
EXPENDITURE								
Salaries & benefits	147,827	-	155,826	-	1,434,451	-	68,688	-
Traveling & transportation	46,742	-	22,474	-	244,649	-	70,037	-
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	15,686	-	10,266	-	81,524	-	3,329	-
Maintenance & general expenses	7,439	-	5,104	-	59,828	-	1,191	-
Audit fees	-	-	1,912	-	2,182	-	4,891	-
Beneficiary training	33,012	-	41,990	-	4,563,516	-	1,819	-
Staff training & development	-	-	-	-	1,521	-	-	-
Program expenses	75,121	-	195,181	-	7,299,771	-	3,771,654	-
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchnage loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	287	-	802	-	14,500	-	231	-
H.O. logistics and management support	23,278	-	30,612	-	966,166	-	274,804	-
TOTAL EXPENDITURE	349,394	-	464,168	-	14,668,107	-	4,196,643	-
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS
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21. Segmental Reporting

Statement of Comprehensive Income for
the year ended 31 December 2022
(Amount in United States Dollars)

	ASPIRE AF-0055		Temporary Project Account AF-0023		Elimination on consolidation		Total	
	2022 USD	2021 USD	2022 USD	2021 USD	2022 USD	2021 USD	2022 USD	2021 USD
INCOME								
Grant income	9,646	-	-	-	-	-	22,554,618	8,918,692
BRAC Afghanistan contribution	-	-	-	-	-	(83,965)	-	0
Training income	-	-	-	-	-	-	-	115,032
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	803,779	58,267	-	-	803,779	58,267
Exchange gains/losses	-	-	500,050	48,224	-	-	479,528	48,224
Amortization of investment in fixed asset	-	-	-	-	-	-	92,127	91,668
TOTAL INCOME	9,646		1,303,828	106,491	-	(83,965)	23,930,052	9,231,883
EXPENDITURE								
Salaries & benefits	7,825	-	500,687	495,420	-	-	3,343,943	4,095,519
Traveling & transportation	-	-	92,064	50,304	-	-	575,198	529,054
Teacher honorarium	-	-	-	-	-	-	1,150,629	1,840,270
Teachers training	-	-	-	-	-	-	-	5,663
School rent & maintenance	-	-	-	-	-	-	82,102	74,072
Stationery, rent & utilities	-	-	90,749	64,606	-	-	347,174	499,158
Maintenance & general expenses	-	-	192,250	124,591	-	-	366,751	504,869
Audit fees	-	-	-	2,455	-	-	8,985	5,013
Beneficiary training	-	-	-	-	-	-	4,675,102	351,201
Staff training & development	-	-	-	-	-	-	1,595	13,574
Program expenses	1,190	-	-	-	-	-	11,481,302	1,372,870
Monitoring & evaluation	-	-	-	-	-	-	5,768	20,518
BRAC Afghanistan contribution expenses	-	-	-	-	-	(83,965)	-	0
Technical support from HO	-	-	-	-	-	-	34,057	69,826
Foreign Exchnage loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	-	2,656	1,136	-	-	95,023	93,114
H.O. logistics and management support	631	-	(709,658)	(199,757)	-	-	709,658	199,757
TOTAL EXPENDITURE	9,646	-	168,748	538,756	-	(83,965)	22,877,288	9,674,478
SURPLUS / (DEFICIT)	-		1,135,080	(432,264)	-	-	1,052,764	(442,595)