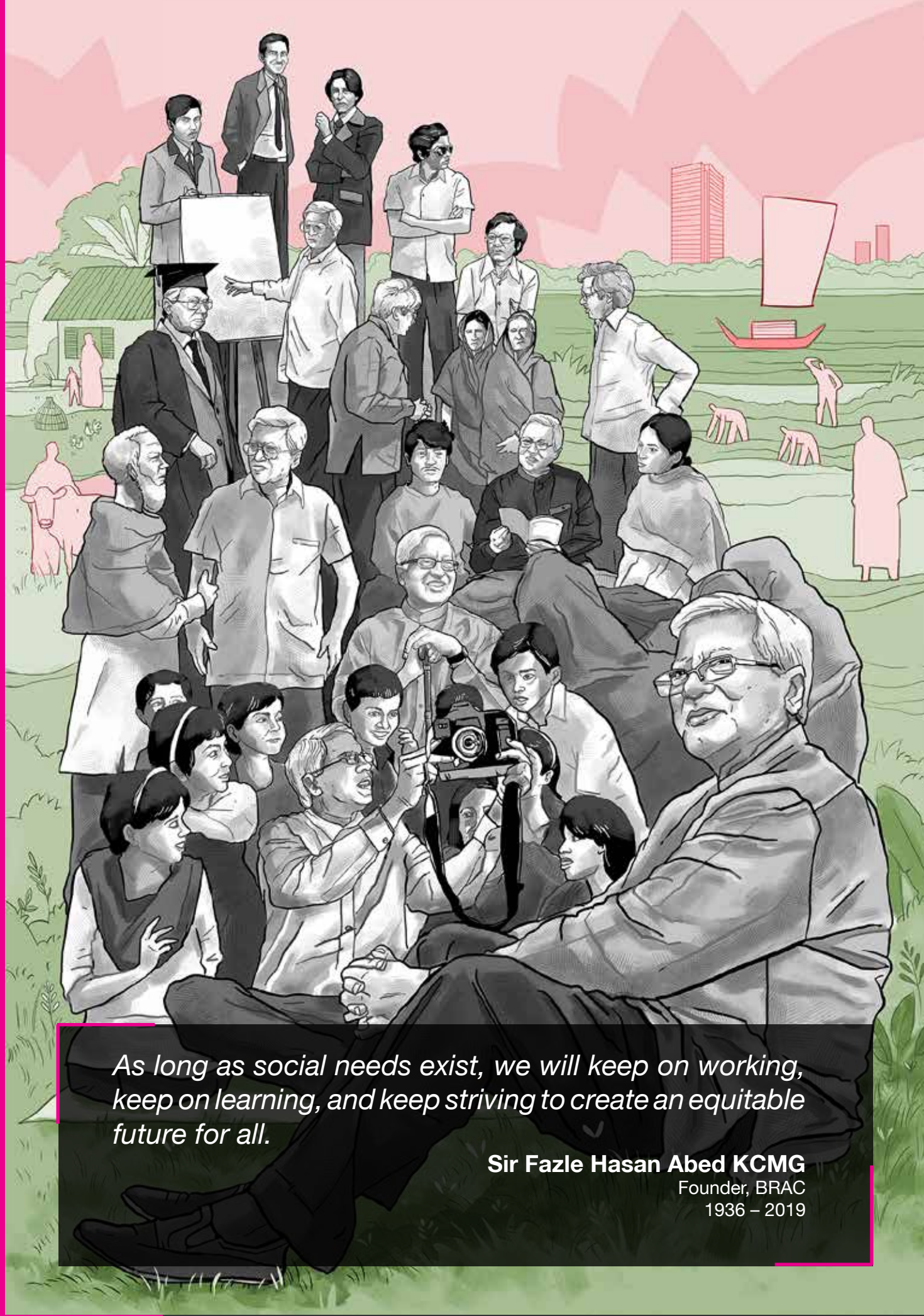




ANNUAL REPORT 2020

BRAC AFGHANISTAN





As long as social needs exist, we will keep on working, keep on learning, and keep striving to create an equitable future for all.

Sir Fazle Hasan Abed KCMG
Founder, BRAC
1936 – 2019

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LETTER FROM EXECUTIVE DIRECTOR

RESILIENCE IN TIMES OF CRISIS

As I write this letter, we continue to navigate through a global pandemic, climate crisis, social injustice, and more. While we began the year 2020 mourning the passing of our founder, Sir Fazle Hasan Abed, we turned that loss into renewed commitment by building on the vision he left behind for us. Sir Fazle said, “We must strive to continuously find solutions to emerging and re-emerging social challenges. We must reach out to those in need”. At BRAC, we feel proud to continue carrying the baton that he handed over to us.

2020 was a year full of challenges and transitions for BRAC International. The COVID-19 pandemic affected the health and wellbeing of millions of people worldwide; it led to drastic loss of human lives and pushed people back into poverty. Many were unable to feed themselves, and children, especially girls, missed out on crucial years of schooling. However, CY 2020 was also a year full of opportunity and learning, from which we were able to renew our commitment to pursue BRAC’s global strategic vision, reach out to the people we work with and give them the hope that BRAC stands with them in and in-between crises, while ensuring the safety and health of our own staff and their families.

The pandemic upended the lives of the people whom we work with in 10 countries across Asia and Africa; as of December 2020, a total of 963,847 people tested COVID-positive in the countries we operate. Our teams on the ground were able to reach over 49 million people across two continents by delivering services and support, using recommended infection control measures, case management support, and socio-economic recovery interventions. We carried out these programme activities by partnering with governments, community leaders, and local and international NGOs. In addition, our team developed innovative approaches for programming,



DR MUHAMMAD MUSA
Executive Director
BRAC International



As we build on our work and learning of 2020, and continue our programmatic interventions in 2021, we remain committed to working with communities to rebuild and emerge stronger than before. We believe that those living in poverty and inequality are not only resilient but that they are able to take control of their own lives

collaborating, and mobilising resources that included the co-creation of strategies and proposals with our funding partners. We pursued social impact and outcome-based approaches, as well as partnerships with multilateral organisations including the United Nations. We also focused on strengthening our organisation based on past learnings, starting with our safeguarding policies, as well as programme design and quality.

CY 2020 also afforded us the opportunity to redouble our efforts and develop innovative solutions to deliver services to our programme participants:

- Through our radio-based Play Lab model in Uganda and Tanzania, we reached over 18,763,540 parents and caregivers to help support their children learn from home.
- Our Microfinance programme provided services to 654,845 clients, 96% of whom are women, as of December 2020.
- Our Health programme provided basic healthcare services to 4,789,590 people in vulnerable situations in Asia and Africa.
- BRAC’s Early Childhood Development model, non-formal Education programme, and Youth Empowerment interventions supported the growth and development of more than 601,826 children and youths.
- Through our Agriculture, Food Security and Livelihood programme, we provided direct assistance to over 22,035 farmers and their families, who in turn shared their knowledge with a larger number of their neighbours and peer farmers.

With the goal of expanding our reach and impact to those living in poverty, inequality and injustice, we engaged in several global-level initiatives. Our participation in the Global Commission on Adaptation enabled BRAC International to take a stronger role in advancing Locally Led Adaptation and promoting more sustainable and community based resilience-building to address Climate Change and its consequences. We joined coalitions working for Early Childhood Development to advance policies and mobilise resources in favor of positive childhood promotion. We also became members of Humanitarian forums to support cutting-edge innovations, discuss global trends, and unveil ground-breaking solutions to improve the lives of millions in need.

As we build on our work and learning of 2020, and continue our programmatic interventions in 2021, we remain committed to working with communities to rebuild and emerge stronger than before. We believe that those living in poverty and inequality are not only resilient but that they are able to take control of their own lives.

I take this opportunity to express heartfelt gratitude to our staff members who worked hard during this difficult period and managed family and home-struggles while reaching out to millions of people. I also thank our Supervisory Board for its guidance and support throughout the year.

On behalf of BRAC International, I wholeheartedly thank our funding partners, government counterparts, affiliates, and key stakeholders for supporting us as we stand beside the world’s most vulnerable people.

We remain committed to building a more equitable and inclusive world.

MESSAGE FROM THE COUNTRY DIRECTOR

It gives me great pleasure to present the annual report and the audited financial statements for the year ended 31 December 2020.

While usually as Country Director, I would comment exclusively in an annual report on the year gone by, I believe it is appropriate, indeed required given the present situation, to comment on the crossroads where Afghanistan finds itself currently and implications for BRAC Afghanistan.

The decision by President Biden to unconditionally withdraw all US troops by September 2021, also echoed by NATO countries, presents significant opportunities and risks for the country. While we recognise that a wide range of scenarios is possible, we hope that the negotiations with the Taliban will prove successful and will lead to enduring peace. This would allow BRAC unhindered access to some of the most remote communities in the country, enhancing and enriching our development portfolio of programmes, particularly in education and also advancing our humanitarian work in the country substantially. I would like to, in particular, mention the Partnership Agreement we have signed with UNHCR, which will allow us to provide robust and meaningful assistance to returnees in provinces assigned to BRAC Afghanistan by UNHCR.

Regarding 2020, I believe that our biggest challenge that we faced successfully was responding to and maintaining – as well as strengthening – our programming throughout the COVID-19 first wave. Those were challenging months with all staff working remotely from home with limited internet access. Our Country Management Team was able to navigate the unprecedented situation well. BRAC Afghanistan continued to play its role towards achieving the Sustainable Development Goals as it has for the last 18 uninterrupted years by helping the country move from recovery to development.

BRAC Afghanistan’s contribution to the health sector in 2020 remained significant. In terms of our healthcare programming, we provided healthcare services in rural and the most inaccessible areas in Helmand in partnership with the Ministry of Public Health and the Bill and Melinda Gates Foundation. The core services are essential health care, prevention and treatment of malaria and TB, and ante and post-natal care.



Mustafa Karim
Country Director
BRAC Afghanistan



I would like to take this opportunity to extend my sincere thanks to the members of the BRAC Afghanistan Management Board, to BRAC UK and BRAC USA and my brothers and sisters in the various Departments of BRAC International, whose leadership and foresight has been of great value

Providing education through community-based schools gave Afghan girls a second chance and, in some cases, the first chance to attain a level of literacy, improving their life choices and raising awareness within their communities. In 2020, we continued to provide high-quality education to 39,229 Afghan Girls in 10 provinces of the country. We remain ever so grateful for the support we receive from the Ministry of Education and our partnership with the Foreign Commonwealth and Development Office of the Government of the UK and Global Affairs Canada.

Finally, we continued to excel in 2020 as partners to MRRD in implementing the Citizen's Charter Programme. We facilitated local initiatives by building human capacity at the village level and supporting the democratic elections of Community Development Councils. They are responsible for oversight of new projects in their communities.

As mentioned above, in 2020, we celebrated our 18-year milestone of working in Afghanistan. Our commitment to serving the most underserved communities provides us with the inspiration and impetus to remain in Afghanistan and play our role in the Country’s development for the next 18 years. We believe that our interventions have made a considerable contribution in improving the lives of those millions of Afghans, the majority of whom were women and girls, in 2020.

Despite all the challenges we faced last year and the considerable challenges that we expect to face this year in 2021, we remain driven by our strong moral obligation towards the less privileged people of Afghanistan; to continue our services in education, healthcare, community development, COVID-19 related assistance and humanitarian assistance towards returnees and IDPs, and food security assistance.

With much gratitude, I would like to mention that what we achieved last year is solely because of our incredible 3,500 plus staff. Last year, our Afghan staff continued to assume more senior leadership roles in the organisation, with an accompanying significant reduction in the numbers of our expatriate staff. I am confident that our Afghan staff will take on more leading roles in 2021 and beyond to carry on BRAC initiatives. As I am writing this note, the entire programmatic leadership of BRAC Afghanistan is now comprised of Afghan Nationals.

2020 also saw BRAC Afghanistan make a substantial effort in strengthening safeguarding initiatives that targeted our programme participant and staff. In terms of progress on gender issues, we were able to add two more women to our Country Management Team. Much progress, however, needs to be made in terms of mainstreaming gender equality and further strengthening safeguarding. These will remain high priorities for BRAC Afghanistan in 2021 and beyond.

Finally, I would like to take this opportunity to extend my sincere thanks to the members of the BRAC Afghanistan Management Board, to BRAC UK and BRAC USA and my brothers and sisters in the various Departments of BRAC International, whose leadership and foresight has been of great value.

As the situation continues to evolve in 2021 in Afghanistan, BRAC Afghanistan will continue to re-evaluate its strategies. I express my gratitude to the Afghan government and our development partners in Afghanistan for their continued support. We strive to create greater value in our services to contribute towards Afghanistan’s peace, progress, and prosperity.

BRAC ACROSS THE WORLD

UK
Initiated: 2006
An independent charity to raise profile and funds for BRAC globally

USA
Initiated: 2007
An independent charity to raise profile and funds for BRAC globally

SIERRA LEONE
Initiated: 2008
AFSL, YE, Health, EPRP, MF

RWANDA
Initiated: 2018
MF

LIBERIA
Initiated: 2008
AFSL, Education, YE, UPG, Health, MF

UGANDA
Initiated: 2006
AFSL, Education, ECD, YE, EPRP, Health, UPG-DI, MF

TANZANIA
Initiated: 2006
ECD, YE, WESOLVE, MF

SOUTH SUDAN
Initiated: 2007
AFSL

NETHERLANDS
Initiated: 2009
Stichting BRAC International registered as a foundation

