



ANNUAL REPORT 2017

2017
ANNUAL
REPORT

BRAC IN AFGHANISTAN

If you were to describe this world, which one of the following would you pick?

It is home to magic, art, beauty, and tens of thousands of years of human talent.
Or would you say, even though it may be true, that our world is where we live,
but it is a place that doesn't work for everyone? Our world is our playground,
a platform for the creativity of all seven billion of us.

Sometimes it's hard to believe that a world that works for all of us can
be possible. But the opportunities are all around us.

While we all hope for a better future for our world, many of us
are building it. If you are a builder, we are betting on you.

The changemaker

The activist

The hero

The mentor

45 years ago, we started building a world we all want to live in.
We started in Bangladesh.
We listened and learnt, failed and got up again.
We never stopped trying.
And we never will.

We trust in people, and we take on the impossible,
every day. Changing systems of inequity.
Turning potential into skill.
Ready to go to the end of every last mile,
where there are no other signs.

It takes us all to build a world that
works for us all.

We listen, pilot, perfect and scale.
Our DNA is to build.

As the sun rose this morning,
hundreds of thousands of builders rose with it.

Teachers across eight countries opened the
colourful doors of the world's biggest secular
private education system.
65,000 artisans picked up their needles and
started weaving traditional art into
beautiful clothing.

Credit officers in one of the world's largest
microfinance institutions sat down
with women in the remotest
corners of seven countries.

Whoever you are, wherever you are, doing good is everyone's business.
We have never faced bigger challenges but we have never been more ready.
Join the world's biggest family.

Small is beautiful, scale is necessary.



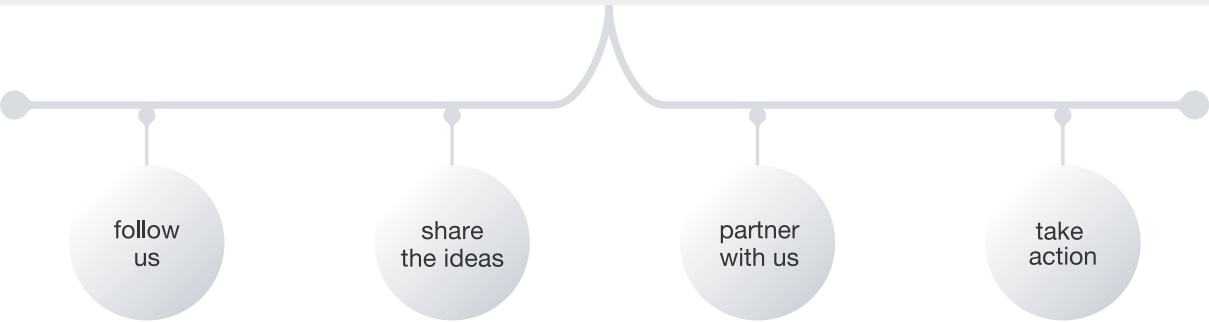
Here at BRAC, we are many things:



and we bring together many different people:



inspired by a single vision.
Building a world that works for all of us takes all of us.
Get onboard:

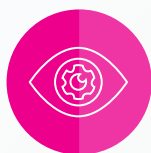


Join the world’s biggest family.



BUILDING A WORLD THAT WORKS FOR ALL OF US

We act as a catalyst, creating opportunities for people living in poverty to realise their potential. We specialise in piloting, perfecting and scaling innovations to impact the lives of millions. We were born in Bangladesh, are almost completely self-sustainable through our own network of social enterprises and investments, and operate in 11 countries across Asia and Africa.



VISION, MISSION AND VALUES

A world free from all forms of exploitation and discrimination where everyone has the opportunity to realise their potential.

Empower people and communities in situations of poverty, illiteracy, disease and social injustice. Our interventions aim to achieve large scale, positive changes through economic and social programmes that enable women and men to realise their potential.

Integrity Innovation Inclusiveness Effectiveness



SOCIAL DEVELOPMENT

Eliminating extreme poverty, Expanding financial choices, Employable skills for decent work, Climate change and emergencies, Gender equality, Universal healthcare, Pro-poor urban development, Investing in the next generation.

Country offices: Afghanistan, Bangladesh, Liberia, Myanmar, Nepal, Pakistan, Philippines, Sierra Leone, South Sudan, Tanzania, Uganda



HUMANITARIAN RESPONSE

We have been providing life-saving services to forcibly displaced Myanmar nationals through a multi-sector response since the influx began in September 2018. We are working closely with the government, local and international NGOs and other stakeholders through the Inter Sector Coordination Group.



SOCIAL ENTERPRISES

Solution for social challenges and surplus for greater impact: Initiatives that engage individuals, micro and small enterprises as suppliers, producers and consumers.



INVESTMENTS

Socially responsible companies that assist us in our mission. Our network of investments help us strive towards the goal of self-sustainability.



BRAC UNIVERSITY

An educational institution's goal is not only to provide the highest quality teaching, but also to inculcate the values essential for tomorrow's leaders. The journey starts by building a high calibre and supportive faculty and administration team who are capable of teaching the most challenging and up-to-date educational programmes, and empowering them with knowledge and life skills so that they can take on the challenges of building themselves and a better nation.

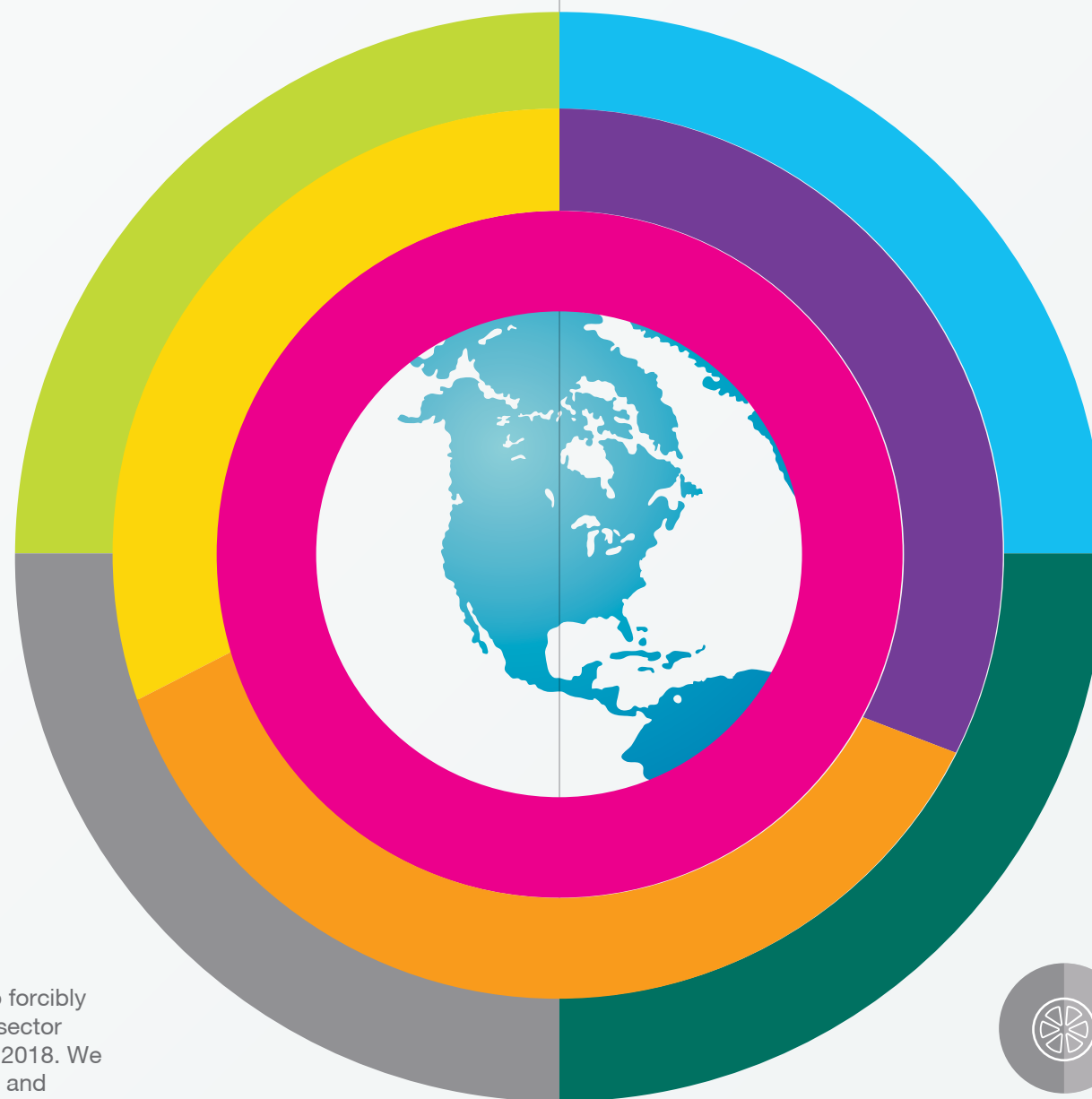


STICHTING BRAC INTERNATIONAL



AFFILIATES

BRAC USA
BRAC UK



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CHAIRPERSON'S FOREWORD

Over recent years, significant investments have been made to ensure the survival and optimal development of children during the first decade of life. Globally, the under-five mortality rate has decreased significantly. Around 20,000 fewer children died every day in 2016 than in 1990. However, this progress has not been universal. Inequities in child mortality between high-income and low-income countries remain large. Reducing these inequities across countries and saving more children's lives by ending preventable child deaths are important priorities.

We also need to focus on the second decade of children's lives. A safe, healthy passage from adolescence into adulthood is the right of every child. To fulfil this right, families and societies need to ensure that adolescents and youth acquire the knowledge and skills required to lead productive and fulfilling lives. Calls for investment in children and young people have increased dramatically in recent years. More and more countries agree that policies, which help young people fulfil their potential, also drive economic development.

Challenges persist in both the education and skills sectors. We need to ensure that all children complete their primary schooling and go on to secondary school. Additional efforts are required to empower girls to believe that they are capable of doing everything boys can. The lack of improvement in the quality and outcomes of education is another concern.

The global youth unemployment rate stands at 13 per cent, which is three times higher than the figure for adults. This lack of job opportunities is one of the issues

of greatest concern. Globalisation and technology are reshaping the lives of young people worldwide. 85 per cent of jobs that today's learners will be doing in 2030 do not exist now. There is an urgent need to redesign curricula for secondary, vocational and higher education to develop skills and competences that will meet the needs of the future. Our goal should be to create adaptable learners who are capable of reengineering their own skills and capacities in disrupted economies. Attention must also be paid to developing children and young people's human qualities and values, such as empathy, cooperation and integrity.

Political instability and conflict are leaving young people vulnerable to violence, disrupting their schooling and access to basic health services and, in many cases, inflicting psychological trauma. We must accelerate efforts to protect children and young people from violence, drug abuse, conflict and poverty, to enable them to lead more productive lives and contribute to society.



Sir Fazle Hasan Abed, KCMG
Founder and Chairperson



LETTER FROM THE EXECUTIVE DIRECTOR



There are more young people today than at any other time in human history. Children and young people make up almost 40% of the world's population, with specific needs and aspirations for the future, which poses both immense opportunities and challenges. While we as a global community have made significant progress in ensuring a better life for all, there is always more work to be done. One in five children, adolescents and youth is out of school. That is 263 million children and youth across the world.

Today's young people will be tomorrow's leaders - in our families, in our workplaces, in our communities. Over a third of the Sustainable Development Goal (SDG) targets highlight the role of young people and the importance of their empowerment, participation, and wellbeing. The SDGs highlight that young people are a driving force for development – however they need to be provided with the skills and opportunities needed to reach their potential. Therefore we at BRAC International have shifted our strategy to focus on ensuring children and youth have better opportunities.

We have invested in Early Childhood Development programmes in Tanzania, Uganda and Liberia. A dollar invested in early childhood development yields a seven-fold return in the future. Having a strong foundation from an early age leads to more productive citizens in the future.

We believe education is a universal right and no one, no matter the circumstance, should be left behind. 130 million girls between the age of 6 and 17 are out of school and 15 million girls of primary-school age will never enter school.

We are building schools only for girls in Afghanistan and Pakistan, places where it is extremely difficult for them to go to school.

In Sub-Saharan Africa alone, 14.2% of the youth population is unemployed, representing massive untapped potential for growth. Everyone should be able to contribute and reap development dividends and our ELA programme ensures just that for our out-of-school adolescent girls. With specialised skills and entrepreneurial lessons, our programme enables them to unlock their potential and contribute to society. We give our girls access to microloans so they can start their own enterprises.

Our newly-launched Skills Development Programme in Nepal connects children and youth to apprenticeships and equips them with the skills needed to not only affect change in their own lives but also in the communities they are a part of.

Our extraordinary strides in the field of development mean that we are ready to provide a better, more equitable life for our children. As our future change-makers, children hold incredible potential for innovation. It is our responsibility to give them what they deserve. We cannot let their potential go unrealised.

Faruque Ahmed
Executive Director
BRAC International

MESSAGE FROM THE COUNTRY REPRESENTATIVE



It is my pleasure to share that 2017 was a remarkably successful year for BRAC Afghanistan. We have built on our reputation and fortified credibility among stakeholders, donors and communities.

In 2017 we started 7 new projects with an annual budget of USD 14 million to augment human capital in education and health, facilitate social development processes, and ensure citizen's charter of Afghanistan. This year with 8 projects running successfully, BRAC Afghanistan has reached a new status. With an annual budget of USD 20 million in 2018 we are working in the areas of education, health, capacity development and rural development. So far we have established 263 community based secondary girls schools and 40 technical & vocational education and training centers. Our Education project provides secondary, higher secondary, technical and vocational education to fifty thousand girls for eight years. Under the health program, we operate 78 health centers to reduce child mortality, improve maternal health, and combat tuberculosis, malaria and other diseases.

Engaging community groups, we have facilitated 383 community development plans and conducted 447 community elections towards strengthening the democratic process and promoting good governance. The capacity development program has stretched beyond boundaries by providing training to different organizations. Since security is a concern, we have established security departments to ensure safety for our stakeholders, we also have a 19 member monitoring team to ensure quality and real-time

monitoring of the massive scale of programs we are implementing.

BRAC Afghanistan family now has 4,100 staff including associates and teachers in the communities. To enhance the capacity of our existing human resources, we were endowed with lots of capacity building initiatives in 2017. Furthermore, our research on 'Enrolling Girls without Learning: Evidence from Public Schools in Afghanistan' has been published in the Development Policy Review Journal, UK.

So far we have partnered with eight local NGOs, Ministry of Education, Ministry of Public Health, Ministry of Rural Rehabilitation and Development, Technical and Vocational Education Directorate, DFID, and UNDP towards realizing our visions.

I take this opportunity to express our gratitude to the people we serve for their unremitting support, Government of Afghanistan and development partners for keeping trust on us and choosing us as their partner towards bringing positive changes in Afghanistan. I thank our colleagues in Afghanistan, Head Quarter and affiliate offices, and look forward to work collectively towards creating an Afghanistan: free from inequalities, where opportunities are created to realize everyone's potentials.

