

BRAC AFGHANISTAN
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2021.

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, 2021**, 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, 2021, 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.

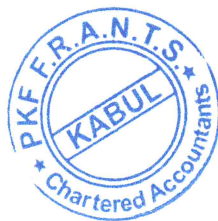
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.



Zeeshan Ali
PKF F.R.A.N.T.S.

Chartered Accountants

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

Date: 14 MAR 2021

BRAC AFGHANISTAN
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021

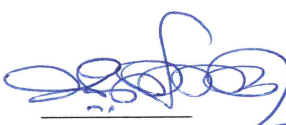
	Notes	2021 AFN	2020 AFN	2021 USD	2020 USD
ASSETS					
Property, plant and equipment	4	10,706,706	19,084,216	103,217	247,526
Grants and accounts receivable	5	539,238,617	550,365,229	5,198,483	7,138,329
Advances, deposits and prepayments	6	772,110	1,726,163	7,443	22,389
Cash in hand and at banks	7	81,148,731	185,362,109	782,307	2,404,178
TOTAL ASSETS		631,866,164	756,537,718	6,091,451	9,812,421
LIABILITIES AND NET ASSETS					
LIABILITIES					
Deferred income	8	10,190,558	18,891,377	98,240	245,023
Donor grants received in advance	9	146,719,335	281,176,048	1,414,437	3,646,901
Current liabilities	10	421,914,790	366,711,130	4,067,433	4,756,305
TOTAL LIABILITIES		578,824,683	666,778,555	5,580,109	8,648,229
NET ASSETS					
Capital fund					
- Unrestricted		52,599,571	89,317,254	507,082	1,158,460
- Temporarily Unrestricted		441,909	441,909	4,260	5,732
TOTAL NET ASSETS		53,041,481	89,759,163	511,342	1,164,191
TOTAL LIABILITIES AND NET ASSETS		631,866,164	756,537,718	6,091,451	9,812,421

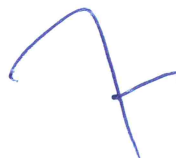
Auditor's report annexed

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, 2021

	Notes	2021 AFN	2020 AFN	2021 USD	2020 USD
INCOME					
Donor grants	11	747,499,447	928,141,521	9,010,360	12,097,778
Other income	12	18,377,588	17,155,113	221,523	223,607
TOTAL INCOME		765,877,035	945,296,634	9,231,884	12,321,385
EXPENDITURE					
Salaries & benefits	13	492,433,015	622,483,209	5,935,789	8,113,702
Training & workshops	14	30,731,538	35,434,019	370,438	461,861
Occupancy expenses	15	89,439,140	89,228,955	1,078,100	1,163,047
Other program expenses	16	182,266,248	238,983,122	2,197,038	3,115,004
Depreciation	4	7,724,777	6,489,885	93,114	84,592
TOTAL EXPENDITURE		802,594,718	992,619,189	9,674,478	12,938,206
NET DEFICIT FOR THE YEAR		(36,717,683)	(47,322,555)	(442,595)	(616,822)

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


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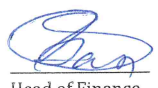

 Member, Governing Body
 BRAC Afghanistan

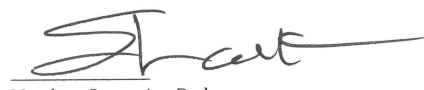


BRAC AFGHANISTAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Note	2021 AFN	2020 AFN	2021 USD	2020 USD
Cash flows from operating activities:					
(Deficit) for the year		(36,717,683)	(47,322,555)	(442,595)	(616,822)
<u>Adjustment to reconcile changes in net assets to</u>					
Net cash provided by operating activities:					
Depreciation		7,724,777	6,489,885	93,114	84,592
Donor grants - amortization of investment in fixed assets		(7,604,765)	(6,348,512)	(91,668)	(82,749)
Interest received on bank accounts		-	(443,235)	-	(5,777)
<u>Adjustments for other accounts:</u>					
Decrease/(Increase) in advances, deposits and prepayments		954,053	4,490,899	9,197	58,536
Decrease/Increase in grants & accounts receivable		11,126,612	(322,697,339)	1,939,846	(4,199,124)
Decrease/Increase in grant and others received in advance		(17,516,757)	58,551,073	(1,003,208)	773,712
Decrease/Increase in current liabilities		55,203,660	(757,580)	532,186	(9,826)
Increase in deferred income		11,008,129	4,889,075	106,123	63,410
Net cash provided in operating activities		24,178,027	(303,148,290)	1,142,997	(3,934,047)
Cash flows from investing activities:					
Interest received on bank accounts		-	443,235	-	5,777
Purchase of fixed assets		(11,451,451)	(4,982,175)	(110,397)	(64,620)
Net cash used in investing activities		(11,451,451)	(4,538,940)	(110,397)	(58,842)
Cash flows from financing activities:					
Grants received from donor during the year		651,049,320	1,123,427,445	8,001,619	14,655,627
Grants utilized during the year for:					
- Operational expenditure (donor grants)		(739,894,682)	(921,793,009)	(8,918,692)	(12,015,029)
Transfer to donor/ capital fund		(16,979,537)	(314,240)	(204,672)	(4,076)
Disbursement to PNGO		(106,928)	(26,189,840)	(1,387)	(339,687)
- Investment in fixed assets		(11,008,129)	(4,889,075)	(106,123)	(63,410)
Net cash provided by financing activities		(116,939,956)	170,241,281	(1,229,256)	2,233,425
Net decrease in cash and cash equivalents		(104,213,378)	(137,445,949)	(196,656)	(1,759,464)
Adjustment for currency translation		-	-	(1,425,214.66)	(3,827.72)
Cash and cash equivalents, beginning of the year		185,362,109	322,808,059	2,404,178	4,167,470
Cash and cash equivalents, end of the year	7	81,148,731	185,362,109	782,307	2,404,178

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


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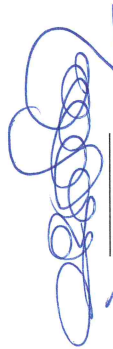
BRAC AFGHANISTAN
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Temporarily Restricted		Unrestricted		Total Capital Fund		Temporarily Restricted		Unrestricted		Total Capital Fund	
	AFN	AFN	AFN	AFN	AFN	AFN	USD	USD	USD	USD	USD	USD
At January 01, 2020	-	137,081,719	137,081,719	-	137,081,719	137,081,719	-	1,769,733	1,769,733	1,769,733	1,769,733	1,769,733
(Deficit) /surplus for the year	441,909	(47,764,464)	(47,322,555)	5,732	(42,020,646)	(42,020,646)	5,732	(622,553)	(622,553)	(616,822)	(616,822)	(616,822)
Convenience translation reserve								11,280	11,280	11,280	11,280	11,280
At December 31, 2020	441,909	89,317,254	89,759,163	5,732	89,759,163	89,759,163	5,732	1,158,460	1,158,460	1,164,191	1,164,191	1,164,191
At January 01, 2021	441,909	89,317,254	89,759,163	5,732	89,759,163	89,759,163	5,732	1,158,460	1,158,460	1,164,191	1,164,191	1,164,191
(Deficit) /surplus for the year	-	(36,717,683)	(36,717,683)	-	(36,717,683)	(36,717,683)	-	(442,595)	(442,595)	(442,595)	(442,595)	(442,595)
Convenience translation reserve				(1,471)			(1,471)	(208,784)	(208,784)	(210,255)	(210,255)	(210,255)
At December 31, 2021	441,909	52,599,571	53,041,480	4,260	53,041,480	53,041,480	4,260	507,082	507,082	511,342	511,342	511,342

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



Head of Finance
BRAC Afghanistan



Country Director
BRAC Afghanistan



Member Governing Body
BRAC Afghanistan

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

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 14 provinces in Afghanistan.

The registered office of the BRAC Afghanistan is at Masjid-e-Hazi Mir Ahmed Street , Baharistan, 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 14, 2022.

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 103.730 (2020: USD 1:AFN 77.10) for balance sheet items and at the annual average rate of USD 1: AFN 82.96 (2020: USD 1: AFN 76.72) 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.

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2021

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 103.73 (2020: USD 1: AFN 77.10) 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 82.960 (2020: USD 1: AFN 76.72) 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 of convenience translation reserve have been regrouped and rearranged wherever it was necessary.

3.6 Impairment

i) Financial Assets

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

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

ii) Non Financial Assets

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

3.7 Other Assets:

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

3.8 Cash and Cash Equivalents

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

3.9 Other Accounts Receivable

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

3.10 Provision and Other Liabilities

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

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

3.11 Employee Benefits

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

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

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 BRAC Microfinance Afghanistan, Stichting BRAC International and BRAC Bangladesh.

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 2021.

(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, 2021 to adjust or disclose in the financial statements.

