



2015

ANNUAL REPORT

AFGHANISTAN





BRAC is a development organisation dedicated to alleviating poverty by empowering the poor. Our journey began in 1972 in the newly sovereign Bangladesh, and over the course of our evolution, we have been playing a role of recognising and tackling the many different realities of poverty.

BRAC believes that poverty is a system and its underlying causes are manifold and interlinked. Some of these linkages are obvious, for example, a day's wage forgone because of illness or resources lost to a natural disaster. Others play a more indirect role in perpetuating poverty, such as lack of awareness about laws and rights can lead not only to outright exploitation, but also encourage a lack of accountability on the part of the state to cater to its most vulnerable citizens.

In order for the poor to come out of poverty, they must have the tools to fight it across all fronts. We have, therefore, developed support services in the areas of human rights and social empowerment, education and health, economic empowerment and enterprise development, livelihood training, environmental sustainability and disaster preparedness. Gender equality, respect for the environment and inclusivity are themes crosscutting all of our activities.

To ensure that we are always learning and that our work is always relevant, we have put in place training, research and monitoring systems across all our activities and financial checks and balances in the form of audits. But what we really do is best portrayed in the true life stories of those who make the real changes.

## VISION

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

## MISSION

To empower people and communities in situation 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.

## VALUES

Integrity  
Innovation  
Inclusiveness  
Effectiveness

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A close-up portrait of Sir Fazle Hasan Abed, an elderly man with white hair and glasses, looking slightly to the side with a serious expression. He is wearing a dark red garment.

# CHAIRPERSON'S STATEMENT

It gives me great pleasure to present the annual report and the audited financial statements for the year ending 31 December 2015.

BRAC started its first international operation, in Afghanistan in 2002, with a focus on improving the socio-economic condition of people living in poverty and marginalised groups. Since then, we have expanded our reach to 16 provinces, serving primarily hard-to-reach communities. During these years, our interventions have brought about considerable improvement in the lives of 4.65 million Afghans.

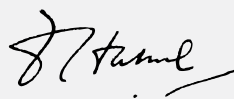
The literacy rate among Afghan women is abysmally low—just 12 per cent, highlighting the enormous difficulties they face in accessing education. This is largely due to fragile security, cultural norms and the harsh climate. A shortage of qualified teachers, lack of female instructors, and limited school space further reduce their attendance, particularly in rural areas. BRAC understands the need for community-based education, involving local people, who play a pivotal role in ensuring that children, especially girls, continue their education. This year alone, BRAC opened 666 community-based schools and 250 primary schools, providing education to 27,281 students, 81 per cent of whom are girls.

Afghanistan is still battling against high maternal mortality, as well as high infant and under-five mortality. Most Afghan women do not have access to medical facilities to help them with child birth and pregnancy-related complications are responsible for one in five women's deaths. BRAC's collaboration with the government and development partners led to the provision of antenatal care to 13,557 women and the administration of a second dose of Tetanus Toxoid vaccines to 18,090 pregnant women. In addition, family planning services were provided to 14,570 women. To protect children from diseases, a total of 15,269 under-one infants were vaccinated with penta-3.

One of the key objectives of BRAC's programme is to address and develop the national capacity of our staff, community-level volunteers, ministry officials, and international and local NGOs.

The National Solidarity Programme (NSP) is the flagship rural development programme created by the government of Afghanistan. It empowers communities to make their own decisions, as well as ensures effective local governance and socio-economic development. BRAC works as a facilitating partner, paving the way for democratically elected community development councils, helping to identify potential infrastructure and capacity development projects and linking them to funding sources. In 2015, BRAC held capacity development training for 10,436 community members in 446 communities under the Participatory Community Empowerment Initiative.

I would like to express my sincere appreciation for the government of Afghanistan, and our development partners for their continued support as we strive to contribute to progress and prosperity in Afghanistan. I also thank the members of the governing board and local advisory committee whose leadership and foresight are of great value in deepening our engagement in the country. Finally, I would like to acknowledge the dedication of our staff. Their efforts ensure that BRAC's programmes in Afghanistan continue to grow, in terms of both range and scale.

A handwritten signature in black ink, appearing to read 'Fazle' followed by a stylized flourish.

Sir Fazle Hasan Abed, KCMG  
Founder and Chairperson

# GOVERNANCE AND MANAGEMENT

## GOVERNANCE

### THE LEGAL STATUS OF BRAC INTERNATIONAL

BRAC International is registered as Stichting BRAC International under the laws of the Netherlands, with its seat in The Hague. All of BRAC International's development entities operate under this umbrella. The programmes include health, education, agriculture, livelihoods, targeting the ultra poor, human rights and legal services. 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, feed mills, training centres and tissue culture labs. BRAC International has introduced programmes in Afghanistan, Haiti, Pakistan, Uganda, Tanzania, South Sudan, Sierra Leone, Liberia, the Philippines, Myanmar and Nepal. It is legally registered with the relevant authorities in each of these countries.

### GOVERNING BODY

BRAC International is governed by a governing body. The governing body is elected from amongst distinguished individuals with a sound reputation in the sector of social development, businesses or professions who have demonstrated their personal commitment to pro-poor causes. These individuals are elected in the governing body to bring their diverse skills, knowledge and experience to the governance of BRAC International. At present, there are 10 members in the governing body. The governing body usually meets four times a year, in accordance with the rules of Stichting BRAC International. The composition of the present governing body of Stichting BRAC International is as follows:

#### Members of the governing body

##### Chairperson:

Sir Fazle Hasan Abed, KCMG

##### Members:

Ahmed Mushtaque Raza Chowdhury  
Dr Muhammad Musa  
Ms Sylvia Borren  
Dr Debapriyo Bhattacharya

Ms Shabana Azmi  
Mr Shafiqul Hassan (Quais)  
Ms Parveen Mahmud  
Ms Irene Zubaida Khan  
Dr Fawzia Rasheed

The composition of the present governing body of BRAC International Holdings BV is as follows:

##### Chairperson:

Sir Fazle Hasan Abed, KCMG

##### Members:

Ms Sylvia Borren  
Dr Muhammad Musa  
Ms Parveen Mahmud  
Mr Hans Eskes

Details about the roles of the governing body are available in the Deed of Incorporation of Stichting BRAC International and BRAC International Holdings BV.

### FINANCE AND AUDIT COMMITTEE

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

1. Ms Parveen Mahmud, Chair
2. Dr Muhammad Musa, Member
3. Ms Sylvia Borren, Member
4. Mr Faruque Ahmed, Member
5. Mr SN Kairy, Secretary of the Committee
6. Mr Hans Eskes

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
- The system of internal controls and risk assessment
- The compliance with legal and regulatory requirements
- The qualifications, independence, and performance of the external auditors
- The qualifications, independence, and performance of the internal audit function

### LOCAL BOARDS

Each country's entities have a local board. We have aimed to pursue microfinance and development activities through separate entities in most of our countries. 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 boards are available in the respective incorporation documents of these entities.

### ADVISORY COMMITTEE

In 2015, BRAC International decided to source suitable candidates in its countries of operation to form an advisory committee. This was in part driven by the need to strengthen governance, support advocacy at the national level and enhance credibility with donors whose expectations around governance included setting up boards at the country level which comprise largely of members who are preferably nationals.

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

### ACCOUNTABILITY AND TRANSPARENCY

The internal audit department normally conducts audits at all our cost centres on a sample basis. All departments or units in which irregularities are detected through the course of regular internal audit are then audited. Audits take place at least once a year and twice or more in locations and on programmes where a closer watch is warranted.

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.

## MANAGEMENT

There is a clear-cut policy regarding the authority of each level of staff at all levels of BRAC International's management. Staff members are equipped and empowered to act as effective managers. This is clearly set out in BRAC international's human resources policies and procedures and the Table of Authority. Staff are empowered to take decisions at relevant levels and areas of management, including recruitment, deployment, capacity building, transfer, leave, financial transactions, purchase and procurement. These are described in detail to staff at the area, regional and country office levels.

The Human rights policies and procedures also contain all policies relating to staff salary, benefits, recruitment and promotion procedures, and payments. Every staff member receives orientation on the Human rights policy procedures. The Stichting board appoints officers, namely the executive director, directors, group chief financial officer, chief people officer and finance director to manage affairs from the secretariat in Dhaka. BRAC International's management policies clearly define the authority of each level of staff. Appropriate staff are empowered to take decisions at the area, regional, country levels and the head office. Procedural manuals and policy documents are available to staff. Day-to-day decisions are taken by area managers, regional coordinators and programme heads as appropriate. Larger policy decisions involve country representatives, executive director, senior directors, group chief financial officer, finance director and chief people officer, and in particular cases, the executive director, the chairperson and the governing body.

## FINANCIAL MANAGEMENT

Matters relating to finance and accounts from branch offices to the country head offices are supervised and controlled by the country finance and accounts department. The branch offices prepare project-wise monthly cash requisitions, which are sent to the area/regional offices. The area/regional offices check and monitor the accuracy of the requisition and transmit them to the country office. The country office disburses funds as per the requisitions after checking. The area and branch offices send monthly expenditure statements along with bank statements to the country office's finance and accounts department. The country office then consolidates all the expenditure statements, prepares monthly financial statements and reports to BRAC International's head office (herein after secretariat) and donors, as required. A comprehensive accounting manual and statement of standard operating procedures guides the finance and accounts personnel to prepare the financial statements and reports in accordance with the accounting standards. It also guides in running the financial activities in a systematic and efficient way.

In consultation with different levels of stakeholders, the country office prepares project-wise budgets, which are then sent to the secretariat. The secretariat reviews and performs analytical procedures on the project budgets of its country offices, which are recommended by the finance director and finally approved by the group chief financial officer. The secretariat consolidates all BRAC International country financials and produces the BRAC International budget and consolidated audited financials.

The budget and the consolidations are submitted to the BRAC International governing body for approval.

## INFORMATION TECHNOLOGY

The country IT department provides data to the country management information system and finance teams by managing financial and programme-related information. This data is used by country and head office personnel to prepare various financial and managerial reports and to monitor project progress. The IT team based in the secretariat also provides support relating to software update, troubleshooting and Enterprise Resource Planning development. The country IT team is reportable to the respective country management and the worldwide operations are centrally administered by the secretariat.

## HUMAN RESOURCE MANAGEMENT

BRAC International's human resources and training department caters to about 7,110 employees across 10 operating countries. The team strengthens BRAC International's human resources capacity, visibility, and practices through strategic interventions and new initiatives. Following are some of the year's highlights:

**Key recruitment:** Significant changes to the upper management at BRAC International occurred in 2015 with the joining of new regional directors for the Africa and Asia regions, new chief people officer and research director, three new country representatives of Afghanistan, Liberia and Sierra Leone, and for the first time, a resident representative fundraiser in the Netherlands office. BRAC International established an emergency response coordination team with new emergency response coordinators joining in Uganda, Tanzania, Pakistan and South Sudan. More countries will recruit emergency response coordinators in 2016.

In keeping with BRAC's vision towards localisation of operations, local heads of department have joined in multiple countries. Some of these include local heads of finance, audit, monitoring, human resource development, research, agriculture and fundraising. The first chief executive officer of BRAC Uganda's microfinance is planning its transformation to a microfinance deposit-taking institution in 2016.

### Performance management system:

To promote a high-performance culture, the performance management system has cascaded down to all employees, from country management to field staff. This has clear guidelines provided for more focused performance management, discussing performance-related rewards and developing low performers through a performance improvement process. Employees have become more attuned to key performance indicator-based achievements and rewards are linked to both performance and demonstration of BRAC values in the workplace.