M. Anwar Hossain
Country Representative
BRAC International in Afghanistan

BRAC ACROSS THE WORLD

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

11 SIERRA LEONE
Initiated: 2008
AFSP, ELA, EPR, Health, MF

06 LIBERIA
Initiated: 2008
AFSP, Education, ELA, Health, MF

12 SOUTH SUDAN
Initiated: 2007
Education, ELA, Health

13 TANZANIA
Initiated: 2006
AFSP, Education, ELA, WASH, MF

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

03 NETHERLANDS
Initiated: 2009
Stichting BRAC International registered as a foundation

04 AFGHANISTAN
Initiated: 2002
AFSP, Education, CDP, Health, CCAP

09 PAKISTAN
Initiated: 2007
Education, MF, Health, TUP

07 MYANMAR
Initiated: 2013
EPR, MF

05 BANGLADESH
Initiated: 1972
AFSP, BEP, CEP, DMCC, GJD, HNPP, HRLS, IDP, MF, MG, SDP, TUP, UDP, WASH, HCMP

10 PHILIPPINES
Initiated: 2012
Education

14 UGANDA
Initiated: 2006
AFSP, Education, TUP, ELA, EPR, Health, MF

08 NEPAL
Initiated: 2015
ELA, Health, WASH, SDP

AFSP : Agriculture and Food Security Programme
BEP : BRAC Education Programme
CCAP : Citizens Charter Afghanistan Programme
CDP : Capacity Development Programme
CEP : Community Empowerment Programme

DMCC : Disaster, Management and Climate Change
ELA : Empowerment and Livelihood for Adolescents
EPR : Emergency Preparedness and Response
GJD : Gender Justice and Diversity
HNPP : Health, Nutrition and Population Programme

HRLS : Human Rights and Legal Aid Services
HCMP : Humanitarian Crisis Management Programme
IDP : Integrated Development Programme
MF : Microfinance
MG : Migration

SDP : Skills Development Programme
TUP : Targeting the Ultra Poor
UDP : Urban Development Programme
WASH : Water, Sanitation and Hygiene

HEALTH



Afghanistan is lagging behind on most internationally comparable health indicators compared to other countries in Asia. Only 59% women can receive post-childbirth treatment. 51% deliveries are attended by skilled midwives. Children under 5 mortality rate is 70 per 1000 live births. Maternal mortality, as marked as highest in the eastern mediterranean region, is 1,296 per 100,000 live birth.

We work in the health sector to reduce child mortality, improve maternal health, and combat tuberculosis, malaria and other diseases.

WHAT WE DO

We have trained community health workers, established health posts and health centres. We have initiated mobile health teams with doctors, nurses, midwives and vaccinators to ensure basic health services in hard to reach communities. Equipped with health service providers and medicine supplies, our services include health services for mother and newborn baby, immunisation, nutrition support, control of tuberculosis and malaria, mental health awareness, disability and physical rehabilitation support. We also provide blood transfusion and blood bank support. We are also operating community midwifery and community nursing schools in Helmand province to develop skilled midwives and nurses within the community.

In 2017, we partnered with the Ministry of Public Health (MoPH) to deliver Basic Package of Health Services (BPHS) in Helmand province. BPHS is a form of comprehensive and coordinated approach adopted by MoPH and its development partners to revitalise the health infrastructure.

We partnered with UNDP to combat Malaria in four provinces. We are also implementing two projects on vaccination and providing technical supports to MoPH.

HIGHLIGHTS

Provided **1,287,674** patients with health services from **3** district hospitals, **59** health centres and **467** health posts

Provided **12,380** pregnant mothers with healthcare

Provided **7,683** mothers with delivery services from skilled birth attendants

Provided **32,941** women with family planning methods

Vaccinated **28,484** children under one-year

Provided **14,035** pregnant women with tetanus vaccine

Provided **3,650** suspected malaria cases with parasitological tests at public health facilities

Provided **1,275** malaria cases with treatment in public health facilities and community

Provided **866** community health workers with refreshers training on malaria prevention

Distributed **5,354** long-lasting insecticidal nets among targeted risk groups

EDUCATION



Conflicts and insecurity have adversely affected Afghanistan's education sector for the past three decades. An estimated two-third of the Afghan girls do not attend school. Insecurity, poverty and displacement are driving out girls from schools. Among 3.5 million out of school children, 85% are girls. Only 35% of adolescent girls are literate, compared to 66% of adolescent boys.

We implemented our education programme in 2002 through community based schools to remove barriers that prevent children, particularly girls, from receiving education.

WHAT WE DO

We are operating 263 community based secondary schools in 10 provinces of Afghanistan under Girl's Education Challenge - Transition Window, funded by DFID. Girls completing primary education from BRAC supported community based girls' schools transitioned to community based secondary schools and government hub schools. We have also started technical and vocational education and training centres for girls who dropped out of education and are creating opportunities for alternative livelihood opportunities for them. We offer stipends to students who are living in extreme poverty to continue with their education. We formed community groups including parents, local elites, and school management shura members so that schools have a violence-free and learner-friendly environment. We train teachers from community schools and government schools and provide learning materials to students.

Our students participate in extra-curricular activities such as debate, mathematics competition, debate competition and have shown greater leadership qualities. We ensure students' security to and from schools as our programme organisers accompany them to avoid any kind of security threats.

HIGHLIGHTS

Transitioned **30,398** girls into government schools for continuing their education

Enrolled **7,675** girls in **263** community based secondary girls' schools

Recruited **693** and trained **655** female teachers

Graduated **1,648** girls through **40** TVET centers in beauty parlour and tailoring trades

Provided **300** government schools with technical support

Provided **940** extreme poor students with stipend of **USD 27,376** to continue their education

Provided **274** tents to **137** government schools

Selected **1,000** girls as mentors and trained to mentor **10,000** students from their respective government schools

AGRICULTURE, FOOD SECURITY AND LIVELIHOOD



Malnutrition remains a challenge for Afghanistan. 41% of Afghan children below 5 suffer from acute malnutrition. One in three adolescent girls in Afghanistan suffers from anaemia. About 70% of the rural population are involved in farming, where participation of women is as low as 19%.

We are implementing a research project on agriculture and food security to provide adolescent girls hands on training on horticulture to address this nutrition gap and reduce the prevalence of anaemia.

WHAT WE DO

We teach adolescent girls and their family members about cultivating summer and winter vegetables such as tomato, potato, pumpkins and eggplants. Our research project 'Promoting collective vegetable gardening by adolescent girls for reducing malnutrition' was implemented in three provinces of Afghanistan and worked with 200 adolescent girls who dropped out of school.

Research found that awareness level of the girls increased through participation in the project. Also, the project created positive synergy within the community in favour of girls' working in the field for cultivation which was previously not accepted. From the findings of the research, we published a working paper titled "Nutrition Promotion and Collective Vegetable Gardening by Adolescent Girls: Feasibility Assessment from a pilot in Afghanistan".

We also published a paper titled "Enrolling Girls without Learning: Evidence from Public Schools in Afghanistan" in Development Policy Review, an international journal published from UK.

These girls' collective cultivation efforts were also documented in a documentary film.

HIGHLIGHTS

Provided 200 adolescent girls and their family members with training on horticulture

In 8 communities of 3 provinces, community leaders and elders welcomed the non-traditional roles of girls as farmers

Research findings were published as article in international journal and also as working paper



CITIZENS' CHARTER AFGHANISTAN PROGRAMME



The Citizens' Charter National Priority Program (CCNPP) is the flagship program of the National Unity Government of Afghanistan, which is implemented by Ministry of Rural Rehabilitation and Development (MRRD). The Citizen's Charter Afghanistan Project (CCAP) is a part of the CCNPP that is being 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). BRAC Afghanistan is a Facilitating Partner (FP) and a consultant of MRRD in 3 provinces.

WHAT WE DO

We are engaged in community mobilization and community profiling process which includes: community introduction, survey, resource mapping, social mapping, resources/poverty analysis, and needs assessment. Establish Community Development Council (CDC) and Cluster Community Development Council (CCDC) by conducting democratic election. Facilitate to prepare Community and Cluster Community Development Plan by engaging community people. Build capacity of CDCs, CCDCs and community members through continuous training, mentoring and supervision. Build inclusive local institutions, initiate pro-poor collective action and work towards greater women's participation. Establish CDCs and CCDCs linkages with public service providers and facilitate in the process of conducting monitoring for ensuring minimum service standards.

HIGHLIGHTS

Completed **475** community profiling

Conducted **447** community elections

Completed well being analysis of **427** communities

Completed **383** community development plans

CAPACITY DEVELOPMENT PROGRAMME



The constant state of conflict in Afghanistan for the last three decades have left huge capacity gaps in every sector. We established the BRAC Training and Resource Centre in Kabul in 2003 to build the capacity of our staff, as well as the capacity of staff in other development organisations in the public and private sector.

WHAT WE DO

We offer specialised training courses in areas of education, technical and vocational education and training, gender and child protection, monitoring, and financial management for development professionals in Afghanistan. We transformed our curriculums and classrooms as gender sensitive in 2017, Our engaging approach in training facilitations make participants feel appreciated and valued.

In 2017, we offered trainings on basic teaching, subject-based teaching, mentoring, operational management on skills trades, school management, financial management and gender awareness. We train master trainers who roll out trainings at the field ensuring quality training in remotest parts of the country.

We develop customised modules based on specific needs of the trainees. We develop these curriculums in consultation with government agencies and conduct those in local language to ensure effectiveness of the trainings.

HIGHLIGHTS

Trained a total of **3059** participants in 2017

Trained **1064** Community based girl school's Teachers, Master Trainers, and NGOs Teachers

Conducted **1381** TOT for BRAC Staff, Local Resource Teachers, and Mentor Students

94 training courses for staff in Operational, Technical, and Vocational Management

520 School Management Shora (SMS)

Developed **14** Training Modules



OPPORTUNITIES FOR A BETTER LIFE

I am Kreshma from Baghlan, a province lying north of Afghanistan. This is a story of how education creates opportunities and opens doors for everyone.

As a child, I was not allowed to go to school. “Girls in our community do not go to school!” my father and brothers would say, “this is beyond our norms!”. I always knew I would be married off in few years like other girls in my community.

When I was seven, an organisation called BRAC came to our community and started community-based primary schools for girls. I wanted to join the school, but I knew my father would never allow it. One day, some officials from BRAC visited my house along with local elites and community leaders (shura members). To my great joy, they convinced my father to send me to school!

This unexpected turn of event made me ecstatic! I joined the school and learnt a lot. I made many friends and had a wonderful time. But all good things come to an end eventually and I completed my primary education and the project came to a close. The students were asked to join government schools. I was not allowed to travel long distances to continue my education. Also, my father did not find secondary education important for me, and my education came to a standstill once again.

I stayed at home, doing household chores for a year. But then miraculously, BRAC again came to our community. This time, they came to my father to discuss enrolling me in a tailoring course. Since



I completed my primary education in BRAC school, my father trusted BRAC and their initiatives. I was enrolled in a tailoring course in a technical and vocational training centre run by BRAC. After completion of my training, I will start my small business from home and make clothes for women in my village.

My father did not allow me to go to school at the beginning, and now, he is very proud of what I am doing. My experience has taught me the importance of education and how it opens new avenues in life. Life simply gets better with education. I hope to share my story and inspire other communities to ensure girls get access to education everywhere.

POWER OF YOUTH

I am Malek Muhammad Faruq from Bila e Yari, Kama district of Nangarhar province has been my home since birth. Nangarhar province lies in the eastern part of Afghanistan, close to Pakistan. The village I live in is known as Bila e Yari.

We were one of the villages chosen to participate in the Government’s Citizen Charter National Priority Programme. A key component of this project was to form a youth subcommittee. At first we did not understand the necessity for such a committee. Most of the decisions were taken by elders in the community and the youth did not have much say.

Eventually we understood the importance of this committee. The youth have more energy to carry out extensive work and also have access to both younger and older generation. I was chosen to be part of a committee comprising six youths from different sects.

One of the major tasks of our subcommittee is to assist other subcommittees in carrying out campaigns. We carried out stop hunger campaign in our community to assist the vulnerable group subcommittee,. The objective of the campaign was to motivate those who are well off to contribute food and cash support for those in the community living in extreme poverty.

It was not easy. This is a new initiative in the community and people were not ready to contribute even if they had surplus food. We often failed to convince them.



But we persisted and kept on trying. We reminded them how helping people in need is rewarded by the Almighty.

Within 3-4 months, we succeeded in gathering food worth USD 1,000. The food items were then distributed to those living in extreme poverty.

This incident inspired me and my subcommittee members a lot. We understood how important our subcommittee was in engaging community activities. We are always ready to assist other subcommittees to carry out development activities in the community. Now I know, how our special role in society can accomplish with persistence and dedication.

MIDWIVES SAVING LIVES

I am Hameeda, from Helmand, a province lying south to Afghanistan. I was married off and sent to a different village after completing my 12th grade. My in law's village is a conservative one. Here, women are not allowed to pursue education, let alone a profession. I started my life as a homemaker, until one incident changed it all for me.

A pregnant woman in our neighbourhood was expected to deliver a baby. In our community, babies are delivered at home, with supervision from elderly women of the community. We do not have any midwives. When the woman went to labour, things got complicated. The woman was struggling for her life, but there was no skilled woman who could help her with the delivery. The hospital was far away and the village did not have an ambulance.

After struggling for a long time, the woman finally delivered her baby. But she became frail. It took her long to recover from the child birth. The incident shook me to my core. I wanted to help women like her. But I did not know a thing about attending childbirth.

A few days later, BRAC started running a satellite clinic in our village. We started receiving basic health care services once a week. The clinic also had awareness sessions on mothers' and children's health, nutrition and so on. From the clinic manager, I came to know about a midwifery school ran by BRAC near our village. Even though I was eligible and wanted to join, it was going to be difficult to convince my family.



First, I convinced my husband and told him how I can help other women in the village who are in dire need of a midwife. I told him how lives can be saved. Once he was convinced, he talked to the elders of the family. The elders of his family and the community then visited the midwifery school and permitted my joining the midwifery course.

Now I, along with 23 more girls aging between 16-22 years, are taking up a training course on community midwifery education. I am learning and practicing every detail of attending childbirth. After completion of my training, I will return to my village and start working as a midwife. I recall the day, witnessing the struggle of the woman and remind myself how her pain and agony motivated me to take an action to help the women of my community.

GOVERNANCE AND MANAGEMENT

BRAC INTERNATIONAL

BRAC International is registered as Stichting BRAC International in the Netherlands.

CORPORATE GOVERNANCE

In line with the guidelines for corporate governance in the Netherlands, the Board decided to adopt a two-tier governance structure to create a clear division between executive and supervisory responsibilities from the end of 2016.

SUPERVISORY BOARD

Stichting BRAC International has a ten (10) member Supervisory Board.

The Supervisory Board is charged with the overall supervision of the policies pursued by the Management Board and its associated institutions and/or entities. The Supervisory Board members are appointed by co-optation. The period of membership is governed by the constitution and there is no board remuneration applicable for the Supervisory Board.