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	Net book value 31-12-2021	Net book value 31-12-2020
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Furniture and fixtures	16,842,524	1,170,511	(8,389,930)	9,623,105	7,760,289	1,481,803	(3,135,842)	6,106,250	3,516,855
Equipment and Machineries	4,998,855	5,585,090	(6,163,550)	4,420,395	2,628,998	1,405,648	(1,389,985)	2,644,661	1,775,734
Computers and Peripherals	13,836,052	4,695,850	(3,920,100)	14,611,802	9,505,784	3,021,326	(2,823,469)	9,703,641	4,908,161
Vehicles	19,472,464	-	(4,743,541)	14,728,923	16,170,608	1,815,999	(3,763,640)	14,222,967	505,956
Building	-	-	-	-	-	-	-	-	-
Total 2021 (AFN)	55,149,894	11,451,451	(23,217,121)	43,384,225	36,065,678	7,724,777	(11,112,936)	32,677,518	19,084,216
Total 2021 (USD)	531,668	110,397	(223,823)	418,242	347,688	93,114	(107,133)	315,025	247,526

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

Notes	2021	2020	2021	2020
	AFN	AFN	USD	USD
5. Grants and accounts receivable				
Donor grants receivable	283,364,288	300,440,229	2,731,749	3,896,760
Receivable from HO, Stichting BRAC International	252,669,329	246,720,000	2,435,837	3,200,000
Receivable from BMA (BRAC Micro Finance Afghanistan)	3,205,000	3,205,000	30,898	41,569
	539,238,617	550,365,229	5,198,483	7,138,329
6. Advances, deposits and prepayments				
Employees	772,110	1,726,163	7,443	22,389
Partner NGO, suppliers & others	-	-	-	-
	772,110	1,726,163	7,443	22,389
7. Cash in hand and at banks				
Cash in hand	2,296,047	2,623,749	22,135	34,030
Cash at banks	78,852,683	182,738,361	760,172	2,370,147
	81,148,731	185,362,109	782,307	2,404,178
7.1. Cash at banks				
Bank Alfalah Limited	16,109,433	44,645,443	155,302	579,059
Standard Chartered Bank Limited	-	4,137	-	54
Bank Mili Afghanistan	895,078	312,999	8,629	4,060
Azizi Bank limited	61,848,173	137,775,782	596,242	1,786,975
	78,852,683	182,738,361	760,172	2,370,147
8. Deferred income				
- Donor fund investment in fixed assets				
At 1 January	18,891,377	20,350,814	409,217	428,385
Transferred from				
Grants received in advance	11,008,129	4,889,075	106,123	63,410
Amortization to Statement of Income and Expenditure	(7,604,765)	(6,348,512)	(91,668)	(82,578)
Assets transferred to the donors	(12,104,184)	-	(145,904)	-
	10,190,558	18,891,377	277,768	409,217
Adjustment for currency translation	-	-	(179,528)	(164,194)
At 31 December	10,190,558	18,891,377	98,240	245,023
9. Donor grants received in advance				
At January 1	(19,264,181)	(172,079,196)	798,948	(1,209,257)
Donations received during the year	651,049,320	1,123,427,445	8,001,619	14,655,627
Transferred to deferred income:				
- Investment in fixed assets	(11,008,129)	(4,889,075)	(106,123)	(63,410)
Transferred to Statement of Comprehensive Income				
Expenditure during the year	(739,894,682)	(921,793,009)	(8,918,692)	(12,015,029)
Fund Transferred to SRs	(16,979,537)	(314,240)	(204,672)	(4,076)
Transferred to the donor	(106,928)	(26,189,840)	(1,387)	(339,687)
Transferred to capital fund	(440,814)	(17,426,266)	(5,717)	(225,220)
	(136,644,951)	(19,264,181)	(436,026)	798,948
Receivables as at 31 December	283,364,286	300,440,229	2,731,749	3,896,760
	146,719,335	281,176,048	2,295,723	4,695,708
Adjustment for currency translation			(881,286)	(1,048,807)
At 31 December	146,719,335	281,176,048	1,414,437	3,646,901

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	2021 AFN	2020 AFN	2021 USD	2020 USD
10. Current liabilities				
Liabilities for expenses	156,657,616	124,643,383	1,488,758	1,526,790
Payable to BRAC Bangladesh	28,733,767	19,927,827	277,005	258,467
Income tax payable	10,884,292	12,941,937	104,929	167,859
Festival allowance	12,815,360	9,836,184	123,545	127,577
Staff Insurance	14,644,138	15,191,970	141,176	197,042
Medical Benefit	43,643,084	36,385,932	420,737	471,932
Payable to Stichting BRAC International	97,977,318	66,354,518	944,542	860,629
Payables to BRAC IT Services Ltd.	1,106,588	1,015,546	10,668	13,092
Technical support fees	37,812,215	27,342,448	364,525	354,636
Security deposit	9,085,175	7,075,556	87,585	91,771
Loan from BRAC	6,380,777	45,493,957	83,000	680,000
Interest on loan	1,354,460	13,957	13,058	181
External audit fees	820,000	487,915	7,905	6,328
	421,914,790	366,711,130	4,067,433	4,756,305
11. Donor grants (income)				
Transferred from grants received in advance	739,894,682	921,793,009	8,918,692	12,015,029
Transferred from deferred income: Amortization of investment in fixed assets	7,604,765	6,348,512	91,668	82,749
	747,499,447	928,141,521	9,010,360	12,097,778
12. Other Income				
Training income	9,543,065	14,436,526	115,032	188,172
Interest on bank accounts and fixed deposits	-	443,235	-	5,777
Cost recovered and others	4,833,838	2,275,352	58,267	29,658
Exchange gain	4,000,685	-	48,224	-
	18,377,588	17,155,113	221,523	223,607
13. Salary & Benefits				
Staff salary & benefits	307,833,190	444,124,477	3,710,622	5,788,901
Festival allowance	18,057,675	27,926,414	217,667	364,004
Staff group insurance	1,742,881	1,613,068	21,009	21,025
Medical Benefit	12,130,500	15,679,466	146,221	204,373
Teachers' honorarium	152,668,769	133,139,784	1,840,270	1,735,399
	492,433,015	622,483,209	5,935,789	8,113,702
14. Training & Workshop				
Teachers training	469,780	6,270,187	5,663	81,728
Beneficiary training	29,135,668	27,036,029	351,201	352,399
Staff training & development	1,126,090	2,127,803	13,574	27,735
	30,731,538	35,434,019	370,438	461,861
15. Occupancy Expenses				
School rent & maintenance	6,145,027	3,597,781	74,072	46,895
Stationery, rent & utilities	41,410,151	47,012,825	499,158	612,784
Maintenance & general expenses	41,883,962	38,618,349	504,869	503,367
	89,439,140	89,228,955	1,078,100	1,163,047
16. Other Program Expenses				
Program expenses	113,893,318	147,403,591	1,372,870	1,921,319
HO logistic fees	16,571,834	15,569,183	199,757	202,935
Technical support from BRAC International	5,792,726	3,599,856	69,826	46,922
Audit fees	415,918	1,073,447	5,013	13,992
Monitoring & evaluation	1,702,171	7,337,656	20,518	95,642
Foreign exchange loss	-	3,800,527	-	49,538
Traveling and transportation	43,890,281	60,198,862	529,054	784,657
	182,266,248	238,983,122	2,197,038	3,115,004

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17. Schedule of donations received						
SL No.	Name of the projects	Donor	2021 AFN	2020 AFN	2021 USD	2020 USD
Education Program:						
1	Girl Education Challenge Transition	PwC/DFID	288,874,417	275,756,455	3,482,093	3,591,526
2	Afghan Girls Education Project	GAC	-	268,578,850	-	3,526,971
3	ECW COVID-19	UNICEF	8,054,225	14,062,436	97,086	182,392
4	Youth Empower Project	Restless Development ,UK	-	440,814	-	5,748
5	Home Learning Helpline Response-AF-0048	BRAC UK	2,581,104	-	33,421	-
6	Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS)	WCC/UNICEF	-	29,713,987	-	389,168
CCAP and Others :						
7	Citizen Charter Afghanistan Project	MRRD/World Bank	83,480,564	98,956,129	1,075,703	1,286,660
8	REACH	IDLG	6,330,587	-	76,309	-
9	Reintegration of Returnees	UNHCR	19,616,405	-	236,456	-
10	Citizen Charter Afghanistan Project (CCAP)-Extension	MRRD/World Bank	13,346,621	72,433,734	169,455	939,800
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	-	5,898,129	-	76,500
13	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047	UNDP /GF	6,206,796	-	74,817	-
14	BPHS Helmand	MoPH/World Bank	-	-	-	-
15	BPHS Sehatmandi Helmand	MoPH/World Bank	107,223,079	277,597,208	1,292,467	3,600,483
16	Community Based Outreach Vaccination (CBOV)	MoPH/GAVI	-	12,812,209	-	166,177
17	COVID-19 Emergency Response in Helmand AF-0043	MoPH	26,089,032	33,359,473	314,477	432,678
18	CCM Fund	Global Fund	7,675,447	6,450,360	98,747	84,000
19	Strengthening Routine Immunization in Helmand	BMGF	75,584,796	19,385,999	978,430	270,000
20	Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	MoPH	5,986,247	7,981,662	72,158	103,524
Total			651,049,320	1,123,427,445	8,001,619	14,655,627

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18. Segmental Reporting
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	Community Based Girls Education Challenge AF-0015		Girls Education Challenge Transition (AF- 0030)		Girls Education Challenge Transition (AF- 0030)		Afghan Girls Education in Conflict and fragile situation AF-0042	
	2021	2020	2021	2020	2021	2020	2021	2020
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS								
Property, plant and equipment	824,766	1,109,643	5,078,295	6,265,492	1,727,032	393,771	1,727,032	393,771
Grants and accounts receivable	-	-	183,626,587	130,966,037	194,991,716	246,720,000	194,991,716	246,720,000
Advance, deposits & prepayments	-	-	428,195	507,634	-	-	-	-
Receivables/Payables with other office/project	-	-	-	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at bank	1,222,703	1,222,703	14,821,612	13,420,131	5,296,830	10,468,311	5,296,830	10,468,311
TOTAL ASSETS	2,047,469	2,332,346	203,954,689	151,159,294	202,015,578	257,582,082	202,015,578	257,582,082
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income	824,766	1,109,643	5,078,295	6,265,492	1,727,032	393,771	1,727,032	393,771
Donor grants received in advance	1,222,703	1,222,703	-	-	116,375,288	251,015,146	116,375,288	251,015,146
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	-	-	198,876,394	144,893,802	83,471,349	5,731,256	83,471,349	5,731,256
TOTAL LIABILITIES	2,047,469	2,332,346	203,954,689	151,159,294	201,573,669	257,140,173	201,573,669	257,140,173
CAPITAL FUND								
Retained surplus	-	-	-	-	441,909	441,909	441,909	441,909
TOTAL CAPITAL FUND	-	-	-	-	441,909	441,909	441,909	441,909
TOTAL LIABILITIES AND CAPITAL FUND	2,047,469	2,332,346	203,954,689	151,159,294	202,015,578	257,582,082	202,015,578	257,582,082