### Human resources management capacity:

In 2015, country-level HR departments were strengthened with improved automation of HR processes for better service delivery. The department aims to maximise

job satisfaction, enhance transparency and ensure procedural justice for all employees in accordance with the human resources policies and procedures manual. The manual provides all employees with an understanding of new policies, due benefits and the processes required to fulfil them. The human resources development further ensures employees' commitment to BRAC International's 15 policies under the code of conduct, particularly in regards to child protection and gender equality.

**Staff motivation schemes:** Full scholarships for higher studies are provided annually to high potential and committed staff to boost local capacity development. In 2015, four female employees were given full scholarships from BRAC to pursue postgraduate studies locally and overseas. In addition, seven female staff received the prestigious BRAC Values Award for their outstanding display of ethics and professionalism, after a rigorous screening of nominations from the entire BRAC workforce.

**Organisational development:** All representative job roles have been determined and placed within the organisational hierarchy. Roles have been evaluated using the Hay Method and accordingly, employees are being placed on a new salary structure. This year, all Bangladeshi staff on secondment underwent the re-grading process which took place at BRAC's headquarters. In the next phase, new country-specific salary structures, organograms and role-wise grading will come into practice for local employees next year.

**Enterprise resource planning:** A HR module in the new system has been designed and piloted in-house to streamline HR processes, enhance staff data management and analytic capacity. It will be implemented in phases across BRAC International, starting with BRAC South Sudan in the first quarter of 2016.

**Training and development:** With the vision of streamlining staff development activities, BRAC International HRD organised BRAC's first ever inclusion and diversity campaign to promote a culture of diversity, inclusion, gender sensitivity and BRAC values among its workforce. In October 2015, 16 employees from 10 operating countries participated in a 20-day training of trainers workshop at BRAC headquarters in Dhaka.

### Training received on four modules:

A group of 16 trainers received training on BRAC values, inclusion and diversity, gender awareness and people leadership programme. They will develop a further pool of trainers who will execute this training programme throughout the country in 2016 to promote the 'one BRAC' culture. In addition to classroom-based training, the trainers also visited BRAC's field operations in Bangladesh and met the chairperson and BRAC International's senior management.

World Diversity Day was celebrated for the first time in May 2015, where employees took part together in cultural programmes, sports tournaments, and cooking events. This will continue to be an annual event to promote harmony and inclusiveness within the workplace.



# EDUCATION



**BRAC's education** programme is the largest secular private education system in the world, reaching seven countries in total. At the pre-primary level, we target underprivileged children to prepare them for mainstream primary school entry. BRAC schools are designed to give a second chance at learning to children who have been left out of the formal education system due to extreme poverty, violence, displacement or discrimination. Our non-formal approach complements the mainstream school system with innovative teaching methods and materials. At the secondary level, we provide scholarships, need-based training and student mentoring to improve mainstream education.

## PROVIDING COMMUNITY BASED EDUCATION FOR ALL

BRAC Afghanistan's education programme aims to bring systemic reform to improve access and performance of students, primarily through community-based schools, and through hub schools after graduation. BRAC Afghanistan prioritises and maintains a child-friendly atmosphere at all schools.

The programme includes basic and refresher training for teachers, organising parents and school shura (religious) leaders meetings, mobilising community shura and community people, and building partnerships with the Ministry of Education.

BRAC Afghanistan is currently operating two education projects: the girls' education challenge (GEC) project funded by DFID-UK and a community-based girls' education project (GEP) funded by The Department of Foreign Affairs, Trade and Development (DFATD) Canada. Community-based education is at the core of these project activities. It ensures education among

vulnerable and marginalised children in the project targeted communities. The approach aims to improve participation, raise awareness on gender equality and child rights, and encourage ownership of the community as key aspects to ensuring access to education for children, particularly for girls.



# PROGRAMME HIGHLIGHTS

We opened **666** community-based schools and **250** pre-primary schools, enrolling **27,281** students (of which **81** per cent were girls), and constructed **140** rooms for school buildings in different provinces. More than **29,240** children (**81** per cent of whom are girls) graduated from **962** BRAC schools this year.

Currently, there are **120,528** students in **4,004** BRAC schools

under **two** education projects (GEP and GEC) funded by DFATD Canada and UK Aid. An additional **29,116** students have successfully been mainstreamed to government primary schools after completing community-based school and pre-primary school from **962** BRAC schools.

As part of the continuous effort to improve the quality of education, subject-based and pedagogical

training was provided to **1,734** government school teachers and **916** female teachers in community-based schools respectively. Mentoring training was provided to **1,501** mentors at **100** hub schools. **32** officials from the Ministry of Education of Afghanistan and **six** staff members visited Bangladesh.



666	250	27,281
community-based schools opened	pre-primary schools opened	students enrolled

## CASE STORY

### THE FIERCE DETERMINATION OF AINA

I am Aina and I am 13 years old. I live in Surkhrood district in Nangarhar province. I come from a big family of six sisters and three brothers. My father is a farmer and my brothers work with him in the field. Among of all my siblings, I am the only one attending school.

My parents were hesitant when I first wanted to join the BRAC school in Sabjabad. They believed that girls were better off learning housework, but they soon gave in when I convinced them that school would be good for me later in life.

Going to school was unlike any other experience I had. Aside from my regular studies, I had the opportunity to learn and enjoy various co-curricular activities and make lots of friends. The exposure to the world instilled in me the desire to become a journalist once I finished school.



I was in class 4 when my mother gave in to her doubts and decided to take me out of school. When my teacher did not find me in class, she came to my house to ask about my absence. My mother explained to her that it was time that I gave up on school and learned what mattered most for girls, which was helping with household chores. Although it felt like my dreams were lost forever, my teacher managed to change my mother's mind. With her help, I explained to my mother that going

to school will only increase my chances in having a better life.

Despite all the doubts, my mother let me go back to school. I know that she is hopeful about my future and I am grateful that I now have the chance to pursue it. I have made a promise to my mother and myself that I will become a journalist and a daughter she can be proud of.

# HEALTH



**BRAC's health** programme combines preventive, promotive, curative and rehabilitative services. We aim to improve reproductive, maternal, adolescent, neonatal, and child healthcare. We work to raise the nutritional status of children and mothers, reduce vulnerability to communicable diseases, and combat non communicable diseases. Through our low-cost essential healthcare services, we serve the disadvantaged, socially-excluded and hard-to-reach populations. BRAC's approach utilises trained frontline community health promoters, creating an effective bridge between underserved communities and formal healthcare systems. We ensure community empowerment and mobilisation to bring cost-effective basic healthcare services to the doorsteps of clients. We work in collaboration with the government, NGOs, donors, private sectors, academic institutions and local governance to bring the most needed healthcare services to communities.

## IMPROVING HEALTHCARE SERVICES

Decades of civil conflict have severely affected the delivery of healthcare services to the people of Afghanistan. Shortages of medical equipment, trained staff and healthcare facilities, coupled with unreliable power supplies, have further complicated the situation. To ensure that healthcare services are available to everyone, the government of Afghanistan and its partnering NGOs have adopted a comprehensive approach to revitalise the country's health system. This programme is being implemented at the

community level under the basic package of health services (BPHS) and essential package of hospital services (EPHS) systems.

BRAC in Afghanistan has been one of the major implementing partners of Afghanistan's Ministry of Public Health since 2002, for providing basic healthcare services and support to the government in achieving the sustainable development goals of reducing child mortality, improving maternal health and combating tuberculosis, malaria and other diseases. BRAC was the first development organisation in the country to widely use female community health workers for whom literacy was not mandatory. The health workers are trained on detecting and treating common diseases, providing maternal and

child healthcare services, and referring critical cases to nearby government facilities.

Afghanistan still remains one of the world's highest tuberculosis-affected countries. TB is the leading cause of death among adults in the country, and lack of awareness regarding the disease is still a major constraint to the TB control programme. To address this issue, we partnered with the National Tuberculosis Control Programme as one of the principal recipients of the Global Fund Fights against AIDS, Tuberculosis and Malaria (GFATM), which came to an end in March 2015. We have now started to implement a GFATM-funded TB project in 34 provinces as a sub-recipient of UNDP.



## PROGRAMME HIGHLIGHTS

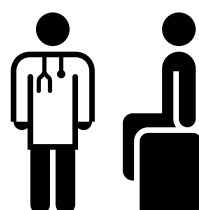
More than **1.3 million** people received healthcare services from the outpatient department, while **7,176** patients were admitted to the inpatient department in **42** BRAC-operated healthcare facilities in the Kabul province.

**41,045** women received reproductive and maternal health services, **14** mothers underwent caesarean sections

and **13,557** pregnant women received antenatal care. A total of **96** surgeries were conducted in our hospitals and **14,570** people received family planning services. A total of **15,269** children under one year of age were vaccinated with the penta-3 vaccine, and **18,090** pregnant women received a second dose of the tetanus toxoid vaccines.

We identified **14,890** new TB smear positive cases and **32,870** TB patients. Of these, **98** per cent received directly observed treatment and short-course (DOTS) provided by community health promoters. The treatment success rate was **92** per cent.

<b>1.3 million</b>	<b>41,045</b>	<b>14,570</b>
people received healthcare services	women received reproductive and maternal health services	people received family planning services



<b>32,870</b>	<b>98%</b>	<b>92%</b>
TB patients identified	received directly observed treatment	of cases treated successfully

## CASE STORY

### CALM UNDER PRESSURE

I am Lailuma, a 42-year-old woman from a village called Khairabad. I live with my five children and husband. There is no easy access to healthcare facilities in my village, particularly in the area where I live. The civil conflict has greatly affected the healthcare system in rural Afghanistan. There is also a shortage of skilled health providers.

I had always wanted to help improve health services in my community. I got the opportunity to do so when I joined BRAC as a community health worker. I received training, on topics such as behaviour change communication, rapid diagnostic testing for malaria, and family health action groups. One major outcome of these training sessions was that I was prepared to handle the most critical situations with confidence.

I remember one instance when my neighbour went into labour at her home.



By the time I arrived, she had lost a lot of blood and was in a critical condition. I could immediately tell that the blood loss was due to the fact that her placenta had not come out. Without any delay, I rushed her to the nearest health facility. When they declared that they could not treat her, I took her to a more expensive hospital. Eventually, both the mother and her child survived the ordeal. The skills I had learnt had saved two precious lives.

I face similar situations on a regular basis as a health worker. My community members respect my efforts and have started following my advice, as they regularly visit the health facilities in our area. I am grateful for the opportunity to serve my community.



# NATIONAL SOLIDARITY



The National Solidarity Programme (NSP) in Afghanistan is the largest community development initiative of the Ministry of Rural Rehabilitation and Development. It enables Afghan communities to identify, plan, manage, and monitor their own development projects. BRAC works with the ministry as a facilitating partner, helping to implement the NSP and build capacity at the village level by ensuring democratic elections of community development councils, as well as identifying and prioritising potential infrastructure and human capacity building projects along with linking them with potential funding sources.

## IMPROVING SOCIO- ECONOMIC DEVELOPMENT IN RURAL AFGHANISTAN

Lack of capacity at the grassroots of administrative bodies, such as shortage of staff and inadequate knowledge, is one of the most severe problems affecting Afghan infrastructure. To address this problem, the Afghanistan Ministry of Rural Rehabilitation and Development (MRRD) launched the National Solidarity Programme (NSP) in Afghanistan in 2003. The NSP is the single

largest community development initiative of MRRD in Afghanistan and is reputed to be the second largest development programme in the world. USD 2.7 billion has been approved in budget, from since its inception until September 2016.

The programme enables Afghan communities to identify, plan, manage and monitor their own development projects, and facilitates and supervises the democratic election of community development councils (CDCs). CDCs serve as a consultative decision making body that includes both men and women and integrates traditionally marginalised members of the community. Through participation in the NSP and other programmes, communities acquire and strengthen the skills and attitudes necessary

to define, manage and govern their own development.