AFGHANISTAN
Initiated: 2002
Education, Health, CCAP, CDP

BANGLADESH
Initiated: 1972
BEP, CC, CEP, GJD, HNPP, HRLS, IDP, MF, MG, SDP, SE, UDP, Uni, UPG, WASH, HCMP

PHILIPPINES
Initiated: 2012
Education, UPG

MYANMAR
Initiated: 2013
AFSL, EPRP, MF, FI

NEPAL
Initiated: 2015
YE, SDP, Health, AFSL

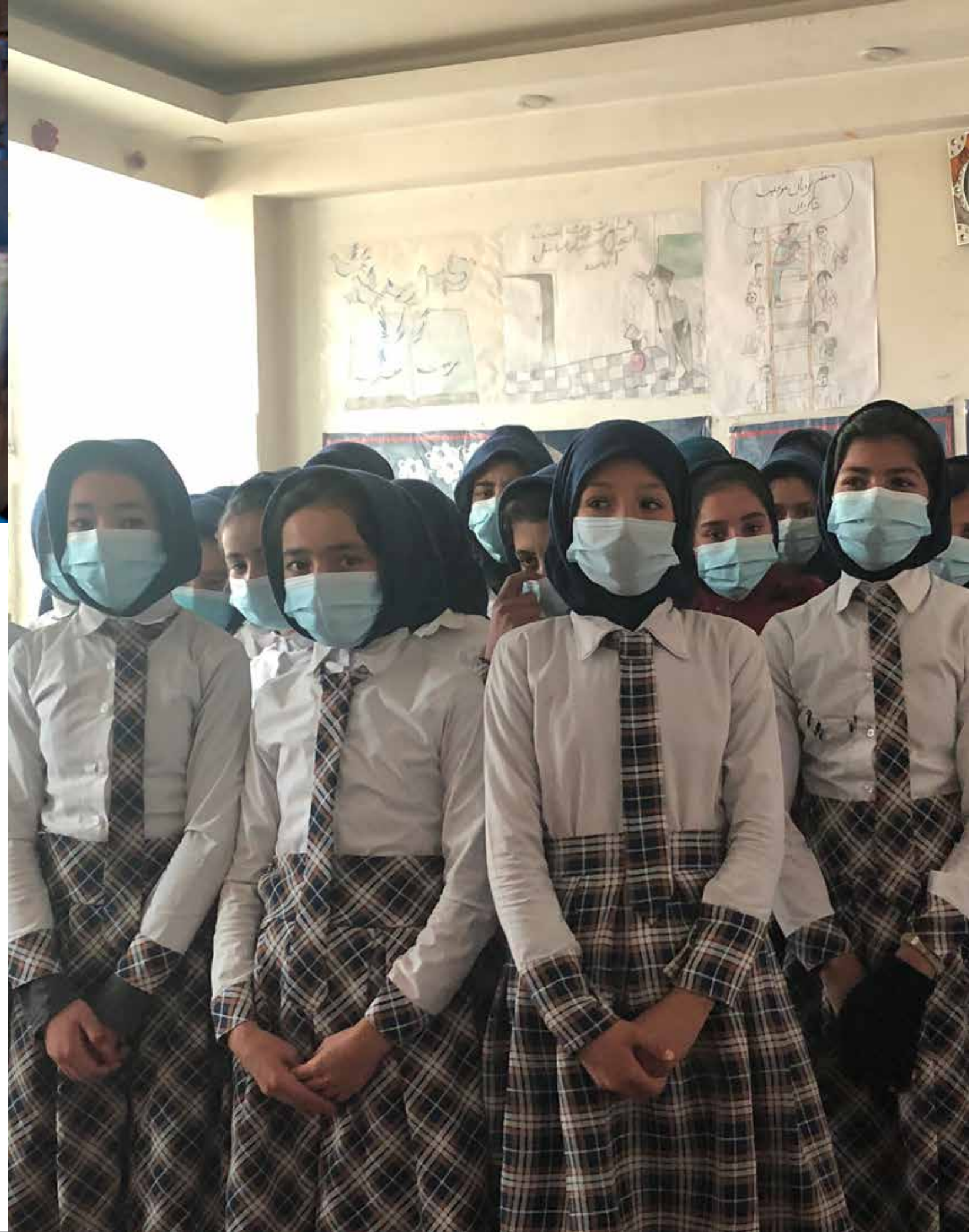
KENYA
Initiated: 2019
Africa Regional Office

AFSL: Agriculture, Food Security and Livelihood
BEP: BRAC Education Programme
CC: Climate Change
CCAP: Citizens' Charters Afghanistan Project
CEP: Community Empowerment Programme
CDP: Community Development Programme

ECD: Early Childhood Development
EPRP: Emergency Preparedness and Response Programme
FI: Financial Inclusion
GJD: Gender Justice and Diversity
HNPP: Health, Nutrition and Population Programme
HRLS: Human Resources and Legal Aid Services
HCMP: Humanitarian Crisis Management Programme

IDP: Integrated Development Programme
MG: Migration
MF: Microfinance
SE: Social Enterprises
SDP: Skills Development Programme
UDP: Urban Development Programme

Uni: University
WASH: Water, Sanitation and Hygiene
UPG: Ultra Poor Graduation
UPG-DI: Ultra Poor Graduation-Disability Inclusive
WE SOLVE: Women Entrepreneurship through Solar Value chain for Economic Development
YE: Youth Empowerment



ABOUT BRAC INTERNATIONAL

BRAC International operates in four countries in Asia (Afghanistan, Myanmar, Nepal, and the Philippines) and six countries in Africa (Liberia, Tanzania, Sierra Leone, Rwanda, South Sudan, and Uganda). Our interventions aim to achieve large scale, positive changes through economic and social programmes that enable men and women to realise their potential. In each of the countries BRAC International operates in, the entities are legally registered with relevant authorities in compliance with all applicable legal and regulatory requirements.

BRAC International Holdings B.V. was set up as a private limited liability company under the laws of the Netherlands and is a wholly-owned subsidiary of Stichting BRAC International. It is a socially responsible for profit organisation, engaging people in economic activities and creating sustainable income generating activities for themselves. It provides funding for social development programmes under Stichting BRAC International. The core focus of BRAC International Holdings

B.V. is to provide microfinance services to people who are financially constrained and marginalised, and people who do not have access to the financing facilities offered by banks and other non-bank financial institutions. Our social enterprise programme currently includes seed production and distribution in Uganda.

Our affiliates were founded in 2006 to raise our profile globally. They play a critical role in building awareness, developing new business plans, mobilising resources and maintaining effective partnership with institutional donors, foundations, NGOs, research organisations as well as the media. They collaborate with international counterparts to design and implement cost-effective and evidence-based poverty innovations worldwide.

BRAC USA is our North American affiliate based in New York.

BRAC UK is our UK-based affiliate in London.

BRAC INTERNATIONAL SAFEGUARDING ACHIEVEMENTS 2020

Safeguarding practices were initiated in BRAC from the very inception of the organisation. However, many of the practices were not formalised until 2019 when the organisation produced the overarching safeguarding policy and the five sub-set policies, namely:

- Child and Adolescent Protection policy
- Sexual Harassment Elimination policy
- Prevention of Workplace Bullying and Violence policy
- Adults with Special Needs policy
- Whistleblowing policy

In 2020, all these policies were adapted in the BRAC International (BI) countries considering the country context and law by review of the Country Management Team and vetting by a legal counsellor. The policies are now implemented in all the BI Country Offices, the Africa Regional Office in Kenya, and the Dhaka Office in Bangladesh. **All staff members have received training and orientation on safeguarding and the five sub-set policies, along with guidelines on the reporting and response mechanism of the organisation.**

All BI offices now have a committee, known as the Human Resource Compliance Committee (HRCC), in place to review and address the complaints received in an appropriate manner. With awareness raising in all countries on safeguarding, whistleblowing and the reporting mechanism, the number of complaints lodged in 2020 spiked to a number of 69 from only 5 in 2019.

STAFF TRAINING ON SAFEGUARDING IS AN ONGOING PROCESS. IT IS INCLUDED IN THE INDUCTION OF ANY NEW STAFF JOINING THE ORGANISATION. A NUMBER OF INITIATIVES WERE TAKEN TO MAINSTREAM SAFEGUARDING WITH OTHER KEY SYSTEMS OF THE ORGANISATION.



An online e-course was developed in 2020 when classroom training could not take place due to the COVID-19 pandemic.



A safeguarding checklist was developed for programme design, safeguarding indicators were developed to include in the Audit Charter.



Monitoring Mechanism and risk management framework, and a checklist was developed to assess safeguarding practices in different BI Countries.



Some of the BI countries have started safeguarding awareness building for their programme participants and informed them of the contact details to report any incident violating the safeguarding policy. The safeguarding clause is included in partnership agreements and partners are also oriented on safeguarding and sub-set policies, procedures, and the reporting mechanism.

Towards the end of 2020, BI reviewed the Sexual Harassment Elimination policy to incorporate the key elements of Protection of Sexual Exploitation and Abuse (PSEA). The revised policy was reviewed and vetted by UNICEF. The BI countries have also conducted a mapping exercise to locate service providers to support victims/survivors of safeguarding incidents.

Overall, a good attempt has been made to integrate safeguarding in various systems and processes within the organisation to contribute to building a safeguarding culture. However, a lot remains to be done and much more effort needs to be given in awareness building, incident reporting, case management, risk assessments, and capacity building. There are Safeguarding Focal Points in all the offices of BI who are working relentlessly to advocate and support safeguarding initiatives and ensure the safeguarding standards are met adequately.

BRAC INTERNATIONAL PROGRAMMES



Our **Education programme** focuses on raising awareness on gender and child rights and developing a child-friendly learning atmosphere. Our programme complements the mainstream schooling system by supporting government primary and secondary schools to improve quality and strengthen capacity. We also provide training with support from local vocational and technical institutes.



Our **Early Childhood Development programme** is an investment towards breaking intergenerational cycles of poverty and facilitating economic growth. We provide early learning opportunities through our Play Labs to 3 to 6 year olds, with a low cost and play-based early learning model. Our Play Labs are safe play spaces, providing cost effective local learning materials to children in marginalised communities.



The **Agriculture, Food Security and Livelihood programme** focuses on four strategic directions - a) Strengthen pro-poor market systems, b) Make agriculture systems more resilient to climate change, c) Improve food and nutrition security, and d) Empower women and youth across the value chain.



Through our **Health programme** we partner with respective governments to reduce child mortality, improve maternal and child health, and combat diseases. We work at the community and facility level to strengthen the capacity of female community health volunteers, health workers, and doctors so that they can provide educational, preventive, and curative health services.



Through our **Youth Empowerment programme** we provide life-saving and life-transforming services to adolescent girls to prevent unintended pregnancies, improve their awareness on harmful practices, and empower them financially. We create safe spaces by establishing clubhouses for girls aged 10-21, especially those who are vulnerable, dropped out of school, and at the risk of early marriage and pregnancy.



The **Ultra-Poor Graduation** approach is a comprehensive, time-bound, integrated and sequenced set of interventions that aim to enable extreme and ultra-poor households to achieve key milestones towards sustainable livelihoods and socio-economic resilience, in order to progress along a pathway out of extreme poverty.



Through our **Emergency Preparedness and Response programme** we build local emergency preparedness and response capacities in communities, schools, and local governments. Using a participatory and inclusive approach, our interventions in urban, rural, and refugee settings prioritise the equitable participation of all groups, particularly women and youth, to ensure that they are able to mitigate risks, save lives, protect livelihoods, and build back better from disasters and crises.



With the help of **Microfinance**, we provide a range of financial services responsibly to people at the bottom of the pyramid. We particularly focus on women living in poverty in rural and hard to reach areas, to create self-employment opportunities, build financial resilience, and harness women's entrepreneurial spirit by empowering them economically.

OUR GLOBAL REACH BY COUNTRY, 2020



3,705,095
people reached in
AFGHANISTAN



55,846
people reached in
LIBERIA



166,353
people reached in
MYANMAR



94
people reached in
NEPAL



6,776
people reached in
PHILIPPINES



7,196
people reached in
RWANDA



6,381,646
people reached in
SIERRA LEONE



2,650
people reached in
SOUTH SUDAN



691,008
people reached in
TANZANIA



2,552,510
people reached in
UGANDA

A TOTAL OF 7,251,344
PEOPLE REACHED IN
AFRICA AND ASIA IN 2020

Reporting period: January - December 2020

OUR REACH BY PROGRAMME AREA, 2020



67,138 people reached through the Education programme in Afghanistan, Philippines, Uganda, Tanzania, and Liberia



22,035 people reached through the Agriculture, Food Security and Livelihood programme in Myanmar, South Sudan, Uganda, Liberia, and Sierra Leone



4,789,590 people reached through the Health programme in Afghanistan, Liberia, Uganda



3,672 people reached through the Ultra-Poor Graduation programme in Uganda and Liberia



498,164 people reached through the Early Childhood Development programme in Tanzania and Uganda



36,524 people reached through the Youth Empowerment programme in Nepal, Tanzania, Uganda, Liberia, and Sierra Leone



6,176 people reached through the Emergency Preparedness and Response programme in Myanmar, Uganda, and Sierra Leone



654,845 borrowers reached through the Microfinance programme in Myanmar, Uganda, Liberia, Tanzania, Sierra Leone, and Rwanda

Reporting period: January - December 2020

KEY ACHIEVEMENTS IN 2020



Afghanistan

- **Over 11.5 million people were reached** across 14 targeted provinces of Afghanistan through programmatic interventions.
- **890 participants** were trained including 10 Community-based Girls School (CBGS) Master Trainers as a core team on Child Safeguarding.
- **2,066,519 people** were reached through the Citizens' Charter Afghanistan Project, **949,780 people** through the Health programme, and **69,435 participants** through the Education programme.

- **1,026 aqua-farmers were reached** through locally customised Nutrition Sensitive Aquaculture project.
- **486 persons with disabilities** (PWDs) were reached through the Financial Inclusion for PWDs Project.
- **140,285 people were reached** through Microfinance services.



Myanmar



Nepal

- BRAC Nepal launched the **disability-inclusive COVID-19 response** project, which will end in December 2020, with Handicap International and DEC Surkhet as partners.
- **94 young women** were trained as electrical technicians, with 56% of them now engaged as electricians in their communities.

- Provided technical assistance to DOLE and ADB to launch a graduation pilot that targeted **1,812 participants** in 29 barangays (villages) across five municipalities in Negros Occidental.
- **6,776 people** were reached through Education and Ultra-Poor Graduation programmatic interventions.



Philippines



Liberia

- **A total of 550,571 people's** lives were impacted through the direct provision of various social development services and indirect reach.
- **35,954 people were reached** through Microfinance services.



Sierra Leone

- Through the Youth Empowerment programme, **life-skills story books were translated into audio recordings** and aired on the Ministry of Education's daily radio shows.
- The Emergency Preparedness and Response Programme **expanded its activities to two new communities and schools**, and constructed water drainages which have helped greatly in reducing floods.
- The Agriculture, Food Security and Livelihood (AFSL) programme implemented two major projects and **reached a total number of 76,950 farmers**.
- **52,060 people were reached** through Microfinance services.

- The Emergency Food Security and Agriculture Project **targeted 1,400 flood-affected food insecure and displaced households** with **a total of 8,400 individuals**, and supported them with training and emergency supplies of vegetables and fish kits, seeds, farming tools, etc.



South Sudan



Tanzania

- The Early Childhood Development programme has **launched a radio show to provide young children with opportunities of early learning**, while parents and caregivers receive relevant information on children's health, nutrition, and child protection.
- **190,828 people were reached** through Microfinance services.

- **Reached more than 805,504 people** through the Health programme.
- **6,602 learners** from the Early Childhood Development programme accessed e-learning through SMS and community radio shows.
- **A total of 6,166 staff**, Community Health Workers, teachers, and volunteers received training on Psychosocial Support.
- **193,944 people were reached** through Microfinance services.



Uganda

COVID-19 KEY RESPONSE ACTIVITIES

AFGHANISTAN

- BRAC Afghanistan has reached a total of **11,552,637 people** directly in 14 provinces through the awareness raising and infection and prevention control activities.
- Under its dedicated COVID-19 hospital in Helmand province, BRAC Afghanistan is continuing to deliver the services and treatment to the patients with COVID-19 symptoms, including through **14 Rapid Response Teams** in the districts of the province, and has received and treated a total of 113 OPD patients.
- BRAC Afghanistan provided **helpline education support to the girls** of Girls Education Challenge-Transition (GEC-T) during the COVID-19 pandemic.

PHILIPPINES

- By the end of September 2020, BRAC Philippines **reached 100,072 individuals** through its independent COVID-19 response and recovery initiatives, including life-saving informational material distribution and awareness raising campaigns.
- BRAC Philippines introduced an **online platform** that includes COVID-19 awareness-raising response initiative.

MYANMAR

- COVID-19 awareness activities **reached approximately 900,000 people** in the regions BRAC Myanmar works in. BRAC trained over 150 staff on Humanitarian Principles and Humanitarian Skills; Disaster Risk Reduction and Climate Change Adaptation; and Disaster Risk Vulnerability Assessments.
- By the end of September 2020, BRAC Myanmar **reached 899,439 individuals** through its independent COVID-19 response and recovery initiatives, which included life-saving informational material distribution and awareness raising campaigns.