The current members of the Supervisory Board are:

Chairperson

Sir Fazle Hasan Abed, KCMG

Members

Ms. Sylvia Borren
Dr. Muhammad Musa
Ms. Parveen Mahmud
Dr. Ahmad Mastaqur Raza Chowdhury
Dr. Debapriya Bhattacharya

Ms. Shabana Azmi
Mr. Shafiqul Hassan
Ms. Irene Khan
Dr. Fawzia Rasheed

MANAGEMENT BOARD

The Management Board is charged with the daily management, the preparation of the budget, the financial statements and the long-term strategy plan. The Supervisory Board has stipulated specific restrictions that require its approval. The Management Board is appointed by Supervisory Board and their performance is reviewed annually. The Management Board consists of the following members:

Mr. Faruque Ahmed, Executive Director
Mr. Saif Md Imran Siddique, Director
Mr. Shameran Abed, Director
Ms. Lamia Rashid, Director

The gender diversity in the management board is 75/25. The Foundation is trying to bring in more female participation into its Management board. The management board meets on a weekly basis.

BRAC INTERNATIONAL HOLDINGS BV

BRAC International Holdings BV is a wholly owned subsidiary of Stichting BRAC International and was incorporated in 2010. BRAC International's microfinance programmes, social enterprises and investment companies are consolidated under this wing. The social programmes currently supporting the enterprises include seed production and training centres.

BRAC International Holdings BV has the role to consolidate the financial results of all country operations in six countries. The consolidated financial statements include the financial data of the stand-alone parent organisation, its group companies and other legal entities over which the foundation has control.

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Sir Fazle Hasan Abed KCMG, Chair
Dr. Muhammad Musa, Member
Ms. Parveen Mahmud, Member
Ms. Sylvia Borren, Member

MANAGEMENT BOARD

The Management Board consists of the following members:

Managing Director
Mr. Faruque Ahmed

Director
Mr. Hans Eskes

In the discharge of their duties, the Directors shall be guided by the interests of the Company and the business carried on by the Company. The Management Board may decide to appoint one or more authorised signatories and to determine their authority and title.

GROUP FINANCE AND AUDIT COMMITTEE

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

Ms. Parveen Mahmud, Chair
Dr Muhammad Musa, Member
Ms. Sylvia Borren, Member
Mr. Faruque Ahmed, Member
Mr. Hans Eskes, Member
Mr. Saif Md Imran Siddique, Secretary of the Committee

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

LOCAL BOARDS

Each country entity has a local board. We pursue microfinance and development activities through separate entities

in countries where it is required. The local board members are appointed by Stichting BRAC International's board. The business of the local entities is managed by these local boards. Further details of the roles of the local board are available in the respective incorporation documents of these entities.

ADVISORY COUNCIL

In 2015, BI decided to form advisory councils to strengthen governance, support advocacy at the national level and enhance credibility.

The council members, who are country nationals, provide the country leadership with advice and support on standards and policies, and the development and implementation of programmes. They advise on key external developments and trends nationally, and promote BRAC's mission through effective and strategic working relationships with key stakeholders and civil society partners in the countries. They also support information sharing and relevant advocacy on behalf of BRAC.

ACCOUNTABILITY AND TRANSPARENCY

The internal audit department conducts periodical audits at all our cost centres on a sample basis. Audits take place at least once a year and twice or more in locations and on programmes where a closer watch is warranted. In addition, special investigations are conducted in case of fraud or irregularities that may be detected. A 'whistle blower' policy is in place and HR takes actions as and when required.

External audit of Stichting BRAC International, BRAC International Holdings BV and all of our legal entities are undertaken annually. Financial transparency is ensured by BRAC International's finance and accounts division, which prepares financial statements following the International Financial Reporting Standards and the laws of relevant countries.

The summary of all audits and investigations are submitted to the audit and finance committee on a half yearly basis.

BRAC IN AFGHANISTAN

GOVERNANCE

Local Board Members

Dr A M R Chowdhury (Chair)
Faruque Ahmed
S N Kairy

Country Advisory Council Members

Mohammad Ehsan Zia (Chair)
Shinkhai Karokhail
Aziz Rafee
Dr Sima Samar
M Anwar Hossain (Member Secretary)

MANAGEMENT

M Anwar Hossain, Country Representative
Md. Siddique Ali, Programme Manager, Education
Gul Rehman, Head of Finance
Bismillah Stanikzai, Head, HRD
AKM Abdus Salam, Programme Manager, CCAP
Lailuma Kakar, Senior Faculty Member and In-charge, CDP
Dr Aziz Ur Rahman, In-charge, Health Programme
Sajid Ali, Head, Internal Audit Department

DEVELOPMENT PARTNERS



Global Affairs
Canada

Affaires mondiales
Canada



Department
for International
Development



The Global Fund
To Fight AIDS, Tuberculosis and Malaria



Ministry of
Public Health
Islamic Republic of Afghanistan

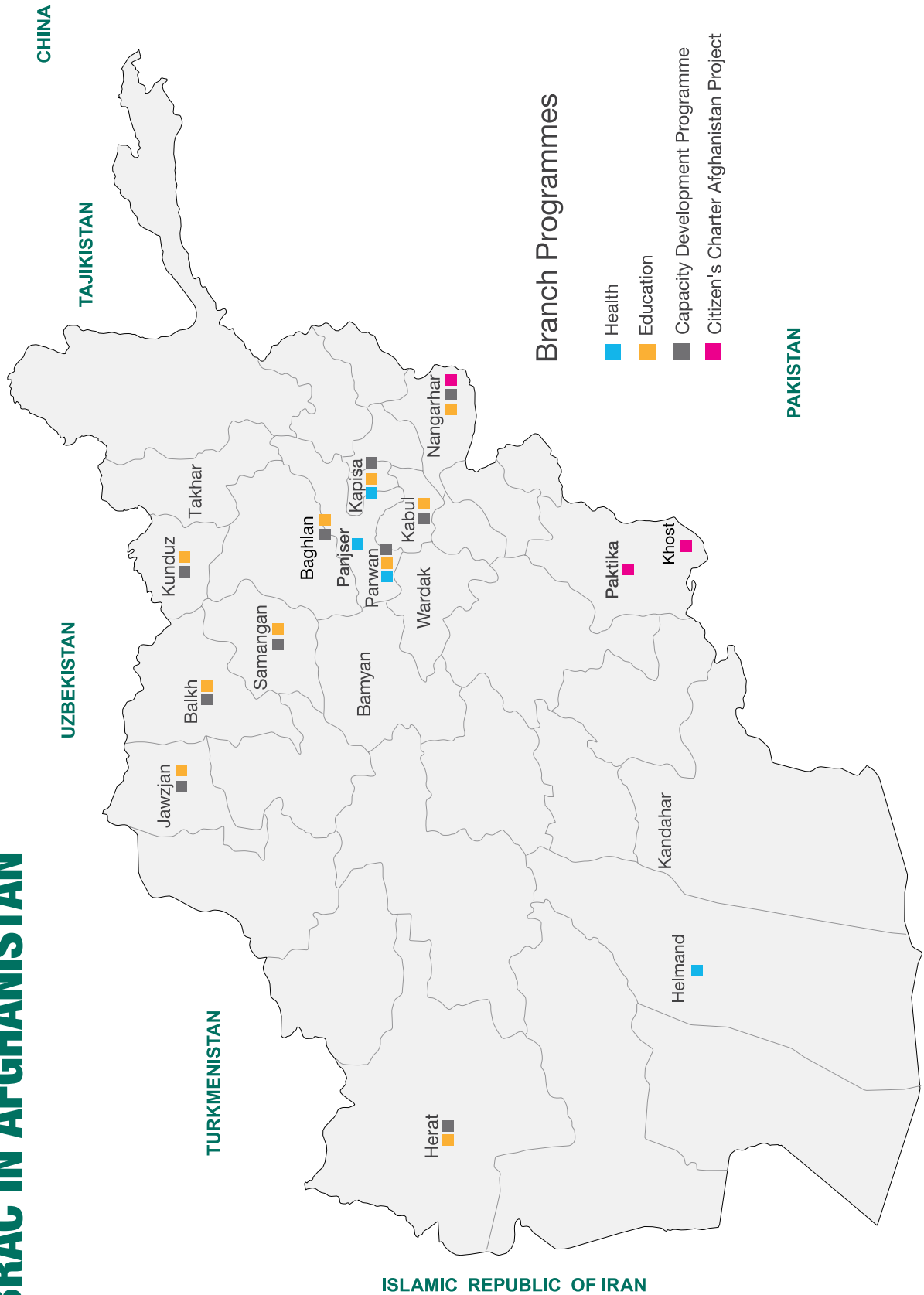


M S SWAMINATHAN RESEARCH FOUNDATION
COMMUNITY AGROBIODIVERSITY CENTRE



Ministry of
Rural Rehabilitation & Development
Islamic Republic of Afghanistan

BRAC IN AFGHANISTAN



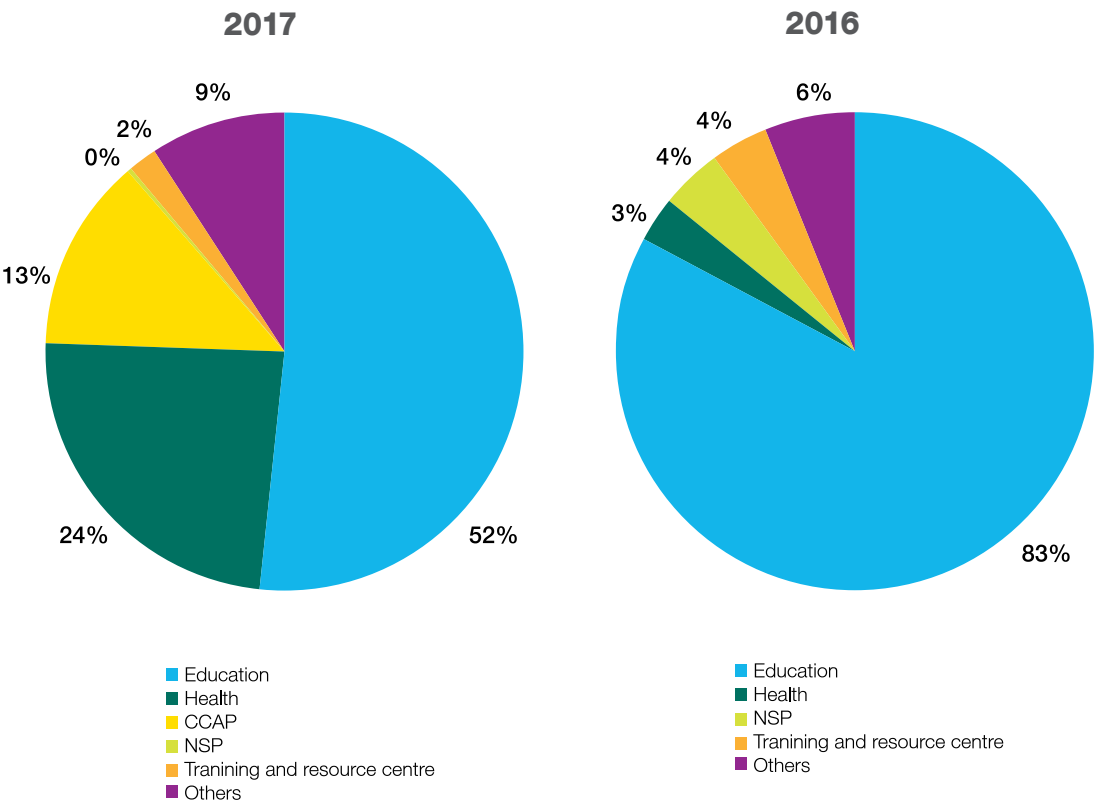
FINANCIALS

FINANCIAL HIGHLIGHTS

BRAC Afghanistan received grants amounting to USD 9,459,729 in 2017 as against USD 12,388,134 in 2016. Total utilization for the year 2017 was USD 9,375,939 and in 2016 USD 13,052,789. Out of the total expenses majority is expensed in Education sector with support from DFID and DFATD(formerly CIDA). Almost 88% of total expenditure is being used for programme service with only 12% as admin expenses.

PROGRAMME COST BY NATURE OF PROGRAMME

Expenses	2017		2016	
	USD	%	USD	%
Education	4,879,794	52%	10,808,413	83%
Health	2,215,768	24%	333,587	3%
CCAP	1,206,728	13%	-	0%
NSP	6	0%	533,948	4%
Training and resource centre	232,460	2%	528,141	4%
Others	841,185	9%	848,701	6%
Total	9,375,939	100%	13,052,789	100%



PROGRAMME COST BY NATURE OF EXPENSES

Expenses	2017	%	2016	%
	USD		USD	
Programme Expenses	8,265,716	88%	11,472,354	88%
Administration Expenses	1,110,223	12%	1,580,435	12%
Total	9,375,939	100%	13,052,789	100%

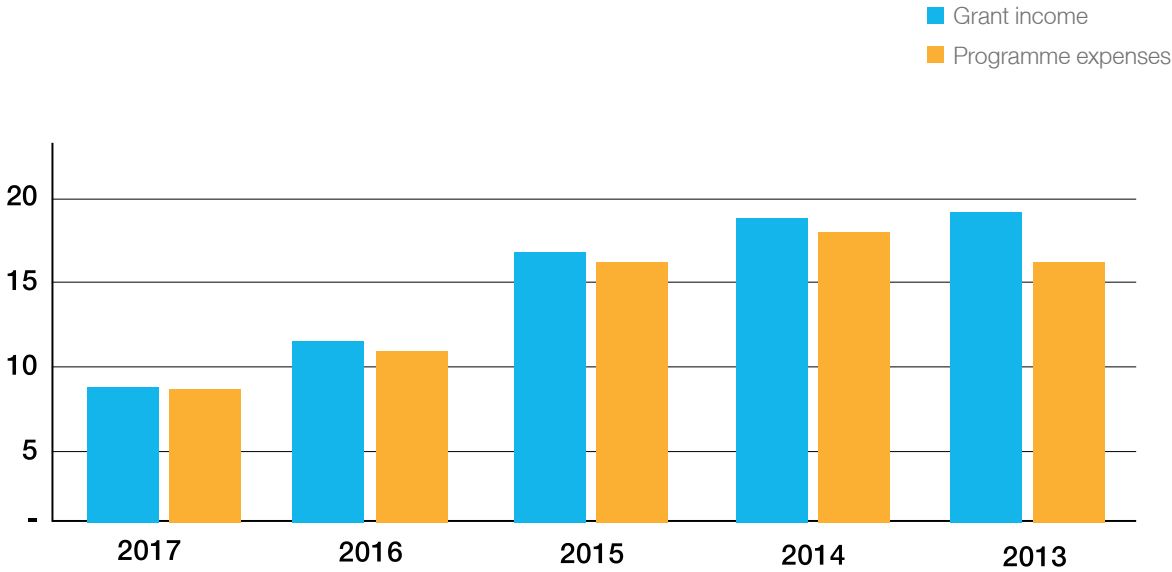
FIVE YEAR PERFORMANCE REVIEW

Particulars	2017	2016	2015	2014	2013
	USD	USD	USD	USD	USD
Income Statement					
Grant Income	8,276,121	11,655,344	16,640,208	18,468,428	17,830,341
BRAC Contribution	50,561	129,625	172,583	272,357	219,158
Other Income	2,136,344	809,145	1,884,345	1,988,291	1,066,599
Programme expenses	8,265,716	11,472,354	15,807,036	17,071,674	16,395,699
Administration expenses	1,110,223	1,580,435	2,120,297	2,383,291	2,250,381
Financial Position					
Net Equity	1,357,215	410,547	762,660	698,051	(183,514)
Cash at bank	5,826,931	5,856,251	8,440,891	8,334,461	9,335,708
Operational Statistics					
Number of Projects	11	10	21	22	29

Contribution to Government Exchequer

Particulars	2017	2016	2015	2014	2013
	USD	USD	USD	USD	USD
Income Tax	-	-	-	-	-
Withholding tax	331,469	349,517	437,644	451,297	452,460
Social security and pension	-	-	-	-	-

ANNUAL INCOME AND EXPENSES
In Millions USD



Last 5 Years Grant Income vs. Programme Expenses

INDEPENDANT 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, 2017 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, 2017 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.