BRAC works with the MRRD as a facilitating partner to implement the NSP programme. The role of BRAC Afghanistan is to assist communities and the CDC in the entire NSP process, including technical and capacity development aspects.

BRAC helps communities in the utilisation of NSP block grants for rural infrastructure development and establish links with other potential funding sources for community development projects.



# PROGRAMME HIGHLIGHTS

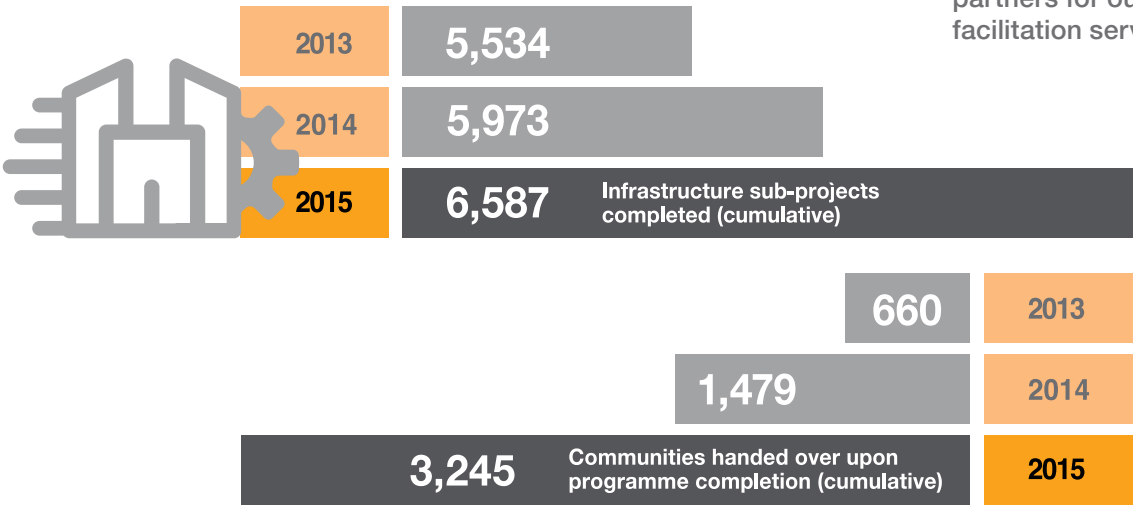
We completed **614** infrastructure sub-projects and **485** communities were handed over to NSP-MRRD upon completing all NSP activities. BRAC received a letter of appreciation from the provincial NSP management of the Badghis province for the successful completion of NSP activities in **57** communities of Muqur district.

We provided eight months of training to **10,436** community members on participatory community empowerment initiatives in **446** communities. **50** per cent of participants were female.

Under NSP I and II contracts, we officially handed over **1,281** CDCs in Paktika, Samangan, Badghis, Nangarhar and Takhar provinces

to the MRRD upon completion of NSP activities. We also handed over **636** communities of Paktika NSP programme to the NSP-MRRD.

The World Bank nominated International Relief and Development, a research organisation, to rank organisations that had contributed to NSP implementation. BRAC was ranked first among 12 NSP facilitating partners for our outstanding facilitation services.



## CASE STORY

### BRIDGING THE GAP, LITERALLY

The Chubaki community, of Dara-I-Suf Payin district, is situated in the Samangan province. There are 399 families in the community with a total population of about 1,592. A river separated people in Chubaki from essential facilities such as hospitals, market places, schools and madrasas.

During summer, when the rivers are flooded, boat crossings become life-threatening journeys.

The CDC chairperson, along with a few members of the community, raised the issue during a survey.

Under the national solidarity programme (NSP) Repeater Block Grant 2, a development plan was devised to build a bridge across the river. BRAC's provincial and district engineers conducted a survey and designed a sub-project for the bridge.



The sub-project was approved in early 2013 by the local provincial management unit and the construction started at the end of the year with the NSP-MRRD block grants. The budget for the sub-project was USD 48,203 (AFN 3,300,000), with 10 per cent contribution from the community. The community also provided building materials and physical labour for the project. BRAC gave technical support through its provincial and district engineers and provincial

management unit.

In April 2015, the bridge was opened for public access. The bridge has greatly contributed to the economic and social development of the community. BRAC formed a maintenance committee to ensure the project's continued success.

# CAPACITY DEVELOPMENT



To address Afghanistan's capacity development needs, BRAC operates a non-residential training and resource centre in Kabul. Since its inception, the centre has built the capacity of our team working in Afghanistan, as well as of other organisations in the country's public and private sectors. The centre offers a broad range of philosophies and techniques; drawing from the experience of BRAC's learning division in Bangladesh. The broader objective of the centre is to enhance the knowledge, skills, and attitudes of the practitioners engaged in Afghanistan's development process in areas such as health and education. Subjects in our training courses range from development management to education, gender, health and development, and finance and accounts.

## BRAC'S CAPACITY DEVELOPMENT APPROACH

To unfold human potential and improve management competencies, BRAC Afghanistan has developed a wide range of training and non-training interventions. The training is tailored to enhance the human and operational skills of programme participants, staff and development professionals from government and non-government organisations. BRAC's training programmes are designed to be participatory, result-

oriented and flexible, maintaining a balance between theory and practice.

The capacity development programme (CDP) was established in 2003 and currently has 20 experienced full-time expatriate and national trainers. These trainers facilitate training courses under four faculties: management and development, health, finance and accounts, education and gender. Experienced and renowned professionals work with CDP as part-time resource persons. Trainers apply a learner-centred approach and strive to ensure participatory and quality trainings. As part of the commitment given to the Ministry of Labour, Social Affairs, Martyrs and Disabled on child protection, CDP has included a

child protection orientation session in all training programmes as well as refreshers for teachers. These are aimed to provide support to prevent child abuse and protect child rights.

In 2015, BRAC Afghanistan signed a cooperation agreement with the Afghanistan Social Development and Health Organization and renewed its cooperation agreement with the International Finance Corporation. The purpose of these agreements is to provide support and strengthen the capacity of all organisations.

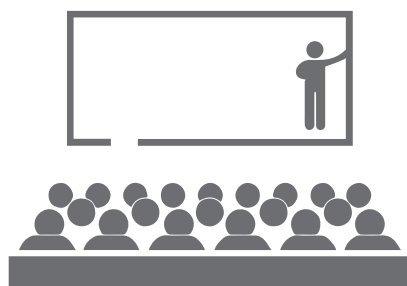


# PROGRAMME HIGHLIGHTS

Approximately **500** training sessions were conducted with **9,227** participants, of which **77 per cent** participants were female.

We have developed more than **150** courses and trained **50,951** participants with **19,491** being officials from government and other organisations, since our inception.

<b>2013</b>	<b>30,630</b> Participants trained (cumulative)
<b>2014</b>	<b>41,724</b> Participants trained (cumulative)
<b>2015</b>	<b>50,951</b> Participants trained (cumulative)



## CASE STORY

### HELPING OTHERS WHILE MAKING A LIVING

My name is Razia and I am 20 years old. I live in a remote area of the Jawzjan province. The majority of the people in our community are extremely conservative, which results in few opportunities for girls to attend school.

I come from a big family of 10 and my father was the sole breadwinner. When he died, it became very difficult for my mother to provide for the family. My elder brothers and sisters all got married and began to live separately. Despite having very little income, my mother encouraged me to go to school.

I wanted to complete my studies and find a job to support my family. With my mother's encouragement and support, I was able to enrol into the teachers training college, a government institute. It was from the TTC that I heard about BRAC's capacity development programme.



BRAC announced that they were looking to recruit field trainers for the capacity development programme in Jawzjan province. I applied and was selected.

As a field trainer, my major responsibilities are to conduct different capacity building training and workshops for BRAC staff and for community-based school teachers. I enjoy doing my work because I have the chance to help others while making a living.

I am now able to contribute for my family with my monthly income of USD 140 (AFN 9,750). The programme has transformed me into a confident facilitator.

# SUPPORT PROGRAMMES

## FINANCE AND ACCOUNTS DEPARTMENT

The finance and accounts department in Afghanistan is headed by a chartered accountant. The department is resourced with a finance and accounting manual to provide guidance to its accounts personnel on the procedures for handling the financial activities of different projects and to prepare financial statements in a systematic and efficient way.

The department prepares its financial statements under the historical cost convention, based on ongoing concerns. It generally follows the accrual basis of accounting, or a modified form for key income and expenditure items. The accounting records and financial statements of all programmes and projects are maintained and presented in accordance with the principles of fund accounting. The entries in the financial transactions of both central and field offices are captured in automated computer software owned and maintained by BRAC.

BRAC has implemented a new accounting software enterprise resource planning (ERP) to upgrade the accounting system.

## INTERNAL AUDIT DEPARTMENT

The internal audit department is an independent support programme providing objective assurance and consulting services to add value to and improve BRAC International's operations. It helps the organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of control and governance. The internal audit is a catalyst for improving the efficiency of programmes by providing insights and recommendations based on data analysis. With a commitment to integrity and accountability, the department provides value to governing bodies and executive management as an objective source of independent opinion. The department also assists management by providing risk-based audit reports for accelerating efficiency and effectiveness based on the internal audit charter, the terms of reference for the audit review committee, and the internal audit manual approved by the finance and audit committee.

In 2015, an external quality assurance review was conducted as per the requirement of

the institute of internal auditors' standards. IAD BRAC Afghanistan achieved 107 per cent, covering 244 cost centres. In 2016, a full-fledged risk based audit and system audit will be implemented across programmes. An information systems audit will also be initiated, incorporating information systems audit and control association guidelines and best practices.

## COMPLIANCE SERVICES

Compliance Services is committed to ensuring the compliance environment, helping the organisation achieve specific goals by ensuring each individual's job responsibilities and assessing all programmes' standing with organisational goals. In 2015, the coverage of the internal compliance questionnaire (ICQ) was expanded to all areas and regional levels of country programme management. This was only for branch level of management, and was reported quarterly in the previous year. The ICQ 'quick review' mechanism was initiated in this period, with a view to strengthen the compliance culture by ensuring accountability and transparency. Compliance related to regulatory and donor affairs was also reviewed and reported bi-annually for each of the BI countries. Moreover, to strengthen the established compliance environment, plans were made for a further review of the self compliance activities (e.g. ICQ audit) in 2016.

## MONITORING DEPARTMENT

BRAC's monitoring department in Afghanistan is an internal mechanism, ensuring quality, accountability and transparency. It ensures regular collection and analysis of information to assist timely decision making and provide the basis for evaluation and learning.

BRAC uses its monitoring and evaluation activities as a programme management tool. The monitoring department undertakes monitoring responsibility on key inputs and outputs. It is also responsible for reporting on project progress and quality of inputs, with the objective of facilitating better project implementation and achieving greater impact.

The monitoring team also investigates administrative issues, abuse of discretion, corruption, financial misappropriation and discrimination of BRAC's stakeholders including donors, staff and others as per

the requirement of the programme and management.

There are currently 12 staff members working in the monitoring department.

## HUMAN RESOURCES AND TRAINING DEPARTMENT

The human resources and training department (HRD) of BRAC Afghanistan caters to 888 local and expatriate staff dispersed across all provinces. Of this number, 93 per cent are local staff and 49 per cent are female. The department aims to maximise job satisfaction, enhance transparency and ensure procedural justice for all employees in accordance with the human resources policies and procedures (HRPP) manual. The manual provides all employees with an understanding of new policies, due benefits and the processes required to fulfil them. To ensure the proper implementation of the HRPP and standard HR practices in the field offices, the HRD introduced an internal HR monitoring mechanism in 2015, strengthened through frequent field visits.

The HRD further ensures employees' commitment to BRAC International's 15 policies under the code of conduct, particularly in regards to child protection and gender equality. Child protection committees have been reformed in central and field offices to address child protection issues.