LIBERIA

- BRAC Liberia **reached a total of 1,664,370 people** across 10 counties while raising awareness on COVID-19. Which is 37% of the entire population (4.5 million).
- The country team, in partnership with government agencies including the line ministries, distributed **118,018 life-saving informational materials** to increase awareness on COVID-19 infection and prevention control.

NEPAL

- BRAC has been working with partners in Nepal to **develop and disseminate disability-inclusive messages** through SMS, radio, social media, and hotline.
- **Sanitary and hygiene kits** have been supplied at quarantine centers and municipalities, and support has been provided to make their relief guidelines and distributions more inclusive for persons with disabilities.

SIERRA LEONE

- BRAC Sierra Leone **reached over 608,187 people** through door-to-door initiatives, radio programmes, and SMS messaging.
- The Community Health Reach Project, aiming to support the government in the prevention, prompt detection, and effective response to the COVID-19 outbreak was implemented in 3 districts, reaching over **3 million people with life-saving messages and PPEs**.

SOUTH SUDAN

- BRAC South Sudan successfully completed its Emergency COVID-19 response plan funded by GAC, exceeding the majority of the targets. The project **reached more than 150,000 people** through awareness sessions, distributed 17,706 soaps/sanitizers, 33,870 IEC materials, 2,500 items of PPE and 4,000 hygiene kits and installed 300 handwashing stations.

TANZANIA

- BRAC Tanzania **reached over 3.9 million people** across the country, and distributed more than 215,537 life-saving informational materials to its programme participants.
- A **national child helpline** was set up to support the nurture and care of children especially those at risk during the pandemic.

UGANDA

- **Reached 42,729,036 people** at BRAC Uganda through COVID-19 awareness raising and infection prevention and control activities.
- **9,009 Community Health Workers (CHWs)** were provided with Personal Protection Equipment (PPE), such as hand sanitizers, face shields and masks.

BRAC INTERNATIONAL MICROFINANCE'S RESPONSE

MYANMAR, UGANDA, TANZANIA, RWANDA, SIERRA LEONE, LIBERIA

With the COVID-19 pandemic, our clients' inherent financial resilience has been severely tested. We are endeavoring to maintain it through additional support and providing the right financial tools to strengthen and multiply their resilience at the individual, household, and community level.

BRAC International Microfinance provided

immediate relief by offering payment holidays and continued to pay staff salaries with the goal of being ready for the recovery phase and to respond immediately once in-country operations recommenced. We encouraged economic recovery by rescheduling loans, refinancing existing clients, and providing recovery loans to new BRAC clients.

STICHTING BRAC INTERNATIONAL SUPERVISORY BOARD



IRENE KHAN

Chair

Irene Zubaida Khan is director general of the International Development Law Organization (IDLO). The first woman to hold this office, she took up her position on January 1, 2012.

An international thought leader on human rights, gender, and social justice issues, Ms Khan was secretary general of Amnesty International from 2001 to 2009. Prior to that, she worked for the UN High Commissioner for Refugees for 21 years at headquarters and in various field operations. She was visiting professor at the State University of New York Law School (Buffalo) in 2011.

Irene sits on the boards of several international human rights and development organisations. She is the recipient of numerous honorary degrees and prestigious awards, including the City of Sydney Peace Prize in 2006 for her work to end violence against women and girls. Her book, *The Unheard Truth: Poverty and Human Rights*, has been translated into seven languages.

Born in Bangladesh, Ms Khan studied law at the University of Manchester and Harvard Law School.



SYLVIA BORREN

Vice Chair

Sylvia Borren has worked all her life within and for civil society organisations, both professionally and as a volunteer.

She was part of the Dutch and global women's and sexual rights movements (COC, ILGA, IWC for a just and sustainable Palestinian-Israeli peace) and is now advisor to the UN Women National Committee Netherlands and ATRIA (Institute on gender equality

and women's history). Ms Borren was part of the anti-poverty movement (director of Oxfam Novib 1994-2008, and co-chair of the Global Call to Action against Poverty and EEN).

She was on two national governmental advisory commissions (for Youth Policy and the Advisory Council on International Affairs), co-chair of the Worldconnectors (a Dutch think tank), on the board of a large mental health institute (Altrecht), worked as an organisational consultant with De Beuk for many years, led the project Quality Educators for All with the trade union Education International, and continues to be a member of the Worldconnectors.

Ms Borren was recently director of Greenpeace Netherlands (2011-2016), part of the Forest Stewardship Council Netherlands, and is now on the advisory commission of Staatsbosbeheer, which manages nature reserves.

She is a freelance consultant at 'Working for Justice' and a senior adviser for Governance & Integrity.



PARVEEN MAHMUD FCA

Member

Parveen Mahmud, in her varied professional career has worked with social innovations, entrepreneurship, and sustainable development. Ms Mahmud started her career with BRAC, and has worked with international NGOs and development agencies. She was the deputy managing director of PKSF, Bangladesh's apex funding organisation for Microfinance Institutes. She is the founding managing director of Grameen Telecom Trust.

She was a partner in ACNABIN & Co, Chartered Accountants. She is the first female president of the Institute of Chartered Accountants of Bangladesh (ICAB), as well as the first female board member of the South Asian Federation of Accountants (SAFA), the apex accounting professional body of SAARC. She is the chairperson of CA Female Forum - Women in Leadership Committee, ICAB and is the vice chairperson of the Women in Leadership Committee of SAFA.

Ms Mahmud sits on numerous boards, including Stichting BRAC International, Apex Footwear Ltd, Grameenphone Ltd, Linde Bangladesh

Ltd, Manusher Jonnyo Foundation, Transparency International Bangladesh, and Centre for Policy Dialogue. She is the chairperson of UCEP Bangladesh, Shasha Foundation, and was chairperson of MIDAS, Shasha Denims Ltd, and Acid Survivors' Foundation. Ms Mahmud is also a member of the International Chamber of Commerce, Bangladesh. She was a member of the National Advisory Panel for SME Development of Bangladesh, founding board member of SME Foundation, and Convenor, SME Women's Forum.

Ms Mahmud is the recipient of Ananyinna Top Ten Women - 2018 Award, Women at Work - 2017 Award from Bangladesh Association of Software and Information Services, and Women of Inspiration Awards 2017 from the Bangladesh Organisation for Learning & Development. She received the Begum Rokeya Shining Personality Award 2006 for women's empowerment from Narikantha Foundation.



GREGORY CHEN

Member

Gregory Chen has worked on financial inclusion for 25 years, with most of his work spanning across South Asia. His work focuses on hands-on advisory and implementation with microfinance institutions and, for the past decade, with newer players in digital finance. This has included work with digital players like bKash, Wave Money and also development organisations including the Aga Khan Development Network, BRAC, and Dvara. His work has included deep technical engagements with more than a dozen financial sector regulators. He has also worked as a corporate banker at Bank of America and with the financial services consulting firm Enclude.

Mr Chen is a member of CGAP's management team and oversees CGAP's policy Engagement. He focuses on helping policy makers adapt to the rapid change in the world of financial services brought on by technology, and particularly to ensure that financial systems can responsibly reach the disadvantaged.

Mr Chen is a regular speaker on microfinance and digital finance at the Boulder Institute for Microfinance, BRAC University, Johns Hopkins, Tufts University, Yale University, and American University, among others. He has a master's degree in international development from Harvard Kennedy School and a bachelor's degree from Wesleyan University.



MARILOU VAN GOLSTEIN BROUWERS

Member

Marilou van Golstein Brouwers is a former chair of the Management Board and founder of Triodos Investment Management BV, a subsidiary of Triodos Bank.

Ms Brouwers is an international entrepreneurial impact investment banker, with more than 30 years of experience in values-driven business and banking, with immense expertise on impact investing.

She started working for Triodos Bank in 1990 and was involved in the founding of Triodos Investment Management, of which she became the managing director in 2003. She was the chair of the Management Board from January 2015 to December 2018.

Ms Brouwers is currently active in a variety of roles. Within Triodos Bank, she is a member of several boards and involved in the start-up of the Triodos Regenerative Money Centre. She is also a member of the Board of Directors of the Global Impact Investing Network and the Special Working Group on impact economy by the Global Steering Group for Impact Investment. She is chair of the Supervisory Board of B Lab Europe and the Supervisory Board of Qredits, The Netherlands, one of the Women Entrepreneurs Finance Initiative Leadership Champions.

Ms Brouwers has served on the board of directors of banks in Uganda, Kenya, Tanzania, Russia, Afghanistan and Pakistan. She was a member of the Group of Advisors for the United Nations Year of Microcredit in 2004 and 2005, of the Executive Committee of CCAP (2003-2008), the Board of Trustees of Women's World Banking (2003-2012), the Advisory Committee of the Mastercard Foundation Fund for Rural Prosperity (2014-2017) and the Advisory Council on International Affairs Committee for Development Cooperation in The Netherlands. She was chair of SBI Limited (2011-2013), the Steering Committee of the Principles for Responsible Investment / Principles for Investors in Inclusive Finance (2011-2013) and the Advisory Board of Women in Financial Services in The Netherlands (2011-2016). She was also treasurer of the Max Havelaar Foundation (2008-2015).

Ms Brouwers studied business and economics at Erasmus University in Rotterdam.



DR DEBAPRIYA BHATTACHARYA

Member

Dr Debapriya Bhattacharya, a macroeconomist and public policy analyst, is a Distinguished Fellow at the Centre for Policy Dialogue (CPD), Dhaka, where he was its first Executive Director. He was Bangladesh's Ambassador and Permanent Representative to WTO and UN Offices in Geneva and Vienna and former Special Advisor on LDCs to the Secretary General of UNCTAD. Earlier, he was a Senior Research Fellow at the Bangladesh Institute of Development Studies (BIDS).

He studied in Dhaka, Moscow, and Oxford. Visiting positions held include Senior Fulbright Fellow at the Center for Global Development, Washington DC. He serves on the boards and working groups of various leading institutions and editorial boards of reputed journals including Oxford Development Studies. He was General Secretary of the Bangladesh Economic Association for three consecutive terms.

Dr Bhattacharya chairs the Southern Voice, a network of 50 think tanks from Africa, Asia, and Latin America, dedicated to following up and reviewing the implementation of the Sustainable Development Goals (SDGs). He led the pioneering multi-country studies on shaping the 2030 Agenda of the United Nations, data deficits of SDG monitoring, and early signals of SDG implementation in the developing countries. He also chairs LDC IV Monitor, an independent partnership of eight international organisations and academic institutions engaged in monitoring the outcome of the fourth United Nations Conference on the Least Developed Countries.

He serves as the Convenor of the Citizen's Platform for SDGs, Bangladesh – a platform of more than 100 NGOs and private sector bodies, seeking to contribute to the delivery of the SDGs at the country level.

He recently edited the volume Bangladesh's Graduation from the Least Developed Countries Group: Pitfalls and Promises, Routledge (2018); Southern Perspectives on the Post-2015 International Development Agenda, Routledge, London (2017); and was the team leader of the study Quest for Inclusive Transformation of Bangladesh: Who Not to be Left Behind (2017).



VICTORIA SEKITOLEKO

Member

Victoria Balyejusa Sekitoleko is a former Minister of Agriculture in the Ugandan government. She was a representative of the United Nations Food and Agriculture Organization (FAO) in China, Mongolia, and South Korea, and previously served as the FAO's representative in Ethiopia to the African Union and to the Economic Community for Africa.

Ms Sekitoleko is currently the chair of the governing board of the Uganda Agribusiness Alliance, which unites all those involved in the industry to optimise their ability to profitably and sustainably pursue the many global opportunities in the world's largest industry.

In 2010, Ms Sekitoleko founded the Uganda Community Cultural Centre which trades as Speakers Forum. This trains professionals to become skilled presenters and also supports community libraries.

Ms Sekitoleko was educated at Makerere University in Kampala, where she attained a BSc in Agriculture majoring in Farm Management and Extension.

GROUP FINANCE AND AUDIT COMMITTEE

Composition of the present finance and audit committee is as follows:

- Parveen Mahmud FCA - Chair
- Dr Muhammad Musa - Member
- Syed Abdul Muntakim - Member Secretary
- Sylvia Borren - Member
- Hans Eskes - Member

The primary function of the finance and audit committee is to assist the governing board in fulfilling its responsibilities on the:

- Financial reporting and budgeting processes
- System of internal controls and risk assessment
- Compliance with legal and regulatory requirements
- Qualifications, independence, and performance of the external auditors
- Qualifications, independence, and performance of the internal audit function

STICHTING BRAC INTERNATIONAL MANAGEMENT AS OF JUNE, 2021

MANAGEMENT BOARD



DR MUHAMMAD MUSA

Executive Director



SHAMERAN ABED

Senior Director
Microfinance and Ultra-Poor Graduation



RUTH OKOWA

Director
Africa Region



SYED ABDUL MUNTAKIM

Director
Finance



MUNMUN SALMA CHOWDHURY

Director
Human Resources

DIRECTORS



NELLY ENWEREM-BROMSON
SENIOR DIRECTOR
Programme Development, Resource
Mobilisation and Learning (PRL)



SHAMERAN ABED
SENIOR DIRECTOR
Microfinance and Ultra-Poor Graduation



RUTH OKOWA
DIRECTOR
Africa Region



MUNMUN SALMA CHOWDHURY
DIRECTOR
Human Resources



SYED ABDUL MUNTAKIM
DIRECTOR
Finance



CASSANDRA NELSON
DIRECTOR
Communications and Outreach



SAJEDUL HASAN
DIRECTOR
Humanitarian Programme



SONIA WALLMAN
DIRECTOR
Grant Management, PRL



NANDA DULAL SAHA
DIRECTOR
Internal Audit



AFM SHAHIDUR RAHMAN
DIRECTOR
Programme Development
Asia, PRL



MD LIAKATH ALI
DIRECTOR
Climate Change

BRAC AFGHANISTAN MANAGEMENT

Mustafa Karim	Country Director	
Md. Siddique Ali	Programme Manager	Education
Frozan Irfan Mashal	Manager	Safeguarding
Sadullah Amin	Programme Manager	Health
Lailuma Kakar	Head of CDP	
Md Shohiduzzaman	Head of FinanceF&A	
Bismillah Stanikzai	Head of HRD	
Md Ashaduzzaman	Manager	Procurement
Habibur Rahman Daudzai	Security Manger	
Sharif Fayeze	Emergency Response Coordinator	
Kobra Rezaie	Manager	Communications
Siraj Uddin	Manager	Monitoring
Mohammad Kamruzzaman	Manager	IT
Sarfaz Hasan Siddique	Head of Internal Audit	

BRAC AFGHANISTAN DEVELOPMENT PARTNERS



PROGRAMMES IN BRAC AFGHANISTAN



CAPACITY DEVELOPMENT PROGRAMME

In 2020, given the COVID-19 pandemic the Capacity Development Programme (CDP) has faced many challenges. All training courses stopped, but CDP continued to work together with all programmes and partners under BRAC's leadership to strengthen crisis management and response and to address critical issues. CDP trainers expressed their commitment to the collaboration of programme-enhanced coordination and information sharing with field level staff and partner NGOs.

OUR APPROACH

BRAC Capacity Development Programme emerged as a professional development institution for BRAC staff in 2003. To meet the growing capacity development needs in Afghanistan, it expanded skills and development opportunities for NGOs, government and private sector professionals. It offers holistic capacity building support for the personnel and organisation moving forward to professional excellence and efficiency. Along with creating training and learning opportunities, CDP provides support to organisations in conducting training in safeguarding and actively investigating issues. Currently, it operates in 10 provinces aspiring to expand its horizons in the coming years.