Kabul: House No 04, Directorate of Milli Bus Street, Khushal khan, District 05, Kabul, Afghanistan
Tel: +93 799 195344, Email: kabul@pkf.com.pk, qamar@pkf.com.pk

PKF F.R.A.N.T.S., Chartered Accountants is a member firm of the PKF International Limited Network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

- 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
Date: 10 March, 2018

BRAC AFGHANISTAN
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2017


	NOTES	2017 AFN	2016 AFN	2017 USD	2016 USD
ASSETS					
Property, plant and equipment	4	14,209,472	10,786,103	203,808	161,421
Grants and accounts receivable	5	26,395,283	159,033,332	378,590	2,380,026
Advances, deposits and prepayments	6	15,281,385	2,069,954	219,182	30,978
Cash in hand and at banks	8	406,253,608	391,314,725	5,826,931	5,856,251
TOTAL ASSETS		462,139,748	563,204,114	6,628,511	8,428,676
LIABILITIES AND NET ASSETS					
LIABILITIES					
Deferred income	9	13,590,024	9,505,088	341,329	283,425
Donor grants received in advance	10	131,061,709	241,994,087	3,090,130	4,797,232
BRAC contribution received in advance	7	-	6,813,014	-	101,961
Current liabilities	11	128,273,539	189,468,867	1,839,838	2,835,511
TOTAL LIABILITIES		272,925,271	447,781,056	5,271,296	8,018,129
NET ASSETS					
Capital fund					
- Unrestricted		189,214,477	115,414,273	2,713,920	1,727,241
- Temporarily restricted		-	8,785	-	132
- Convenience translation reserve		-	-	(1,356,705)	(1,316,826)
TOTAL NET ASSETS		189,214,477	115,423,058	1,357,215	410,547
TOTAL LIABILITIES AND NET ASSETS		462,139,748	563,204,114	6,628,511	8,428,676

The annexed notes from 1 to 23 form an integral part of these financial statements.


Head of Finance
BRAC Afghanistan


Member, Governing Body
BRAC Afghanistan



Country Representative
BRAC Afghanistan

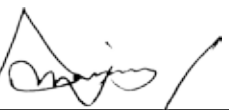

Member, Governing Body
BRAC Afghanistan


BRAC AFGHANISTAN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2017


	NOTES	2017 AFN	2016 AFN	2017 USD	2016 USD
INCOME					
Donor grants	12	561,783,061	789,066,755	8,276,121	11,655,344
BRAC contribution	13	3,432,082	8,775,595	50,561	129,625
Other income	14	145,015,038	54,779,114	2,136,344	809,145
TOTAL INCOME		710,230,181	852,621,464	10,463,026	12,594,114
EXPENDITURE					
Salaries & benefits	15	355,842,448	420,997,234	5,242,228	6,218,571
Training & workshops	16	17,332,465	67,712,483	255,339	1,000,184
Occupancy expenses	17	51,466,745	59,278,610	758,202	875,607
Other program expenses	18	208,386,163	331,321,774	3,069,920	4,893,970
Depreciation	4	3,410,940	4,363,708	50,250	64,457
TOTAL EXPENDITURE		636,438,761	883,673,808	9,375,939	13,052,789
NET SURPLUS/(DEFICIT) FOR THE YEAR		73,791,420	(31,052,344)	1,087,087	(458,675)

The annexed notes from 1 to 23 form an integral part of these financial statements.


Head of Finance
BRAC Afghanistan


Member, Governing Body
BRAC Afghanistan


Country Representative
BRAC Afghanistan



Member, Governing Body
BRAC Afghanistan

BRAC AFGHANISTAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Notes	2017 AFN	2016 AFN	2017 USD	2016 USD
Cash flows from operating activities:					
Surplus/(Deficit) for the year		73,791,420	(31,052,344)	1,087,087	(458,675)
Adjustment to reconcile changes in net assets to					
Net cash provided by operating activities:					
Depreciation		3,410,940	4,363,708	50,250	64,457
Donor grants - amortisation of \in PPE		(2,666,371)	(3,675,672)	(39,281)	(54,294)
Interest received on bank accounts		(190,288)	(347,309)	(2,803)	(5,130)
Adjustments for other accounts:					
Decrease/(Increase) in advances, deposits and prepayments		(13,211,431)	12,171,984	(188,204)	177,329
Decrease/Increase in grants and accounts receivable		132,638,049	(54,077,698)	2,001,436	(844,914)
Decrease/Increase in grant received in advance		(53,987,953)	(23,319,017)	(774,354)	(314,884)
Decrease/Increase in current liabilities		(61,195,328)	(79,604,741)	(877,730)	(1,100,039)
Increase in deferred income		9,916,002	2,973,583	142,575	43,538
Asset handed over to donor		-	(1,944,337)	-	(28,151)
Transfer to control account		(10,110,422)	-	(148,946)	-
Net cash provided in operating activities		78,394,618	(174,511,842)	1,250,031	(2,520,763)
Cash flows from investing activities:					
Interest received on bank accounts		190,288	347,309	2,803	5,130
Sales of damaged assets		-	4,803	-	71
Purchase of PPE		(9,999,003)	(1,190,546)	(143,417)	(17,586)
Net cash used in investing activities		(9,808,716)	(838,434)	(140,613)	(12,385)
Cash flows from financing activities:					
Grants received from donor during the year		636,959,255	821,122,339	9,359,729	12,138,135
BRAC Contribution		6,729,490	16,656,917	100,000	250,000
Grants utilised during the year for:					
-Operational expenditure (donor grants)		(559,116,690)	(785,391,083)	(8,236,840)	(11,601,050)
-Operational expenditure (BRAC contribution)		(3,432,082)	(8,775,595)	(50,561)	(129,625)
Transfer to capital fund		(100,158,579)	(53,022,064)	(1,500,960)	(793,506)
Disbursement to SRs		(24,712,410)	-	(364,060)	-
-Investment in PPE		(9,916,002)	(1,029,246)	(142,575)	(15,387)
Net cash provided by financing activities		(53,647,018)	(10,438,732)	(835,266)	(151,432)
Net increase in cash and cash equivalents		14,938,883	(185,789,008)	274,152	(2,684,580)
Adjustment for currency translation		-	-	(303,472)	99,940
Cash and cash equivalents, beginning of the year		391,314,725	577,103,734	5,856,251	8,440,891
Cash and cash equivalents, end of the year	8	406,253,608	391,314,725	5,826,931	5,856,251

The annexed notes from 1 to 23 form an integral part of these financial statements.


Head of Finance
BRAC Afghanistan


Country Representative
BRAC Afghanistan


Member, Governing Body
BRAC Afghanistan


Member, Governing Body
BRAC Afghanistan


BRAC AFGHANISTAN
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Temporarily Restricted	Unrestricted	Total Capital Fund	Temporarily Restricted	Retained Surplus	Translation Reserve	Total Capital Fund
	AFN	AFN	AFN	USD	USD	USD	USD
At January 01, 2016 (Deficit) /surplus for the year Convenience translation reserve	7,517 1,268	146,467,886 (31,053,613)	146,475,403 (31,052,345)	110 19 3	2,142,283 (458,694) 43,652	(1,379,733) - 62,907	762,660 (458,675) 106,562
At December 31, 2016	8,785	115,414,273	115,423,058	132	1,727,241	(1,316,826)	410,547
At January 01, 2017 (Deficit) /surplus for the year Transfer from GEP Convenience translation reserve	8,785 5,663 (14,448)	115,414,273 73,785,757 14,448	115,423,058 73,791,420 (0)	132 83 (215)	1,727,241 1,087,003 215 (100,540)	(1,316,826) - - (39,879)	410,547 1,087,087 - (140,419)
At December 31, 2017	-	189,214,477	189,214,477	-	2,713,920	(1,356,705)	1,357,215



The annexed notes from 1 to 23 form an integral part of these financial statements.


Head of Finance
BRAC Afghanistan


Country Representative
BRAC Afghanistan


Member, Governing Body
BRAC Afghanistan


Member, Governing Body
BRAC Afghanistan

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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, national solidarity program and employment and training for the people of 17 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 05, 2018.

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 organisation 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 69.72 for balance sheet items & at the annual average rate of USD 1: AFN 67.88 for income & 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.

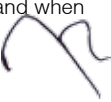
The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current 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 programmes, are held by the Country Office and transferred to programmes 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 programmes, and for these grants, income is recognized to equate to expenditure incurred on projects and programmes. 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 and motorcycles, 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 programmes, 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.

The estimated useful lives for the current and comparative periods are as follows:

Furniture & Fixtures	10%
Equipment's	15-33.33%
Vehicles	20%
Bicycles	20%
Motorcycles	20%

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 69.72 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 67.88 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 recognised 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 realised.

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 recognised 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 prefinance from the control fund to the projects.

3.10 Provision and Other Liabilities

A provision is recognised 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.



BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

3.11 Employee Benefits

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

3.12 Segment Reporting

An operating segment is a component that engages in business activities providing products and services from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of BRAC Afghanistan's other component programmes. All operating segments' operating results are reviewed regularly by BRAC Afghanistan's Country Programme Coordinators 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 favour of BRAC Afghanistan and payment against technical and management support provided by these entities.

3.14 Contingent Liability

Contingent liability is:

- a possible obligation depending on whether some uncertain future event occurs, or
- a present obligation but payment is not probable or the amount cannot be measured reliably

There is no contingent liability as at 31st December 2017.

3.15 Post Balance Sheet Events

An event, which could be favourable or unfavourable, that occurs between the end of the reporting period and the date that the financial statements are authorised 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 31 December 2017 to adjust or disclose in the financial statements.

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

4. Property, plant and equipment (PPE)

Property, plant and equipment (PPE)	Cost			Depreciation		Net book value	
	Opening balance	Additions during the year	Adjustments for disposals/transfer during the year	Closing balance	Charged during the year	Adjustments for disposals/transfer during the year	Closing balance
	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Furniture and fixtures	9,160,726	2,187,611	(1,061,113)	10,287,223	5,608,025	726,645	6,077,912
Equipment	7,143,219	3,474,937	(919,426)	9,698,730	4,383,327	1,208,374	5,033,009
Vehicles	13,483,574	4,336,456	(3,091,107)	14,728,923	9,494,342	1,457,386	9,394,482
Bicycles	-	-	-	-	-	-	-
Motorcycles	924,002	-	(855,000)	69,002	439,724	18,535	69,002
Total 2017 (AFN)	30,711,521	9,999,003	(5,926,644)	34,783,878	19,925,417	3,410,940	20,574,404
Total 2017 (USD)	440,498	143,417	(85,006)	498,908	285,792	50,250	295,100

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Notes		2017 AFN	2016 AFN	2017 USD	2016 USD
5	Grants and Accounts Receivable				
	Donor grants receivable	23,190,283	77,178,236	332,620	1,155,017
	Receivable from BRAC Microfinance Afghanistan	3,205,000	2,800,000	45,970	41,904
	Other accounts receivable	-	79,055,096	-	1,183,105
		26,395,283	159,033,332	378,590	2,380,026
6.	Advances, deposits and prepayments				
	Employees	2,318,508	1,063,121	33,255	15,910
	Partner NGO,Suppliers & Others	12,962,877	1,006,833	185,928	15,068
		15,281,385	2,069,954	219,182	30,978
7.	BRAC Contribution received in advance (Funded by BRAC USA)				
	At January 1				
	Contribution received during the year	6,813,014	(1,068,308)	101,961	(15,625)
	Transferred to Statement of Income and	6,729,490	16,656,917	100,000	250,000
	Expenditure during the year	(3,432,082)	(8,775,595)	(50,561)	(129,625)
	Adjustment for currency translation	-	-	(2,455)	(2,789)
	Tranferred to Control Account	(10,110,422)	-	(148,946)	-
	At 31 December	-	6,813,014	-	101,961
8.	Cash in hand and at banks				
	Cash in hand	2,790,124	2,581,422	40,019	38,632
	Cash at banks	403,463,483	388,733,303	5,786,912	5,817,619
		406,253,608	391,314,725	5,826,931	5,856,251
8.1	Cash at banks				
	Habib Bank Limited	395,695,230	168,561,106	5,671,846	2,522,615
	Bank Alfalah Limited	50,817	374,279	734	5,601
	Standard Chartered Bank Limited	1,078,861	216,667,299	15,470	3,242,552
	Bank Mili Afghanistan	115,525	382,517	1,657	5,725
	Azizi Bank limited	6,523,050	2,748,102	97,205	41,127
		403,463,483	388,733,303	5,786,912	5,817,619
9.	Deferred income				
	- Donor fund investment in PPE				
	At 1 January				
	Transferred from	9,505,088	14,095,852	283,425	350,484
	Grants received in advance	9,916,002	1,029,246	142,576	15,387
	Amortisation to Statement of Income and Expenditure	(2,666,371)	(3,675,672)	(39,281)	(54,294)
	Assets handed over to donor/govt.	(3,164,695)	(1,944,337)	(45,391)	(28,151)
		13,590,024	9,505,088	341,329	283,425
	Adjustment for currency translation	-	-	(146,406)	(141,176)
At 31 December		13,590,024	9,505,088	194,923	142,249

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

		2017 AFN	2016 AFN	2017 USD	2016 USD
10.	Donor Grants received in advance				
	At January 1				
	Donations received during the year	164,815,852	183,135,906	3,642,214	3,914,021
	Transferred to deferred income:	636,959,255	821,122,339	9,359,729	12,138,135
	-Investment in PPE	(9,916,002)	(1,029,246)	(142,575)	(15,387)
	Expenditure during the year	(559,116,690)	(785,391,083)	(8,236,840)	(11,601,050)
	Fund Transferred from Control to GEP	3,258,872	(53,022,064)	46,742	(793,506)
	Transferred to Sub-recipients	(24,712,410)	-	(364,060)	-
	Transferred to Conrol Account	(103,417,451)	-	(1,547,702)	-
		107,871,426	164,815,852	2,757,509	3,642,214
Receivables as at 31 December		23,190,283	77,178,236	332,620	1,155,017
		131,061,709	241,994,087	3,090,130	4,797,232
Adjustment for currency translation		-	-	(1,210,300)	(1,175,650)
At 31 December		131,061,709	241,994,087	1,879,830	3,621,582
11.	Current liabilities				
	Liabilities for expenses				
	Payable to BRAC Bangladesh	46,223,872	128,481,591	662,993	1,922,801
	Income tax payable	30,710,848	24,194,898	440,488	362,091
	Festival allowance	4,098,721	1,791,223	58,788	26,807
	Staff Insurance	6,628,491	4,187,302	95,073	62,665
	Medical Benefit	16,353,354	14,720,373	234,558	220,299
	Payable to Stichting BRAC International	4,408,833	-	63,236	-
	Payables to BRAC IT Services Ltd.	5,190,941	4,644,206	74,454	69,503
	Technical support fees	992,813	1,113,213	14,240	16,660
12.	Donor grants (income)				
	Transferred from grants received in advance	559,116,690	785,391,083	8,236,840	11,601,050
	Transferred from deferred income:				
	amortisation of investment in PPE	2,666,371	3,675,672	39,281	54,294
		561,783,061	789,066,755	8,276,121	11,655,344
13.	BRAC Contribution (income)				
	Transferred from contribution received in advance	3,432,082	8,775,595	50,561	129,625
		3,432,082	8,775,595	50,561	129,625