To promote a high-performance culture, the performance management system has cascaded down to all employees, from country management to field staff at grassroots level. They are provided with clear guidelines for a more focused performance management, discussion of performance-related rewards and improving low performers through a new performance improvement process. Employees have become more attuned to KPI-based achievements and rewards are linked to both performance and demonstration of BRAC values in the workplace.

With the vision of streamlining staff development activities, BRAC International HRD organised BRAC's first ever inclusion and diversity campaign to promote a culture of diversity, inclusion, gender sensitivity and BRAC values among its workforce. In October 2015, 16 employees from 10 operating countries participated

in a 20-day training of trainers workshop at BRAC headquarters in Dhaka. Among the participants, two staff members from BRAC Afghanistan received training on four modules: BRAC values, inclusion and diversity, gender awareness and people leadership programme. They will develop a further pool of trainers who will execute this mandatory training throughout the country in 2016 to promote the 'One BRAC' culture. In addition to classroom-based training, the trainers also visited BRAC's field operations in Bangladesh and met BRAC's chairperson and BRAC International's senior management.

Measures have been taken to bring more structure to existing processes like quality recruitment, employee relations, exit management and staff motivation schemes. To streamline operations, a database is maintained with up-to-date records of local and expatriate staff. This ensures smoother local and international transfers, contract renewals and leave management. The HRD has also initiated an internship programme, under which two students from the Asian University of Women in Bangladesh completed their internship.

New mechanisms to address staff concerns and particularly gender-related issues has been established to help empower women while respecting cultural norms. To promote women's empowerment in the workforce, BRAC Afghanistan provided leave to a female staff for two years to work with the 2nd vice president of Afghanistan as an advisor of youth and women affairs. BRAC Afghanistan also granted a fully paid leave to one of its female staff to undertake a training programme overseas.

In 2015, one female employee received the prestigious BRAC values award for her outstanding display of ethics and professionalism, after a rigorous screening of nominations from the entire BRAC workforce.

## **RISK MANAGEMENT SERVICES**

For BRAC International and its country operations, risk management is at the core of the operating structure. Risk management services seek to limit adverse variations in programme activities and outcome by managing risk exposures within agreed levels of risk appetite. Risk management processes in BI have continued to prove effective throughout 2015, with developing a group risk register. Executive management

remained closely involved in important risk management initiatives, which have focused on ensuring appropriate levels of funds, and effectively managing risk portfolios. Responsibility and accountability for risk management is implemented at all levels of operation in the country risks are controlled at the level of individual exposures as well as in aggregate across all programmes and risk types.

On a country level, the bi-annual assessment of overall risk management was done and the summary was discussed in the executive risk management committee meetings on 22 April and 4 November 2015, chaired by the executive director of BRAC International.

## **INFORMATION TECHNOLOGY DEPARTMENT**

The information technology (IT) department in BRAC Afghanistan manages all IT-related tasks of the country operation. The department is mainly responsible for designing, developing and maintaining customised software, and implementing the new system. It also provides training and support for IT-related services like networking, internet services and troubleshooting for all BRAC programmes, projects and field offices in Afghanistan.

## **PROCUREMENT DEPARTMENT**

BRAC's procurement department has produced guidelines for smooth procurement. It has also developed strategies for quick delivery, product quality maintenance and proper store management. Material requisitions are generated by field offices and are sent to the country office. The department maintains transparency by forming committees consisting of the programme personnel, accountants and procurement officers. The organisation also follows donors' guidelines in purchasing project materials, if specified in the contract agreement.

## **COMMUNICATIONS DEPARTMENT**

The communications department is responsible for building the profile of BRAC's programme activities in Afghanistan,

ensuring proper understanding of the organisation's work. It identifies and builds public relations, internal communications, and media relations. It also develops publicity materials, brochures, annual reports, newsletters and organises various events.

As part of capacity building, communication training was held in Dhaka, Bangladesh on exposure and insights into modern communication techniques and approaches. BRAC Afghanistan communications focal participated during May, 2015.

## **RESEARCH AND EVALUATION UNIT**

The research and evaluation unit (REU) of BRAC Afghanistan is an independent department. It generates evidence of impact of programme interventions through evaluation, surveys and qualitative research according to donor demands. It also annually plans BRAC Afghanistan's operations in various programmes such as education and health, among others.

Under the Girls Education Challenge (GEC) project, REU completed 4 qualitative research projects including midline surveys. As per plan in projects quarterly reports, quarterly spot checks were carried out for community based girls school (CBGS) and government schools. A quick assessment of stipends, mentoring and subject-based teachers training was carried out for the project improvement plan as suggested by Price Water House Coopers. The tools for the assessment used were qualitative methods, early grade reading assessments (EGRA) and early grade mathematics assessment (EGMA).

Under the Girls Education project (GEP), a report on the learning progress of GEP students was completed. Additionally, baseline reports on subject based teachers training, adolescents reading centres, and a report on the level of understanding of stakeholders on quality of education was prepared.

BRAC Afghanistan's REU has strong partnership with other private research institutions like UREKA, TADBEER and ACSOR to increase the accuracy of its research projects.



# GOVERNANCE

## BRAC AFGHANISTAN

### Local Board Members

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

### Country Advisory Committee Members

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

# MANAGEMENT

M Anwar Hossain | Country Representative, BRAC Afghanistan  
Kamrul Hassan Chowdhury | Head of Capacity Development Programme  
Md Abdul Quyyum | Senior Programme Manager, Education  
Dr Md Shafiul Islam | Programme Manager, Health  
AKM Abdus Salam | Programme Manager, National Solidarity Programme

Akizur Rahman | Head of Accounts  
Mijanur Rahman | Head of Human Resource Department  
AKM Salim | Head of Internal Audit

# DEVELOPMENT PARTNERS

We are grateful to our development partners for their continued support for our work:



Government  
of Canada

Gouvernement  
du Canada



**The Global Fund**  
To Fight AIDS, Tuberculosis and Malaria



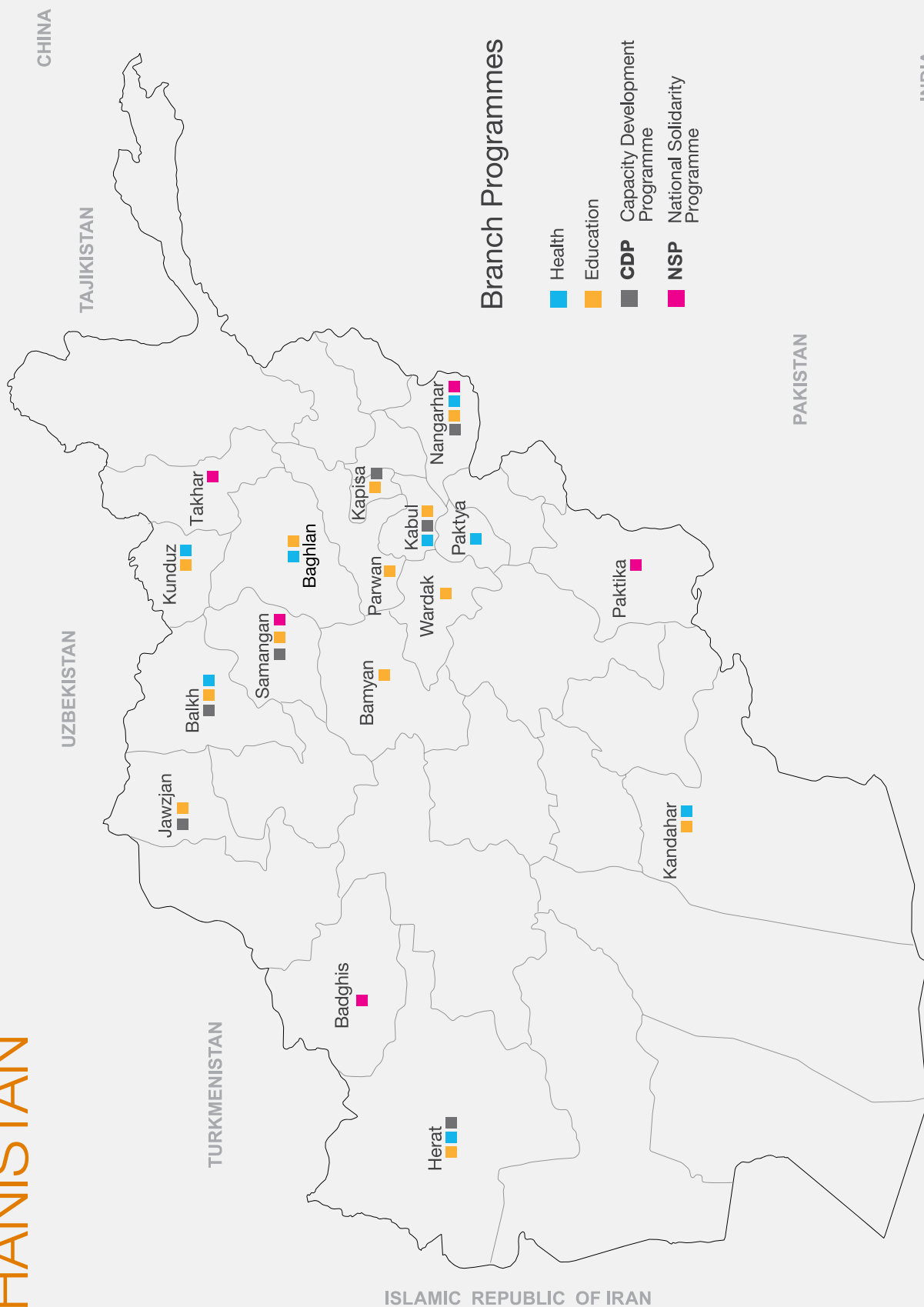
**WORLD BANK GROUP**

**BRAC USA**



**USAID**  
FROM THE AMERICAN PEOPLE

# BRAC IN AFGHANISTAN



# BRAC ACROSS THE WORLD

## USA

Initiated: 2007

An independent charity to raise profile and funds for BRAC globally

## UK

Initiated: 2006

An independent charity to raise profile and funds for BRAC globally

## SIERRA LEONE

Initiated: 2008

*Programme Focus:*  
MF, EHC, Ag, P&L, HRLE, ELA and FSN

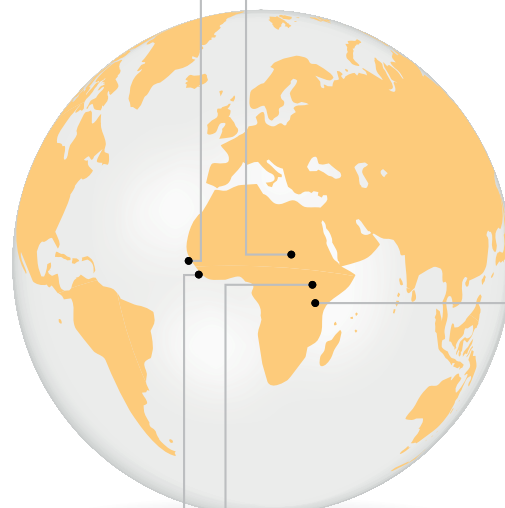
*Population reached:*  
1.5 million

## SOUTH SUDAN

Initiated: 2007

*Programme Focus:*  
Ag, BEP, ELA, EHC, NP, PB, TB and TUP

*Population reached:*  
1.5 million



## HAITI

Initiated: 2010

*Programme Focus:*  
BLBC

## NETHERLANDS

Initiated: 2009

BRAC International registered as a charity (Stichting)