MOVING FORWARD

CDP envisions to be an inspiring, innovative and well-equipped learning centre in Afghanistan. In 2021, we will develop a 3 year strategy focusing on strengthening existing setups, exploring markets, building relations with potential clients and institutions and developing marketing tools. To maximise human potential, we will apply the best practices and knowledge.



PROGRAMME HIGHLIGHTS

MAKING DREAMS COME TRUE

Sayed Masood Hashemi, Associate Faculty Member, at the Capacity Development Programme at BRAC Afghanistan, Kabul Province-Country Office, believes that safeguarding and its related issues are critical, which has led to organisations prioritising them into their overall goals. He further adds, the primary focus on two basic but critical elements are managing a just and fair working environment and mobilising communities where people feel free from harassment.

BRAC Afghanistan's CDP intervention rolled out and shared the critical issues related to Safeguarding in different categories through the launch of training and workshops. The impact of such training, especially safeguarding workshops, informed communities to raise their voices against any bullying and illegal actions. In addition to most participants having sufficient knowledge on safeguarding, they created a friendly and inclusive environment and access to the reporting system.

Masood Hashemi faced many challenges while growing up; his father was the sole breadwinner. At the time, Masood could not imagine completing his studies. Against all odds, he pursued his dream to study and learn how to help people in need. Masood got to know about BRAC Afghanistan and its services when he was looking for a job. He came across an intriguing vacancy to join as a Master Trainer. After a vigorous selection process, Masood got selected for the role. He was put through many training and capacity building sessions.

Masood is now able to conduct workshops for different levels due to the supportive working environment at BRAC. The CDP intervention is helping him live his dream, provide for the family, and continue his higher education.

- 2031 Wellness Session
- 211 Refresher and training on Mentoring for Mentor students and POs
- 50 Productive pedagogy for CBGS POs
- 442 Basic Teacher Training CBGS teachers GEC-T
- 162 Basic Teacher Training and Pre-primary School teachers AGE project
- 276 Subject Based Training for Master trainer and Govt teachers
- 62 Training on Child Safeguarding for Provincial project Staff
- 402 Special Coaching on Math and Science subjects for CBGS Teachers
- 31 Psychosocial support for Ed-Tech teachers

CITIZENS' CHARTER AFGHANISTAN PROJECT

In most of the project areas, instability, insecurity, and social conflicts are the major challenges that restrict or negatively affect our interventions. The cultural barriers and traditional beliefs cause delays in project implementation. The main objective of this project is to improve the delivery of core infrastructure and social services through strengthened Community Development Councils (CDCs).

OUR APPROACH

The Citizens' Charter National Priority Programme (CCNPP) is the flagship programme of the National Unity Government of Afghanistan, implemented by the Ministry of Rural Rehabilitation and Development (MRRD). The Citizen's Charter Afghanistan Project (CCAP) is part of the CCNPP, financed by the World Bank/International Development Association (WB/IDA) and the Afghanistan Reconstruction Trust Fund (ARTF). The main objective of this project is to improve the delivery of core infrastructure and social services through strengthened Community Development Councils (CDCs).

We engage in community mobilisation and capacity building processes namely, community profiling, resource mapping, social mapping, well-being analysis and needs assessment. We build inclusive local institutions, initiate pro-poor collective action and work towards greater women's participation. We also establish links and facilitate the process of monitoring to ensure minimum services standards.

MOVING FORWARD

We will continue to work actively towards women's empowerment, participation, inclusion, and decision-making in community development interventions. In 2021 we will facilitate capacity building opportunities to the members of the communities and cluster communities, support vulnerable and marginalised people through food grain banks, strengthen the linkages between community people and local authorities .



TRANSFORMING LIVES

Women are generally prevented from participating in development and decision making activities due to strong cultural beliefs. They are restricted from working, moving around freely or attending educational institutions. BRAC Afghanistan's social organisers started the mobilisation process and opened dialogues with different community strata, i.e. mullas (local mosque leaders), elders, women, youth, and educated people of the communities.

Noor Bibi is a widow who had to fend for her eight daughters and one son but could not work and generate income. Her son had graduated from high school but was unable to attend university due to financial constraints. Social organisers guided her on capitalising on her resources, in this case, her cow, by collecting milk and selling it to others. This led her to form a chicken farm. Her son now attends university and she can feed her family without struggling.

"I'm very grateful to the CCAP intervention and the mobilisation processes that you launched. It changed my life. I can now earn money, support my family and feed my children. I admitted my son into university, where he is pursuing his passion, which is all thanks to you. Before, it was not possible to work, earn money and sell things as it was shameful but now we proudly do it" - Noor Bibi

Female community members now actively participate in the Citizens' Charter activities and play essential roles in decision-making processes. The community has elected female members as office bearers and members of the sub-committees to aid in developing their community.

The mobilisations events had positive outcomes and have changed the mentality of the people. The community people did not readily accept it, but fortunately, the mobilisation events resulted very positively, and most people's mentality changed.

PROGRAMME HIGHLIGHTS

2.06 million population reached throughout the project period in **1,387** communities of **18** districts of Khost, Nangarhar and Paktya provinces

239,432 Members of CDCs trained on Project Management, Grievance Handling, ESS, DRM, Financial and Procurement Management.

1,387 community introductions completed

1,387 community development council elections completed

1,387 well-being analyses completed for identifying vulnerable groups

1,387 community development plans completed

1,387 sub-committees formed and training completed

1,387 community scorecards on Citizens' Charter minimum standard services training conducted

1,387 community linkages meeting facilitated with CDCs and local authorities

1,387 community baseline assessment processes conducted

1,190 grain banks established and enriched with AFN 79,475,018

EDUCATION

Three decades of ongoing conflicts and instability have adversely affected the education system of Afghanistan. An estimated 3.7 million children are out-of-school in Afghanistan, with girls accounting for 60% of them. The sociopolitical, institutional, climate, and humanitarian challenges facing the country have led to a fragile education system.

OUR APPROACH

BRAC Afghanistan’s Education programme aims to eliminate the hurdles that prevent children, especially girls, from receiving education. We communicate the benefits of having schools in the villages, empower rural communities to run their own schools, and make local governments more responsive to educational challenges.

In 2020 we operated four programmes in Afghanistan: Girls’ Education Challenge-Transition (GEC-T), Afghan Girls’ Education (AGE) in Conflict and Fragility, ECW, COVID-19 First Emergency Response (FER) Project, and Ed-Tech Home learning Helpline. We provided stipends to students living in extreme poverty to continue with their education in our community-based schools. Under the AGE Project, we are planning to establish 1000 CBE schools in remote and hard to reach areas to serve marginalised families.

COVID-19 outbreak triggered a shift in the global environment as many cities went into lockdown and businesses and educational institutions closed. To support the pupils who were left behind due to COVID-19, First Emergency Response (FER) Project was created to bring educational facilities to them. The project also provided hygiene facilities such as safe drinking water and sanitation to 25,000 students. The Ed-Tech Home learning Helpline project provided distance learning support to 6500 CBE students via an IVR system.

MOVING FORWARD

A strong education system improves educational outcomes for children, ensuring they graduate from school and equipping them to become productive members of society. We look forward to expanding our interventions by helping the government, teachers, and community leaders. We will focus on strengthening our relationship with relevant government departments, donor agencies, and community people.



PROGRAMME HIGHLIGHTS

Under GEC-T, we operate **263** Community Based Secondary Girls schools (CBGS) with **7,675** girls in **10** provinces of Afghanistan.

1,051 community based secondary school female teachers recruited and trained.

6,496 girls enrolled in community based upper secondary schools

2,000 students at the secondary level received a stipend

860 Accelerated Learning, Community based feeder, and Pre-Primary schools are established

25800 girls enrolled in schools

Construction of **20** tube wells and **30** toilets in government hub schools

Supported **3130** students during COVID-19 outbreak

Provided distance learning support to **6500** CBE students

EDUCATION IS A BEACON OF HOPE

Zahra, a 15-year-old Afghan girl, has encountered many challenges in her life living in extreme poverty. Her father is a day labourer whose hands are torn doing heavy labour, and he could not make enough to make his children hopeful about a bright future.

One day her father decided to say no to Zahra’s education because he could no longer afford to pay for her school, and there was no government hub school nearby. Zahra was heartbroken by this situation as a proper education was her only hope for a better future and a way out of poverty. As an intelligent child who was always eager to learn since her childhood, the possibility of never stepping into a school again threw her into deep despair.

When all hope seemed to be lost, BRAC’s Community Based Secondary Girls School (CBGS) came as a blessing in her life when they opened in her community. She enrolled in the classes and once again started her studies with new vigour. “My family and I are grateful to BRAC for helping us during these trying times. I feel like I can fly in the sky of my own world with the wings BRAC gave me,” said Zahra confidently. She aspires to work and help her family stand up financially after her graduation.

HEALTH

Afghanistan falls behind on the majority of internationally comparable health metrics in comparison to other Asian countries. Only 59% of women can receive post-childbirth treatment, and a mere 51% of deliveries are attended by skilled midwives. Mortality rates are 70 per 1000 live births for children under five. Our Health programme aims to reduce infant and maternal mortalities, improve maternal health and child health, and combat tuberculosis, malaria and other infectious diseases.

OUR APPROACH

We have trained community health workers, established health posts and health centres with a range of functions and services, including Sub Health Centre, Mobile Health Team, Basic Health Centre, Comprehensive Health Centre and District Hospital. All the health facilities are staffed with medical doctors, nurses, midwives, and vaccinators to ensure the delivery of essential health services to the respective areas of health facilities as well as to the hard-to-reach communities through outreach and mobile approaches. All the health facilities are sufficiently equipped with the required medical equipment, medical supplies and medicines. Core services include basic healthcare on primary and secondary levels, including child health and immunisation, public nutrition, communicable diseases control, mental health, disability & rehabilitation, supply of essential drugs, primary eye care, fresh blood transfusion and diagnostic services.

Currently, we are operating five projects under the Health programme, including BPHS, BPHS Plus, Mobile Immunisation Project, Emergency Response Project for Covid-19, and Malaria Prevention in Afghanistan, covering a total of 38 districts and 2,742,824 people.

MOVING FORWARD

Despite unprecedented security concerns, the Health programme continues to go forward with innovative and complementary projects that reach out to vulnerable people in hard-to-reach communities. To minimise security risks, we will work closely with community stakeholders and influential entities, as well as government institutions to create rapport. The Malaria project is also expected to continue with a new phase. Strengthening the capability of grassroots employees, particularly Community Health Workers, will be a priority. Additionally, we will explore networking opportunities with government agencies and similar organisations.



SUSTAINABLE DEVELOPMENT GOALS



SAVING A YOUNG NOMAD MOTHER'S LIFE

Ghanam Ranga is a 19-year-old woman from a nomad family in Lashkargha village, Afghanistan. Her family, amongst many others, was displaced from their own home due to the ongoing conflicts between the government and AGE.

When BRAC established an emergency team for Internally Displaced People (IDPs), an older woman came and requested us to send a female health service provider to check up on her daughter in law Ghanam, who was ill. The male members of their family did not allow the female members to visit clinics for a check-up. Our health team found Ghanam to be pregnant. She couldn't walk properly and was experiencing body pain, fever, anorexia, and a productive cough. When asked if she had taken any medication yet, she burst into tears and said her family dismissed all her ailments as an excuse for not doing household chores.

BRAC Afghanistan team registered her for Antenatal Care (ANC) and prescribed some tonics and antipyretics. However, a few days later, we found the patient in the same condition as before. It took some time to finally convince the family members about Ghanam's treatment, who then was diagnosed with TB and Brucellosis. During our next visit, we received a warm welcome from the family as Ghanam was recovering very well with the treatment provided by BRAC. They regretted their previous negligence towards their family members' health and promised to get their women and children vaccinated. Nomad families usually do not stay in one place for long, but they stayed there for three months for their vaccination and Ghanam's treatment.

PROGRAMME HIGHLIGHTS

2,006,167 Out Patient Department (OPD) services provided for under-five children

287,262 Children were screened and monitored for Growth

39,076 Severe Acute Malnutrition (SAM) cases detected and treated.