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017 AFN	2016 AFN	2017 USD	2016 USD
14. Other Income				
Training Income	19,504,935	45,663,218	287,344	674,494
Interest on bank accounts and fixed deposits	190,288	347,309	2,803	5,130
Closed projects non refundable funds,				
Cost recovered and others	115,972,611	3,101,617	1,708,495	45,814
Exchange gains/(losses)	9,347,204	5,666,970	137,702	83,707
	145,015,038	54,779,114	2,136,344	809,145
15. Salary & Benefits				
Staff Salary & Benefits	272,661,713	219,264,616	4,016,820	3,238,768
Festival Allowance	11,282,576	12,080,691	166,214	178,444
Staff group insurance	1,742,209	892,178	25,666	13,178
Medical Benefit	4,408,833	-	64,950	-
Teachers' honoraium	65,747,117	188,759,749	968,579	2,788,179
	355,842,448	420,997,234	5,242,228	6,218,571
16. Training & Workshop				
Teachers Training	417,724	16,731,940	6,154	247,148
Beneficiary training	13,212,374	45,826,736	194,643	676,909
Stuff training and development	3,702,367	5,153,807	54,543	76,127
	17,332,465	67,712,483	255,339	1,000,184
17. Occupancy Expenses				
School Rent & Maintenance	4,762,155	21,411,124	70,155	316,265
Stationery, Rent & Utilities	26,947,080	24,941,834	396,981	368,417
Maintenance & General Expenses	19,757,550	12,925,652	291,066	190,925
	51,466,745	59,278,610	758,202	875,607
18. Other Program Expenses				
Program Expenses	144,541,130	281,650,429	2,129,363	4,160,272
HO logistic fees	6,639,228	978,468	97,808	14,453
Technical support from BRAC International	10,214,734	-	150,482	-
Audit Fees	749,540	954,569	11,042	14,100
Monitoring & evaluation	5,761,043	2,643,253	84,871	39,044
Traveling and Transportation	40,480,488	45,095,055	596,354	666,101
	208,386,163	331,321,774	3,069,920	4,893,970

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

19. Schedule of donations received :

SL No.	Name of the projects	Donor	2017 AFN	2016 AFN	2017 USD	2016 USD
Education Program :						
1	Girls Education Project Phasell	DFATD	15,455,610	250,380,122	228,972	3,683,660
2	Girls Education Challenge	DFID	50,838,719	440,326,399	752,386	6,534,006
3	Girls Education Challenge Transition	DFID	187,609,631	-	2,748,463	-
National Solidarity Program:						
4	NSP New Rollout Communities	MRRD/World Bank	-	1,002,793	-	15,066
5	NSPIII RBG 2nd Round(Samangan & Nangarhar)	MRRD/World Bank	-	90,331,484	-	1,324,235
6	NSPIII RBG Badghis	MRRD/World Bank	-	503,682	-	7,743
CCAP						
7	Citizen Charter Afghanistan Project	MRRD/World Bank	107,671,285	-	1,577,284	-
8	Citizen Charter Afghanistan Project(CCAP) -Extension	MRRD/World Bank	15,239,435	-	223,027	-
Capacity Development Program & Research :						
9	Training project_Unicef Fund	UNICEF	-	2,444,999	-	36,363
10	Promoting vegetable gardening by Adolescent Girls-LANSA	MSSRF/DFID	1,400,328	3,823,046	20,949	56,753
Health Program:						
11	Scalling up Innovative Approaches to Respond to TB Challenges	UNDP/GF	-	14,219,059	-	212,796
12	Strengthening and Scaling-up Malaria Prevention & Case Management	UNDP/GF	3,817,630	6,497,972	54,757	95,982
13	BPHS Helmand	MoPH/World Bank	250,663,972	-	3,692,752	-
14	CCM Fund	Global Fund	-	10,614,714	-	157,077
15	Upgrading sub health centres in Helmand province	MoPH/GAVI	4,262,645	-	61,139	-
Others						
16	Effectiveness in Emergency	BRAC USA	-	978,069	-	14,454
			636,959,255	821,122,339	9,359,729	12,138,134
17	Girls Education Project Phasell	BRAC USA	6,729,490	16,656,917	100,000	250,000
Total			643,688,745	837,779,256	9,459,729	12,388,134

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

20.Segmental reporting

Statement of Financial Position as at 31 December 2017 (Amount in Local Currency)	Community Based Girls Education AF-0013/P-129	Community Based Girls Education AF-0013/P-129	Community Based Girls Education Challenge AF-0015/P-131	Community Based Girls Education Challenge Transition (AF-0030)	Girls Education Challenge Transition (AF-0030)	NSP 5 Province AF- 002/P-58	NSP 5 Province AF- 002/P-58
	2017	2016	2017	2017	2016	2017	2016
	AFN	AFN	AFN	AFN	AFN	AFN	AFN

ASSETS

Property, Plant and equipment	-	3,254,630	4,176,760	6,044,431	5,856,462	-	-
Grants and accounts receivable	-	13,990,410	-	-	21,330,722	-	6,188,883
Advance, Deposits & Prepayments	-	-	448,335	448,335	803,174	-	-
BRAC contribution receivable	-	-	-	-	-	-	-
Cash in hand and at Bank	-	11,806,042	1,222,703	112,755,511	4,566,701	-	-
TOTAL PROPERTY AND ASSETS	-	29,051,082	5,847,798	119,248,277	32,560,059	-	6,188,883

LIABILITIES AND CAPITAL FUND

LIABILITIES	-	3,254,630	4,176,760	6,044,431	5,856,462	-	-
Deferred income	-	-	1,536,943	68,740,977	-	-	-
Donor grants recieved in advance	-	6,813,014	-	-	-	-	-
BRAC Contribution	-	18,974,653	134,095	44,462,869	26,703,597	-	6,188,883
Current liabilities	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	29,042,297	5,847,798	119,248,277	32,560,059	-	6,188,883
CAPITAL FUND	-	-	-	-	-	-	-
Retained Surplus	-	8,785	-	-	-	-	-
TOTAL CAPITAL FUND	-	8,785	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	-	29,051,082	5,847,798	119,248,277	32,560,059	-	6,188,883

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

20.Segmental reporting

Statement of Financial Position as at 31 December 2017 (Amount in Local Currency)	NSP 2 Province AF-0003/P-59	NSP 2 Province AF-0003/P-59	NSP 7 District AF-0004/P-62	NSP 7 Cycle IV AF-0005/P-64	NSP 7 Cycle IV AF-0005/P-64	NSP Nad Ali Washer AF-0006/P-65	Training & Resources Centre (BTRC) AF-0001/P-05	Training & Resources Centre (BTRC) AF-0001/P-05
	2017	2016	2017	2017	2016	2017	2016	2016
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN

ASSETS

Property, Plant and equipment	-	-	-	-	-	-	618,682	913,585
Grants and accounts receivable	-	14,972,333	-	-	7,080,905	-	8,549,017	3,519,812
Advance, Deposits & Prepayments	-	-	-	-	-	-	330,000	350,000
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at Bank	-	-	-	-	-	9,087,450	6,835,594	7,824,655
TOTAL PROPERTY AND ASSETS	-	14,972,333	-	-	7,080,905	9,087,450	16,333,293	12,608,052

LIABILITIES AND CAPITAL FUND

LIABILITIES	-	-	-	-	-	-	-	-
Deferred income	-	-	-	-	-	9,087,450	-	-
Donor grants recieved in advance	-	-	-	-	-	-	-	-
BRAC Contribution	-	14,972,333	-	-	7,080,905	-	269,835	270,159
Current liabilities	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	14,972,333	-	-	7,080,905	9,087,450	269,835	270,159
CAPITAL FUND	-	-	-	-	-	-	-	-
Retained Surplus	-	-	-	-	-	-	16,063,458	12,337,893
TOTAL CAPITAL FUND	-	-	-	-	-	-	16,063,458	12,337,893
TOTAL LIABILITIES AND CAPITAL FUND	-	14,972,333	-	-	7,080,905	9,087,450	16,333,293	12,608,052

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

20.Segmental reporting

Statement of Financial Position
as at 31 December 2017
(Amount in Local Currency)

GFATM Malaria R-8 AF-0008/ P-077	GFATM Malaria R-8 AF-0008/ P-077		PCH Kabul AF-0009/ P-90		Integrated Behaviour Change Communication Strategy AF-0019/ P-100		NSP III RBG Badghis AF-0010/ P-123		On Farm Mangement AF-0011/ P-124	
	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN

ASSETS

Property, Plant and equipment
Grants and accounts receivable
Advance, Deposits & Prepayments
BRAC contribution receivable
Cash in hand and at Bank

34,632	41,353	-	-	-	-	2,589,551	-	-	-	4,285
-	-	-	-	1,448,265	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	254,147	-	-	19,598,923	-	-	4,599,524
34,632	41,353	-	-	1,702,412	-	2,589,551	-	-	-	4,603,809

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income
Donor grants recieved in advance
BRAC Contribution
Current liabilities

34,632	41,353	-	-	-	-	-	-	-	-	4,285
-	-	-	-	-	-	-	-	-	-	4,599,524
-	-	-	-	-	-	-	-	-	-	-
-	-	-	1,702,412	1,702,412	-	2,589,551	-	-	-	-
34,632	41,353	1,702,412	1,702,412	1,702,412	-	2,589,551	19,598,923	-	-	4,603,809

CAPITAL FUND

Retained Surplus

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

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND
CAPITAL FUND

34,632	41,353	1,702,412	1,702,412	1,702,412	-	2,589,551	19,598,923	-	-	4,603,809
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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

20.Segmental reporting

Statement of Financial Position
as at 31 December 2017
(Amount in Local Currency)

NSP New Rollout Communities AF-0012/ P-127	NSP New Rollout Communities AF-0012/ P-127		NSP RBG 2nd Round (Samangan & Nangarhar) AF- 0014/ P-130		Community Based Management of Acute Malnutrition Project AF- 0020/P-132		Emergency Flood Relief in Jawzian Province AF-0022/ P-136		CCM Fund AF-0025 P-137		CCM Fund AF-0025 P-137	
	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN

ASSETS

Property, Plant and equipment
Grants and accounts receivable
Advance, Deposits & Prepayments
BRAC contribution receivable
Cash in hand and at Bank

-	-	-	-	-	-	20,906	-	-	81,200	107,590
-	-	-	-	57,581,893	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	208,498
-	-	-	-	-	-	-	-	-	-	-
-	39,821,659	-	-	33,500,785	-	549,794	250,035	547,029	-	6,181,478
-	39,821,659	-	-	91,082,678	-	570,700	250,035	628,229	-	6,497,566

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income
Donor grants recieved in advance
BRAC Contribution
Current liabilities

-	39,821,659	-	-	91,082,678	-	20,906	-	-	81,200	107,590
-	-	-	-	-	-	549,794	250,035	-	528,827	6,389,976
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	18,202	-	-
-	39,821,659	-	-	91,082,678	-	570,700	250,035	628,229	-	6,497,566

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

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

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND
CAPITAL FUND

-	39,821,659	-	-	91,082,678	-	570,700	250,035	628,229	-	6,497,566
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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

20.Segmental reporting

Statement of Financial Position
as at 31 December 2017
(Amount in Local Currency)

Strenghting and scaling up Malaria Prevention & Case Mangement AF-0029	Strenghting and scaling up Malaria Prevention & Case Mangement AF-0029		Promoting vegetable gardening by adolescents Girls-LANSA AF-0026	Promoting vegetable gardening by adolescents Girls-LANSA AF-0026		Effectiveness in emergency AF-0027	Effectiveness in emergency AF-0027		Citizens Charter Project (CCAP) AF-0031	Citizens Charter Project (CCAP) AF-0031		Citizens Charter Project (CCAP) (Extension) AF-0033	Citizens Charter Project (CCAP) AF-0033	
	2017	AFN		2016	AFN		2017	AFN		2016	AFN		2017	AFN
-	-	-	-	-	31,893	2,535,944	-	-	-	-	-	-	-	
-	-	-	411,296	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	2,016,751	400,611	-	163,152	33,371,459	-	-	-	15,239,093	-	-	-	
450,530	450,530	2,016,751	811,907	1,177,565	195,045	35,907,403	-	-	-	15,239,093	-	-	-	
TOTAL PROPERTY AND ASSETS														
LIABILITIES AND CAPITAL FUND														
LIABILITIES														
Deferred income	-	-	-	-	31,893	2,535,944	-	-	-	-	-	-	-	
Donor grants recieved in advance	257,088	1,873,071	-	-	-	23,966,112	-	-	-	14,495,991	-	-	-	
BRAC Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	
Current liabilities	193,442	143,680	811,907	1,177,565	163,152	9,405,347	-	-	-	743,102	-	-	-	
450,530	450,530	2,016,751	811,907	1,177,565	195,045	35,907,403	-	-	-	15,239,093	-	-	-	
TOTAL LIABILITIES														
CAPITAL FUND														
Retained Surplus	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL FUND														
450,530	450,530	2,016,751	811,907	1,177,565	195,045	35,907,403	-	-	-	15,239,093	-	-	-	

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

20.Segmental reporting

Statement of Financial Position
as at 31 December 2017
(Amount in Local Currency)

BPHS- Helmand Province AF-0032	BPHS- Helmand Province AF-0032	Upgrading sub health centres in Helmand province AF-0034	Upgrading sub health centres in Helmand province AF-0034	Upgrading sub health centres in Helmand province AF-0034	Temporary Project Account AF-0023/ P-98	Temporary Project Account AF-0023/ P-98	Elimination on consolidation (inter project Recivable and Payables)	Total	Total
	2017	2016	2017	2016	2017	2016	2017	2017	2016
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
880,490	-	-	767	367,433	-	14,209,473	10,786,103		
-	-	-	6,203,059	20,753,391	(11,547,076)	26,395,283	159,033,332		
12,325,471	-	-	1,374,405	1,063,121	-	15,281,285	2,069,954		
-	-	-	-	-	-	-	-		
97,720,917	-	-	241,379,522	141,894,588	-	406,253,607	391,314,725		
110,926,878	-	-	248,957,753	164,078,533	(11,547,076)	462,139,748	563,204,114		
880,490	-	-	-	-	-	13,590,024	9,505,088		
86,014,436	-	-	-	-	-	131,061,708	241,994,087		
-	-	-	-	-	-	-	6,813,014		
24,031,925	-	-	75,806,734	61,002,154	(11,547,076)	128,273,539	189,468,867		
110,926,878	-	-	75,806,734	61,002,154	(11,547,076)	272,925,271	447,781,056		
-	-	-	173,151,019	103,076,379	-	189,214,477	115,423,058		
-	-	-	173,151,019	103,076,379	-	189,214,477	115,423,058		
110,926,878	-	-	248,957,753	164,078,533	(11,547,076)	462,139,748	563,204,114		