## LIBERIA

Initiated: 2008

*Programme Focus:*  
MF, SEP, Ag, P&L, EHC and ELA

*Population reached:*  
0.7 million

## UGANDA

Initiated: 2006

*Programme Focus:*  
MF, SEP, BEP, SP, EHC, Ag, P&L, ELA, PB and KI

*Population reached:*  
4.4 million

## TANZANIA

Initiated: 2006

*Programme Focus:*  
MF, SEP, Ag, P&L, BEP, LEAD and ELA

*Population reached:*  
3.38 million

AFSP - Agriculture and Food Security Programme Ag - Agriculture Programme ARCs - Adolescent Reading Centres  
DECC - Disaster, Environment and Climate Change EHC - Essential Health Care ELA - Empowerment and Livelihood for Adolescents FSN - Food Security and Nutrition  
HRLS - Human Rights and Legal Aid Services IDP - Integrated Development Programme KI - Karamoja Initiative LEAD - Livelihood Enhancement through Agriculture Development  
PB - Peace Building P&L - Poultry and Livestock RS - Road Safety SEP - Small Enterprise Programme SP - Scholarship Programme



## AFGHANISTAN

Initiated: 2002

*Programme Focus:*  
MF, SEP, BEP, ARCs, EHC, CDP,  
NSP and TUP

*Population reached:*  
4.65 million

## PAKISTAN

Initiated: 2007

*Programme Focus:*  
MF, SEP, BEP, TUP, EHC, and  
Ag

*Population reached:*  
0.7 million

## NEPAL

Initiated : 2015

*Programme Focus:*  
Rehabilitation Programme

Population reached  
32,630 persons



## MYANMAR

Initiated: 2013

*Programme Focus:*  
MF

*Population reached:*  
0.0326 million

## PHILIPPINES

Initiated: 2012

*Programme Focus:*  
BEP

*Population reached:*  
0.06 million



## BANGLADESH

Initiated: 1972

*Programme Focus:*  
MF, BEP, HNPP, TUP, IDP, WASH, HRLS, CEP, AFSP, DECC, GJD, RS, MGP  
and Enterprises

*Population reached:*  
120 million

BEP - BRAC Education Programme BLBC - BRAC Limb and Brace Centre CDP - Capacity Development Programme CEP - Community Empowerment Programme  
GJD - Gender Justice and Diversity HNPP - Health, Nutrition and Population Programme HRLE - Human Rights and Legal Empowerment  
MF - Microfinance MGP - Migration Programme MLP - Malaria Programme NP - Nutrition Programme NSP - National Solidarity Programme  
TB - Tuberculosis Control TUP - Targeting the Ultra Poor WASH - Water, Sanitation and Hygiene

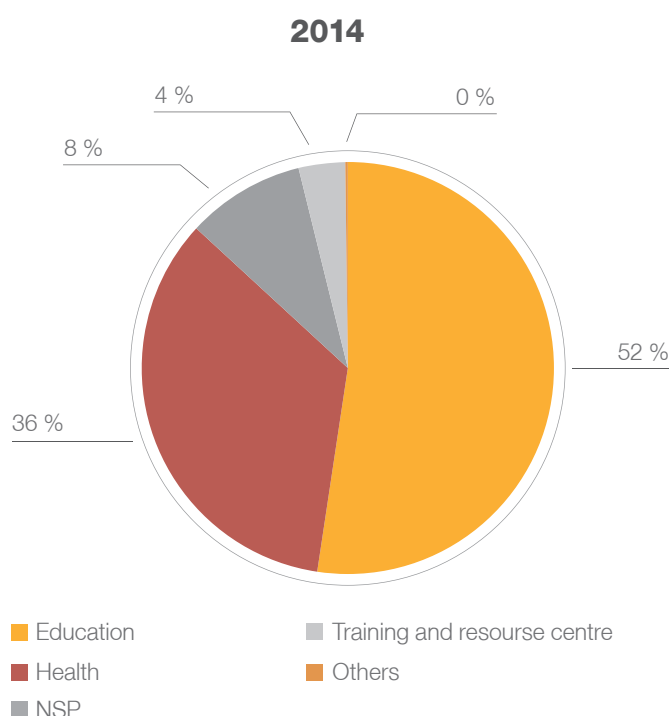
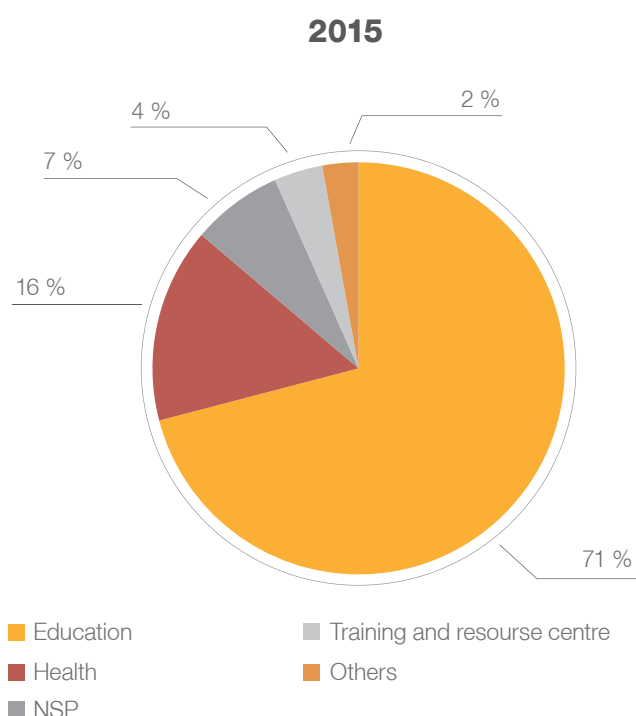
# FINANCIALS

## Operational and financial highlights BRAC Afghanistan

BRAC Afghanistan received grants amounting to USD in 17,215,338 in 2015 as against USD 18,382,128 in 2014. Total utilization for the year was USD 17,927,333 ( USD 19,454,965 in 2014). Out of the total expenses majority is expensed in Education sector with support from DFID and DFATD (CIDA). Almost 88% of total expenditure is being used for programme service with only 12% as admin expenses.

## Programme Cost by nature of Program

Programme	2015		2014	
	USD	%	USD	%
Education	12,714,992	71%	10,190,236	52.38%
Health	2,815,233	16%	6,907,894	35.51%
NSP	1,282,565	7%	1,625,075	8.35%
Training and resourse centre	684,106	4%	714,182	3.67%
Others	430,437	2%	17,518	0.09%
<b>Total</b>	<b>17,927,333</b>	<b>100%</b>	<b>19,454,965</b>	<b>100%</b>



## Programme Cost by nature of Expenses

Expenses	2015		2014	
	USD	%	USD	%
Program expenses	15,807,036	88.17%	17,071,674	87.75%
Admin expenses	2,120,297	11.83%	2,383,291	12.25%
<b>Total</b>	<b>17,927,333</b>	<b>100.00%</b>	<b>19,454,965</b>	<b>100%</b>

## Performance Review

Particulars	2015	2014	2013	2012	2011
	USD	USD	USD	USD	USD

### Income Statement

Grant Income	16,640,208	18,468,428	17,830,341	13,551,065	18,834,286
BRAC Contribution (own)	172,583	272,357	219,158	-	-
Other Income	1,884,345	1,988,291	1,066,599	660,640	902,638
Programme expenses	15,807,036	17,071,674	16,395,699	12,896,644	18,044,143
Admin expenses	2,120,297	2,383,291	2,250,381	1,521,181	1,759,291

### Financial Position

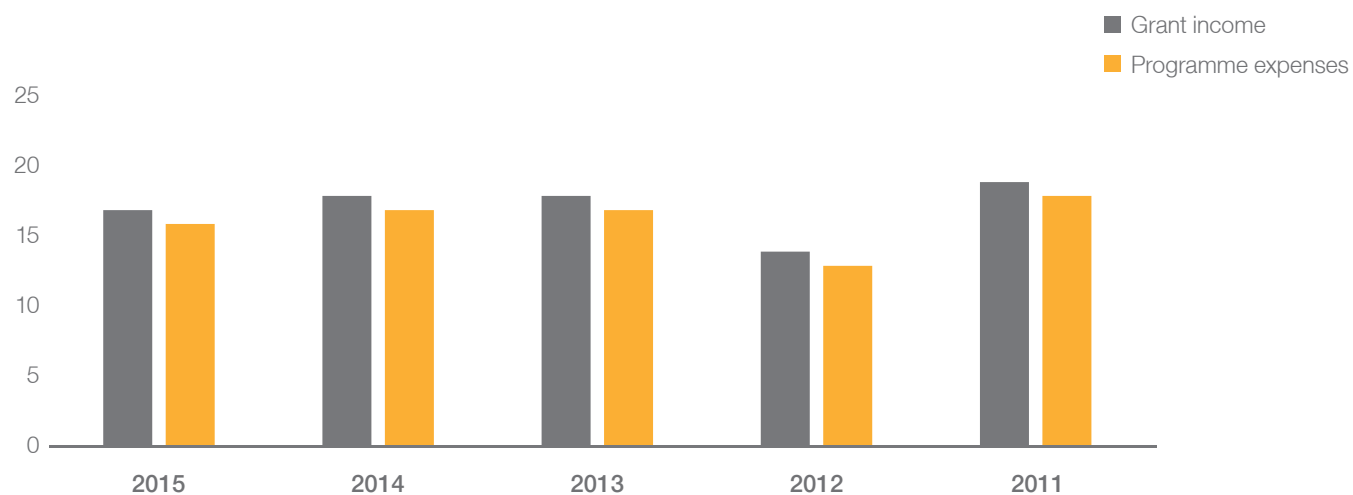
Net equity	762,660	698,051	(183,514)	44,151	331,883
Cash at bank	8,440,891	8,334,461	9,335,708	8,175,637	3,514,702

### Operational Statistics

No. Of Projects	21	22	29	35	46
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## Annual Income and Expenses In Million USD



## Last 5 years Grant Income vs. Programme Expenses

**BRAC Afghanistan**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR YEAR ENDED DECEMBER 31, 2015**

**AUDITOR'S REPORT TO THE GOVERNING BODY OF BRAC**  
**AFGHANISTAN**

We have audited the accompanying statement of financial position of **BRAC Afghanistan as of December 31, 2015** and the related statement of comprehensive income, statement of cash flows, statement of changes in net assets together with the notes forming part thereof (here-in-after referred to as the "financial statements") for the year then ended and a summary of significant accounting policies and other explanatory information.

**Respective responsibilities of the management and the auditors**

The Governing body of **BRAC Afghanistan** is responsible for the preparation of financial statements so as to give a true and fair view in accordance with the accounting policies as summarized in Note 2 and 3 to the financial statements. The Governing body of **BRAC Afghanistan** is also responsible for such internal control as the Governing Body determines necessary to enable the preparation of financial statements that are free of material misstatements whether due to fraud or error. Our responsibility is to express an opinion on these financial statements based on our audit.

**Basis of opinion**

We conducted our audit in accordance with International Standards of Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An Audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies and significant estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

**Opinion**

In our opinion, the financial statements give true and fair view of the financial position of **BRAC Afghanistan** as of **December 31, 2015** and the result of its operations and cash flows for the year then ended, in accordance with the accounting policies specified in Note 2 and 3 to the financial statements.