BRAC AFGHANISTAN
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18. Segmental Reporting
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	Training & Resource Centre (BTRC) AF-0001	Training & Resource Centre (BTRC) AF-0001	GFATM Malaria R-8 AF-0008	GFATM Malaria R-8 AF-0008	CCM Fund AF-0025	CCM Fund AF-0025	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029
	2021	2020	2021	2020	2021	2020	2021	2020
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS								
Property, plant and equipment	89,844	57,694	164	3,609	4	53,823	-	-
Grants and accounts receivable	24,593,377	16,549,210	-	-	-	-	-	-
Advance, deposits & prepayments	22,479	-	-	-	321,436	-	-	-
Receivables/Payables with other office/project	-	-	-	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at bank	2,227,926	10,888,270	-	-	4,302,115	627,499	-	154,490
TOTAL ASSETS	26,933,626	27,495,174	164	3,609	4,623,555	681,322	-	154,490
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income	-	-	164	3,609	4	53,823	-	-
Donor grants received in advance	-	-	-	-	2,264,154	184,271	-	106,928
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	2,548,926	2,253,439	-	-	2,359,397	443,228	-	47,562
TOTAL LIABILITIES	2,548,926	2,253,439	164	3,609	4,623,555	681,322	-	154,490
CAPITAL FUND								
Retained surplus	24,384,700	25,241,735	-	-	-	-	-	-
TOTAL CAPITAL FUND	24,384,700	25,241,735	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	26,933,626	27,495,174	164	3,609	4,623,555	681,322	-	154,490

BRAC AFGHANISTAN
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18. Segmental Reporting
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	Citizens Charter Afghanistan Project (CCAP) AF-0031		Citizens Charter Afghanistan Project (CCAP) AF-0031		Citizens Charter Afghanistan Project -Extension AF-0033		Citizens Charter Afghanistan Project -Extension AF-0033		BPHS-Helmand Province AF-0032		BPHS-Helmand Province AF-0032	
	2021	AFN	2020	AFN	2021	AFN	2020	AFN	2021	AFN	2020	AFN
ASSETS												
Property, plant and equipment	-		2,733,430		-		214,996		-		2,791,572	
Grants and accounts receivable	14,344,619		78,241,105		6,802,387		8,948,456		-		-	
Advance, deposits & prepayments	-		-		-		-		-		-	
Receivables/Payables with other office/project	654,116		10,179,464		(654,116)		(10,179,464)		-		-	
BRAC contribution receivable	-		-		-		-		-		-	
Cash in hand and at bank	987,195		13,673,445		43,786		24,104,314		-		-	
TOTAL ASSETS	15,985,930		104,827,444		6,192,057		23,088,302		-		2,791,572	
LIABILITIES AND CAPITAL FUND												
LIABILITIES												
Deferred income	-		2,733,430		-		214,996		-		2,791,572	
Donor grants received in advance	-		-		-		-		-		-	
BRAC contribution	-		-		-		-		-		-	
Current liabilities	15,985,930		102,094,014		6,192,057		22,873,306		-		-	
TOTAL LIABILITIES	15,985,930		104,827,444		6,192,057		23,088,302		-		2,791,572	
CAPITAL FUND												
Retained surplus	-		-		-		-		-		-	
TOTAL CAPITAL FUND	-		-		-		-		-		-	
TOTAL LIABILITIES AND CAPITAL FUND	15,985,930		104,827,444		6,192,057		23,088,302		-		2,791,572	

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18. Segmental Reporting

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	Upgrading sub health centers in Helmand province AF-0034		Upgrading sub health centers in Helmand province AF-0034		BPHS Helmand Shehatmandi AF-0037		BPHS Helmand Shehatmandi AF-0037		Strengthening Routine Immunization in Helmand AF-0039		Strengthening Routine Immunization in Helmand AF-0039	
	2021	AFN	2020	AFN	2021	AFN	2020	AFN	2021	AFN	2020	AFN
ASSETS												
Property, plant and equipment	-		839,703		-		93,914		-		2,087,155	
Grants and accounts receivable	-		-		49,158,396		59,430,093		19,350,000		17,889,513	
Advance, deposits & prepayments	-		-		-		-		-		-	
Receivables/Payables with other office/project	-		-		-		-		-		-	
BRAC contribution receivable	-		-		-		-		-		-	
Cash in hand and at bank	-		-		120,450		55,097,076		1,454,230		862,025	
TOTAL ASSETS	-		839,703		49,278,846		114,621,083		20,804,230		20,838,693	
LIABILITIES AND CAPITAL FUND												
LIABILITIES												
Deferred income	-		839,703		-		93,914		-		2,087,155	
Donor grants received in advance	-		-		-		-		9,710,694		-	
BRAC contribution	-		-		-		-		-		-	
Current liabilities	-		-		49,278,846		114,527,169		11,093,536		18,751,538	
TOTAL LIABILITIES	-		839,703		49,278,846		114,621,083		20,804,230		20,838,693	
CAPITAL FUND												
Retained surplus	-		-		-		-		-		-	
TOTAL CAPITAL FUND	-		-		-		-		-		-	
TOTAL LIABILITIES AND CAPITAL FUND	-		839,703		49,278,846		114,621,083		20,804,230		20,838,693	

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18. Segmental Reporting
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	Afghanistan Consortium for Education and Supporting Schooling (ACCESS) AF-0040	Afghanistan Consortium for Education and Supporting Schooling (ACCESS) AF-0040	CBOV AF-0041	CBOV AF-0041	Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	ECWCOVID-19 Education in Emergency Response AF-0044	ECWCOVID-19 Education in Emergency Response AF-0044
	2021	2020	2021	2020	2021	2020	2021	2020
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS								
Property, plant and equipment	120,131	152,388	-	88,001	-	229,834	112,156	149,175
Grants and accounts receivable	-	-	-	-	-	-	-	-
Advance, deposits & prepayments	-	-	-	-	-	-	-	-
Receivables/Payables with other office/project	-	-	-	-	-	-	-	-
BRAC contribution receivable	-	3,554,917	9,457,631	11,528,655	5,786,766	7,831,020	-	7,988,926
Cash in hand and at bank	-	-	-	-	-	-	-	-
TOTAL ASSETS	120,131	3,707,305	9,457,631	11,616,656	5,786,766	8,060,854	112,156	8,138,101
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income	120,131	152,388	-	88,001	-	229,834	112,156	149,175
Donor grants received in advance	-	-	9,387,329	11,232,309	4,819,486	7,315,678	-	6,718,518
BRAC contribution	-	-	-	-	-	-	-	-
Current liabilities	-	3,554,917	70,302	296,346	967,280	515,342	-	1,270,408
TOTAL LIABILITIES	120,131	3,707,305	9,457,631	11,616,656	5,786,766	8,060,854	112,156	8,138,101
CAPITAL FUND								
Retained surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	120,131	3,707,305	9,457,631	11,616,656	5,786,766	8,060,854	112,156	8,138,101

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18. Segmental Reporting
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	COVID -19 Emergency Response in Helmand AF- 0043		COVID -19 Emergency Response in Helmand AF- 0043		Youth empowerment strategy AF- 0046		Youth empowerment strategy AF- 0046		Research on mentorship and human capital development AF-0038		Research on mentorship and human capital development AF-0038		Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047		Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047	
	2021	AFN	2020	AFN	2021	AFN	2020	AFN	2021	AFN	2020	AFN	2021	AFN	2020	AFN
ASSETS																
Property, plant and equipment	-		1,572,824		-		-		30,872		112,047		-		-	
Grants and accounts receivable	26,043,296		4,965,025		-		-		-		-		348,803		-	
Advance, deposits & prepayments	-		-		-		-		-		-		-		-	
Receivables/Payables with other office/project	-		-		-		-		-		-		-		-	
BRAC contribution receivable	-		-		-		-		-		-		-		-	
Cash in hand and at bank	1,930,454		1,644,069		-		440,814		2,939,681		2,939,681		471,848		-	
TOTAL ASSETS	27,973,750		8,181,918		-		440,814		2,970,553		3,051,728		820,651		-	
LIABILITIES AND CAPITAL FUND																
LIABILITIES																
Deferred income	-		1,572,824		-		-		30,872		112,047		-		-	
Donor grants received in advance	-		-		-		440,814		2,939,681		2,939,681		-		-	
BRAC contribution	-		-		-		-		-		-		-		-	
Current liabilities	27,973,750		6,609,094		-		-		-		-		820,651		-	
TOTAL LIABILITIES	27,973,750		8,181,918		-		440,814		2,970,553		3,051,728		820,651		-	
CAPITAL FUND																
Retained surplus	-		-		-		-		-		-		-		-	
TOTAL CAPITAL FUND	-		-		-		-		-		-		-		-	
TOTAL LIABILITIES AND CAPITAL FUND	27,973,750		8,181,918		-		440,814		2,970,553		3,051,728		820,651		-	