54,982 Under-one year children received PENTA vaccines,

154,806 Women received TT2 + vaccine

80,747 Under-one year children received Measles vaccines

98,954 Antenatal care (ANC) visits

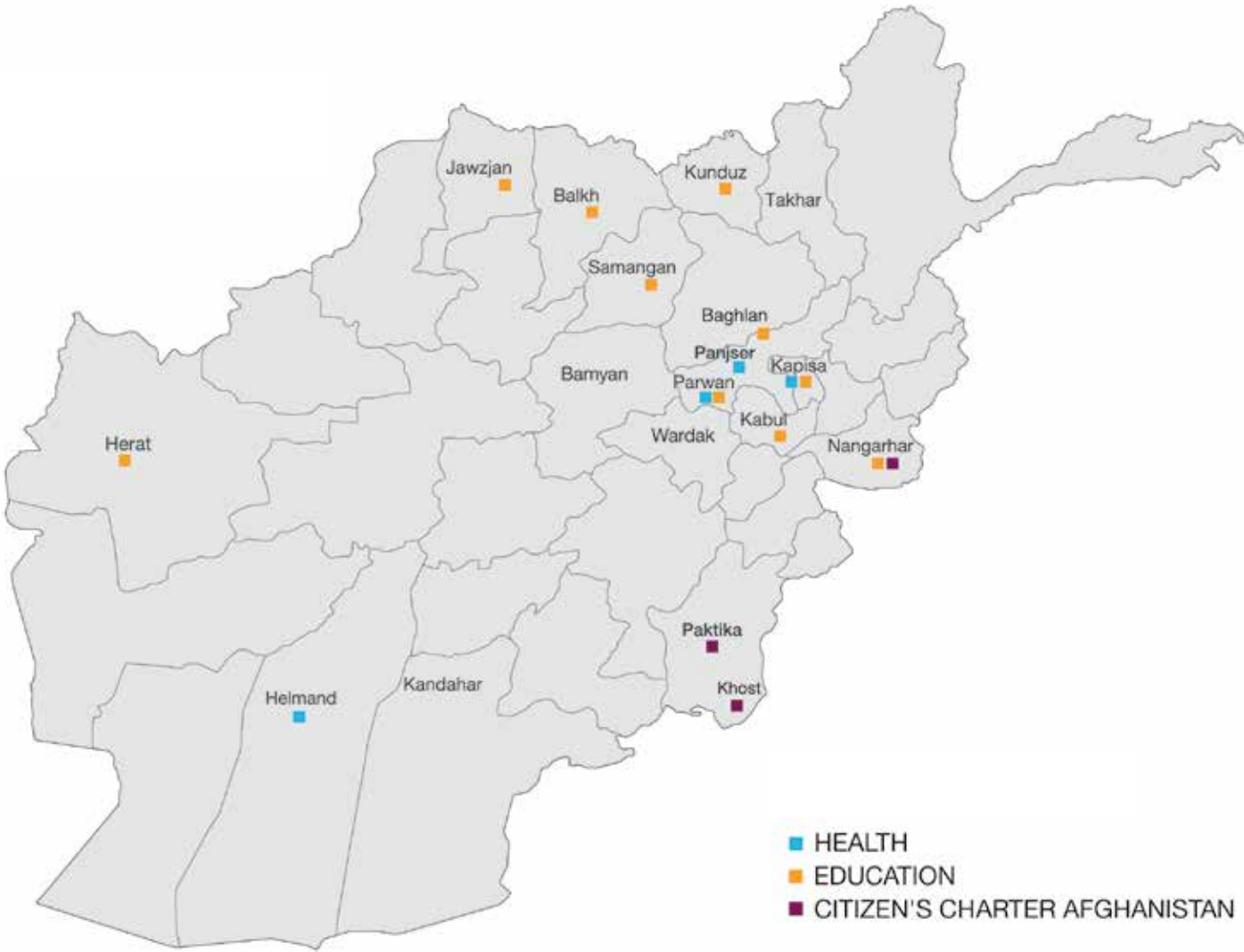
61,989 Postnatal care (PNC) visits

50,087 Mental Health patients received treatment

72,086 Clients received the primary eye care services

482 Blood transfusion procedures done

PROGRAMME LOCATIONS, BRAC AFGHANISTAN



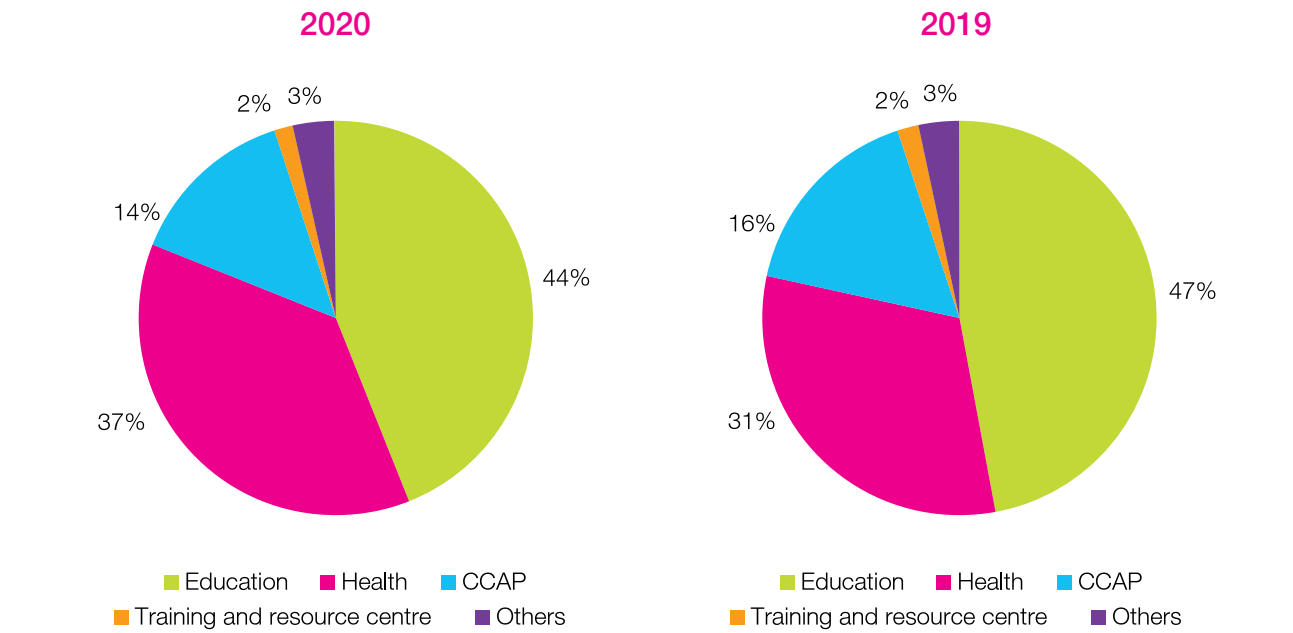
FINANCIAL STATEMENTS

OPERATIONAL AND FINANCIAL HIGHLIGHTS OF BRAC AFGHANISTAN

BRAC Afghanistan received grants amounting to USD 14,655,627 in 2020 as against USD 13,581,306 in 2019. Total utilization for the year was USD 12,938,206 and USD 12,786,871 in 2019. Out of the total expenses majority is expensed in Education sector with support from FCDO, Education Cannot Wait (ECW) and Global Affairs Canada. Almost 87% of total expenditure is being used for programme service with only 13% as admin expenses.

PROGRAMME COST BY NATURE OF PROGRAMME

Programme	2020		2019	
	USD	%	USD	%
Education	5,702,926	44%	6,018,481	47%
Health	4,801,375	37%	4,010,276	31%
CCAP	1,799,706	14%	2,107,444	16%
Training and resource centre	195,540	2%	224,346	2%
Others	438,660	3%	426,324	3%
Total	12,938,206	100%	12,786,871	100%



PROGRAMME COST BY NATURE OF EXPENSES

Expenses	2020		2019	
	USD	%	USD	%
Programme Expenses	11,253,804	87%	11,297,240	88%
Administration Expenses	1,684,402	13%	1,489,631	12%
Total	12,938,206	100%	12,786,871	100%

PERFORMANCE REVIEW

Income Statement

Particulars	2020	2019	2018	2017	2016
	USD	USD	USD	USD	USD
Grant Income	12,097,778	12,046,806	13,644,156	8,276,121	11,655,344
BRAC Contribution (own)	-	-	-	50,561	129,625
Other Income	223,607	380,327	674,716	2,136,344	809,145
Programme expenses	11,253,804	11,297,240	13,309,066	8,265,716	11,472,354
Administration expenses	1,684,402	1,489,631	1,345,537	1,110,223	1,580,435

Financial Position

Net Equity	1,164,192	1,769,733	2,191,053	2,713,920	1,727,373
Cash at bank	2,404,178	4,167,470	1,997,958	5,826,931	5,856,251

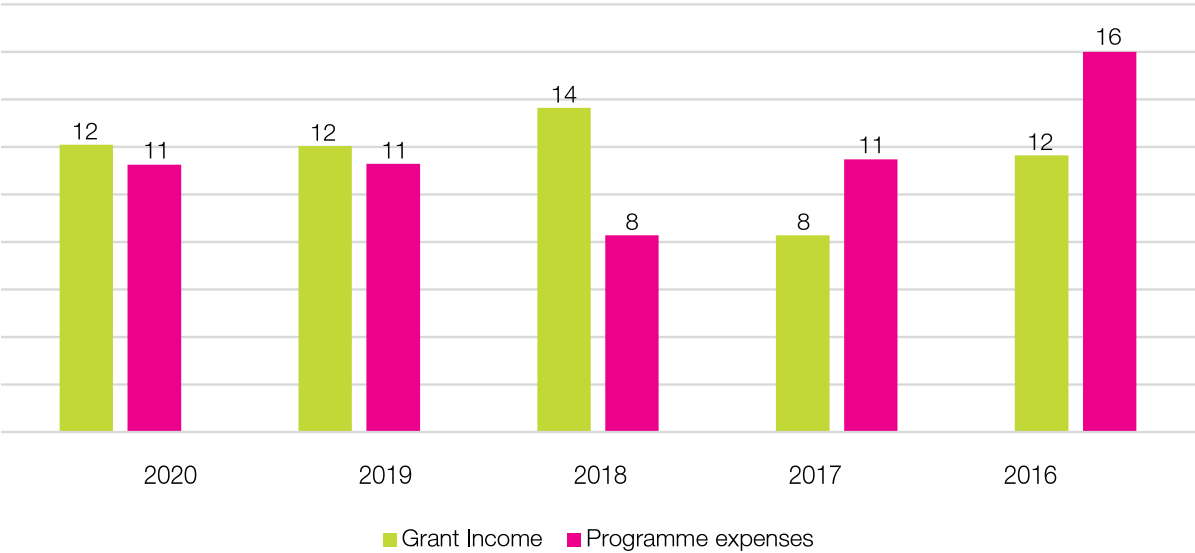
Operational Statistics

Number of Projects	15	11	10	11	11
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CONTRIBUTION TO GOVERNMENT EXCHEQUER

Particulars	2020	2019	2018	2017	2016
	USD	USD	USD	USD	USD
Income Tax	-	-	-	-	-
Withholding tax	514,496	279,682	553,528	331,469	349,517
Social security and pension	-	-	-	-	-

ANNUAL INCOME AND EXPENSES
in Thousands USD



Last 5 years Grant Income vs. Programme Expenses

BRAC AFGHANISTAN

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

INDEPENDENT AUDITOR'S REPORT

To the Governing body of 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, 2020**, 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, 2020, and its financial performance and its cash flows for the year then ended in accordance with accounting policies mentioned in note 2 and 3 to the financial statements.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to

provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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



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

Engagement Partner: Qamar Ali Mumtaz, FCA, APA

Kabul, Afghanistan
March 11, 2021

BRAC AFGHANISTAN
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020

	Notes	2020 AFN	2019 AFN	2020 USD	2019 USD
ASSETS					
Property, plant and equipment	4	19,084,217	20,591,926	247,526	265,843
Grants and accounts receivable	5	550,365,229	227,667,890	7,138,329	2,939,205
Advances, deposits and prepayments	6	1,726,163	6,217,062	22,389	80,263
Cash in hand and at banks	7	185,362,109	322,808,059	2,404,178	4,167,470
TOTAL ASSETS		756,537,718	577,284,937	9,812,421	7,452,781
LIABILITIES AND NET ASSETS					
LIABILITIES					
Deferred income	8	18,891,377	20,350,814	409,217	428,385
Donor grants received in advance	9	281,176,048	52,383,694	4,695,708	1,688,571
Current liabilities	10	366,711,130	367,468,710	4,756,305	4,744,041
TOTAL LIABILITIES		666,778,555	440,203,218	9,861,231	6,860,997
NET ASSETS					
Capital fund					
- Unrestricted		89,317,254	137,081,719	1,158,460	1,769,733
- Temporarily Unrestricted		441,909	-	5,732	-
- Convenience translation reserve		-	-	(1,213,002)	(1,177,949)
TOTAL NET ASSETS		89,759,163	137,081,719	(48,810)	591,784
TOTAL LIABILITIES AND NET ASSETS		756,537,718	577,284,937	9,812,421	7,452,781

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


Mustafa Karim
Country Director
BRAC Afghanistan


BRAC AFGHANISTAN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2020

	Notes	2020 AFN	2019 AFN	2020 USD	2019 USD
INCOME					
Donor grants	11	928,141,521	935,193,518	12,097,778	12,046,806
Other income	12	17,155,113	29,524,783	223,607	380,327
TOTAL INCOME		945,296,634	964,718,301	12,321,385	12,427,133
EXPENDITURE					
Salaries & benefits	13	622,483,209	566,492,107	8,113,702	7,297,334
Training & workshops	14	35,434,019	30,866,088	461,861	397,605
Occupancy expenses	15	89,228,955	72,929,563	1,163,047	939,451
Other program expenses	16	238,983,122	316,824,850	3,115,004	4,081,217
Depreciation	4	6,489,885	5,532,192	84,592	71,264
TOTAL EXPENDITURE		992,619,189	992,644,800	12,938,206	12,786,871
NET DEFICIT FOR THE YEAR		(47,322,555)	(27,926,499)	(616,822)	(359,738)

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


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BRAC Afghanistan


Mustafa Karim
Country Director
BRAC Afghanistan

BRAC AFGHANISTAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note	2020 AFN	2019 AFN	2020 USD	2019 USD
Cash flows from operating activities:				
(Deficit) for the year	(47,322,555)	(27,926,499)	(616,822)	(359,738)
Adjustment to reconcile changes in net assets to				
Net cash provided by operating activities:				
Depreciation	6,489,885	5,532,192	84,592	71,264
Donor grants - amortization of investment in fixed assets	(6,348,512)	(5,082,071)	(82,749)	(65,465)
Interest received on bank accounts	(443,235)	(1,237)	(5,777)	(16)
Adjustments for other accounts:				
Decrease/(Increase) in advances, deposits and prepayments	4,490,899	15,087,063	58,536	202,623
Decrease/(Increase) in grants & accounts receivable	(322,697,339)	39,793,020	(4,199,124)	612,260
(Decrease)/Increase in grant and others received in advance	58,551,073	(39,793,020)	773,712	(611,080)
Decrease/Increase in current liabilities	(757,580)	143,858,868	(9,826)	1,910,223
Increase in deferred income	4,889,075	4,558,980	63,410	58,772
Net cash provided in operating activities	(303,148,290)	136,027,296	(3,934,047)	1,818,842
Cash flows from investing activities:				
Interest received on bank accounts	443,235	1,237	5,777	16
Purchase of fixed assets	(4,982,175)	(4,659,079)	(64,620)	(60,149)
Net cash used in investing activities	(4,538,940)	(4,657,842)	(58,842)	(60,133)
Cash flows from financing activities:				
Grants received from donor during the year	1,123,427,445	1,064,102,242	14,655,627	13,581,306
Grants utilized during the year for:				
- Operational expenditure (donor grants)	(921,793,009)	(930,111,447)	(12,015,029)	(11,981,340)
Transfer to donor / capital fund	(314,240)	(27,444,217)	(4,076)	(352,951)
Disbursement to PNGO	(26,189,840)	(61,015,226)	(339,687)	(786,746)
- Investment in fixed assets	(4,889,075)	(4,558,980)	(63,410)	(58,772)
Net cash provided by financing activities	170,241,281	40,972,372	2,233,425	401,498
Net increase in cash and cash equivalents	(137,445,949)	172,341,826	(1,759,464)	2,160,207
Adjustment for currency translation	-	-	(3,827.72)	9,305.27
Cash and cash equivalents, beginning of the year	322,808,059	150,466,233	4,167,470	1,997,958
Cash and cash equivalents, end of the year	185,362,109	322,808,059	2,404,178	4,167,470

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


Head of Finance
BRAC Afghanistan


Member, Governing Body
BRAC Afghanistan


Country Director
BRAC Afghanistan



Mustafa Karim
Country Director
BRAC Afghanistan

BRAC AFGHANISTAN
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020

	At January 01, 2019 (Deficit) /surplus for the year Convenience translation reserve At December 31, 2019	At January 01, 2020 (Deficit) /surplus for the year Convenience translation reserve At December 31, 2020
Temporarily Restricted AFN	-	441,909
Unrestricted AFN	165,008,218 (27,926,499)	137,081,719 (47,764,464)
Total Capital Fund AFN	165,008,218 (27,926,499)	137,081,719 (47,322,555)
Temporarily Restricted USD	-	5,732
Unrestricted USD	2,191,053 (359,738) (61,583)	1,769,733 (622,553) 11,280
Total Capital Fund USD	2,191,053 (359,738) (61,583)	1,769,733 (616,822) (23,772)
Translation Reserve USD	(1,376,146)	(1,177,949)
Total Capital Fund USD	814,908 (359,738) 136,614	591,783 (616,822) (23,772)

The 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
Mustafa Karim
Country Director
BRAC Afghanistan

1. The reporting entity

BRAC Afghanistan, an international development organization, started activities in May 2002 and registered under Non-governmental organization Dept., Ministry of Economy, The Islamic Republic of Afghanistan, vide registration no 25 with a view to participating in the rehabilitation and reconstruction efforts of Afghanistan by adapting an environmental friendly sustainable development approach through high-impact education, health, 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 of Directors on **March 10, 2021**.

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 77.10 (2019: USD 1:AFN 77.459) for balance sheet items and at the annual average rate of USD 1: AFN 76.72 (2019: USD 1: AFN 77.63) for income and expenditure items. These figures are for memorandum purposes only and do not form part of the audited financial statements.