**Kabul, Afghanistan**  
**Dated; 28 March 2016**

  
**Zeeshan Ali & Co.,**  
**Chartered Accountant**



**Engagement Partner**  
**Qamar Ali Mumtaz, FCA**

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**BRAC AFGHANISTAN**  
STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2015

	Notes	2015 AFN	2015 USD	2014 AFN	2014 USD
<b>Assets</b>					
Property, plant and equipment	4	15,908,407	232,681	23,182,674	397,508
Grants and accounts receivable	5	104,955,634	1,535,112	105,571,900	1,810,218
Advances, deposits and prepayments	6	14,241,938	208,307	5,749,583	98,587
BRAC contribution receivable	7	1,068,308	15,625	10,057,529	172,454
Cash in hand and at banks	8	577,103,734	8,440,891	486,065,775	8,334,461
<b>Total Assets</b>		<b>713,278,021</b>	<b>10,432,617</b>	<b>630,627,461</b>	<b>10,813,228</b>
<b>Liabilities and Net Assets</b>					
<b>Liabilities</b>					
Deferred income	9	14,095,852	350,484	21,165,506	461,104
Grants received in advance account	10	283,633,158	5,383,923	257,020,516	5,326,086
Current liabilities	11	269,073,608	3,935,550	252,408,200	4,327,987
<b>Total Liabilities</b>		<b>566,802,618</b>	<b>9,669,957</b>	<b>530,594,222</b>	<b>10,115,178</b>
<b>Net Assets</b>					
Capital fund					
- unrestricted		146,467,886	2,142,283	100,033,239	1,715,248
- temporarily restricted		7,517	110	-	-
- Convenience translation reserve		-	(1,379,733)	-	(1,017,197)
<b>Total Net Assets</b>		<b>146,475,403</b>	<b>762,660</b>	<b>100,033,239</b>	<b>698,051</b>
<b>Total Liabilities and Net Assets</b>		<b>713,278,021</b>	<b>10,432,617</b>	<b>630,627,461</b>	<b>10,813,228</b>

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



Director Finance  
BRAC International



Member, Governing Body  
BRAC Afghanistan



Member, Governing Body  
BRAC Afghanistan

**BRAC AFGHANISTAN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
FOR THE YEAR ENDED DECEMBER 31, 2015

	Notes	2015 AFN	2015 USD	2014 AFN	2014 USD
<b>Income</b>					
Donor grants	12	1,003,903,726	16,640,208	1,070,060,664	18,468,428
BRAC contribution	13	10,411,903	172,583	15,780,342	272,357
Other income	14	113,682,536	1,884,345	115,201,606	1,988,291
<b>Total income</b>		<b>1,127,998,165</b>	<b>18,697,136</b>	<b>1,201,042,612</b>	<b>20,729,076</b>
<b>Expenditure</b>					
Salaries & Benefits	15	501,824,136	8,317,987	472,203,283	8,149,867
Training & Workshops	16	127,417,843	2,112,015	169,875,724	2,931,925
Occupancy expenses	17	87,827,307	1,455,782	84,973,912	1,466,585
Other program expenses	18	358,304,067	5,939,070	392,453,766	6,773,451
Depreciation	4	6,182,648	102,480	7,714,012	133,138
Foreign Exchange loss		-	-	-	-
<b>Total expenses</b>		<b>1,081,556,001</b>	<b>17,927,333</b>	<b>1,127,220,697</b>	<b>19,454,966</b>
<b>Net surplus for the year</b>		<b>46,442,164</b>	<b>769,803</b>	<b>73,821,915</b>	<b>1,274,110</b>

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



Director Finance  
BRAC International



Member, Governing Body  
BRAC Afghanistan



Member, Governing Body  
BRAC Afghanistan

**BRAC AFGHANISTAN**  
**STATEMENT OF CASH FLOWS**  
FOR THE YEAR ENDED DECEMBER 31, 2015

Notes	2015 AFN	2015 USD	2014 AFN	2014 USD
<b>Cash flows from operating activities:</b>				
Surplus of income over expenditure	46,442,164	769,803	73,821,915	1,274,110
Adjustment to reconcile changes in net assets to net cash provided by operating activities:				
Depreciation	6,182,648	102,480	7,714,012	133,138
Donor grants - amortisation of investment in fixed assets	(5,547,785)	(91,957)	(7,083,691)	(122,259)
Interest received on bank accounts	(80,062)	(1,327)	(343,072)	(5,921)
Unrealised foreign exchange loss	-	-	-	-
Adjustments for other accounts:				
Decrease/(Increase) in advances, deposits and prepayments	(8,492,355)	(109,720)	(2,245,772)	(36,030)
Decrease/Increase in accounts receivable	8,739,630	161,094	(677,540)	(11,618)
Decrease/Increase in contribution receivable	865,857	12,664	2,462,942	42,232
Decrease/Increase in current liabilities	16,665,408	243,753	(34,586,887)	(799,828)
Increase in deferred income	5,467,466	84,231	13,300,110	228,439
Assets handed over to donor	(6,735,397)	(98,514)	-	-
Transfer to Capital Fund	(1,498,651)	(25,097)	(305,899)	(5,235)
<b>Net cash provided in operating activities</b>	<b>62,008,923</b>	<b>1,047,410</b>	<b>52,056,118</b>	<b>697,028</b>
<b>Cash flows from investing activities:</b>				
Interest received on bank accounts	80,062	1,327	343,072	5,921
Sales of Damaged assets	148,135	2,167	-	-
Purchase of fixed assets	(430,250)	(6,293)	(14,447,328)	(247,725)
<b>Net cash used in investing activities</b>	<b>(202,053)</b>	<b>(2,799)</b>	<b>(14,104,256)</b>	<b>(241,804)</b>
<b>Cash flows from financing activities:</b>				
Grants received from donor during the year	1,027,930,276	16,890,338	1,035,266,656	18,057,128
Grants received from BRAC USA during the year	19,401,124	325,000	-	-
Grants utilised during the year for:				
- operational expenditure (Donor grants)	(998,355,941)	(16,548,250)	(1,062,976,973)	(18,346,168)
- operational expenditure (BRAC Contribution through BRAC USA)	(10,411,903)	(172,583)	-	-
Refunded to donor	-	-	(33,768,691)	(584,261)
Disbursement to SRs	(3,865,001)	(56,531)	-	-
- nvestment in fixed assets	(5,467,466)	(84,231)	(13,300,110)	(228,439)
<b>Net cash provided by financing activities</b>	<b>29,231,089</b>	<b>353,743</b>	<b>(74,779,117)</b>	<b>(1,101,740)</b>
<b>Net increase in cash and cash equivalents</b>	<b>91,037,959</b>	<b>1,398,354</b>	<b>(36,827,256)</b>	<b>(646,516)</b>
Adjustment for currency translation	-	(1,291,923)	-	(354,730)
Cash and cash equivalents, beginning of the year	486,065,775	8,334,461	522,893,031	9,335,708
<b>Cash and cash equivalents, end of the year</b>	<b>577,103,734</b>	<b>8,440,892</b>	<b>486,065,775</b>	<b>8,334,461</b>

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



Director Finance  
BRAC International



Member, Governing Body  
BRAC Afghanistan



Member, Governing Body  
BRAC Afghanistan



**BRAC AFGHANISTAN**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	Temporarily Restricted	Unrestricted	Total Capital Fund	Temporarily Restricted	Retained Surplus	Translation Reserve	Total Capital Fund
	AFN	AFN	AFN	USD	USD	USD	USD
<b>At January 01, 2014</b>							
Surplus for the year	-	26,211,324	26,211,324	-	467,976	(651,490)	(183,514)
Convenience Translation reserve	-	73,821,915	73,821,915	-	1,274,110	-	1,274,110
	-	-	-	-	(26,838)	(365,707)	(392,545)
<b>At December 31, 2014</b>	<b>-</b>	<b>100,033,239</b>	<b>100,033,239</b>	<b>-</b>	<b>1,715,248</b>	<b>(1,017,197)</b>	<b>698,051</b>
<b>At January 01, 2015</b>							
Surplus for the year	-	100,033,239	100,033,239	-	1,715,248	(1,017,197)	698,051
Convenience Translation reserve	7,517	46,434,647	46,442,164	125	769,678	-	769,803
	-	-	-	(15)	(342,643)	(362,536)	(705,194)
<b>At December 31, 2015</b>	<b>7,517</b>	<b>146,467,886</b>	<b>146,475,403</b>	<b>110</b>	<b>2,142,283</b>	<b>(1,379,733)</b>	<b>762,660</b>

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



Director Finance  
BRAC International



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BRAC Afghanistan

2

**BRAC AFGHANISTAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED DECEMBER 31, 2015

**1 The Reporting Entity**

BRAC Afghanistan, an international private 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 34 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 27, 2016.

**2.2 Basis of Measurement**

The financial statements are prepared under the historical cost convention.

**2.3 Functional and Presentation Currency**

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

The financial statements include figures which have been translated from AFN to United States Dollars (US\$) at the year end rate of US\$ 1:68.37 items for balance sheet items and at the annual average rate of US\$ 1:60.33 for income and expenditure items. These figures are for memorandum purposes only and do not form part of the audited financial statements.

**2.4 Use of Estimation and Judgements**

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.

Significant are requiring the use of management estimates in these financial statements and that may have significant effect in the future years are as follows:

**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 Main Office maintains records of all treasury and management functions. All cash balances, including those held for programmes, are held by the Main 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 fixed assets, grant income is recognized as the amount equivalent to depreciation expenses charged on the fixed assets 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 fixed assets 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 fixed assets 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.

For ongoing projects and programmes, any expenditure yet to be funded but for which funding has been agreed at the end of the reporting period is recognized as grant receivable.

### 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%
Equipments	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 Significant Accounting Policies (contd.)

#### 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 68.37 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 60.33 is used for the items of income and expenditure statement, cash flow statement and statement of comprehensive income.

The average conversion rate is the monthly average of the selling rate as quoted by the main banker of BRAC 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 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 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.

### **3 Significant Accounting Policies (contd.)**

#### **3.10 Employee Benefits**

Employ entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the balance sheet date. The company doesn't operate any retirement benefit fund. However severance pay is provided for in accordance with the country statute. The company also operates an employee bonus incentive scheme. The provision for employee bonus incentive is based on a predetermined company policy and is recognised in other accruals. The accrual for employee bonus incentive is expected to be settled within 12 months.

#### **3.11 Segment Reporting**

An operating segment is a component of the company 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 Coordinator to make decisions about resources to be allocated to the segments and assess its performance, and for which discrete financial information is available.

#### **3.12 Related Party Transactions**

Related parties comprise BRAC International & BRAC.

#### **3.13 Contingent Liability**

There is no contingent liability as at 31st December 2015.

#### **3.14 Post Balance Sheet events**

There is no significant post balance sheet event to adjust or disclose in the financial statements.

#### **3.15 Comparative**

Where necessary comparative figures have been rearranged to confirm to changes in presentation in the current year.