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18. Segmental Reporting
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	Home Learning Helpline Response-AF- 0048	Home Learning Helpline Response-AF- 0048	REACH AF-0049	REACH AF-0049	UNHCR AF-0050	UNHCR AF-0050
	2021 AFN	2020 AFN	2021 AFN	2020 AFN	2021 AFN	2020 AFN
ASSETS						
Property, plant and equipment	-	-	337,804	-	1,959,334	-
Grants and accounts receivable	649,614	-	32,127,037	-	8,591,162	-
Advance, deposits & prepayments	-	-	-	-	-	-
Receivables/Payables with other office/project	-	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-
Cash in hand and at bank	-	-	2,810,541	-	8,787,736	-
TOTAL ASSETS	649,614	-	35,275,382	-	19,338,232	-
LIABILITIES AND CAPITAL FUND						
LIABILITIES						
Deferred income	-	-	337,804	-	1,959,334	-
Donor grants received in advance	-	-	-	-	-	-
BRAC contribution	-	-	-	-	-	-
Current liabilities	649,614	-	34,937,578	-	17,378,898	-
TOTAL LIABILITIES	649,614	-	35,275,382	-	19,338,232	-
CAPITAL FUND						
Retained surplus	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	649,614	-	35,275,382	-	19,338,232	-

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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18. Segmental Reporting
Statement of Financial Position as at 31
December 2021 (Amount in Local currency)

	Temporary Project AccountAF-0023		Temporary Project AccountAF-0023		Elimination on consolidation (Inter project Receivable and Payable)		Elimination on consolidation (Inter project Receivable and Payable)		Total	
	2021	AFN	2020	AFN	2021	AFN	2020	AFN	2021	2020
ASSETS										
Property, plant and equipment	426,305		135,145		-		-		10,706,707	19,084,216
Grants and accounts receivable	194,306,300		226,998,542		(215,694,677)		(240,342,752)		539,238,617	550,365,229
Advance, deposits & prepayments	-		1,218,529		-		-		772,110	1,726,163
Receivables/Payables with other office/project	-		-		-		-		-	-
BRAC contribution receivable	-		-		-		-		-	-
Cash in hand and at bank	18,487,225		18,915,763		-		-		81,148,731	185,362,109
TOTAL ASSETS	213,219,830		247,267,980		(215,694,677)		(240,342,752)		631,866,164	756,537,718
LIABILITIES AND CAPITAL FUND										
LIABILITIES										
Deferred income	-		-		-		-		10,190,558	18,891,377
Donor grants received in advance	-		-		-		-		146,719,335	281,176,048
BRAC contribution	-		-		-		-		-	-
Current liabilities	185,004,959		183,192,461		(215,694,677)		(240,342,752)		421,914,790	366,711,130
TOTAL LIABILITIES	185,004,959		183,192,461		(215,694,677)		(240,342,752)		578,824,683	666,778,555
CAPITAL FUND										
Retained surplus	28,214,871		64,075,519		-		-		53,041,480	89,759,163
TOTAL CAPITAL FUND	28,214,871		64,075,519		-		-		53,041,480	89,759,163
TOTAL LIABILITIES AND CAPITAL FUND	213,219,830		247,267,980		(215,694,677)		(240,342,752)		631,866,164	756,537,718

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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19. Segmental Reporting

Statement of Financial Position as at 31 December
2021 (Amount in United States Dollars)

	Community Based Education Challenge AF-0015		Community Based Education Challenge F-0015		Girls Education Challenge Transition (AF-0030)		Afghan Girls Education in conflict and fragile situation AF-0042		Afghan Girls Education in conflict and fragile situation AF-0042		Training & Resource Centre (BTRC) AF-0001		Training & Resource Centre (BTRC) AF-0001	
	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD
ASSETS														
Property, plant and equipment	7,951	14,392	48,957	81,264	16,649	5,107	866	748						
Grants and accounts receivable	-	-	1,770,236	1,698,652	1,879,801	3,200,000	237,090	214,646						
Advance, deposits & prepayments	-	-	4,128	6,584	-	-	217	-						
Receivables/Payables with other office/project	-	-	-	-	-	-	-	-						
BRAC contribution receivable	-	15,859	142,886	174,061	51,064	135,776	21,478	141,223						
Cash in hand and at Bank	11,787													
TOTAL PROPERTY AND ASSETS	19,738	30,251	1,966,207	1,960,562	1,947,514	3,340,883	259,651	356,617						
LIABILITIES AND CAPITAL FUND														
LIABILITIES														
Deferred income -Net of currency translation	7,951	14,392	48,957	81,264	16,649	5,107	-	-						
Donor grants received in advance -Net of currency translation	11,787	15,859	-	-	1,121,906	3,255,709	-	-						
BRAC contribution	-	-	-	-	-	-	-	-						
Current liabilities	-	-	1,917,250	1,879,297	804,698	74,335	24,573	29,227						
TOTAL LIABILITIES	19,738	30,251	1,966,207	1,960,562	1,943,253	3,335,151	24,573	29,227						
CAPITAL FUND														
Retained Surplus	-	-	-	-	4,260	5,732	235,079	327,390						
TOTAL CAPITAL FUND	-	-	-	-	4,260	5,732	235,079	327,390						
TOTAL LIABILITIES AND CAPITAL FUND	19,738	30,251	1,966,207	1,960,562	1,947,514	3,340,883	259,651	356,617						

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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19. Segmental Reporting

Statement of Financial Position as at 31 December
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	GFATM Malaria R-8 AF- 0008		CCM Fund AF- 0025		Strengthenin g and Scaling- up Malaria Prevention & Management AF-0029		Citizens Charter Afghanistan Project (CCAP) AF- 0031		Citizens Charter Afghanista n Project - Extension AF-0033		Citizens Charter Afghanistan Project - Extension AF-0033	
	2021	USD	2021	USD	2020	USD	2021	USD	2021	USD	2020	USD
ASSETS												
Property, plant and equipment	2	47	-	698	-	-	-	35,453	-	2,789	116,063	
Grants and accounts receivable	-	-	-	-	-	-	138,288	1,014,800	65,578	-	-	
Advance, deposits & prepayments	-	-	3,099	-	-	-	-	-	-	-	(132,029)	
Receivables/Payables with other office /project	-	-	-	-	-	-	6,306	132,029	(6,306)	-	-	
BRAC contribution receivable	-	-	-	-	-	-	-	-	-	-	-	
Cash in hand and at Bank	-	-	41,474	8,139	-	2,004	9,517	177,347	422	-	312,637	
TOTAL PROPERTY AND ASSETS	2	47	44,573	8,837	-	2,004	154,111	1,359,630	59,694	299,459		
LIABILITIES AND CAPITAL FUND												
LIABILITIES												
Deferred income -Net of currency translation	2	47	0	698	-	-	-	35,453	-	2,789	-	
Donor grants received in advance -Net of currency translation	-	-	21,827	2,390	-	1,387	-	-	-	-	-	
BRAC contribution	-	-	-	-	-	-	-	-	-	-	-	
Current liabilities	-	-	22,746	5,749	-	617	154,111	1,324,177	59,694	296,671	-	
TOTAL LIABILITIES	2	47	44,573	8,837	-	2,004	154,111	1,359,630	59,694	299,459		
CAPITAL FUND												
Retained Surplus	-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-	-	-	-	
TOTAL LIABILITIES AND CAPITAL FUND	2	47	44,573	8,837	-	2,004	154,111	1,359,630	59,694	299,459		

BRAC AFGHANISTAN
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19. Segmental Reporting

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	BPHS- Helmand Province AF-0032	BPHS- Helmand Province AF- 0032	Upgrading sub health centers in Helmand province AF- 0034	Upgrading sub health centers in Helmand province AF- 0034	Upgrading sub health centers in Helmand province AF- 0034	BPHS Helmand Sehatmandi AF- 0037	BPHS Helmand Sehatmandi AF- 0037	Strengthening Routine Immunization in Helmand AF- 0039	Strengthening Routine Immunization in Helmand AF- 0039
	2021	2020	2021	2021	2020	2021	2020	2021	2020
	USD	USD	USD	USD	USD	USD	USD	USD	USD
ASSETS									
Property, plant and equipment	-	36,207	-	-	10,891	-	1,218	-	27,071
Grants and accounts receivable	-	-	-	-	-	473,907	770,818	186,542	232,030
Advance, deposits & prepayments	-	-	-	-	-	-	-	-	-
Receivables/Payables with other office/project	-	-	-	-	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-	-	-	-
Cash in hand and at Bank	-	-	-	-	-	1,161	714,618	14,019	11,181
TOTAL PROPERTY AND ASSETS	-	36,207	-	-	10,891	475,068	1,486,655	200,561	270,281
LIABILITIES AND CAPITAL FUND									
LIABILITIES									
Deferred income -Net of currency translation	-	36,207	-	-	10,891	-	1,218	-	27,071
Donor grants received in advance -Net of currency translation	-	-	-	-	-	-	-	93,615	-
BRAC contribution	-	-	-	-	-	-	-	-	-
Current liabilities	-	-	-	-	-	475,068	1,485,437	106,946	243,211
TOTAL LIABILITIES	-	36,207	-	-	10,891	475,068	1,486,655	200,561	270,281
CAPITAL FUND									
Retained Surplus	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	-	36,207	-	-	10,891	475,068	1,486,655	200,561	270,281