2.4 Use of Estimation and Judgments

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

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



2.5 Property, Plant and Equipment

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

2.6 Provisions

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

3. SIGNIFICANT ACCOUNTING POLICIES:

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

3.1 Basis of Preparation of Financial Statements

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

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

3.2 Donor Grants

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

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

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



3.3 Depreciation

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

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

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

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

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

3.4 Foreign Currency Transactions.

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

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

3.5 Convenience Translation Reserve

For the purpose of convenience translation:

The exchange rate of USD 1=AFN 77.10 (2019: USD 1: AFN 77.459) 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 76.72(2019: USD 1: AFN 77.63) 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.



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, 2020

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 2020.

(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 with 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 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, 2020 to adjust or disclose in the financial statements.

BRAC AFGHANISTAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

4. Fixed assets (property, plan and Equipment)

Group of fixed assets	Cost			Depreciation			Net book value	
	Opening balance	Additions during the year	Adjustment for disposals / transfer during the year	Opening balance	Charged during the year	Adjustment for disposals / transfer during the year	Net book value 31-12-2020	Net book value 31-12-2019
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Furniture and fixtures	16,127,984	729,740	(15,200)	6,319,434	1,456,056	(15,200)	9,082,235	9,923,010
Equipment and Machineres	3,512,490	1,486,365	-	2,136,530	492,468	-	2,369,858	6,143,114
Computers and Peripherals	11,209,482	2,766,070	(139,500)	6,919,913	2,725,371	(139,500)	4,330,268	-
Vehicles	19,472,464	-	-	14,354,617	1,815,991	-	3,301,856	4,525,802
Building	-	-	-	-	-	-	-	-
Total 2020 (AFN)	50,322,419	4,982,175	(154,700)	29,730,493	6,489,885	(154,700)	19,084,216	20,591,926
Total 2020 (USD)	652,690	64,620	(2,006)	385,610	84,592	(2,006)	247,526	285,022

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2020

	Notes	2020 AFN	2019 AFN	2020 USD	2019 USD
5.	Grants and accounts receivable				
	Donor grants receivable	300,440,229	224,462,890	3,896,760	2,897,829
	Receivable from HO,Stichting BRAC International	246,720,000	-	3,200,000	-
	Receivable from BMA (BRAC Micro Finance Afghanistan)	3,205,000	3,205,000	41,569	41,377
		550,365,229	227,667,890	7,138,329	2,939,205
6.	Advances, deposits and prepayments				
	Employees	1,726,163	2,702,258	22,389	34,886
	Partner NGO, suppliers & others	-	3,514,804	-	45,376
		1,726,163	6,217,062	22,389	80,263
7.	Cash in hand and at banks				
	Cash in hand	2,623,749	3,039,655	34,030	39,242
	Cash at banks	182,738,361	319,768,404	2,370,147	4,128,228
		185,362,109	322,808,059	2,404,178	4,167,470
7.1.	Cash at banks				
	Bank Alfalah Limited	44,645,443	2,430,406	579,059	31,377
	Standard Chartered Bank Limited	4,137	4,156	54	54
	Bank Mili Afghanistan	312,999	586,012	4,060	7,565
	Azizi Bank limited	137,775,782	316,747,830	1,786,975	4,089,232
		182,738,361	319,768,404	2,370,147	4,128,228
8.	Deferred income				
	- Donor fund investment in fixed assets				
	At 1 January	20,350,814	20,873,905	428,385	435,079
	Transferred from				
	Grants received in advance	4,889,075	4,558,980	63,410	58,772
	Amortization to Statement of Income and Expenditure	(6,348,512)	(5,082,071)	(82,578)	(65,465)
	Assets transferred to capital fund	-	-	-	-
		18,891,377	20,350,814	409,217	428,385
	Adjustment for currency translation	-	-	(164,194)	(165,655)
	At 31 December	18,891,377	20,350,814	245,023	262,730



BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2020

	2020 AFN	2019 AFN	2020 USD	2019 USD
9. Donor grants received in advance				
At January 1	(172,079,196)	(213,051,568)	(1,209,257)	(1,610,756)
Donations received during the year	1,123,427,445	1,064,102,242	14,655,627	13,581,306
Transferred to deferred income:				
- Investment in fixed assets	(4,889,075)	(4,558,980)	(63,410)	(58,772)
Transferred to Statement of Comprehensive Income				
Expenditure during the year	(921,793,009)	(930,111,447)	(12,015,029)	(11,981,340)
Fund Transferred to/from control	(314,240)	1,448,265	(4,076)	19,231
Transferred to Sub-recipients	(26,189,840)	(61,015,226)	(339,687)	(786,746)
Transferred to donor	(17,426,266)	(28,892,482)	(225,220)	(372,182)
	(19,264,181)	(172,079,196)	798,948	(1,209,257)
Receivables as at 31 December	300,440,229	224,462,890	3,896,760	2,897,828
	281,176,048	52,383,694	4,695,708	1,688,571
Adjustment for currency translation			(1,048,807)	(1,012,294)
At 31 December	281,176,048	52,383,694	3,646,901	676,277
10. Current liabilities				
Liabilities for expenses	124,643,383	185,093,092	1,526,790	2,394,732
Payable to BRAC Bangladesh	19,927,827	10,138,009	258,467	130,882
Income tax payable	12,941,937	5,565,252	167,859	71,848
Festival allowance	9,836,184	13,051,964	127,577	168,502
Staff Insurance	15,191,970	13,446,208	197,042	173,591
Medical Benefit	36,385,932	24,601,033	471,932	317,601
Payable to Stichting BRAC International	66,354,518	27,341,796	860,629	352,984
Payables to BRAC IT Services Ltd.	1,015,546	1,112,897	13,092	14,368
Technical support fees	27,342,448	37,293,040	354,636	481,455
Security deposit	7,075,556	10,142,099	91,771	130,935
Loan from BRAC	45,493,957	39,130,000	680,000	500,000
Interest on loan	13,957	-	181	-
External audit fees	487,915	553,320	6,328	7,143
	366,711,130	367,468,710	4,756,305	4,744,041
11. Donor grants (income)				
Transferred from grants received in advance	921,793,009	930,111,447	12,015,029	11,981,340
Transferred from deferred income:				
Amortization of investment in fixed assets	6,348,512	5,082,071	82,749	65,465
	928,141,521	935,193,518	12,097,778	12,046,806



BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2020

	2020 AFN	2019 AFN	2020 USD	2019 USD
12. Other Income				
Training income	14,436,526	21,816,104	188,172	281,027
Interest on bank accounts and fixed deposits	443,235	1,237	5,777	16
Cost recovered and others	2,275,352	3,074,274	29,658	39,602
Exchange gain	-	4,633,168		59,683
	17,155,113	29,524,783	223,607	380,327
13. Salary & Benefits				
Staff salary & benefits	444,124,477	396,692,124	5,788,901	5,110,036
Festival allowance	27,926,414	34,691,239	364,004	446,879
Staff group insurance	1,613,068	2,273,131	21,025	29,282
Medical Benefit	15,679,466	21,611,245	204,373	278,388
Teachers' honorarium	133,139,784	111,224,368	1,735,399	1,432,750
	622,483,209	566,492,107	8,113,702	7,297,334
14. Training & Workshop				
Teachers training	6,270,187	16,086,097	81,728	207,215
Beneficiary training	27,036,029	14,159,753	352,399	182,401
Staff training & development	2,127,803	620,238	27,735	7,990
	35,434,019	30,866,088	461,861	397,605
15. Occupancy Expenses				
School rent & maintenance	3,597,781	3,408,340	46,895	43,905
Stationery, rent & utilities	47,012,825	44,255,956	612,784	570,088
Maintenance & general expenses	38,618,349	25,265,267	503,367	325,458
	89,228,955	72,929,563	1,163,047	939,451
16. Other Program Expenses				
Program expenses	147,403,591	203,010,729	1,921,319	2,615,107
HO logistic fees	15,569,183	13,937,355	202,935	179,536
Technical support from BRAC International	3,599,856	7,223,103	46,922	93,045
Audit fees	1,073,447	931,560	13,992	12,000
Monitoring & evaluation	7,337,656	25,571,583	95,642	329,403
Foreign exchange loss	3,800,527	-	49,538	-
Traveling and transportation	60,198,862	66,150,520	784,657	852,126
	238,983,122	316,824,850	3,115,004	4,081,217

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

17.	Schedule of donations received	2019 USD	2020 USD	2019 AFN	2020 AFN	Donor	2019 USD	2020 USD	2019 AFN	2020 AFN
SL No.	Name of the projects									
1	Education Program:									
2	Girl Education Challenge Transition	5,941,889	3,591,526	467,307,688	275,756,455	PwC/DFID				
3	Afghan Girls Education Project	-	3,526,971	-	268,578,850	GAC				
4	ECW COVID-19	-	182,392	-	14,062,436	UNICEF				
	Youth Empower Project	606,370	5,748	47,835,141	440,814	Restless Development ,UK				
	Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS)		389,168		29,713,987	WCCC/UNICEF				
5	CCAP:									
6	Citizen Charter Afghanistan Project	1,580,790	1,286,660	123,515,459	98,956,129	MRRD/World Bank				
	Citizen Charter Afghanistan Project (CCAP)-Extension	473,078	939,800	37,006,571	72,433,734	MRRD/World Bank				
7	Research & Evaluation:									
		49,997	-	3,872,242	-	IDRC				
8	Health Program:									
9	Strengthening and Scaling-up Malaria Prevention & Case Management	55,963	76,500	4,334,875	5,898,129	UNDP /GF				
10	BPHS Helmand	1,199,674	-	93,130,667	-	MoPH/World Bank				
11	BPHS Shehatmandi Helmand	2,803,059	3,600,483	217,601,449	277,597,208	MoPH/World Bank				
12	Community Based Outreach Vaccination (CBOV)	22,006	166,177	1,708,294	12,812,209	MoPH/GAVI				
13	COVID -19 Emergency Response in Helmand AF-0043	83,950	432,678	6,246,720	33,359,473	MoPH				
14	CCM Fund	764,531	84,000	61,543,136	6,450,360	Global Fund				
15	Strengthening Routine Immunization in Helmand	-	270,000	-	19,385,999	BMGF				
	Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045		103,524		7,981,662	MoPH				
Total		13,581,306	14,655,627	1,064,102,242	1,123,427,445					

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

18.

Segmental Reporting
Statement of Financial Position
as at 31 December 2020
(Amount in Local currency)

	Community Based Girls Education Challenge AF-0015		Girls Education Challenge Transition (AF-0030)		Afghan Girls Education in Conflict and fragile situation AF-0042	
	2020	2019	2020	2019	2020	2019
ASSETS Property, plant and equipment Grants and accounts receivable Advance, deposits & prepayments Receivables/Payables with other office/project Cash in hand and at bank	1,109,643	1,623,621	6,265,492	6,620,713	393,771	-
	-	-	130,966,037	45,180,524	246,720,000	-
	-	448,335	507,634	856,165	-	-
	1,222,703	1,222,703	13,420,131	119,277,731	10,468,311	-
TOTAL ASSETS	2,332,346	3,294,659	151,159,294	171,935,133	257,582,082	-

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income
Donor grants received in advance
Current liabilities

1,109,643	1,623,621	6,265,492	6,620,713	393,771	-
1,222,703	1,536,943	-	-	251,015,146	-
-	134,095	144,893,802	165,314,420	5,731,256	-

TOTAL LIABILITIES

CAPITAL FUND

Retained surplus

-	-	-	-	441,909	-
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TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

2,332,346	3,294,659	151,159,294	171,935,133	257,582,082	-
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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

18.

Segmental Reporting
Statement of Financial Position
as at 31 December 2020
(Amount in Local currency)

	Training & Resource Centre (BTRC) AF-0001		GFATM Malaria R-8 AF-0008		CCM Fund AF-0025	
	2020	2019	2020	2019	2020	2019
ASSETS Property, plant and equipment Grants and accounts receivable Advance, deposits & prepayments Receivables/Payables with other office/project Cash in hand and at bank	57,694	95,302	3,609	7,055	53,823	140,293
	16,549,210	18,548,678	-	-	-	208,473
	-	12,000	-	-	-	-
	10,888,270	(121,091)	-	-	627,499	235,527
TOTAL ASSETS	27,495,174	28,318,891	3,609	7,055	681,322	584,293

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income
Donor grants received in advance
Current liabilities

-	-	3,609	7,055	53,823	140,293
-	-	-	-	184,271	-
2,253,439	2,511,866	-	-	443,228	444,000

TOTAL LIABILITIES

CAPITAL FUND

Retained surplus

25,241,735	25,807,025	-	-	-	-
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TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

27,495,174	28,318,891	3,609	7,055	681,322	584,293
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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

18. Segmental Reporting Statement of Financial Position as at 31 December 2020 (Amount in Local currency)	Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029				Citizens Charter Afghanistan Project (CCAP) AF-0031				Citizens Charter Afghanistan Project -Extension AF-0033			
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
	-	-	-	-	2,733,430	4,225,884	214,996	318,607	8,948,456	33,602,485	214,996	318,607
	-	466,905	78,241,105	88,499,528	-	-	-	-	-	-	-	-
	-	-	10,179,464	9,894,466	-	-	(10,179,464)	-	(10,179,464)	-	-	-
ASSETS Property, plant and equipment Grants and accounts receivable Advance, deposits & prepayments Receivables/Payables with other office/project Cash in hand and at bank	154,490	27,302	13,673,445	13,339,365	104,827,444	115,959,243	24,104,314	6,583,951	23,088,302	30,610,577	23,088,302	30,610,577
	154,490	494,207	104,827,444	115,959,243	104,827,444	115,959,243	23,088,302	30,610,577	23,088,302	30,610,577	23,088,302	30,610,577
	-	-	-	-	-	-	-	-	-	-	-	-
	106,928	-	2,733,430	4,225,884	2,733,430	4,225,884	214,996	318,607	8,948,456	33,602,485	214,996	318,607
	47,562	494,207	102,094,014	111,733,359	102,094,014	111,733,359	22,873,306	30,291,970	22,873,306	30,291,970	22,873,306	30,291,970
TOTAL LIABILITIES CAPITAL FUND Retained surplus	154,490	494,207	104,827,444	115,959,243	104,827,444	115,959,243	23,088,302	30,610,577	23,088,302	30,610,577	23,088,302	30,610,577
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	154,490	494,207	104,827,444	115,959,243	104,827,444	115,959,243	23,088,302	30,610,577	23,088,302	30,610,577	23,088,302	30,610,577
TOTAL LIABILITIES AND CAPITAL FUND												

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

18. Segmental Reporting Statement of Financial Position as at 31 December 2020 (Amount in Local currency)	BPHS-Helmand Province AF-0032				Upgrading sub health centers in Helmand province AF-0034				BPHS Helmand Sehatmandi AF-0037			
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
	2,791,572	3,382,406	839,703	1,227,265	839,703	1,227,265	93,914	17,092	59,430,093	56,504,975	93,914	17,092
	-	-	-	-	-	-	-	-	-	-	-	-
	-	3,514,804	-	-	-	-	-	-	-	-	-	-
ASSETS Property, plant and equipment Grants and accounts receivable Advance, deposits & prepayments Receivables/Payables with other office/project Cash in hand and at bank	-	10,357,140	-	-	-	-	55,097,076	23,461,774	-	-	55,097,076	23,461,774
	2,791,572	17,254,350	839,703	1,227,265	839,703	1,227,265	114,621,083	79,983,841	114,621,083	79,983,841	114,621,083	79,983,841
	-	-	-	-	-	-	-	-	-	-	-	-
	-	3,382,406	839,703	1,227,265	839,703	1,227,265	93,914	17,092	59,430,093	56,504,975	93,914	17,092
	-	13,334,085	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES CAPITAL FUND Retained surplus	2,791,572	17,254,350	839,703	1,227,265	839,703	1,227,265	114,621,083	79,983,841	114,621,083	79,983,841	114,621,083	79,983,841
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	2,791,572	17,254,350	839,703	1,227,265	839,703	1,227,265	114,621,083	79,983,841	114,621,083	79,983,841	114,621,083	79,983,841
TOTAL LIABILITIES AND CAPITAL FUND												