## BRAC AFGHANISTAN

#### 4. Fixed Assets

Group of fixed assets	Cost			Depreciation			Net book value 31-12-2015	Net book value 31-12-2014		
	Opening balance	Additions during the year	Adjustments for disposals/ transfer during the year	Closing balance	Opening balance	Charged during the year			Adjustments for disposals/ transfer during the year	Closing balance
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN		
Furniture and fixtures	22,409,591	2,113,843	(2,181,006)	22,342,428	16,415,225	1,114,882	225,225	17,755,332	4,587,096	5,994,367
Equipment	38,507,718	1,796,266	(4,776,768)	35,527,216	30,072,433	2,109,710	(193,663)	31,988,479	3,538,737	8,435,285
Vehicles	28,352,949	1,462,607	-	29,815,556	19,928,811	2,773,257	-	22,702,068	7,113,488	8,424,138
Bicycles	466,215	-	-	466,215	466,214	-	-	466,214	1	1
Motorcycles	5,606,496	525,000	-	6,131,496	5,277,608	184,800	-	5,462,408	669,084	328,883
Total 2015 (AFA)	95,342,969	5,897,716	(6,957,774)	94,282,911	72,160,291	6,182,648	31,562	78,374,501	15,908,407	23,182,674
Total 2015 (USD)	1,394,515	86,262	(101,766)	1,379,010	1,055,438	102,480	523	1,146,329	232,681	397,508

	2015 AFN	2015 USD	2014 AFN	2014 USD
<b>5 Grants and Accounts Receivable</b>				
Donor Grants receivable	100,497,253	1,469,903	92,373,889	1,583,914
Receivable from MF	125,700	1,839	-	-
Other accounts receivable	4,332,681	63,371	13,198,011	226,303
	<b>104,955,634</b>	<b>1,535,112</b>	<b>105,571,900</b>	<b>1,810,218</b>
<b>6 Advances, Deposits and Prepayments</b>				
Employees	1,898,591	27,769	1,131,515	19,402
Partner NGO, Suppliers & Others	12,343,347	180,537	4,618,068	79,185
	<b>14,241,938</b>	<b>208,307</b>	<b>5,749,583</b>	<b>98,587</b>
<b>7 BRAC Contribution received in advance (Funded by BRAC USA)</b>				
<b>At January 1</b>	(10,057,529)	(172,454)	(12,520,471)	(223,540)
Contribution received during the year	19,401,124	325,000	18,243,284	325,000
Transferred to Statement of Income and	-	-	(15,780,342)	(272,357)
Expenditure for expenditure during the year	(10,411,903)	(172,583)	-	-
Adjustment for currency translation	-	4,412	-	(1,557)
<b>Receivables as at 31 December</b>	<b>(1,068,308)</b>	<b>(15,625)</b>	<b>(10,057,529)</b>	<b>(172,454)</b>
<b>8 Cash in hand and at banks</b>				
Cash in hand	3,004,395	43,943	4,700,226	80,594
Cash at banks	574,099,339	8,396,948	481,365,549	8,253,867
	<b>577,103,734</b>	<b>8,440,891</b>	<b>486,065,775</b>	<b>8,334,461</b>
<b>9 Deferred Income</b>				
- Donor fund investment in fixed assets				
At 1 January	21,165,506	461,104	22,786,562	489,332
Transferred from Grants received in advance	5,467,466	84,231	13,300,110	228,439
Amortisation to Statement of Income and Expenditure	(5,547,785)	(91,957)	(7,083,691)	(122,260)
Transferred to Capital Fund	(253,938)	(4,380)	(164,345)	(2,836)
Assets handed over to ACTD	-	-	(1,353,114)	(23,202)
Assets handed over to MoPH	(6,735,397)	(98,514)	(6,320,014)	(108,368)
	<b>14,095,852</b>	<b>350,484</b>	<b>21,165,506</b>	<b>461,104</b>
Adjustment for Currency Translation	-	(144,311)	-	(98,182)
<b>At 31 December</b>	<b>14,095,852</b>	<b>206,172</b>	<b>21,165,506</b>	<b>362,922</b>



## 10 Grants Received in Advance Account

### At January 1

Donations received during the year

Transferred to deferred income:

- Investment in fixed assets

Transferred to Statement of Income and

Expenditure for expenditure during the year

Transfer to MRRD

Transfer to MoPH

Transfer to French Embassy

Transfer to MISFA

Transfer to ACTD

Transfer to SRs

Transferred to Capital Fund

### Receivables as at 31 December

Adjustment for currency translation

### At 31 December

2015 AFN	2015 USD	2014 AFN	2014 USD
164,646,627	3,742,172	239,731,643	4,849,147
1,027,930,276	16,890,338	1,035,266,656	18,057,128
(5,467,466)	(84,231)	(13,300,110)	(228,439)
(998,355,941)	(16,548,250)	(1,062,976,973)	(18,346,168)
-	-	(18,179,845)	(314,747)
-	-	(12,037,243)	(206,867)
-	-	(1,128,799)	(20,033)
-	-	(733,995)	(13,105)
-	-	(1,688,809)	(29,509)
(3,865,001)	(56,531)	-	-
(1,752,589)	(29,477)	(305,899)	(5,235)
183,135,906	3,914,021	164,646,627	3,742,172
100,497,253	1,469,903	92,373,889	1,583,914
283,633,158	5,383,923	257,020,516	5,326,086
-	(1,235,421)	-	(919,014)
283,633,158	4,148,502	257,020,516	4,407,072

## 11 Current Liabilities

Liabilities for expenses

Payable to BRAC Bangladesh

Income tax payable

Bonus

Insurance

Payable to Stichting BRAC International

Payable to MF

Technical Support Fees

Security Deposit

Audit Fees

74,881,548	1,095,240	59,151,056	1,014,250
71,647,393	1,047,936	67,444,892	1,156,462
-	-	1,120,688	19,216
4,155,003	60,772	1,122,122	19,241
34,655,320	506,879	33,356,586	571,958
74,296,726	1,086,686	88,712,856	1,521,140
-	-	1,500,000	25,720
7,886,463	115,350	-	-
593,975	8,688	-	-
957,180	14,000	-	-
<b>269,073,608</b>	<b>3,935,550</b>	<b>252,408,200</b>	<b>4,327,987</b>

## 12 Donor Grants

Transferred from grants received in advance

Transferred from deferred income:

amortisation of investment in fixed assets

998,355,941	16,548,250	1,062,976,973	18,346,168
5,547,785	91,957	7,083,691	122,260
<b>1,003,903,726</b>	<b>16,640,208</b>	<b>1,070,060,664</b>	<b>18,468,428</b>

## 13 BRAC Contribution

Transferred from contribution received in advance

10,411,903	172,583	15,780,342	272,357
<b>10,411,903</b>	<b>172,583</b>	<b>15,780,342</b>	<b>272,357</b>

	2015 AFN	2015 USD	2014 AFN	2014 USD
<b>14 Other Income</b>				
Training Income	70,296,730	1,165,204	94,182,648	1,625,520
Interest on bank accounts and fixed deposits	80,062	1,327	343,072	5,921
BI contribution for earth quake	2,963,188	49,116	-	-
Cost recovered and donations	5,430,025	90,005	3,582,152	61,825
Exchange gains/losses	34,912,531	578,693	17,093,734	295,025
	<b>113,682,536</b>	<b>1,884,345</b>	<b>115,201,606</b>	<b>1,988,291</b>
<b>15. Salary &amp; Benefits</b>				
Staff salary & benefits	301,136,174	4,991,483	338,291,572	5,838,653
Festival allowance	12,461,011	206,548	-	-
Staff group insurance	1,518,690	25,173	-	-
Teachers' honorium	186,708,261	3,094,783	133,911,711	2,311,214
	<b>501,824,136</b>	<b>8,317,987</b>	<b>472,203,283</b>	<b>8,149,867</b>
<b>16 Training &amp; Workshop</b>				
Teachers training	87,270,595	1,446,554	36,704,175	633,486
Beneficiary training	38,891,836	644,652	129,295,255	2,231,537
Staff training & development	1,255,412	20,809	3,876,294	66,902
	<b>127,417,843</b>	<b>2,112,015</b>	<b>169,875,724</b>	<b>2,931,925</b>
<b>17 Occupancy Expenses</b>				
School rent & maintenance	26,670,949	442,084	28,230,045	487,229
Stationery, rent & utilities	32,787,257	543,465	30,664,977	529,254
Maintenance & general expenses	28,369,100	470,232	26,078,890	450,102
	<b>87,827,307</b>	<b>1,455,782</b>	<b>84,973,912</b>	<b>1,466,585</b>
<b>18. Other Program Expenses</b>				
Program expenses	288,405,070	4,780,459	313,078,859	5,403,501
SR overhead	2,003,963	33,217	1,287,617	22,223
Emergency relief to earthquake victims	2,963,188	49,116	-	-
Audit fees	1,317,605	21,840	-	-
Traveling and transportation	63,614,241	1,054,438	78,087,290	1,347,727
	<b>358,304,067</b>	<b>5,939,070</b>	<b>392,453,766</b>	<b>6,773,451</b>

19 Schedule of donations received :

SL No.	Name of the projects	Donor	2015 AFN	2015 USD	2014 AFN	2014 USD
<b>Education Program :</b>						
1	Girls Education Program	DFATD	-	-	-	-
2	Girls Education Program Phasell	DFATD	211,329,481	3,511,957	278,213,982	4,859,134
3	Girls Education Program Phasell	BRAC USA	19,401,124	325,000	18,243,284	325,000
4	Girls Education Challenge	DFID	547,549,971	8,968,889	220,461,735	3,886,230
<b>National Solidarity Program :</b>						
5	National Solidarity Program (5 Province)	World Bank	-	-	3,281,924	56,820
6	National Solidarity Program (Nad Ali & Washar)	World Bank	-	-	4,518,738	78,233
7	National Solidarity Program (Cycle IV)	World Bank	-	-	654,710	11,335
8	NSP New Rollout Communities	World Bank	43,487,369	726,283	37,618,653	655,062
9	NSPIII RBG 2nd Round (Samangan & Nangarhar)	World Bank	63,809,085	1,025,644	72,286,133	1,262,770
10	NSPIII RBG Badghis	World Bank	16,743,218	282,087	15,050,534	262,166
<b>Infrastructure Development Program :</b>						
11	Onfarm Water Management	MAIL	-	-	3,842,143	67,200
<b>Health Program :</b>						
12	SHARP Nimroj	World Bank	-	-	1,701,147	29,813
13	SHARP Helmand	World Bank	-	-	53,278,524	940,652
14	TB Program With GFATM (Round 8)	Global Fund	-	-	170,236,313	2,919,004
15	Scaling up Innovative Approaches to Respond to TB Challenges	Global Fund	36,590,254	535,180	-	-
16	CCM (Country Co ordination Machanism) Fund	Global Fund	7,118,044	112,943	-	-
17	Malaria Program With GFATM (Round 8)	Global Fund	-	-	55,043,884	943,825
18	Partnership Contract for Health Services (PCH)	USAID	100,283,252	1,709,647	115,925,593	2,030,010
19	TB Care	MSH	1,019,602	17,708	1,884,123	32,874
20	Emergency Flood Relief in Jawzian Province	BRAC USA	-	-	1,268,520	22,000
<b>Total</b>			<b>1,047,331,400</b>	<b>17,215,338</b>	<b>1,053,509,904</b>	<b>18,382,128</b>

20. Segmental reporting

Statement of Financial Position  
as at 31 December 2015  
(Amount in Local Currency)

	Community Based Girls Education P-129		Community Based Girls Education Challenge P-131		Community Based Girls Education Challenge P-131		NSP 5 Province P-58		NSP 2 Province P-59	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
<b>Assets</b>										
Fixed Assets	4,304,606	3,153,396	7,082,119	6,124,267	3	46,486	3	47,519		
Inventories	-	-	-	-	-	-	-	-		
Grants and accounts receivable	37,477,311	-	-	4,038,779	6,188,883	6,188,882	14,972,333	14,972,333		
BRAC Contribution Receivable	1,068,308	10,057,529	-	-	-	-	-	-		
Advance, Deposits & Prepayments	-	804,167	-	-	-	-	-	-		
Fixed Deposits	-	-	-	-	-	-	-	-		
Cash in hand and at Bank	2,369,126	95,504,937	137,462,645	40,579,976	-	(6,188,882)	(14,972,333)	(14,972,333)		
<b>Total property and assets</b>	<b>45,219,351</b>	<b>109,520,029</b>	<b>144,544,764</b>	<b>50,743,022</b>	<b>6,188,886</b>	<b>46,486</b>	<b>3</b>	<b>47,519</b>		
<b>Liabilities and capital fund</b>										
<b>Liabilities</b>										
Donor Fund investment in Fixed Assets										
Other Current liabilities	4,304,606	3,153,396	7,082,119	6,124,267	3	46,486	3	47,519		
Due to related parties	40,907,228	17,504,339	15,075,004	44,618,755	6,188,883	-	-	-		
Donor funds	-	-	-	-	-	-	-	-		
	-	88,862,294	122,387,641	-	-	-	-	-		
<b>Total Liabilities</b>	<b>45,211,834</b>	<b>109,520,029</b>	<b>144,544,764</b>	<b>50,743,022</b>	<b>6,188,886</b>	<b>46,486</b>	<b>3</b>	<b>47,519</b>		
<b>Capital fund</b>										
Retained Surplus	7,517	-	-	-	-	-	-	-		
<b>Total Capital Fund</b>	<b>7,517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total liabilities and capital fund</b>	<b>45,219,351</b>	<b>109,520,029</b>	<b>144,544,764</b>	<b>50,743,022</b>	<b>6,188,886</b>	<b>46,486</b>	<b>3</b>	<b>47,519</b>		

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20. Segmental reporting (Contd.)