BRAC AFGHANISTAN
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19. Segmental Reporting

Statement of Financial Position as at 31 December
2021 (Amount in United States Dollars)

	Afghanistan Consortium for Education and Supporting Schooling (ACCESS) AF-0040		Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040		CBOV AF-0041		CBOV AF-0041		Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045		Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045		ECWCOVID-19 Education in Emergency Response AF-0044		ECWCOVID-19 Education in Emergency Response AF-0044	
	2021	USD	2020	USD	2021	USD	2020	USD	2021	USD	2020	USD	2021	USD	2020	USD
ASSETS																
Property, plant and equipment	1,158		1,976		-		1,141		-		2,981		1,081		1,935	
Grants and accounts receivable	-		-		-		-		-		-		-		-	
Advance, deposits & prepayments	-		-		-		-		-		-		-		-	
Receivables/Payables with other office/project	-		-		-		-		-		-		-		-	
BRAC contribution receivable	-		-		-		-		-		-		-		-	
Cash in hand and at Bank	-		46,108		91,175		149,529		55,787		101,570		-		103,618	
TOTAL PROPERTY AND ASSETS	1,158		48,084		91,175		150,670		55,787		104,551		1,081		105,553	
LIABILITIES AND CAPITAL FUND																
LIABILITIES																
Deferred income - Net of currency translation	1,158		1,976		-		1,141		-		2,981		1,081		1,935	
Donor grants received in advance - Net of currency translation	-		-		90,498		145,685		46,462		94,886		-		87,140	
BRAC contribution	-		-		-		-		-		-		-		-	
Current liabilities	-		46,108		678		3,844		9,325		6,684		-		16,477	
TOTAL LIABILITIES	1,158		48,084		91,175		150,670		55,787		104,551		1,081		105,553	
CAPITAL FUND																
Retained Surplus	-		-		-		-		-		-		-		-	
TOTAL CAPITAL FUND																
TOTAL LIABILITIES AND CAPITAL FUND	1,158		48,084		91,175		150,670		55,787		104,551		1,081		105,553	

BRAC AFGHANISTAN
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19. Segmental Reporting

Statement of Financial Position as at 31 December
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	COVID -19 Emergency Response in Helmand AF-0043		COVID -19 Emergency Response in Helmand AF- 0043		Youth empowerment strategy AF- 0046		Youth empowerment strategy AF- 0046		Research on mentorship and human capital development AF-0038		Research on mentorship and human capital development AF-0038		Strengthening and Scaling-up Malaria Prevention & Management AF- 0029		Strengthening and Scaling-up Malaria Prevention & Case Management AF- 0029	
	2021	USD	2020	USD	2021	USD	2020	USD	2021	USD	2020	USD	2021	USD	2020	USD
ASSETS																
Property, plant and equipment	-		20,400		-		-		298		1,453		-		-	
Grants and accounts receivable	251,068		64,397		-		-		-		-		3,363		-	
Advance, deposits & prepayments	-		-		-		-		-		-		-		-	
Receivables/Payables with other office/project	-		-		-		-		-		-		-		-	
BRAC contribution receivable	-		-		-		-		-		-		-		-	
Cash in hand and at Bank	18,610		21,324		-		5,717		28,340		38,128		4,549		-	
TOTAL PROPERTY AND ASSETS	269,678		106,121		-		5,717		28,637		39,581		7,911		-	
LIABILITIES AND CAPITAL FUND																
LIABILITIES																
Deferred income -Net of currency translation	-		20,400		-		-		298		1,453		-		-	
Donor grants received in advance -Net of currency translation	-		-		-		5,717		28,340		38,128		-		-	
BRAC contribution	-		-		-		-		-		-		-		-	
Current liabilities	269,678		85,721		-		-		-		-		7,911		-	
TOTAL LIABILITIES	269,678		106,121		-		5,717		28,637		39,581		7,911		-	
CAPITAL FUND																
Retained Surplus	-		-		-		-		-		-		-		-	
TOTAL CAPITAL FUND	-		-		-		-		-		-		-		-	
TOTAL LIABILITIES AND CAPITAL FUND	269,678		106,121		-		5,717		28,637		39,581		7,911		-	

BRAC AFGHANISTAN
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19. Segmental Reporting

Statement of Financial Position as at 31 December
2021 (Amount in United States Dollars)

	Home Learning Helpline Response-AF- 0048	Home Learning Helpline Response-AF- 0048	REACH AF- 0049	REACH AF- 0049	UNHCR AF- 0050	UNHCR AF- 0050	UNHCR AF- 0050	Temporary Project Account AF- 0023/P-98	Temporary Project Account AF- 0023/P-98
	2021	2020	2021	2020	2021	2020	2021	2020	2020
	USD	USD	USD	USD	USD	USD	USD	USD	USD
ASSETS									
Property, plant and equipment	-	-	3,257	-	18,889	-	4,110	1,753	
Grants and accounts receivable	6,263	-	309,718	-	82,822	-	1,873,193	2,944,209	
Advance deposits & prepayments	-	-	-	-	-	-	-	15,805	
Receivables/Payables with other office/project	-	-	-	-	-	-	-	-	
BRAC contribution receivable	-	-	-	-	-	-	-	-	
Cash in hand and at Bank	-	-	27,095	-	84,717	-	178,224	245,341	
TOTAL PROPERTY AND ASSETS	6,263	-	340,069	-	186,429	-	2,055,527	3,207,107	
LIABILITIES AND CAPITAL FUND									
LIABILITIES									
Deferred income - Net of currency translation	-	-	3,257	-	18,889	-	-	-	
Donor grants received in advance - Net of currency translation	-	-	-	-	-	-	-	-	
BRAC contribution	-	-	-	-	-	-	-	-	
Current liabilities	6,263	-	336,813	-	167,540	-	1,783,524	2,376,037	
TOTAL LIABILITIES	6,263	-	340,069	-	186,429	-	1,783,524	2,376,037	
CAPITAL FUND									
Retained Surplus	-	-	-	-	-	-	272,003	831,070	
TOTAL CAPITAL FUND	-	-	-	-	-	-	272,003	831,070	
TOTAL LIABILITIES AND CAPITAL FUND	6,263	-	340,069	-	186,429	-	2,055,527	3,207,107	

BRAC AFGHANISTAN
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19. Segmental Reporting

Statement of Financial Position as at 31 December
2021 (Amount in United States Dollars)

	Elimination on consolidation (Inter project Receivable & Payable)		Elimination on consolidation (Inter project Receivable & Payable)		Total		Total	
	2021	USD	2020	USD	2021	USD	2020	USD
ASSETS								
Property, plant and equipment	-		-		103,217		247,526	
Grants and accounts receivable	(2,079,385)		(3,117,286)		5,198,483		7,138,329	
Advance, deposits & prepayments	-		-		7,443		22,389	
Receivables/Payables with other office/project	-		-		-		-	
BRAC contribution receivable	-		-		-		-	
Cash in hand and at Bank	-		-		782,307		2,404,178	
TOTAL PROPERTY AND ASSETS	(2,079,385)		(3,117,286)		6,091,451		9,812,421	
LIABILITIES AND CAPITAL FUND								
LIABILITIES								
Deferred income -Net of currency translation	-		-		98,240		245,024	
Donor grants received in advance - Net of currency translation	-		-		1,414,437		3,646,901	
BRAC contribution	-		-		-		-	
Current liabilities	(2,079,385)		(3,117,286)		4,067,433		4,756,305	
TOTAL LIABILITIES	(2,079,385)		(3,117,286)		5,580,110		8,648,230	
CAPITAL FUND								
Retained Surplus	-		-		511,341		1,164,191	
TOTAL CAPITAL FUND	-		-		511,341		1,164,191	
TOTAL LIABILITIES AND CAPITAL FUND	(2,079,385)		(3,117,286)		6,091,451		9,812,421	

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in Local Currency)

	Community Based Girls Education Challenge AF-0015		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		Training & Resource Centre (BTRC) AF-0001	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME												
Grant income	-	-	301,753,804	359,321,118	132,806,574	17,157,504	-	-	-	-	-	-
BRAC USA contribution	-	-	-	-	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	2,029,438	10,796,921	4,495,809	525,049	-	-	-	-	-	-
BI contribution	-	-	-	-	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-	9,543,065	14,436,526	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	284,877	513,978	2,640,747	2,576,071	500,023	12,429	-	-	-	-	-	-
TOTAL INCOME	284,877	513,978	306,423,989	372,694,110	137,802,406	18,136,891	9,543,065	14,436,526				
EXPENDITURE												
Salaries & benefits	-	-	116,875,857	124,805,431	33,333,815	8,150,293	6,268,979	6,636,815				
Traveling & transportation	-	-	11,882,017	14,521,993	3,618,392	636,508	817,306	1,482,477				
Teacher honorarium	-	-	106,484,844	115,406,345	45,508,925	817,725	-	-				
Teachers training	-	-	469,780	6,270,187	-	-	-	-				
School rent & maintenance	-	-	2,655,250	3,597,781	3,489,777	-	-	-				
Stationery, rent & utilities	-	-	14,937,374	16,375,249	2,090,922	173,944	1,462,054	1,200,500				
Maintenance & general expenses	-	-	10,987,560	11,769,711	1,296,735	542,173	160,819	222,986				
Audit fees	-	-	-	-	-	-	-	-				
Beneficiary training	-	-	1,066,266	1,231,604	5,784,107	582,605	-	-				
Staff training & development	-	-	92,124	875,856	-	-	-	-				
Program expenses	-	-	28,887,135	53,875,546	25,443,911	4,615,854	1,665,170	5,356,930				
Monitoring & evaluation	-	-	1,622,871	6,991,559	-	41,700	-	-				
BRAC Afghanistan contribution expenses	-	-	2,029,438	10,796,921	4,495,809	525,049	-	-				
Technical support from HO	-	-	5,792,726	3,599,856	-	-	-	-				
Foreign Exchange loss	-	-	-	-	-	-	-	-				
Depreciation on property, plant and equipment	284,877	513,978	2,640,747	2,576,071	500,023	12,429	25,772	102,108				
H.O. logistics and management support	-	-	-	-	12,239,990	1,596,702	-	-				
TOTAL EXPENDITURE	284,877	513,978	306,423,989	372,694,110	137,802,406	17,694,982	10,400,100	15,001,816				
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	441,909	(857,035)	(565,290)				