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

18. Segmental Reporting Statement of Financial Position as at 31 December 2020 (Amount in Local currency)	Strengthening Routine Immunization in Helmand AF-0039				Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040				CBOV AF-0041		Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
ASSETS Property, plant and equipment Grants and accounts receivable Advance, deposits & prepayments Receivables/Payables with other office/project Cash in hand and at bank	2,087,155	2,386,076	152,388	199,204	88,001	-	229,834	-	-	-	-	-
	17,889,513	-	-	-	-	-	-	-	-	-	-	-
	862,025	32,558,126	3,554,917	9,686,140	11,528,655	1,707,344	7,831,020	1,707,344	7,831,020	1,707,344	7,831,020	-
TOTAL ASSETS	20,838,693	34,944,202	3,707,305	9,885,344	11,616,656	1,707,344	8,060,854	1,707,344	8,060,854	1,707,344	8,060,854	-
LIABILITIES AND CAPITAL FUND												
LIABILITIES Deferred income Donor grants received in advance Current liabilities	2,087,155	2,386,076	152,388	199,204	88,001	-	229,834	-	-	-	-	-
	-	28,065,455	-	5,010,731	11,232,309	1,428,139	7,315,678	1,428,139	7,315,678	1,428,139	7,315,678	-
	18,751,538	4,492,671	3,554,917	4,675,409	296,346	279,205	515,342	279,205	515,342	279,205	515,342	-
TOTAL LIABILITIES	20,838,693	34,944,202	3,707,305	9,885,344	11,616,656	1,707,344	8,060,854	1,707,344	8,060,854	1,707,344	8,060,854	-
CAPITAL FUND												
Retained surplus	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	20,838,693	34,944,202	3,707,305	9,885,344	11,616,656	1,707,344	8,060,854	1,707,344	8,060,854	1,707,344	8,060,854	-

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

18. Segmental Reporting Statement of Financial Position as at 31 December 2020 (Amount in Local currency)	ECWCOVID-19 Education in Emergency Response AF-0044		COVID -19 Emergency Response in Helmand AF-0043		Youth empowerment strategy AF-0046		Research on mentorship and human capital development AF-0038	
	2020	2019	2020	2019	2020	2019	2020	2019
ASSETS Property, plant and equipment Grants and accounts receivable Advance, deposits & prepayments Receivables/Payables with other office/project Cash in hand and at bank	149,175	-	1,572,824	-	-	-	112,047	202,598
	-	-	4,965,025	-	-	-	-	-
	-	-	-	-	-	-	-	-
	7,988,926	-	1,644,069	-	440,814	-	2,939,681	3,013,829
TOTAL ASSETS	8,138,101	-	8,181,918	-	440,814	-	3,051,728	3,216,427
LIABILITIES AND CAPITAL FUND								
LIABILITIES Deferred income Donor grants received in advance Current liabilities	149,175	-	1,572,824	-	-	-	112,047	202,598
	6,718,518	-	-	-	-	-	2,939,681	3,008,340
	1,270,408	-	6,609,094	-	-	-	-	5,489
TOTAL LIABILITIES	8,138,101	-	8,181,918	-	440,814	-	3,051,728	3,216,427
CAPITAL FUND								
Retained surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	8,138,101	-	8,181,918	-	440,814	-	3,051,728	3,216,427

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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 2020
(Amount in Local currency)

Temporary Project AccountAF-0023		Elimination on consolidation (Inter project Receivable and Payable)		Total	
2020	2019	2020	2019	2020	2019
135,145	145,810	-	-	19,084,216	20,591,926
226,998,542	156,650,911	(240,342,752)	(171,994,589)	550,365,229	227,667,890
1,218,529	1,385,758	-	-	1,726,163	6,217,062
-	121,090	-	-	-	-
18,915,763	91,553,125	-	-	185,362,109	322,808,059
247,267,980	249,856,694	(240,342,752)	(171,994,589)	756,537,718	577,284,937

ASSETS

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

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income
Donor grants received in advance
Current liabilities

-	-	-	-	18,891,377	20,350,814
-	-	-	-	281,176,048	52,383,693
183,192,461	138,582,000	(240,342,752)	(171,994,589)	366,711,130	367,468,710

TOTAL LIABILITIES

183,192,461	138,582,000	(240,342,752)	(171,994,589)	666,778,555	440,203,217
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CAPITAL FUND

Retained surplus

64,075,519	111,274,694	-	-	89,759,163	137,081,719
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TOTAL CAPITAL FUND

64,075,519	111,274,694	-	-	89,759,163	137,081,719
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TOTAL LIABILITIES AND CAPITAL FUND

247,267,980	249,856,694	(240,342,752)	(171,994,589)	756,537,718	577,284,937
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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

19.

Segmental Reporting
Statement of Financial Position
as at 31 December 2020
(Amount in United States Dollars)

Community Based Girls Education ChallengeAF-0015		Girls Education Challenge Transition (AF-0030)		Afghan Girls Education in Conflict and fragile situation AF-0042		Training & Resource Centre (BTRC) AF-0001	
2020	2019	2020	2019	2020	2019	2020	2019
14,392	20,961	81,264	85,474	-	-	748	1,230
-	-	1,698,652	583,283	3,200,000	-	214,646	239,464
-	5,788	6,584	11,063	-	-	-	155
-	-	-	-	-	-	-	(1,563)
15,859	15,785	174,061	1,539,882	135,776	-	141,223	126,312
-	-	-	-	-	-	-	-
30,251	42,534	1,960,562	2,219,692	3,340,883	-	356,617	365,598

ASSETS

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

TOTAL PROPERTY AND ASSETS

30,251	42,534	1,960,562	2,219,692	3,340,883	-	356,617	365,598
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LIABILITIES AND CAPITAL FUND

LIABILITIES

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

14,392	20,961	81,264	85,474	5,107	-	-	-
15,859	19,842	-	-	3,255,709	-	-	-
-	1,731	1,879,297	2,134,218	74,335	-	29,227	32,428

TOTAL LIABILITIES

30,251	42,534	1,960,562	2,219,692	3,335,151	-	29,227	32,428
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CAPITAL FUND

Retained Surplus

-	-	-	-	5,732	-	327,390	333,170
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TOTAL CAPITAL FUND

-	-	-	-	5,732	-	327,390	333,170
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TOTAL LIABILITIES AND CAPITAL FUND

30,251	42,534	1,960,562	2,219,692	3,340,883	-	356,617	365,598
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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

19.	Segmental Reporting Statement of Financial Position as at 31 December 2020 (Amount in United States Dollars)
ASSETS	
Property, plant and equipment	
Grants and accounts receivable	
Advance, deposits & prepayments	
Receivables/Payables with other office/project	
Cash in hand and at Bank	
TOTAL PROPERTY AND ASSETS	
LIABILITIES AND CAPITAL FUND	
LIABILITIES	
Deferred income -	
Net of currency translation	
Donor grants received in advance -	
Net of currency translation	
Current liabilities	
TOTAL LIABILITIES	
CAPITAL FUND	
Retained Surplus	
TOTAL CAPITAL FUND	
TOTAL LIABILITIES AND CAPITAL FUND	

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

19. Segmental Reporting Statement of Financial Position as at 31 December 2020 (Amount in United States Dollars)						
	Citizens Charter Afghanistan Project - Extension AF-0033		BPHS-Helmand Province AF-0032		Upgrading sub health centers in Helmand province AF-0034	
	2020	2019	2020	2019	2020	2019
ASSETS Property, plant and equipment Grants and accounts receivable Advance, deposits & prepayments Receivables/Payables with other office/project Cash in hand and at Bank	2,789	4,113	36,207	43,667	10,891	15,844
	116,063	433,810	-	-	-	-
	(132,029)	-127,738	-	45,376	-	-
	312,637	84,999	-	133,711	-	-
	299,459	395,184	36,207	222,755	10,891	15,844
TOTAL PROPERTY AND ASSETS					1,486,655	1,032,596
LIABILITIES AND CAPITAL FUND						
LIABILITIES Deferred income - Net of currency translation Donor grants received in advance - Net of currency translation Current liabilities	2,789	4,113	36,207	43,667	10,891	15,844
	-	-	-	172,144	-	-
	296,671	391,071	-	6,944	-	-
					1,485,437	1,032,375
	299,459	395,184	36,207	222,755	10,891	15,844
TOTAL LIABILITIES					1,486,655	1,032,596
CAPITAL FUND Retained Surplus	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL CAPITAL FUND						
TOTAL LIABILITIES AND CAPITAL FUND	299,459	395,184	36,207	222,755	10,891	15,844
					1,486,655	1,032,596

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

19. Segmental Reporting Statement of Financial Position as at 31 December 2020 (Amount in United States Dollars)	Strengthening Routine Immunization in Helmand AF-0039		Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040		CBOV AF-0041		Strengthening Routine Immunization in Polio Affected Province of Helmand AF-0045	
	2020	2019	2020	2019	2020	2019	2020	2019
ASSETS Property, plant and equipment Grants and accounts receivable Advance, deposits & prepayments Receivables/Payables with other office/project Cash in hand and at Bank	27,071	30,804	1,976	2,572	1,141	-	2,981	-
	232,030	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	11,181	420,327	46,108	125,049	149,529	22,042	101,570	-
TOTAL PROPERTY AND ASSETS	270,281	451,132	48,084	127,620	150,670	22,042	104,551	-
LIABILITIES AND CAPITAL FUND								
LIABILITIES Deferred income - Net of currency translation Donor grants received in advance - Net of currency translation Current liabilities	27,071	30,804	1,976	2,572	1,141	-	2,981	-
	-	362,327	-	64,689	145,685	18,437	94,886	-
	243,211	58,001	46,108	60,360	3,844	3,605	6,684	-
	270,281	451,132	48,084	127,620	150,670	22,042	104,551	-
TOTAL LIABILITIES	270,281	451,132	48,084	127,620	150,670	22,042	104,551	-
CAPITAL FUND								
Retained Surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	270,281	451,132	48,084	127,620	150,670	22,042	104,551	-

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

19. Segmental Reporting Statement of Financial Position as at 31 December 2020 (Amount in United States Dollars)	ECWCOVID-19 Education in Emergency Response AF-0044		COVID -19 Emergency Response in Helmand AF-0043		Youth empowerment strategy AF-0046		Research on mentorship and human capital development AF-0038	
	2020	2019	2020	2019	2020	2019	2020	2019
ASSETS Property, plant and equipment Grants and accounts receivable Advance, deposits & prepayments Receivables/Payables with other office/project Cash in hand and at Bank	1,935	-	20,400	-	-	-	1,453	2,616
	-	-	64,397	-	-	-	-	-
	-	-	-	-	-	-	-	-
	103,618	-	21,324	-	5,717	-	38,128	38,909
TOTAL PROPERTY AND ASSETS	105,553	-	106,121	-	5,717	-	39,581	41,524
LIABILITIES AND CAPITAL FUND								
LIABILITIES Deferred income - Net of currency translation Donor grants received in advance - Net of currency translation Current liabilities	1,935	-	20,400	-	-	-	1,453	2,616
	87,140	-	-	-	5,717	-	38,128	38,838
	16,477	-	85,721	-	-	-	-	71
	105,553	-	106,121	-	5,717	-	39,581	41,524
TOTAL LIABILITIES	105,553	-	106,121	-	5,717	-	39,581	41,524
CAPITAL FUND								
Retained Surplus	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	105,553	-	106,121	-	5,717	-	39,581	41,524

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

19.

Segmental Reporting

Statement of Financial Position

as at 31 December 2020

(Amount in United States Dollars)

	Temporary Project Account AF-0023/P-98		Elimination on consolidation (Inter project Receivable & Payable)		Total	
	2020	2019	2020	2019	2020	2019
ASSETS						
Property, plant and equipment	1,753	1,882	-	-	247,526	265,843
Grants and accounts receivable	2,944,209	2,022,372	(3,117,286)	(2,220,459)	7,138,329	2,939,205
Advance, deposits & prepayments	15,805	17,890	-	-	22,389	80,263
Receivables/Payables with other office/project	-	1,563	-	-	-	-
Cash in hand and at Bank	245,341	1,181,956	-	-	2,404,178	4,167,470
TOTAL PROPERTY AND ASSETS	3,207,107	3,225,664	(3,117,286)	(2,220,459)	9,812,421	7,452,781
LIABILITIES AND CAPITAL FUND						
LIABILITIES						
Deferred income -	-	-	-	-	245,024	262,730
Net of currency translation	-	-	-	-	3,646,901	676,276
Donor grants received in advance -	-	-	-	-	4,756,305	4,744,042
Net of currency translation	2,376,037	1,789,101	(3,117,286)	(2,220,459)		
Current liabilities						
TOTAL LIABILITIES	2,376,037	1,789,101	(3,117,286)	(2,220,459)	8,648,230	5,683,048
CAPITAL FUND						
Retained Surplus	831,070	1,436,562	-	-	1,164,191	1,769,733
TOTAL CAPITAL FUND	831,070	1,436,562	-	-	1,164,191	1,769,733
TOTAL LIABILITIES AND CAPITAL FUND	3,207,107	3,225,664	(3,117,286)	(2,220,459)	9,812,421	7,452,781

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

20.

Segmental Reporting	Community Based Girls Education Challenge AF-0015		Girls Education Challenge Transition (AF-0030)		Afghan Girls Education in Conflict and fragile situation AF-0042	
Statement of Comprehensive Income for the year ended 31 December 2020 (Amount in Local Currency)	2020	2019	2020	2019	2020	2019
INCOME						
Grant income	-	-	359,321,118	414,356,392	17,157,504	-
BRAC Afghanistan contribution	-	-	10,796,921.00	6,222,832.00	525,049	-
Training income	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	441,909	-
Other income	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	-	-	-
Amortization of investment in fixed asset	513,978	870,605	2,576,071	1,761,417	12,429	-
TOTAL INCOME	513,978	870,605	372,694,110	422,340,641	18,136,891	-
EXPENDITURE						
Salaries & benefits	-	-	124,805,431	131,856,662	8,150,293	-
Traveling & transportation	-	-	14,521,993	22,179,338	636,508	-
Teacher honorarium	-	-	115,406,345	99,890,885	817,725	-
Teachers training	-	-	6,270,187	16,086,097	-	-
School rent & maintenance	-	-	3,597,781	3,408,340	-	-
Stationery, rent & utilities	-	-	16,375,249	15,299,041	173,944	-
Maintenance & general expenses	-	-	11,769,711	9,809,280	542,173	-
Audit fees	-	-	-	311,400	-	-
Beneficiary training	-	-	1,231,604	4,144,740	582,605	-
Staff training & development	-	-	875,856	244,839	-	-
Program expenses	-	-	53,875,546	78,984,322	4,615,854	-
Monitoring & evaluation	-	-	6,991,559	24,918,345	41,700	-
BRAC Afghanistan contribution expenses	-	-	10,796,921	6,222,832	525,049	-
Technical support from HO	-	-	3,599,856	7,223,103	-	-
Foreign Exchange loss	-	-	-	-	-	-
Depreciation on property, plant and equipment	513,978	870,605	2,576,071	1,761,417	12,429	-
H.O. logistics and management support	-	-	-	-	1,596,702	-
TOTAL EXPENDITURE	513,978	870,605	372,694,110	422,340,641	17,694,982	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	441,909	-

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

20.