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

21. Segmental reporting

**Statement of Financial Position
as at 31 December 2017
(Amount in United States Dollars)**

Community Based Girls Education AF-0013/P-129	2017 USD	Community Based Girls Education Challenge AF-0015/P-131	2017 USD	Community Based Girls Education Challenge AF-0015/P-131	2016 USD	Girls Education Challenge Transition (AF-0030)	2017 USD	NSP 5 Province AF-002/P-58	2016 USD	NSP 5 Province AF-002/P-58	2016 USD
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ASSETS

-	48,707	59,908	90,458	84,000	-	-	-
-	209,375	-	-	305,938	-	-	-
-	-	6,431	6,710	11,520	-	-	-
-	-	-	-	-	-	-	-
-	176,684	17,537	1,687,452	65,544	-	-	-
-							
-	434,766	83,875	1,784,620	467,012	-	-	92,620

LIABILITIES AND CAPITAL FUND

LIABILITIES

-	48,707	59,908	90,458	84,000	-	-	-
-	-	22,045	1,028,749	-	-	-	-
-	101,961	-	-	-	-	-	-
-	283,967	1,923	665,413	363,012	-	-	92,620
-							
-	434,635	83,875	1,784,620	467,012	-	-	92,620

CAPITAL FUND

[illegible]

TOTAL CAPITAL FUND

-	132	-	-	-	-	-
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TOTAL LIABILITIES AND

-	434,766	83,875	1,784,620	467,012	-	92,620
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BRAC AFGHANISTAN

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

21.Segmental reporting

**Statement of Financial Position
as at 31 December 2017
(Amount in United States Dollars)**

NSP 2 Province AF-0003/P-59	2017 USD	NSP 2 Province AF-0003/P-59	2016 USD	NSP 7 District AF-0004/P-62	2017 USD	NSP 7 District AF-0004/P-62	2016 USD	NSP 7 Cycle IV AF-0005/P-64	2017 USD	NSP 7 Cycle IV AF-0005/P-64	2016 USD	NSP Nad Ali Washer AF-0006/P-65	2017 USD	2016 USD
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ASSETS

[illegible]

LIABILITIES AND CAPITAL FUND

Deferred income

[illegible]

CAPITAL FUND

[illegible]

TOTAL CAPITAL FUND

1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
29	30
31	32
33	34
35	36
37	38
39	40
41	42
43	44
45	46
47	48
49	50
51	52
53	54
55	56
57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

TOTAL LIABILITIES AND CAPITAL FUND

-	224,070	-	460,050	-	105,970	-	135,999
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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

21. Segmental reporting

Statement of Financial Position
as at 31 December 2017
(Amount in United States Dollars)

	Training & Resource Centre (BTRC) AF-0001/P-05	Training Project Unicef AF-0028	Training Project Unicef AF-0028	GFATM TB R-8 AF-0008/ P-076	GFATM TB R-8 AF-0008/ P-076	GFATM Malaria R-8 AF-0008/ P-077	GFATM Malaria R-8 AF-0008/ P-077
	2017 USD	2016 USD	2017 USD	2016 USD	2017 USD	2016 USD	2016 USD
ASSETS							
Property, Plant and equipment	8,874	13,672	-	-	-	497	619
Grants and accounts receivable	122,619	52,676	-	-	-	-	-
Advance, Deposits & Prepayments	4,733	5,238	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-	-
Cash in hand and at Bank	98,044	117,100	-	-	-	-	-
TOTAL PROPERTY AND ASSETS	234,270	188,687	-	-	-	497	619

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income
Donor grants received in advance
BRAC Contribution
Current liabilities

-	-	-	-	-	497	619
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,870	4,043	-	-	-	497	619

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

230,400	184,644	-	-	-	-	-
230,400	184,644	-	-	-	-	-
234,270	188,687	-	-	-	497	619

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

21. Segmental reporting

Statement of Financial Position
as at 31 December 2017
(Amount in United States Dollars)

	PCH Kabul AF-0006/ P-90	PCH Kabul AF-0006/ P-90	Integrated Behaviour Change Communication Strategy AF-0019/ P-100	Integrated Behaviour Change Communication Strategy AF-0019/ P-100	NSP III RBG Badghis AF-0010/ P-123	NSP III RBG Badghis AF-0010/ P-123	On Farm Mangement AF-0011/ P-124	On Farm Mangement AF-0011/ P-124
	2017 USD	2016 USD	2017 USD	2016 USD	2016 USD	2017 USD	2016 USD	2016 USD
Property, Plant and equipment	-	-	-	-	-	-	-	64
Grants and accounts receivable	20,773	21,666	-	38,754	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-	-	-	-
BRAC contribution receivable	-	-	-	-	-	-	-	-
Cash in hand and at Bank	3,645	3,812	-	-	293,309	-	-	68,835
TOTAL PROPERTY AND ASSETS	24,418	25,478	-	38,754	293,309	-	-	68,899

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income
Donor grants received in advance
BRAC Contribution
Current liabilities

-	-	-	-	-	293,309	-	64
-	-	-	-	-	-	-	68,835
-	-	-	-	-	-	-	-
24,418	25,478	-	38,754	-	-	-	-

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
24,418	25,478	-	38,754	-	293,309	-	68,899

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

21.Segmental reporting

Statement of Financial Position
as at 31 December 2017
(Amount in United States Dollars)

NSP New Rollout Communities AF-0012/ P-127	NSP New Rollout Communities AF-0012/ P-127	NSP RBG 2nd Round (Samangan & Nangarhar) AF-0014/ P-130	NSP RBG 2nd Round (Samangan & Nangarhar) AF-0014/ P-130	Community Based Management of Acute Malnutrition Project AF- 0020/P-132	Community Based Management of Acute Malnutrition Project AF- 0020/P-132	Emergency Flood Relief in Jawzian Province AF-0022/ P-136
2017	2016	2017	2016	2017	2016	2017
USD	USD	USD	USD	USD	USD	USD
-	-	-	-	-	313	-
-	-	-	861,746	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	595,954	-	501,359	-	8,228	-
-	595,954	-	1,363,105	-	8,541	-

Property, Plant and equipment
Grants and accounts receivable
Advance, Deposits & Prepayments
BRAC contribution receivable
Cash in hand and at Bank

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

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

-	-	-	-	-	313	-
-	595,954	-	1,363,105	-	8,228	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	595,954	-	1,363,105	-	8,541	-

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	595,954	-	1,363,105	-	8,541	-

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

21.Segmental reporting

Statement of Financial Position
as at 31 December 2017
(Amount in United States Dollars)

Emergency Flood Relief in Jawzian Province AF-0022/P-136	CCM Fund AF-0025/ P-137	CCM Fund AF-0025/ P-137	Strengthening and scaling up Malaria Prevention & Case Management AF-0029	Strengthening and scaling up Malaria Prevention & Case Management AF-0029	Scaling up Innovative Approaches to Respond to TB Challenges AF- 0024/P-138	Scaling up Innovative Approaches to Respond to TB Challenges AF- 0024/P-138
2016	2017	2016	2017	2016	2017	2016
USD	USD	USD	USD	USD	USD	USD
-	1,165	1,610	-	-	-	-
-	-	-	-	-	-	-
-	-	3,120	-	-	-	-
-	-	-	-	-	-	-
3,742	7,846	92,509	6,462	30,182	-	-
3,742	9,011	97,240	6,462	30,182	-	-

Property, Plant and equipment
Grants and accounts receivable
Advance, Deposits & Prepayments
BRAC contribution receivable
Cash in hand and at Bank

TOTAL PROPERTY AND ASSETS

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income
Donor grants received in advance
BRAC Contribution
Current liabilities

-	1,165	1,610	-	-	-	-
3,742	7,585	95,630	-	28,032	-	-
-	-	-	3,687	-	-	-
-	261	-	2,775	2,150	-	-
3,742	9,011	97,240	6,462	30,182	-	-

TOTAL LIABILITIES

CAPITAL FUND

Retained Surplus

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,742	9,011	97,240	6,462	30,182	-	-

TOTAL CAPITAL FUND

TOTAL LIABILITIES AND CAPITAL FUND

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

21.Segmental reporting

Statement of Financial Position
as at 31 December 2017
(Amount in United States Dollars)

Promoting vegetable gardening by adolescents Girls-LANSA AF-0026	2016		Effectiveness in emergency AF-0027	2017		Effectiveness in emergency AF-0027	2016		Citizens Charter Afghanistan Project (CCAP) AF-0031	2017		Citizens Charter Afghanistan Project (CCAP) AF-0031	2016		Citizens Charter Afghanistan Project (Extension) AF-0033	2016		Citizens Charter Afghanistan Project (CCAP) AF-0033
	2017	USD		2017	USD		2016	USD		2017	USD		2016	USD		2016	USD	
-																		
5,899			352			477												
-			-			-			-			-			-			-
-			-			-			-			-			-			-
-			-			-			-			-			-			-
5,746			-			2,442			-			-			218,576			-
15,110																		
17,623			352			2,919			-			515,023			218,576			-
11,645																		
11,645			352			2,919			-			515,023			218,576			-
-																		
-																		
-																		
11,645			352			2,919			-			515,023			218,576			-

TOTAL LIABILITIES AND CAPITAL FUND

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

21.Segmental reporting

Statement of Financial Position
as at 31 December 2017
(Amount in United States Dollars)

BPHS- Helmand Province AF-0032	2016		Upgrading sub health centres in Helmand province AF- 0034	2017		Upgrading sub health centres in Helmand province AF- 0034	2016		Temporary Project Account AF-0023/ P-98	2017		Temporary Project Account AF-0023/ P-98	2016		Elimination on consolidation (Inter project Receivable and Payables)	2017		Total	2016		Total
	2017	USD		2017	USD		2016	USD		2017	USD		2016	USD		2017	USD		2016	USD	
12,629			-			-			11			5,499			-			203,808			161,420
-			-			-			88,971			310,587			(165,621)			378,590			2,380,026
176,785			-			-			19,713			15,910			-			219,182			30,978
-			-			-			-			-			-			-			-
1,401,620			-			61,135			3,482,127			2,123,535			-			5,826,931			5,866,251
1,591,034			-			61,135			3,570,823			2,455,530			(165,621)			6,628,511			8,428,676

TOTAL PROPERTY AND ASSETS

ASSETS

Property, Plant and equipment
Grants and accounts receivable
Advance, Deposits & Prepayments
BRAC contribution receivable
Cash in hand and at Bank

12,629			-			-			11			5,499			-			203,808			161,420
1,233,713			-			61,135			88,971			310,587			(165,621)			378,590			2,380,026
-			-			-			19,713			15,910			-			219,182			30,978
344,692			-			-			-			-			-			-			-
1,591,034			-			61,135			3,482,127			2,123,535			-			5,826,931			5,866,251
1,591,034			-			61,135			3,570,823			2,455,530			(165,621)			6,628,511			8,428,676

TOTAL LIABILITIES

LIABILITIES AND CAPITAL FUND

LIABILITIES

Deferred income
Donor grants recieved in advance
BPAC Contribution
Current liabilities

-			-			-			-			-			-			194,923			142,249
-			-			61,135			-			-			-			1,879,829			3,621,582
-			-			-			-			-			-			-			101,961
344,692			-			-			1,087,303			912,933			(165,621)			1,839,838			2,835,511
1,591,034			-			61,135			1,087,303			912,933			(165,621)			3,914,591			6,701,303
-			-			-			2,483,520			1,542,598			-			2,713,920			1,727,373
-			-			-			2,483,520			1,542,598			-			2,713,920			1,727,373
1,591,034			-			61,135			3,570,823			2,455,530			(165,621)			6,628,511			8,428,676

TOTAL LIABILITIES AND CAPITAL FUND

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

22.Segmental reporting

Statement of Comprehensive Income
for the year ended 31 December 2017
(Amount in Local Currency)

Community Based Girls Education AF-0013/P-129	Community Based Girls Education AF-0013/P-129		Community Based Girls Education challenge AF-0015/P-131	Community Based Girls Education challenge AF-0015/P-131		Girls Education Challenge Transition AF-0030	Girls Education Challenge Transition AF-0030		NSP 7 District AF-0004/P-62
	2017 AFN	2016 AFN		2017 AFN	2016 AFN		2017 AFN	2016 AFN	
INCOME									
Grant income	4,724,072	226,865,371	-	118,027,353	493,178,153	-	-	-	-
BRAC USA contribution	3,432,082	8,775,595							
BRAC Afghanistan contribution	-	-							
BI Contribution	-	-							
Training Income	-	-							
Interest on bank accounts	5,663	1,269	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-	-
Amortization of Investment in PPE	89,935	1,077,826	-	1,883,071	1,832,598	-	458,880	-	9,118
TOTAL INCOME	8,251,752	236,720,061		119,910,424	495,010,751	-	210,849,346	-	9,118

EXPENDITURE

Salaries & benefits	6,339,933	54,371,961	-	26,276,090	90,839,050	-	-	-	-
Traveling & transportation	769,974	7,814,490							
Teacher honorium	-	74,380,898							
Teachers training	-	6,034,548							
School rent & maintenance	(500)	10,458,874							
Stationery, Rent & Utilities	425,072	7,673,705	-	2,650,910	10,952,250	-	2,111,705	-	-
Maintenance & general expenses	113,054	1,303,783	-	2,038,742	7,388,748	-	9,939,692	-	-
Audit Fees	-	-	-	4,282,993	3,595,376	-	5,062,755	-	-
Beneficiary training	(7,500)	7,852,103	-	161,592	-	-	273,920	-	-
Staff Training & development	-	3,410	-	2,755,284	32,253,674	-	6,661,523	-	-
Program expenses	9,971	38,793,954	-	38,116	5,150,397	-	1,660,202	-	-
Monitoring & evaluation	-	2,643,253	-	44,469,110	198,946,186	-	48,947,055	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	5,148,793	-	-
Technical support from HO	-	-	-	4,391,192	-	-	7,765,455	-	-
Emergency relief to earthquake victims	-	-	-	-	-	-	5,823,542	-	-
Depreciation on property, plant and equipment	89,935	1,077,826	-	1,883,071	1,832,598	-	458,880	-	9,118
H.O. logistics and management support	506,150	24,309,987	-	-	-	-	-	-	-
TOTAL EXPENSES	8,246,089	236,718,792		119,910,424	495,010,751	-	210,849,346	-	9,118
NET SURPLUS/(DEFICIT) FOR THE YEAR	5,663	1,269		-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

22.Segmental reporting

Statement of Comprehensive Income for
the year ended 31 December 2017
(Amount in Local Currency)