BRAC AFGHANISTAN
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20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in Local Currency)

	GFATM Malaria R-8 AF-0008	GFATM Malaria R-8 AF-0008	CCM Fund AF- 0025	CCM Fund AF- 0025	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029	Citizens Charter Afghanistan Project (CCAP) AF-0031	Citizens Charter Afghanistan Project (CCAP) AF-0031
	2021 AFN	2020 AFN	2021 AFN	2020 AFN	2021 AFN	2020 AFN	2021 AFN	2020 AFN
INCOME								
Grant income	-	-	5,595,564	6,057,616	-	5,324,296	19,584,078	88,697,706
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	3,446	3,446	53,819	86,470	-	-	1,342,526	1,492,454
TOTAL INCOME	3,446	3,446	5,649,383	6,144,086	-	5,324,296	20,926,604	90,190,160
EXPENDITURE								
Salaries & benefits	-	-	4,050,857	3,941,035	-	3,272,367	11,112,919	45,497,430
Traveling & transportation	-	-	-	-	-	641,168	2,860,787	11,636,753
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	25,094	57,747	-	1,059,454	1,235,288	5,074,548
Stationery, rent & utilities	-	-	-	-	-	151,922	638,966	1,209,342
Maintenance & general expenses	-	-	-	-	-	-	-	231,570
Audit fees	-	-	-	13,375	-	-	2,064,922	17,554,148
Beneficiary training	-	-	-	-	-	-	23,106	205,688
Staff training & development	-	-	1,253,159	1,757,001	-	199,385	366,889	1,485,573
Program expenses	-	-	-	-	-	-	-	-
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	3,446	3,446	53,819	86,470	-	-	1,342,526	1,492,454
H.O. logistics and management support	-	-	266,454	288,458	-	-	1,281,201	5,802,654
TOTAL EXPENDITURE	3,446	3,446	5,649,383	6,144,086	-	5,324,296	20,926,604	90,190,160
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in Local Currency)

	Citizens Charter Afghanistan Project - Extension AF-0033	Citizens Charter Afghanistan Project - Extension AF-0033	BPHS- Helmand Province AF-0032	BPHS- Helmand Province AF-0032	BPHS- Helmand Province AF-0032	Upgrading sub health centers in Helmand province AF-0034	Upgrading sub health centers in Helmand province AF-0034	Government Health Relief Program AF-0036
	2021	2020	2021	2020	2021	2020	2021	2020
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME								
Grant income	11,200,552	47,779,705	-	-	-	-	-	-
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	103,611	581,381	581,381	590,834	387,562	387,562	-
TOTAL INCOME	11,261,687	47,883,316	581,381	581,381	590,834	387,562	387,562	-
EXPENDITURE								
Salaries & benefits	7,794,282	31,014,113	-	-	-	-	-	-
Traveling & transportation	933,836	5,266,899	-	-	-	-	-	-
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	306,338	763,446	-	-	-	-	-	-
Maintenance & general expenses	129,982	266,733	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	1,165,905	6,666,810	-	-	-	-	-	-
Staff training & development	-	98,050	-	-	-	-	-	-
Program expenses	137,463	577,879	-	-	-	-	-	-
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	61,135	103,611	581,381	581,381	590,834	387,562	387,562	-
H.O. logistics and management support	732,746	3,125,775	-	-	-	-	-	-
TOTAL EXPENDITURE	11,261,687	47,883,316	581,381	581,381	590,834	387,562	387,562	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in Local Currency)

	Government Health Relief Program AF-0036	BPHS Helmand Shehatmandi AF-0037	BPHS Helmand Shehatmandi AF-0037	Strengthening Routine Immunization in Helmand AF-0039	Strengthening Routine Immunization in Helmand AF-0039	Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040	Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040
	2020	2021	2020	2021	2020	2021	2020
	AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME							
Grant income	-	-	-	-	-	-	34,724,718
BRAC USA contribution	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	1,091,506
BI contribution	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	-	-	-	-
Amortization of investment in fixed asset	-	28,512	-	328,142	-	32,257	46,816
TOTAL INCOME	-	88,301,078	88,272,566	48,224,331	65,639,888	32,257	35,863,040
EXPENDITURE							
Salaries & benefits	-	26,903,626	157,349,244	22,697,026	29,709,314	-	4,832,382
Traveling & transportation	-	7,241,507	12,242,216	3,429,321	3,757,004	-	1,093,599
Teacher honorarium	-	-	-	-	-	-	16,915,714
Teachers training	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-
Stationery, rent & utilities	-	4,978,594	10,741,964	4,216,694	4,452,198	-	202,500
Maintenance & general expenses	-	14,257,945	15,192,659	902,891	969,478	-	46,640
Audit fees	-	-	-	-	-	-	-
Beneficiary training	-	-	109,896	-	90,880	-	786,711
Staff training & development	-	1,010,860	948,209	-	-	-	-
Program expenses	-	26,569,619	45,550,926	13,511,078	22,073,083	-	9,045,378
Monitoring & evaluation	-	-	-	-	-	-	148,238
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	1,091,506
Technical support from HO	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	28,512	9,478	328,142	313,291	-	46,816
H.O. Logistics and management support	-	7,310,415	12,111,073	3,139,179	4,274,640	-	1,653,556
TOTAL EXPENDITURE	-	88,301,078	254,255,665	48,224,331	65,639,888	32,257	35,863,040
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in Local Currency)

	CBOV AF-0041	CBOV AF-0041	Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	ECWC COVID-19 Education in Emergency Response AF-0044	ECWC COVID-19 Education in Emergency Response AF-0044	COVID -19 Emergency Response in Helmand AF-0043
	2021 AFN	2020 AFN	2021 AFN	2020 AFN	2021 AFN	2020 AFN	2021 AFN
INCOME							
Grant income	1,844,980	2,909,039	8,398,539	429,584	6,409,521	7,189,253	42,139,153
BRAC USA contribution	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	440,513	3,567,614	-
BI contribution	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Foreign Exchange gain	-	-	91,445	6,566	37,019	5,490	-
Amortization of investment in fixed asset	33,000	10,999	-	-	-	-	956,492
TOTAL INCOME	1,877,980	2,920,038	8,489,984	436,150	6,887,053	10,762,357	43,095,645
EXPENDITURE							
Salaries & benefits	1,225,596	2,202,402	5,237,659	354,215	1,008,351	4,857,919	21,463,015
Traveling & transportation	62,440	385,804	940,800	19,815	247,952	158,573	2,176,331
Teacher honorarium	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-
Stationery, rent & utilities	9,238	69,925	191,053	10,540	12,729	85,950	4,476,710
Maintenance & general expenses	12,690	46,550	93,526	13,300	6,800	25,120	1,393,397
Audit fees	-	-	-	-	-	-	-
Beneficiary training	377,860	-	1,464,818	-	-	-	167,880
Staff training & development	-	-	-	-	-	-	-
Program expenses	69,300	61,118	65,875	-	4,634,911	1,493,749	10,215,759
Monitoring & evaluation	-	-	-	-	79,300	87,500	-
BRAC Afghanistan contribution expenses	-	-	-	-	440,513	3,567,614	-
Technical support from HO	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	33,000	10,999	91,445	6,566	37,019	5,490	956,492
H.O. logistics and management support	87,856	143,240	404,808	31,714	419,478	480,442	2,246,061
TOTAL EXPENDITURE	1,877,980	2,920,038	8,489,984	436,150	6,887,053	10,762,357	43,095,645
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in Local Currency)

	COVID -19 Emergency Response in Helmand AF-0043	Youth empowerment strategy AF-0046	Youth empowerment strategy AF-0046	Research on mentorship and human capital development AF- 0038	Research on mentorship and human capital development AF- 0038	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047
	2020	2021	2020	2021	2020	2021	2020
	AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME							
Grant income	32,561,027	-	-	-	68,659	6,555,599	-
BRAC USA contribution	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-
BI contribution	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	81,175	-	-	-
Amortization of investment in fixed asset	98,466	-	-	90,551	-	-	-
TOTAL INCOME	32,659,493	-	-	81,175	159,210	6,555,599	-
EXPENDITURE							
Salaries & benefits	21,778,124	-	-	-	-	2,809,463	-
Traveling & transportation	3,981,256	-	-	-	-	412,581	-
Teacher honorarium	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-
Stationery, rent & utilities	1,667,594	-	-	-	-	682,910	-
Maintenance & general expenses	2,192,773	-	-	-	-	79,111	-
Audit fees	-	-	-	-	-	2,131,862	-
Beneficiary training	-	-	-	-	-	-	-
Staff training & development	-	-	-	-	-	127,500	-
Program expenses	1,311,169	-	-	-	68,659	-	-
Monitoring & evaluation	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	98,466	-	-	81,175	90,551	-	-
H.O. logistics and management support	1,630,111	-	-	-	-	312,172	-
TOTAL EXPENDITURE	32,659,493	-	-	81,175	159,210	6,555,599	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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20. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in Local Currency)