Segmental Reporting

Statement of Comprehensive Income
for the year ended 31 December 2020
(Amount in Local Currency)

	Training & Resource Centre (BTRC) AF-0001		GFATM Malaria R-8 AF-0008		CCM Fund AF-0025		Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029	
	2020	2019	2020	2019	2020	2019	2020	2019
	-	-	-	-	6,057,616	6,466,126	5,324,296	5,047,044
	14,436,526	21,816,104	-	-	-	-	-	-
	-	4,500	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	3,446	3,445	86,470	51,887	-	-
	14,436,526	21,820,604	3,446	3,445	6,144,086	6,518,013	5,324,296	5,047,044
	INCOME							
	Grant income							
	BRAC Afghanistan contribution							
	Training income							
	Interest on bank accounts							
	Other income							
	Foreign Exchange gain							
	Amortization of investment in fixed asset							
	TOTAL INCOME							
	EXPENDITURE							
	Salaries & benefits							
	Traveling & transportation							
	Teacher honorarium							
	Teachers training							
	School rent & maintenance							
	Stationery, rent & utilities							
	Maintenance & general expenses							
	Audit fees							
	Beneficiary training							
	Staff training & development							
	Program expenses							
	Monitoring & evaluation							
	BRAC Afghanistan contribution expenses							
	Technical support from HO							
	Foreign Exchange loss							
	Depreciation on property, plant and equipment							
	H.O. logistics and management support							
	TOTAL EXPENDITURE							
	NET SURPLUS / (DEFICIT) FOR THE YEAR							
	(565,290)		4,404,620					

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

20.

Segmental Reporting

Statement of Comprehensive Income
for the year ended 31 December 2020
(Amount in Local Currency)

	Citizens Charter Afghanistan Project (CCAP) AF-0031		Citizens Charter Afghanistan Project - Extension AF-0033		BPHS-Helmand Province AF-0032		Upgrading sub health centers in Helmand province AF-0034	
	2020	2019	2020	2019	2020	2019	2020	2019
INCOME								
Grant income	88,697,706	112,358,645	47,779,705	49,888,221	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	1,492,454	1,290,303	103,611	63,732	590,834	497,063	387,562	387,559
TOTAL INCOME	90,190,160	113,648,948	47,883,316	49,951,953	590,834	497,063	387,562	387,559
EXPENDITURE								
Salaries & benefits	45,497,430	71,571,060	31,014,113	34,559,546	-	-	-	-
Traveling & transportation	11,636,753	16,161,307	5,266,899	7,090,236	-	-	-	-
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	5,074,548	7,562,359	763,446	1,473,121	-	-	-	-
Maintenance & general expenses	1,209,342	1,291,269	266,733	358,910	-	-	-	-
Audit fees	231,570	233,550	-	-	-	-	-	-
Beneficiary training	17,554,148	5,764,624	6,666,810	2,495,192	-	-	-	-
Staff training & development	205,688	339,030	98,050	36,369	-	-	-	-
Program expenses	1,485,573	2,072,624	577,879	609,012	-	-	-	-
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	1,492,454	1,290,303	103,611	63,732	590,834	497,063	387,562	387,559
H.O. logistics and management support	5,802,654	7,362,822	3,125,775	3,265,835	-	-	-	-
TOTAL EXPENDITURE	90,190,160	113,648,948	47,883,316	49,951,953	590,834	497,063	387,562	387,559
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

20.

Segmental Reporting

Statement of Comprehensive Income
for the year ended 31 December 2020
(Amount in Local Currency)

	Government Health Relief Program AF-0036		BPHS Helmand Sehatmandi AF-0037		Strengthening Routine Immunization in Helmand AF- 0039	
	2020	2019	2020	2019	2020	2019
INCOME						
Grant income	-	20,518,719	254,246,187	246,973,032	65,326,597	30,978,981
BRAC Afghanistan contribution	-	-	-	-	-	-
Training income	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	-	-	-
Amortization of investment in fixed asset	-	-	9,478	1,058	313,291	112,624
TOTAL INCOME	-	20,518,719	254,255,665	246,974,090	65,639,888	31,091,605
EXPENDITURE						
Salaries & benefits	-	-	157,349,244	154,828,398	29,709,314	7,786,809
Traveling & transportation	-	-	12,242,216	9,885,479	3,757,004	1,597,783
Teacher honorarium	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-
Stationery, rent & utilities	-	22,340	10,741,964	8,921,756	4,452,198	3,895,196
Maintenance & general expenses	-	-	15,192,659	8,141,457	969,478	933,032
Audit fees	-	-	-	-	-	-
Beneficiary training	-	-	109,896	82,340	90,880	67,000
Staff training & development	-	-	948,209	-	-	-
Program expenses	-	19,519,249	45,550,926	53,388,887	22,073,083	14,509,032
Monitoring & evaluation	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	-	9,478	1,058	313,291	112,624
H.O. logistics and management support	-	977,130	12,111,073	11,724,715	4,274,640	2,190,129
TOTAL EXPENDITURE	-	20,518,719	254,255,665	246,974,090	65,639,888	31,091,605
NET SURPLUS / (DEFICIT) FOR THE YEAR						
	-	-	-	-	-	-

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

20.

Segmental Reporting

Statement of Comprehensive Income
for the year ended 31 December 2020
(Amount in Local Currency)

Afghanistan Consortium
for Children's Education
and Supporting Schooling
(ACCESS) AF-0040

2020

2019

CBOV AF-0041

2020

2019

Strengthening Routine
Immunization in Polio Affected
Province of Helmand AF-0045

2020

2019

INCOME

Grant income

BRAC Afghanistan contribution

Training income

Interest on bank accounts

Other income

Foreign Exchange gain

Amortization of investment in fixed asset

TOTAL INCOME

34,724,718

42,611,010

1,091,506

-

-

-

46,816

14,196

35,863,040

44,003,441

2,909,039

280,155

429,584

-

-

-

-

6,566

436,150

-

EXPENDITURE

Salaries & benefits

Traveling & transportation

Teacher honorarium

Teachers training

School rent & maintenance

Stationery, rent & utilities

Maintenance & general expenses

Audit fees

Beneficiary training

Staff training & development

Program expenses

Monitoring & evaluation

BRAC Afghanistan contribution expenses

Technical support from HO

Foreign Exchange loss

Depreciation on property, plant and equipment

H.O. logistics and management support

TOTAL EXPENDITURE

4,832,382

5,441,173

1,093,599

1,055,248

16,915,714

11,333,483

-

-

202,500

312,718

46,640

46,861

786,711

729,166

-

21,632,891

20,116

1,091,506

1,378,235

-

14,196

2,039,354

35,863,040

44,003,441

2,202,402

385,804

-

-

69,925

46,550

-

-

265,864

-

-

61,118

-

-

-

10,999

143,240

2,920,038

280,155

354,215

19,815

-

-

-

10,540

13,300

-

-

-

-

6,566

31,714

436,150

-

NET SURPLUS / (DEFICIT) FOR THE YEAR

-

-

-

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

20.

Segmental Reporting

Statement of Comprehensive Income
for the year ended 31 December 2020
(Amount in Local Currency)

	ECWCOVID-19 Education in Emergency Response AF-0044		COVID -19 Emergency Response in Helmand AF-0043		Research on mentorship and human capital development AF-0038	
	2020	2019	2020	2019	2020	2019
INCOME						
Grant income	7,189,253	-	32,561,027	-	68,659	633,122
BRAC Afghanistan contribution	3,567,614	-	-	-	-	-
Training income	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Foreign Exchange gain	-	-	-	-	-	-
Amortization of investment in fixed asset	5,490	-	98,466	-	90,551	28,182
TOTAL INCOME	10,762,357	-	32,659,493	-	159,210	661,304
EXPENDITURE						
Salaries & benefits	4,857,919	-	21,778,124	-	-	-
Traveling & transportation	158,573	-	3,981,256	-	-	-
Teacher honorarium	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-
Stationery, rent & utilities	85,950	-	1,667,594	-	-	-
Maintenance & general expenses	25,120	-	2,192,773	-	-	-
Audit fees	-	-	-	-	-	-
Beneficiary training	-	-	-	-	-	-
Staff training & development	-	-	-	-	-	-
Program expenses	1,493,749	-	1,311,169	-	-	-
Monitoring & evaluation	87,500	-	-	-	68,659	633,122
BRAC Afghanistan contribution expenses	3,567,614	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-
Depreciation on property, plant and equipment	5,490	-	98,466	-	90,551	28,182
H.O. logistics and management support	480,442	-	1,630,111	-	-	-
TOTAL EXPENDITURE	10,762,357	-	32,659,493	-	159,210	661,304
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

20.

Segmental Reporting						
Statement of Comprehensive Income for the year ended 31 December 2020 (Amount in Local Currency)						
	Temporary Project Account AF-0023		Elimination on consolidation		Total	
	2020	2019	2020	2019	2020	2019
INCOME						
Grant income	-	-	-	-	921,793,009	930,111,447
BRAC Afghanistan contribution	-	-	(15,981,090)	(7,601,067)	-	-
Training income	-	-	-	-	14,436,526	21,816,104
Interest on bank accounts	-	1,237	-	-	443,235	1,237
Other income	1,326	3,069,774	-	-	2,275,352	3,074,274
Foreign Exchange gain	2,275,352	4,633,168	-	-	-	4,633,168
Amortization of investment in fixed asset	-	-	-	-	6,348,512	5,082,071
TOTAL INCOME	2,276,678	7,704,179	(15,981,090)	(7,601,067)	945,296,634	964,718,301
EXPENDITURE						
Salaries & benefits	44,942,341	37,655,106	-	-	489,343,425	455,267,739
Traveling & transportation	4,374,797	6,919,896	-	-	60,198,862	66,150,520
Teacher honorarium	-	-	-	-	133,139,784	111,224,368
Teachers training	-	-	-	-	6,270,187	16,086,097
School rent & maintenance	-	-	-	-	3,597,781	3,408,340
Stationery, rent & utilities	5,077,266	4,585,189	-	-	47,012,825	44,255,956
Maintenance & general expenses	5,968,962	4,050,896	-	-	38,618,349	25,265,267
Audit fees	841,877	386,610	-	-	1,073,447	931,560
Beneficiary training	-	-	-	-	27,036,029	14,159,753
Staff training & development	-	-	-	-	2,127,803	620,238
Program expenses	-	333,001	-	-	147,403,591	203,010,729
Monitoring & evaluation	-	-	-	-	7,337,656	25,571,583
BRAC Afghanistan contribution expenses	-	-	-	(7,601,067)	-	-
Technical support from HO	-	-	(15,981,090)	-	3,599,856	7,223,103
Foreign Exchange loss	3,800,527	-	-	-	3,800,527	-
Depreciation on property, plant and equipment	39,265	41,955	-	-	6,489,885	5,532,192
H.O. logistics and management support	(15,569,183)	(13,937,355)	-	-	15,569,183	13,937,355
TOTAL EXPENDITURE	49,475,852	40,035,298	(15,981,090)	(7,601,067)	992,619,189	992,644,800
NET SURPLUS / (DEFICIT) FOR THE YEAR	(47,199,174)	(32,331,119)	-	-	(47,322,555)	(27,926,499)

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

21.

Segmental Reporting

Statement of Comprehensive Income
for the year ended 31 December 2020
(Amount in United States Dollars (USD))

	Citizens Charter Afghanistan Project -Extension AF-0033		BPHS-Helmand Province AF-0032		Upgrading sub health centers in Helmand province AF-0034		Government Health Relief Program AF-0036	
	2020	2019	2020	2019	2020	2019	2020	2019
INCOME								
Grant income	622,780	642,641	-	-	-	-	-	264,314
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	1,351	821	7,701	6,403	5,052	4,992	-	-
TOTAL INCOME	624,131	643,462	7,701	6,403	5,052	4,992	-	264,314
EXPENDITURE								
Salaries & benefits	404,251	445,183	-	-	-	-	-	-
Traveling & transportation	68,651	91,334	-	-	-	-	-	-
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	9,951	18,976	-	-	-	-	-	-
Maintenance & general expenses	3,477	4,623	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	288
Beneficiary training	86,898	32,142	-	-	-	-	-	-
Staff training & development	1,278	468	-	-	-	-	-	-
Program expenses	7,532	7,845	-	-	-	-	-	-
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	1,351	821	7,701	6,403	5,052	4,992	-	-
H.O. logistics and management support	40,743	42,069	-	-	-	-	-	12,587
TOTAL EXPENDITURE	624,131	643,462	7,701	6,403	5,052	4,992	-	264,314
SURPLUS / (DEFICIT)								
Taxation	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

21.

Segmental Reporting	BPHS Helmand Sehatmandi AF-0037		Strengthening Routine Immunization in Helmand AF-0039		Afghanistan Consortium for Children's Education and Supporting Schooling (ACCESS) AF-0040		CBOV AF-0041	
Statement of Comprehensive Income for the year ended 31 December 2020 (Amount in United States Dollars (USD))	2020	2019	2020	2019	2020	2019	2020	2019
INCOME								
Grant income	3,313,949	3,181,412	851,494	399,059	452,616	548,899	37,918	3,609
BRAC Afghanistan contribution	-	-	-	-	14,227	17,754	-	-
Training income	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-
Amortization of investment in fixed asset	124	14	4,084	1,451	610	183	143	-
TOTAL INCOME	3,314,073	3,181,426	855,577	400,510	467,454	566,836	38,061	3,609
EXPENDITURE								
Salaries & benefits	2,050,955	1,994,440	387,243	100,307	62,987	70,091	28,707	-
Traveling & transportation	159,570	127,341	48,970	20,582	14,254	13,593	5,029	-
Teacher honorarium	-	-	-	-	220,486	145,994	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationery, rent & utilities	140,015	114,927	58,032	50,176	2,639	4,028	911	8
Maintenance & general expenses	198,027	104,875	12,637	12,019	608	604	607	5
Audit fees	-	-	-	-	-	-	-	-
Beneficiary training	1,432	1,061	1,185	863	10,254	9,393	-	3,425
Staff training & development	12,359	-	-	-	-	-	-	-
Program expenses	593,729	687,735	287,710	186,900	117,901	278,667	797	-
Monitoring & evaluation	-	-	-	-	1,932	259	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	14,227	17,754	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Foreign Exchange loss	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	124	14	4,084	1,451	610	183	143	-
H.O. logistics and management support	157,861	151,033	55,717	28,212	21,553	26,270	1,867	172
TOTAL EXPENDITURE	3,314,073	3,181,426	855,577	400,510	467,454	566,836	38,061	3,609
SURPLUS / (DEFICIT)								
Taxation	-	-	-	-	-	-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-

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Disclaimer: Some names and identifying details in the case stories may have been changed to protect the privacy of the individuals.