NSP Nad Ali Washer AF-0006/P-65	NSP Nad Ali Washer AF-0006/P-65		Training & Resource Centre (BTRC) AF- 0001/P-05	Training & Resource Centre (BTRC) AF- 0001/P-05		Training Project Unicef AF-0028	Training Project Unicef AF-0028		GFATM TB R-8 AF-0007/ P-076	GFATM TB R-8 AF-0007/ P-076		GFATM Malaria R-8 AF-0008/ P-077	GFATM Malaria R-8 AF-0008/ P-077	
	2017 AFN	2016 AFN		2017 AFN	2016 AFN		2017 AFN	2016 AFN		2017 AFN	2016 AFN		2017 AFN	2016 AFN
INCOME														
Grant income	-	-	-	-	-	-	-	2,429,805	-	-	(3,361,190)	-	-	67,586
BRAC USA contribution	-	-												
BRAC Afghanistan contribution	-	-												
BI Contribution	-	-												
Training Income	-	-												
Interest on bank accounts	-	-	-	19,504,935	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of Investment in PPE	-	4,398	-	-	-	-	-	-	-	-	-	6,721	-	60,081
TOTAL INCOME	-	4,398		19,504,935	45,663,218	-	-	2,429,805	-	-	(3,361,190)	6,721	127,667	

EXPENDITURE

Salaries & benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Traveling & transportation	-	-												
Teacher honorium	-	-												
Teachers training	-	-												
School rent & maintenance	-	-												
Stationery, Rent & Utilities	-	-	-	1,226,968	1,504,865	-	-	-	-	-	-	-	-	22,312
Maintenance & general expenses	-	-	-	499,477	624,169	-	-	-	-	-	-	-	-	83,010
Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beneficiary training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff Training & development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program expenses	-	-	-	5,622,463	17,968,243	-	-	2,013,443	-	-	(3,837,235)	-	-	(37,736)
Monitoring & evaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency relief to earthquake victims	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
H.O. logistics and management support	-	4,398	-	294,903	294,318	-	-	-	-	-	-	6,721	-	60,081
TOTAL EXPENSES	-	4,398		15,779,370	33,325,325	-	-	2,429,805	-	-	(3,361,190)	6,721	127,667	
NET SURPLUS/(DEFICIT) FOR THE YEAR	-	-		3,725,565	12,337,893	-	-	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

22.Segmental reporting

Statement of Comprehensive Income for the year ended 31 December 2017 (Amount in Local Currency)	PCH Kabul AF-0009/ P-90		PCH Kabul AF-0009/ P-90		NSP III RBG Badghis AF-0010/ P-123		NSP III RBG Badghis AF-0010/ P-123		On Farm Management AF-0011/P-124		On Farm Management AF-0011/P-124		NSP New Rollout Communities AF-00012/P-127		NSP New Rollout Communities AF-00012/P-127	
	2017 AFN		2016 AFN		2017 AFN		2016 AFN		2017 AFN		2016 AFN		2017 AFN		2016 AFN	
INCOME																
Grant income	550						4,651								4,759	
BRAC USA contribution	-						-								-	
BRAC Afghanistan contribution	-						-								-	
BI Contribution	-						-								-	
Training Income	-						-								-	
Interest on bank accounts	-						-								-	
Other Income	-						-								-	
Exchange gains/losses	-						-								-	
Amortization of Investment in PPE	-						473,538		13,800						55,740	
								4,285								
TOTAL INCOME	550						478,189		13,800						60,499	
EXPENDITURE																
Salaries & benefits	-						-								-	
Traveling & transportation	-						-								-	
Teacher honorium	-						-								-	
Teachers training	-						-								-	
School rent & maintenance	-						-								-	
Stationery, Rent & Utilities	-						-								-	
Maintenance & general expenses	550						4,228		-						4,326	
Audit Fees	-						-								-	
Beneficiary training	-						-								-	
Staff Training & development	-						-								-	
Program expenses	-						-								-	
Monitoring & evaluation	-						-								-	
BRAC Afghanistan contribution expenses	-						-								-	
Technical support from HO	-						-								-	
Depreciation on property, plant and equipment	-						473,538		13,800						55,740	
H.O. logistics and management support	-						423		-						433	
								4,285								
TOTAL EXPENSES	550						478,189		13,800						60,499	
NET SURPLUS/(DEFICIT) FOR THE YEAR	-						-		-						-	

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

22.Segmental reporting

Statement of Comprehensive Income for the year ended 31 December 2017 (Amount in Local Currency)	NSP RBG 2nd Pound (Samangan & Nangarhar) AF-0014/ P-130		NSP RBG 2nd Pound (Samangan & Nangarhar) AF-0014/ P-130		Community Based Management of Acute Malnutrition AF-0020/ P-132		Community Based Management of Acute Malnutrition AF-0020/ P-132		CCM Fund AF-0025/ P-137		CCM Fund AF-0025/ P-137		Strengthening and scaling-up Malaria Prevention & case Management AF-0029	
	2017 AFN		2016 AFN		2017 AFN		2016 AFN		2017 AFN		2016 AFN		2017 AFN	
INCOME														
Grant income	385		35,474,418				-		5,861,149		6,689,924		5,433,613	
BRAC USA contribution	-		-				-		-		-		-	
BRAC Afghanistan contribution	-		-				-		-		-		-	
BI Contribution	-		-				-		-		-		-	
Training Income	-		-				-		-		-		-	
Interest on bank accounts	-		-				-		-		-		-	
Other Income	-		-				-		-		-		-	
Exchange gains/losses	-		-				-		-		-		-	
Amortization of Investment in PPE	-		121,636		20,906		7,820		26,390		14,210		-	
TOTAL INCOME	385		35,596,054		20,906		7,820		5,887,539		6,704,134		5,433,613	
EXPENDITURE														
Salaries & benefits	-		25,226,642				-		2,723,165		2,592,399		2,285,984	
Traveling & transportation	-		4,244,688				-		-		-		476,781	
Teacher honorium	-		-				-		-		-		-	
Teachers training	-		-				-		-		-		-	
School rent & maintenance	-		-				-		-		-		-	
Stationery, Rent & Utilities	-		1,835,689				-		44,817		96,020		844,696	
Maintenance & general expenses	350		357,343				-		-		-		115,660	
Audit Fees	-		-				-		-		-		-	
Beneficiary training	-		90,904				-		121,390		18,925		1,097,737	
Staff Training & development	-		-				-		-		-		-	
Program expenses	-		489,852				-		2,683,663		3,982,580		296,659	
Monitoring & evaluation	-		-				-		-		-		-	
BRAC Afghanistan contribution expenses	-		-				-		-		-		-	
Technical support from HO	-		-				-		-		-		-	
Depreciation on property, plant and equipment	-		121,636		20,906		-		26,390		14,210		-	
H.O. logistics and management support	35		3,229,300		-		7,820		288,124		-		316,096	
TOTAL EXPENSES	385		35,596,054		20,906		7,820		5,887,539		6,704,134		5,433,613	
NET SURPLUS/(DEFICIT) FOR THE YEAR	-		-		-		-		-		-		-	

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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Statement of Comprehensive Income for
the year ended 31 December 2017
(Amount in Local Currency)

Strengthening and Scaling-up Malaria Prevention & Case Management AF-0029	Scaling up Innovative Approaches to Respond to TB Challenges AF-0024/P-138		Scaling up Innovative Approaches to Respond to TB Challenges AF-0024/P-138		Promoting vegetable gardening by Adolescent Girls-LANSA AF-0026		Effectiveness in Emergency AF-0027		Effectiveness in Emergency AF-0027		Citizens Charter Afghanistan Project (CCAP) AF-0031
	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	
INCOME											
Grant income	4,624,901	-	14,480,506	1,643,740	3,990,930	-	-	-	941,269	81,019,983	
BRAC USA contribution	-	-	-	-	-	-	-	-	-	-	
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-	-	-	
BI Contribution	-	-	-	-	-	-	-	-	-	-	
Training Income	-	-	-	-	-	-	-	-	-	-	
Interest on bank accounts	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	-	-	-	-	-	-	-	-	
Exchange gains/losses	-	-	-	-	-	-	-	-	-	-	
Amortization of Investment in PPE	-	-	-	-	-	-	7,357	-	4,907	149,246	
TOTAL INCOME	4,624,901	-	14,480,506	1,643,740	3,990,930	-	7,357	-	946,176	81,169,229	
EXPENDITURE											
Salaries & benefits	1,387,712	-	1,663,087	815,623	1,465,534	-	-	-	727,711	55,464,449	
Traveling & transportation	266,417	-	2,024,797	141,384	171,743	-	-	-	113,569	8,626,621	
Teacher honorium	-	-	-	-	-	-	-	-	-	-	
Teachers training	-	-	-	-	-	-	-	-	-	-	
School rent & maintenance	-	-	-	-	-	-	-	-	-	-	
Stationery, Rent & Utilities	383,776	-	2,100	58,158	-	-	-	-	-	3,168,439	
Maintenance & general expenses	51,811	-	21,040	-	-	-	-	-	-	2,848,383	
Audit Fees	-	-	-	-	-	-	-	-	-	205,440	
Beneficiary training	2,261,572	-	3,349,558	-	-	-	-	-	-	2,558,810	
Staff Training & development	-	-	-	-	-	-	-	-	-	2,004,049	
Program expenses	79,864	-	7,419,924	16,325	2,353,653	-	-	-	99,989	667,753	
Monitoring & evaluation	-	-	-	612,250	-	-	-	-	-	-	
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-	-	-	
Technical support from HO	-	-	-	-	-	-	-	-	-	-	
Depreciation on property, plant and equipment	-	-	-	-	-	-	7,357	-	4,907	149,246	
H.O. logistics and management support	193,749	-	-	-	-	-	-	-	-	5,476,039	
TOTAL EXPENSES	4,624,901	-	14,480,506	1,643,740	3,990,930	-	7,357	-	946,176	81,169,229	
NET SURPLUS/(DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-	-	-	

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

22. Segmental reporting
Statement of Comprehensive Income for
the year ended 31 December 2017
(Amount in Local Currency)

Citizens Charter Afghanistan Project (CCAP) AF-0031	Citizens Charter Afghanistan Project Extension AF-0033		Citizens Charter Afghanistan Project (CCAP) AF-0033		BPHS- Helmand Province AF-0032		BPHS- Helmand Province AF-0032		Upgrading sub health centres in Helmand province AF-0034		Upgrading sub health centres in Helmand province AF-0034		Temporary Project Account P-98/AF-0023		Temporary Project Account P-98/AF-0023	
	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN	2016 AFN	2017 AFN
INCOME																
Grant income	-	743,444	-	-	-	139,037,029	-	-	-	-	-	-	-	-	-	-
BRAC USA contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of Investment in PPE	-	-	-	-	-	19,580	-	-	-	-	-	-	-	-	-	-
TOTAL INCOME	-	743,444	-	-	-	139,056,609	-	-	361	-	-	-	125,504,440	-	9,114,627	-
EXPENDITURE																
Salaries & benefits	-	640,778	-	-	-	81,417,082	-	-	-	-	-	-	43,949,364	-	45,159,634	-
Traveling & transportation	-	-	-	-	-	3,858,371	-	-	-	-	-	-	6,860,354	-	6,613,934	-
Teacher honorium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stationery, Rent & Utilities	-	65,031	-	-	-	3,660,565	-	-	-	-	-	-	5,474,900	-	6,056,931	-
Maintenance & general expenses	-	342	-	-	-	1,543,038	-	-	344	-	-	-	5,290,604	-	6,871,079	-
Audit Fees	-	-	-	-	-	50,000	-	-	-	-	-	-	58,588	-	788,549	-
Beneficiary training	-	-	-	-	-	25,140	-	-	-	-	-	-	-	-	-	-
Staff Training & development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program expenses	-	-	-	-	-	41,828,131	-	-	-	-	-	-	-	-	13,377,712	-
Monitoring & evaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency relief to earthquake victims	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	-	-	-	-	19,580	-	-	-	-	-	-	449,666	-	393,718	-
H.O. logistics and management support	-	37,293	-	-	-	6,654,702	-	-	17	-	-	-	(6,639,228)	-	(26,755,424)	-
TOTAL EXPENSES	-	743,444	-	-	-	139,056,609	-	-	361	-	-	-	55,444,248	-	52,506,133	-
NET SURPLUS/(DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-	-	-	-	-	-	70,060,192	-	(43,391,506)	-

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

22.Segmental reporting

Statement of Comprehensive Income for
the year ended 31 December 2017
(Amount in Local Currency)

INCOME			
Grant income	-	559,116,690	785,391,083
BRAC USA contribution	-	3,432,082	8,775,595
BRAC Afghanistan contribution	(7,765,455)	-	-
BI Contribution	-	-	-
Training Income	-	19,504,935	45,663,218
Interest on bank accounts	-	190,288	347,309
Other Income	-	115,972,611	3,101,617
Exchange gains/losses	-	9,347,204	5,666,970
Amortization of Investment in PPE	-	2,666,371	3,675,672
TOTAL INCOME	(7,765,455)	710,230,181	852,621,464
EXPENDITURE			
Salaries & benefits	-	290,095,331	232,237,485
Traveling & transportation	-	40,480,488	45,095,055
Teacher honorium	-	65,747,117	188,759,749
Teachers training	-	417,724	16,731,940
School rent & maintenance	-	4,762,115	21,411,124
Stationery, Rent & Utilities	-	26,947,080	24,941,834
Maintenance & general expenses	-	19,757,550	12,925,652
Audit Fees	-	749,540	954,569
Beneficiary training	-	13,212,374	45,826,736
Staff Training & development	-	3,702,367	5,153,807
Program expenses	-	144,541,130	281,650,429
Monitoring & evaluation	-	5,761,043	2,643,253
BRAC Afghanistan contribution expenses	(7,765,455)	-	-
Technical support from HO	-	10,214,734	-
Emergency relief to earthquake victims	-	-	-
Depreciation on property, plant and equipment	-	3,410,940	4,363,708
H.O. logistics and management support	-	6,639,228	978,468
TOTAL EXPENSES	(7,765,455)	636,438,761	883,673,808
NET SURPLUS/(DEFICIT) FOR THE YEAR	-	73,791,420	(31,052,344)

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

23.Segmental reporting
Statement of Comprehensive Income
for the year ended 31 December 2017
(Amount in United States Dollars)

[illegible]

- Salaries & benefits
- Traveling & transportation
- Teacher honorium
- Teachers training
- School rent & maintenance
- Stationery, Pent & Utilities
- Maintenance & general expenses
- Audit Fees
- Beneficiary training
- Staff Training & development
- Program expenses
- Monitoring & evaluation
- BBRAC Afghanistan contribution expenses
- Technical support from HO
- Depreciation on property, plant and equipment
- H.O. logistics and management support

93,399	803,131	387,096
11,343	115,428	83,640
-	1,098,684	372,508
-	89,137	-
(7)	154,489	39,053
6,262	113,349	30,035
1,665	19,258	63,097
-	-	2,381
(110)	115,984	40,591
-	50	562
147	573,027	655,114
-	39,044	-
-	-	-
-	-	64,691
1,325	15,921	27,741
7,457	359,084	-
121,480	3,496,585	1,766,506
83	19	-