	Home Learning Helpline Response-AF-0048	Home Learning Helpline Response-AF-0048	REACH AF-0049	UNHCR AF-0050	UNHCR AF-0050	REACH AF-0049	UNHCR AF-0050	Temporary Project Account AF-0023	Temporary Project Account AF-0023
	2021 AFN	2020 AFN	2021 AFN	2020 AFN	2021 AFN	2020 AFN	2021 AFN	2021 AFN	2020 AFN
INCOME									
Grant income	3,230,718	-	38,055,973	-	26,150,872	-	-	-	-
BRAC USA contribution	-	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-	-
BI contribution	-	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	1,326	-
Interest on bank accounts	-	-	-	-	-	-	-	4,833,838	2,275,352
Other income	-	-	-	-	-	-	-	4,000,685	-
Foreign Exchange gain	-	-	63,846	-	97,361	-	-	-	-
Amortization of investment in fixed asset	-	-	-	-	-	-	-	-	-
TOTAL INCOME	3,230,718	-	38,119,819	-	26,248,233	-	8,834,523	2,276,678	2,276,678
EXPENDITURE									
Salaries & benefits	991,016	-	29,615,830	-	7,275,909	-	41,100,046	44,942,341	44,942,341
Traveling & transportation	-	-	4,440,538	-	653,241	-	4,173,232	4,374,797	4,374,797
Teacher honorarium	675,000	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	636,206	-	789,214	-	5,359,733	5,077,266	5,077,266
Stationery, rent & utilities	-	-	68,716	-	399,497	-	10,336,075	5,968,962	5,968,962
Maintenance & general expenses	1,119,252	-	-	-	212,239	-	203,679	841,877	841,877
Audit fees	-	-	-	-	14,834,908	-	-	-	-
Beneficiary training	77,140	-	-	-	-	-	-	-	-
Staff training & development	-	-	805,040	-	140,509	-	-	-	-
Program expenses	-	-	-	-	-	-	-	-	-
Monitoring & evaluation	-	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	3,800,527	3,800,527
Depreciation on property, plant and equipment	-	-	63,846	-	97,361	-	94,240	39,265	39,265
H.O. logistics and management support	368,310	-	2,489,643	-	1,845,355	-	(16,571,834)	(15,569,183)	(15,569,183)
TOTAL EXPENDITURE	3,230,718	-	38,119,819	-	26,248,233	-	44,695,171	49,475,852	49,475,852
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	(35,860,648)	(47,199,174)	(47,199,174)

BRAC AFGHANISTAN
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20. Segmental Reporting

Statement of Comprehensive Income for the year
ended 31 December 2021 (Amount in Local
Currency)

	Elimination on consolidation		Elimination on consolidation		Total	
	2021		2020		2020	
	AFN		AFN		AFN	
INCOME						
Grant income	-	-	-	-	921,793,009	-
BRAC USA contribution	-	-	-	-	-	-
BRAC Afghanistan contribution	(6,965,760)	(6,965,760)	(15,981,090)	(15,981,090)	-	-
BI contribution	-	-	-	-	-	-
Training income	-	-	-	-	9,543,065	14,436,526
Interest on bank accounts	-	-	-	-	-	443,235
Other income	-	-	-	-	4,833,838	2,275,352
Foreign Exchange gain	-	-	-	-	4,000,685	-
Amortization of investment in fixed asset	-	-	-	-	7,604,765	6,348,512
TOTAL INCOME	(6,965,760)	(6,965,760)	(15,981,090)	(15,981,090)	765,877,035	945,296,634
EXPENDITURE						
Salaries & benefits	-	-	-	-	339,764,246	489,343,425
Traveling & transportation	-	-	-	-	43,890,281	60,198,862
Teacher honorarium	-	-	-	-	152,668,769	133,139,784
Teachers training	-	-	-	-	469,780	6,270,187
School rent & maintenance	-	-	-	-	6,145,027	3,597,781
Stationery, rent & utilities	-	-	-	-	41,410,151	47,012,825
Maintenance & general expenses	-	-	-	-	41,883,962	38,618,349
Audit fees	-	-	-	-	415,918	1,073,447
Beneficiary training	-	-	-	-	29,135,668	27,036,029
Staff training & development	-	-	-	-	1,126,090	2,127,803
Program expenses	-	-	-	-	113,893,318	147,403,591
Monitoring & evaluation	-	-	-	-	1,702,171	7,337,656
BRAC Afghanistan contribution expenses	(6,965,760)	(6,965,760)	(15,981,090)	(15,981,090)	-	-
Technical support from HO	-	-	-	-	5,792,726	3,599,856
Foreign Exchange loss	-	-	-	-	-	3,800,527
Depreciation on property, plant and equipment	-	-	-	-	7,724,777	6,489,885
H.O. logistics and management support	-	-	-	-	16,571,834	15,569,183
TOTAL EXPENDITURE	(6,965,760)	(6,965,760)	(15,981,090)	(15,981,090)	802,594,718	992,619,189
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	(36,717,683)	(47,322,555)

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

21. Segmental Reporting

Statement of Comprehensive Income for the year ended 31 December 2021 (Amount in United States Dollars)

	Community Based Girls Education Challenge AF-0015		Girls Education Challenge Transition (AF-0030)		Girls Education Challenge Transition (AF-0030)		Afghan Girls Education in Conflict and fragile situation AF-0042		Afghan Girls Education in Conflict and fragile situation AF-0042		Training & Resource Centre (BTRC) AF-0001		Training & Resource Centre (BTRC) AF-0001	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
INCOME														
Grant income	-	-	3,637,341	4,683,539	1,600,851	223,638	1,600,851	223,638	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	24,463	140,732	54,192	6,844	54,192	6,844	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-	-	-	115,032	188,172	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	3,434	6,699	31,832	33,578	6,027	162	6,027	162	-	-	-	-	-	-
TOTAL INCOME	3,434	6,699	3,693,635	4,857,848	1,661,070	236,404	1,661,070	236,404	115,032	188,172	115,032	188,172	115,032	188,172
EXPENDITURE														
Salaries & benefits	-	-	1,408,822	1,626,765	401,806	106,234	401,806	106,234	75,566	86,507	75,566	86,507	75,566	86,507
Traveling & transportation	-	-	143,226	189,286	43,616	8,297	43,616	8,297	9,852	19,323	9,852	19,323	9,852	19,323
Teacher honorarium	-	-	1,283,569	1,504,254	548,565	10,659	548,565	10,659	-	-	-	-	-	-
Teachers training	-	-	5,663	81,728	-	-	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	32,006	46,895	42,066	-	42,066	-	-	-	-	-	-	-
Stationery, rent & utilities	-	-	180,055	213,442	25,204	2,267	25,204	2,267	17,624	15,648	17,624	15,648	17,624	15,648
Maintenance & general expenses	-	-	132,444	153,411	15,631	7,067	15,631	7,067	1,939	2,906	1,939	2,906	1,939	2,906
Audit fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beneficiary training	-	-	12,853	16,053	69,722	7,594	69,722	7,594	-	-	-	-	-	-
Staff training & development	-	-	1,110	11,416	-	-	-	-	-	-	-	-	-	-
Program expenses	-	-	348,206	702,236	306,701	60,165	306,701	60,165	20,072	69,824	20,072	69,824	20,072	69,824
Monitoring & evaluation	-	-	19,562	91,131	-	544	-	544	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	24,463	140,732	54,192	6,844	54,192	6,844	-	-	-	-	-	-
Technical support from HO	-	-	69,826	46,922	-	-	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	33,578	-	162	-	162	-	1,331	-	1,331	-	1,331
Depreciation on property, plant and equipment	3,434	6,699	31,832	-	6,027	20,812	6,027	20,812	311	-	311	-	311	-
H.O. logistics and management support	-	-	-	-	147,541	-	147,541	-	-	-	-	-	-	-
TOTAL EXPENDITURE	3,434	6,699	3,693,635	4,857,848	1,661,070	236,404	1,661,070	236,404	125,363	195,540	125,363	195,540	125,363	195,540
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-	(10,331)	(7,368)	(10,331)	(7,368)	(10,331)	(7,368)
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-	5,760	(7,368)	5,760	(7,368)	5,760	(7,368)

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	GFATM Malaria R-8 AF-0008	GFATM Malaria R-8 AF-0008	CCM Fund AF-0025	CCM Fund AF- 0025	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029	Citizens Charter Afghanistan Project (CCAP) AF- 0031	Citizens Charter Afghanistan Project (CCAP) AF- 0031
	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD
INCOME								
Grant income	-	-	-	78,957	-	69,399	-	1,156,122
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	42	45	649	1,127	-	-	16,183	19,453
TOTAL INCOME	42	45	68,098	80,085	-	69,399	252,249	1,175,576
EXPENDITURE								
Salaries & benefits	-	-	48,829	51,369	-	42,653	133,955	593,032
Traveling & transportation	-	-	-	-	-	8,357	34,484	151,678
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	302	753	-	13,809	14,890	66,144
Stationery, rent & utilities	-	-	-	-	-	1,980	7,702	15,763
Maintenance & general expenses	-	-	-	-	-	-	-	3,018
Audit fees	-	-	-	174	-	-	24,891	228,808
Beneficiary training	-	-	-	-	-	-	279	2,681
Staff training & development	-	-	15,106	22,901	-	2,599	4,422	19,364
Program expenses	-	-	-	-	-	-	-	-
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	42	45	649	1,127	-	-	16,183	19,453
H.O. logistics and management support	-	-	3,212	3,760	-	-	15,444	75,634
TOTAL EXPENDITURE	42	45	68,098	80,085	-	69,399	252,249	1,175,576
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

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	Citizens Charter Afghanistan Project - Extension AF-0033	Citizens Charter Afghanistan Project - Extension AF-0033	BPHS- Helmand Province AF- 0032	BPHS- Helmand Province AF- 0032	Upgrading sub health centers in Helmand province AF- 0034	Upgrading sub health centers in Helmand province AF- 0034	Government Health Relief Program AF- 0036	Government Health Relief Program AF- 0036
	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD
INCOME								
Grant income	135,011	622,780	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	737	1,351	7,008	7,701	5,052	5,052	-	-
TOTAL INCOME	135,748	624,131	7,008	7,701	5,052	5,052	-	-
EXPENDITURE								
Salaries & benefits	93,952	404,251	-	-	-	-	-	-
Traveling & transportation	11,256	68,651	-	-	-	-	-	-
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	3,693	9,951	-	-	-	-	-	-
Maintenance & general expenses	1,567	3,477	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	14,054	86,898	-	-	-	-	-	-
Staff training & development	-	1,278	-	-	-	-	-	-
Program expenses	1,657	7,532	-	-	-	-	-	-
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	737	1,351	7,008	7,701	4,672	4,672	-	-
H.O. logistics and management support	8,833	40,743	-	-	-	-	-	-
TOTAL EXPENDITURE	135,748	624,131	7,008	7,701	5,052	5,052	-	-
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

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	BPHS Helmand Shehatmandi AF- 0037	BPHS Helmand Shehatmandi AF-0037	Strengthening Routine Immunization in Helmand AF-0039	Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF- 0040	Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF- 0040	CBOV AF- 0041	CBOV AF- 0041
	2021	2020	2020	2021	2020	2021	2020
	USD	USD	USD	USD	USD	USD	USD
INCOME							
Grant income	1,064,038	3,313,949	851,494	-	452,616	22,239	37,918
BRAC Afghanistan contribution	-	-	-	-	14,227	-	-
Training income	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-
Amortization of investment in fixed asset	344	124	4,084	389	610	398	143
TOTAL INCOME	1,064,381	3,314,073	855,577	389	467,454	22,637	38,061
EXPENDITURE							
Salaries & benefits	324,296	2,050,955	387,243	-	62,987	14,773	28,707
Traveling & transportation	87,289	159,570	48,970	-	14,254	753	5,029
Teacher honorarium	-	-	-	-	220,486	-	-
Teachers training	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-
Stationery, rent & utilities	60,012	140,015	58,032	-	2,639	111	911
Maintenance & general expenses	171,865	198,027	12,637	-	608	153	607
Audit fees	-	-	-	-	-	-	-
Beneficiary training	-	1,432	1,185	-	10,254	4,555	-
Staff training & development	12,185	12,359	-	-	-	-	-
Program expenses	320,270	593,729	287,710	-	117,901	835	797
Monitoring & evaluation	-	-	-	-	1,932	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	14,227	-	-
Technical support from HO	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	344	124	4,084	389	610	398	143
H.O. logistics and management support	88,120	157,861	55,717	-	21,553	1,059	1,867
TOTAL EXPENDITURE	1,064,381	3,314,073	855,577	389	467,454	22,637	38,061
SURPLUS / (DEFICIT)							
Taxation	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR							

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	Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	ECWCOVID-19 Education in Emergency Response AF-0044	COVID-19 Emergency Response in Helmand AF-0043	COVID-19 Emergency Response in Helmand AF-0043	ECWCOVID-19 Education in Emergency Response AF-0044	COVID-19 Emergency Response in Helmand AF-0043	COVID-19 Emergency Response in Helmand AF-0043	Youth empowerment strategy AF-0046	Youth empowerment strategy AF-0046
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
INCOME										
Grant income	101,236	5,599	77,260	93,708	507,945	424,414	-	-	-	-
BRAC Afghanistan contribution	-	-	5,310	46,502	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	1,102	86	446	72	11,530	1,283	-	-	-	-
TOTAL INCOME	102,338	5,685	83,017	140,281	519,475	425,697	-	-	-	-
EXPENDITURE										
Salaries & benefits	63,135	4,617	12,155	63,320	258,715	283,865	-	-	-	-
Traveling & transportation	11,340	258	2,989	2,067	26,233	51,893	-	-	-	-
Teacher honorarium	-	-	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-	-	-
Stationery, rent & utilities	2,303	137	153	1,120	53,962	21,736	-	-	-	-
Maintenance & general expenses	1,127	173	82	327	16,796	28,582	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-
Beneficiary training	17,657	-	-	-	2,024	-	-	-	-	-
Staff training & development	-	-	-	-	-	-	-	-	-	-
Program expenses	794	-	-	-	123,141	17,090	-	-	-	-
Monitoring & evaluation	-	-	55,869	19,470	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	956	1,141	-	-	-	-	-	-
Technical support from HO	-	-	5,310	46,502	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	1,102	86	446	72	11,530	1,283	-	-	-	-
H.O. logistics and management support	4,880	413	5,056	6,262	27,074	21,248	-	-	-	-
TOTAL EXPENDITURE	102,338	5,685	83,017	140,281	519,475	425,697	-	-	-	-
SURPLUS / (DEFICIT)	-	-	-	-	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-	-	-

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	Research on mentorship and human capital development AF-0038	Research on mentorship and human capital development AF-0038	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0047	Home Learning Helpline Response-AF-0048	Home Learning Helpline Response-AF-0048	REACH AF-0049
	2021	2020	2021	2020	2021	2020
	USD	USD	USD	USD	USD	USD
INCOME						
Grant income	-	895	79,021	-	458,727	-
BRAC Afghanistan contribution	-	-	-	-	-	-
Training income	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of investment in fixed asset	978	1,180	-	-	770	-
TOTAL INCOME	978	2,075	79,021	38,943	459,496	-
EXPENDITURE						
Salaries & benefits	-	-	33,865	11,946	356,989	-
Traveling & transportation	-	-	4,973	-	53,526	-
Teacher honorarium	-	-	-	8,136	-	-
Teachers training	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-
Stationery, rent & utilities	-	-	8,232	-	7,669	-
Maintenance & general expenses	-	-	954	13,491	828	-
Audit fees	-	-	-	-	-	-
Beneficiary training	-	-	25,697	930	-	-
Staff training & development	-	-	-	-	-	-
Program expenses	-	895	1,537	-	9,704	-
Monitoring & evaluation	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-
Foreign Exchange loss	-	1,180	-	-	-	-
Depreciation on property, plant and equipment	978	-	-	-	770	-
H.O. logistics and management support	-	-	3,763	-	30,010	-
TOTAL EXPENDITURE	978	2,075	79,021	38,943	459,496	-
SURPLUS / (DEFICIT)						
Taxation	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-

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	UNHCR AF- 0050	UNHCR AF-0050	Temporary Project Account AF- 0023	Temporary Project Account AF-0023	Elimination on consolidation	Elimination on consolidation	Total	Total
	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD
INCOME								
Grant income	315,223	-	-	-	-	-	8,918,692	12,015,029
BRAC Afghanistan contribution	-	-	-	-	(83,965)	(208,304)	0	0
Training income	-	-	-	-	-	-	115,032	188,172
Interest on bank accounts	-	-	-	17	-	-	-	5,777
Other income	-	-	58,267	29,658	-	-	58,267	29,658
Exchange gains/losses	-	-	48,224	-	-	-	48,224	-
Amortization of investment in fixed asset	1,174	-	-	-	-	-	91,668	82,749
TOTAL INCOME	316,396	-	106,491	29,675	(83,965)	(208,304)	9,231,884	12,321,385
EXPENDITURE								
Salaries & benefits	87,704	-	495,420	585,797	-	-	4,095,519	6,378,303
Traveling & transportation	7,874	-	50,304	57,023	-	-	529,054	784,657
Teacher honorarium	-	-	-	-	-	-	1,840,270	1,735,399
Teachers training	-	-	-	-	-	-	5,663	81,728
School rent & maintenance	-	-	-	-	-	-	74,072	46,895
Stationery, rent & utilities	9,513	-	64,606	66,179	-	-	499,158	612,784
Maintenance & general expenses	4,816	-	124,591	77,802	-	-	504,869	503,367
Audit fees	2,558	-	2,455	10,973	-	-	5,013	13,992
Beneficiary training	178,820	-	-	-	-	-	351,201	352,399
Staff training & development	-	-	-	-	-	-	13,574	27,735
Program expenses	1,694	-	-	-	-	-	1,372,870	1,921,319
Monitoring & evaluation	-	-	-	-	-	-	20,518	95,642
BRAC Afghanistan contribution expenses	-	-	-	-	(83,965)	(208,304)	0	0
Technical support from HO	-	-	-	-	-	-	69,826	46,922
Foreign Exchange loss	-	-	-	49,538	-	-	-	49,538
Depreciation on property, plant and equipment	1,174	-	1,136	512	-	-	93,114	84,592
H.O. logistics and management support	22,244	-	(199,757)	(202,935)	-	-	199,757	202,935
TOTAL EXPENDITURE	316,396	-	538,756	644,889	(83,965)	(208,304)	9,674,478	12,938,206
SURPLUS / (DEFICIT)	-	-	(432,264)	(615,213)	-	-	(442,595)	(616,822)
Taxation	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	(432,264)	(615,213)	-	-	(442,595)	(616,822)