1,341,788	
280,299	
1,689,496	
158,012	
161,776	
109,140	
53,107	
-	
476,421	
76,077	
2,938,644	
-	
-	
-	
27,609	
-	
7,311,828	
-	

950,259	
171,085	
596,070	
6,154	
31,109	
146,430	
74,584	
4,035	
98,137	
24,458	
721,082	
75,851	
114,400	
85,792	
6,760	
-	
3,106,207	
-	

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

23.Segmental reporting						
Statement of Comprehensive Income for the year ended 31 December 2017 (Amount in United States Dollars)						
	NSP 2 Province AF-0003/ P-59	NSP 2 Province AF-0003/ P-59	NSP 7 District AF-0004/ P-62	NSP Cycle IV AF-0005/ P-64	NSP Cycle IV AF-0005/ P-64	NSP Nad Ali Washer AF-0006/P-65
	2017	2016	2017	2016	2016	2016
	USD	USD	USD	USD	USD	USD
INCOME	-	-	-	-	-	-
Grant income	-	-	-	-	-	-
BRAC USA contribution	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in PPE	-	-	135	135	65	65
TOTAL INCOME	-	-	135	-	-	65

EXPENDITURE	-	-	-	-	-	-	-
Salaries & benefits	-	-	-	-	-	-	-
Traveling & transportation	-	-	-	-	-	-	-
Teacher honorium	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	-	-	-	-	-	-
H.O. logistics and management support	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	-	-	-	-
NET SURPLUS/(DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

23.Segmental reporting						
Statement of Comprehensive Income for the year ended 31 December 2017 (Amount in United States Dollars)						
	Training Resource Centre (BTRC) AF-0001/P-05	Training Project Unicef AF-0028	Training Project Unicef AF-0028	GFATM TB R-8 AF-0007/P-076	GFATM TB R-8 AF-0007/P-076	GFATM Malaria R-8 AF-0008/P-077
	2017	2017	2016	2017	2016	2017
	USD	USD	USD	USD	USD	USD
INCOME						
Grant income	-	-	35,891	-	(49,648)	998
BRAC USA contribution	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-
Training Income	287,344	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Net income/(loss)	-	-	-	-	-	-
Capitalization of investment in DDE	-	-	-	-	-	987

TOTAL INCOME	287,344	674,494	-	35,891	-	(49,648)	99	1,886
EXPENDITURE								
Salaries & benefits	83,666	125,272	-	-	-	4,769	-	-
Traveling & transportation	36,186	66,773	-	6,150	-	-	-	-
Teacher honorium	-	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-	-
Stationary, Rent & Utilities	18,076	22,228	-	-	-	-	-	-
Maintenance & general expenses	7,358	9,220	-	-	-	1,037	-	330
Audit Fees	-	-	-	-	-	1,226	-	1,226
Beneficiary training	-	-	-	-	-	-	-	-
Staff Training & development	-	-	-	-	-	-	-	-
Program expenses	82,829	265,410	-	29,741	-	(56,680)	-	(557)
Monitoring & evaluation	-	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	4,344	4,347	-	-	-	-	99	887
H.O. logistics and management support	-	-	-	-	-	-	-	-
TOTAL EXPENSES	232,460	492,250	-	35,891	-	(49,648)	99	1,886
NET SURPLUS/(DEFICIT) FOR THE YEAR	54,885	182,244	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

23.Segmental reporting
Statement of Comprehensive Income
for the year ended 31 December 2017
(Amount in United States Dollars)

	PCH Kabul AF-0009/ P-90	PCH Kabul AF-0009/ P-90	NSP III RBG Badghis AF-0010/ P-123	NSP III RBG Badghis AF-0010/ P-123	NSP III RBG Badghis AF-0010/ P-123	On Farm Water Management AF-0011/ P-124	On Farm Water Management AF-0011/ P-124
	2017 USD	2016 USD	2017 USD	2016 USD	2016 USD	2016 USD	2016 USD
INCOME							
Grant income	8	-	-	-	69	-	-
BRAC USA contribution	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-	-
Training Income	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-
Amortization of Investment in PPE	-	-	-	-	6,995	63	204
TOTAL INCOME	8	-	-	-	7,063	63	204
EXPENDITURE							
Salaries & benefits	-	-	-	-	-	-	-
Traveling & transportation	-	-	-	-	-	-	-
Teacher honorium	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	-	-	-
Stationery, Rent & Utilities	-	-	-	-	-	-	-
Maintenance & general expenses	8	-	-	-	62	-	-
Audit Fees	-	-	-	-	-	-	-
Beneficiary training	-	-	-	-	-	-	-
Staff Training & development	-	-	-	-	-	-	-
Program expenses	-	-	-	-	-	-	-
Monitoring & evaluation	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	-	-	-	6,995	63	204
H.O. logistics and management support	-	-	-	-	6	-	-
TOTAL EXPENSES	8	-	-	-	7,063	63	204
NET SURPLUS/(DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

23.Segmental reporting
Statement of Comprehensive Income
for the year ended 31 December 2017
(Amount in United States Dollars)

	NSP New Rollout Communities AF-0012/P-127	NSP New Rollout Communities AF-0012/P-127	NSP RBG 2nd Round (Samangan & Nangarhar) AF-0014/P-130	NSP RBG 2nd Round (Samangan & Nangarhar) AF-0014/P-130	NSP RBG 2nd Round (Samangan & Nangarhar) AF-0014/P-130	Community Based Management of Acute Malnutrition Project AF-0020/P-132	Community Based Management of Acute Malnutrition Project AF-0020/P-132
	2017 USD	2016 USD	2017 USD	2016 USD	2016 USD	2017 USD	2016 USD
INCOME							
Grant income	-	70	6	6	523,994	-	-
BRAC USA contribution	-	-	-	-	-	-	-
BRAC Afghanistan contribution	-	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-	-
Training Income	-	-	-	-	-	-	-
Interest on bank accounts	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-
Amortization of Investment in PPE	-	823	-	-	1,797	308	116
TOTAL INCOME	-	894	6	6	525,791	308	116
EXPENDITURE							
Salaries & benefits	-	-	-	-	372,824	-	-
Traveling & transportation	-	-	-	-	62,698	-	-
Teacher honorium	-	-	-	-	-	-	-
Teachers training	-	-	-	-	-	-	-
School rent & maintenance	-	-	-	-	27,115	-	-
Stationery, Rent & Utilities	-	64	5	5	5,278	-	-
Maintenance & general expenses	-	-	-	-	-	-	-
Audit Fees	-	-	-	-	-	-	-
Beneficiary training	-	-	-	-	1,343	-	-
Staff Training & development	-	-	-	-	-	-	-
Program expenses	-	-	-	-	7,236	-	-
Monitoring & evaluation	-	-	-	-	-	-	-
BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-
Technical support from HO	-	-	-	-	-	-	-
Depreciation on property, plant and equipment	-	823	-	-	1,797	308	116
H.O. logistics and management support	-	6	1	1	47,700	-	-
TOTAL EXPENSES	-	894	6	6	525,791	308	116
NET SURPLUS/(DEFICIT) FOR THE YEAR	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

23.Segmental reporting Statement of Comprehensive Income for the year ended 31 December 2017 (Amount in United States Dollars)	CCM FUND AF-0025/P-137		CCM FUND AF-0025/P-137		Strengthening and Scaling-up Malaria Prevention & Case Managment AF-0029		Strengthening and Scaling up Innovative Approaches to Respond to TB Challenges AF-0024/P-138		Scaling up Innovative Approaches to Respond to TB Challenges AF-0024/P-138	
	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
INCOME	Grant income	86,346	98,817	80,047	68,315	68,315	-	-	213,892	213,892
	BRAC USA contribution	-	-	-	-	-	-	-	-	-
	BRAC Afghanistan contribution	-	-	-	-	-	-	-	-	-
	BI Contribution	-	-	-	-	-	-	-	-	-
	Training Income	-	-	-	-	-	-	-	-	-
	Interest on bank accounts	-	-	-	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-	-	-	-
	Exchange gains/losses	-	-	-	-	-	-	-	-	-
	Amortization of investment in PPE	389	210	-	-	-	-	-	-	-
TOTAL INCOME		86,735	99,027	80,047	68,315	68,315	-	-	213,892	213,892
EXPENDITURE	Salaries & benefits	40,117	38,292	33,677	20,498	20,498	-	-	24,566	24,566
	Traveling & transportation	-	-	7,024	3,935	3,935	-	-	29,908	29,908
	Teacher honorium	-	-	-	-	-	-	-	-	-
	Teachers training	-	-	-	-	-	-	-	-	-
	School rent & maintenance	-	-	-	-	-	-	-	-	-
	Stationery, Rent & Utilities	660	1,418	12,444	5,669	5,669	-	-	31	31
	Maintenance & general expenses	-	-	1,704	765	765	-	-	311	311
	Audit Fees	-	-	-	-	-	-	-	-	-
	Beneficiary training	1,788	280	16,172	33,406	33,406	-	-	49,476	49,476
	Staff Training & development	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	Program expenses	39,535	58,827	4,370	1,180	1,180	-	-	109,600	109,600
	Monitoring & evaluation	-	-	-	-	-	-	-	-	-
	BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-	-
	Technical support from HO	-	-	-	-	-	-	-	-	-
	Depreciation on property, plant and equipment	-	-	-	-	-	-	-	-	-
	H.O. logistics and management support	389	210	-	-	-	-	-	-	-
		4,245	-	4,657	2,862	2,862	-	-	-	-
TOTAL EXPENSES		86,735	99,027	80,047	68,315	68,315	-	-	213,892	213,892
NET SURPLUS/(DEFICIT) FOR THE YEAR		-	-	-	-	-	-	-	-	-

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

23.Segmental reporting Statement of Comprehensive Income for the year ended 31 December 2017 (Amount in United States Dollars)	Promoting vegetable gardening by adolescents Girls- LANSA AF-0026		Promoting vegetable gardening by adolescents Girls- LANSA AF-0026		Effectiveness in emergency AF-0027		Citizens Charter Afghanistan Project (CCAP) AF-0031		Citizens Charter Afghanistan Project (Extension) AF-0033		Citizens Charter Afghanistan Project (CCAP) AF-0033	
	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2016	2016
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
INCOME	24,215	58,950	-	13,904	1,193,577	-	10,952	-	10,952	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	108	72	2,199	-	-	-	-	-	-	-
TOTAL INCOME		24,215	58,950	108	13,976	1,195,775	-	-	10,952	-	-	-
EXPENDITURE	Salaries & benefits	12,016	21,647	-	10,749	817,096	-	-	9,440	-	-	-
	Traveling & transportation	2,083	2,537	-	1,678	127,086	-	-	-	-	-	-
	Teacher honorium	-	-	-	-	-	-	-	-	-	-	-
	Teachers training	-	-	-	-	-	-	-	-	-	-	-
	School rent & maintenance	-	-	-	-	-	-	-	-	-	-	-
	Stationery, Rent & Utilities	857	-	-	-	46,677	-	-	958	-	-	-
	Maintenance & general expenses	-	-	-	-	41,962	-	-	5	-	-	-
	Audit Fees	-	-	-	-	3,027	-	-	-	-	-	-
	Beneficiary training	-	-	-	-	37,696	-	-	-	-	-	-
	Staff Training & development	-	-	-	-	29,523	-	-	-	-	-	-
TOTAL EXPENSES	Program expenses	240	34,766	-	1,477	9,837	-	-	-	-	-	-
	Monitoring & evaluation	9,020	-	-	-	-	-	-	-	-	-	-
	BRAC Afghanistan contribution expenses	-	-	-	-	-	-	-	-	-	-	-
	Technical support from HO	-	-	-	-	-	-	-	-	-	-	-
	Depreciation on property, plant and equipment	-	-	-	72	2,199	-	-	-	-	-	-
	H.O. logistics and management support	-	-	108	-	80,672	-	-	549	-	-	-
TOTAL EXPENSES		24,215	58,950	108	13,976	1,195,775	-	-	10,952	-	-	-
NET SURPLUS/(DEFICIT) FOR THE YEAR		-	-	-	-	-	-	-	-	-	-	-

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

23. Segmental reporting

Statement of Comprehensive Income
for the year ended 31 December 2017
(Amount in United States Dollars)

	BPHS- Helmand Province AF-0032		BPHS- Helmand Province AF-0032		Upgrading sub health centres in Helmand province AF-0034		Upgrading sub health centres in Helmand province AF-0034		Temporary Project Account AF-0023/ P-98		Temporary Project Account AF-0023/ P-98		Elimination on consolidation		Total		Total	
	2017	USD	2016	USD	2017	USD	2016	USD	2017	USD	2016	USD	2017	USD	2016	USD	2017	USD
INCOME																		
Grant income	2,048,277		-		5		-		-		-		-		11,601,050		8,236,840	
BRAC USA contribution	-		-		-		-		-		-		-		129,625		50,561	
BRAC Afghanistan contribution	-		-		-		-		-		-		(114,400)		-		-	
BI Contribution	-		-		-		-		-		-		-		-		-	
Training Income	-		-		-		-		-		-		-		-		-	
Interest on bank accounts	-		-		-		-		-		-		-		674,494		287,344	
Other Income	-		-		-		-		2,720		5,111		-		5,130		2,803	
Exchange gains/losses	-		-		-		-		1,708,495		45,814		-		45,814		1,708,495	
Amortization of investment in PPE	-		-		-		-		137,702		83,707		-		83,707		137,702	
	288		-		-		-		-		-		-		54,294		39,281	
TOTAL INCOME	2,048,565		-		5		-		1,848,916		134,633		(114,400)		12,594,114		10,463,026	

Salaries & benefits	1,199,427		-		-		-		667,055		667,055		-		3,430,391		4,273,650	
Traveling & transportation	56,841		-		-		-		97,695		97,695		-		666,101		596,354	
Teacher honorium	-		-		-		-		-		-		-		2,788,179		968,579	
Teachers training	-		-		-		-		-		-		-		247,148		6,154	
School rent & maintenance	-		-		-		-		-		-		-		316,265		70,155	
Stationery, Rent & Utilities	53,927		-		-		-		89,656		89,656		-		368,417		396,981	
Maintenance & general expenses	22,732		-		5		-		77,941		101,493		-		190,925		291,066	
Audit Fees	737		-		-		-		863		11,648		-		14,100		11,042	
Beneficiary training	370		-		-		-		-		-		-		676,909		194,643	
Staff Training & development	-		-		-		-		-		-		-		76,127		54,543	
Program expenses	616,207		-		-		-		197,603		197,603		-		4,160,272		2,129,363	
Monitoring & evaluation	-		-		-		-		-		-		(114,400)		39,044		84,871	
BRAC Afghanistan contribution expenses	-		-		-		-		-		-		-		-		-	
Technical support from HO	-		-		-		-		-		-		-		-		150,482	
Depreciation on property, plant and equipment	288		-		-		-		6,624		5,816		-		64,457		50,250	
H.O. logistics and management support	98,036		-		-		-		(97,808)		(395,206)		-		14,453		97,808	
TOTAL EXPENSES	2,048,565		-		5		-		816,798		775,571		(114,400)		13,052,789		9,375,939	
NET SURPLUS/(DEFICIT) FOR THE YEAR	-		-		-		-		1,032,118		(640,938)		-		(458,675)		1,087,087	

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