Statement of Financial Position  
as at 31 December 2015  
(Amount in Local Currency)

	NSP 7 District P-62		NSP 7 District P-62		NSP Cycle IV P-64		NSP Cycle IV P-64		NSP Nad Ali Washer P-65		Training & Resource Centre(BTRC) P-05		Training & Resource Centre(BTRC) P-05		Community Based Health Program P-79	
	2015	AFN	2014	AFN	2015	AFN	2014	AFN	2014	AFN	2015	AFN	2014	AFN	2015	AFN
<b>Assets</b>																
Fixed Assets	20,882		56,289		-		-		12,440		1,204,104		1,093,152		-	
Inventories	-		-		-		-		-		-		-		-	
Grants and accounts receivable	30,740,555		29,685,692		7,080,905		7,080,905		-		4,332,681		12,771,495		-	
BRAC Contribution Receivable	-		-		-		-		-		-		-		-	
Advance, Deposits & Prepayments	-		-		-		-		-		-		-		-	
Fixed Deposits	-		-		-		-		-		-		-		-	
Cash in hand and at Bank	(30,499,454)		(29,685,692)		(1,167,541)		(7,080,905)		9,087,450		120,691,295		83,366,548		-	
<b>Total property and assets</b>	<b>261,983</b>		<b>56,289</b>		<b>5,913,364</b>		<b>-</b>		<b>9,099,890</b>		<b>126,228,080</b>		<b>97,231,195</b>		<b>-</b>	
<b>Liabilities and capital fund</b>																
<b>Liabilities</b>																
Donor Fund investment in Fixed Assets	20,882		56,289		-		-		12,440		-		-		-	
Other Current liabilities	241,101		-		5,913,364		-		-		166,825		194,545		-	
Due to related parties	-		-		-		-		-		-		-		-	
Donor funds	-		-		-		-		9,087,450		-		-		-	
<b>Total Liabilities</b>	<b>261,983</b>		<b>56,289</b>		<b>5,913,364</b>		<b>-</b>		<b>9,105,754</b>		<b>166,825</b>		<b>194,545</b>		<b>-</b>	
<b>Capital fund</b>																
Retained Surplus	-		-		-		-		-		126,061,255		97,036,650		-	
<b>Total Capital Fund</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>126,061,255</b>		<b>97,036,650</b>		<b>-</b>	
<b>Total liabilities and capital fund</b>	<b>261,983</b>		<b>56,289</b>		<b>5,913,364</b>		<b>-</b>		<b>9,105,754</b>		<b>126,228,080</b>		<b>97,231,195</b>		<b>-</b>	

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20. Segmental reporting (Contd.)  
Statement of Financial Position  
as at 31 December 2015  
(Amount in Local Currency)

	Community Based Health Program P-79	SHARP Helmand P-84	SHARP Helmand P-84	SHARP Helmand P-84	GFATM TB R-8 P-076	GFATM TB R-8 P-076	GFATM Malaria R-8 P-077	GFATM Malaria R-8 P-077	PCH Kabul P-90
	2014	2015	2014	2015	2014	2015	2014	2015	2015
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
<b>Assets</b>									
Fixed Assets	-	-	-	92,091	249,472	346,512	1,196,967	-	-
Inventories	-	-	-	-	-	-	-	-	-
Grants and accounts receivable	-	-	-	-	-	-	-	1,447,715	-
BRAC Contribution Receivable	-	-	-	-	-	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	3,813,901	-	75,296	-	-
Fixed Deposits	-	-	-	-	-	-	-	-	-
Cash in hand and at Bank	2,024,767	-	-	39,141,192	82,558,171	8,611,703	24,078,507	-	254,697
<b>Total property and assets</b>	<b>2,024,767</b>	<b>-</b>	<b>-</b>	<b>39,233,283</b>	<b>86,621,544</b>	<b>8,958,215</b>	<b>25,350,770</b>	<b>1,702,412</b>	
<b>Liabilities and capital fund</b>									
<b>Liabilities</b>									
Donor Fund Investment in Fixed Assets	-	-	-	92,091	249,472	346,512	1,196,967	-	-
Other Current liabilities	-	-	-	3,837,235	3,903,633	-	531,111	1,702,412	-
Due to related parties	-	-	-	-	-	-	-	-	-
Donor funds	2,024,767	-	-	35,303,957	82,468,439	8,611,703	23,622,692	-	-
<b>Total Liabilities</b>	<b>2,024,767</b>	<b>-</b>	<b>-</b>	<b>39,233,283</b>	<b>86,621,544</b>	<b>8,958,215</b>	<b>25,350,770</b>	<b>1,702,412</b>	
<b>Capital fund</b>									
Retained Surplus	-	-	-	-	-	-	-	-	-
<b>Total Capital Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and capital fund</b>	<b>2,024,767</b>	<b>-</b>	<b>-</b>	<b>39,233,283</b>	<b>86,621,544</b>	<b>8,958,215</b>	<b>25,350,770</b>	<b>1,702,412</b>	

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20. Segmental reporting (Contd.)  
Statement of Financial Position  
as at 31 December 2015  
(Amount in Local Currency)

	PCH Kabul P-90	Integrated Behaviour Change Communication Strategy P-100	Integrated Behaviour Change Communication Strategy P-100	Food TB Patient Kabul P-107	Food TB Patient Kabul P-107	TB Care P-120	TB Care P-120	WASH P-121
	2014	2015	2014	2015	2014	2015	2014	2015
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Assets	Fixed Assets	6,717,259	-	-	-	-	-	-
	Inventories	-	-	-	-	-	-	-
	Grants and accounts receivable	26,525,928	2,589,551	2,589,551	-	1,019,600	-	-
	BRAC Contribution Receivable	-	-	-	-	-	-	-
	Advance, Deposits & Prepayments	-	-	-	-	-	-	-
	Fixed Deposits	-	-	-	-	-	-	-
	Cash in hand and at Bank	(7,107,852)	(2,589,551)	(2,589,551)	63,257	(1,010,529)	-	-
Total property and assets	26,135,335	-	-	63,257	9,071	-	-	
Liabilities and capital fund	Donor Fund investment in Fixed Assets	6,717,259	-	-	-	-	-	-
	Other Current liabilities	19,418,076	-	-	63,257	9,071	-	-
	Due to related parties	-	-	-	-	-	-	-
	Donor funds	-	-	-	-	-	-	-
	Total Liabilities	26,135,335	-	-	63,257	9,071	-	-
	Capital fund							
	Retained Surplus	-	-	-	-	-	-	-
Total Capital Fund	-	-	-	-	-	-	-	
Total liabilities and capital fund	26,135,335	-	-	63,257	9,071	-	-	

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20. Segmental reporting (Contd.)  
Statement of Financial Position  
as at 31 December 2015  
(Amount in Local Currency)

	WASH P-121	NSP III RBG Badghis P-123	NSP III RBG Badghis P-123	On Farm Water Management P-124	On Farm Water Management P-124	NSP New Rollout Communities P-127	NSP New Rollout Communities P-127	NSP 2 Province NSP RBG 2nd Round (Samarang & Nangarhar) P-130
	2014	2015	2014	2015	2014	2015	2014	2015
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
<b>Assets</b>								
Fixed Assets	299,728	1,388,637	2,198,253	18,085	31,885	204,748	331,084	593,092
Inventories	-	-	-	-	-	-	-	-
Grants and accounts receivable	272,219	-	-	-	-	-	-	-
BRAC Contribution Receivable	-	-	-	-	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-	-	-	12,343,347
Fixed Deposits	-	-	-	-	-	-	-	-
Cash in hand and at Bank	(272,219)	19,099,892	3,851,126	4,599,524	4,661,733	38,823,625	18,549,927	23,947,576
<b>Total property and assets</b>	<b>299,728</b>	<b>20,488,529</b>	<b>6,049,379</b>	<b>4,617,609</b>	<b>4,693,618</b>	<b>39,028,373</b>	<b>18,881,011</b>	<b>36,884,015</b>
<b>Liabilities and capital fund</b>								
<b>Liabilities</b>								
Donor Fund Investment in Fixed Assets	299,728	1,388,637	2,198,253	18,085	31,885	204,748	331,084	593,092
Other Current liabilities	-	-	94,669	-	62,209	-	261,834	17,425
Due to related parties	-	-	-	-	-	-	-	-
Donor funds	-	19,099,892	3,756,457	4,599,524	4,599,524	38,823,625	18,288,093	36,273,498
<b>Total Liabilities</b>	<b>299,728</b>	<b>20,488,529</b>	<b>6,049,379</b>	<b>4,617,609</b>	<b>4,693,618</b>	<b>39,028,373</b>	<b>18,881,011</b>	<b>36,884,015</b>
<b>Capital fund</b>								
Retained Surplus	-	-	-	-	-	-	-	-
<b>Total Capital Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and capital fund</b>	<b>299,728</b>	<b>20,488,529</b>	<b>6,049,379</b>	<b>4,617,609</b>	<b>4,693,618</b>	<b>39,028,373</b>	<b>18,881,011</b>	<b>36,884,015</b>

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20. Segmental reporting (Contd.)

Statement of Financial Position  
as at 31 December 2015  
(Amount in Local Currency)

	NSP RBG 2nd Round ( Samangan & Nangarhar) P-130		Community Based Management of Acute Malnutrition Project P-132		Community Based Management of Acute Malnutrition Project P-132		Emergency Flood Relief in Jawzian Province P-136		Emergency Flood Relief in Jawzian Province P-136		CCM Fund P-137		CCM Fund P-137		Scaling up Innovative Approaches to Respond to TB Challenges P-138	
	2014	AFN	2015	AFN	2014	AFN	2015	AFN	2014	AFN	2015	AFN	2014	AFN	2015	AFN
<b>Assets</b>																
Fixed Assets	658,705		32,634		35,892		-		-		-		-		-	
Inventories	-		-		-		-		-		-		-		-	
Grants and accounts receivable	-		-		-		-		-		-		-		-	
BRAC Contribution Receivable	-		-		-		-		-		-		-		-	
Advance, Deposits & Prepayments	-		-		-		-		-		-		-		-	
Fixed Deposits	-		-		-		-		-		-		-		-	
Cash in hand and at Bank	23,568,964		549,794		549,794		250,035		250,035		2,586,986		2,586,986		6,061,376	
<b>Total property and assets</b>	<b>24,227,669</b>		<b>582,428</b>		<b>585,686</b>		<b>250,035</b>		<b>250,035</b>		<b>2,586,986</b>		<b>2,586,986</b>		<b>6,061,376</b>	
<b>Liabilities and capital fund</b>																
<b>Liabilities</b>																
Donor Fund investment in Fixed Assets	658,705		32,634		35,892		-		-		-		-		-	
Other Current liabilities	57,993		-		-		-		-		-		-		2,323	
Due to related parties	-		-		-		-		-		-		-		-	
Donor funds	23,510,971		549,794		549,794		250,035		250,035		2,586,986		2,586,986		6,059,053	
<b>Total Liabilities</b>	<b>24,227,669</b>		<b>582,428</b>		<b>585,686</b>		<b>250,035</b>		<b>250,035</b>		<b>2,586,986</b>		<b>2,586,986</b>		<b>6,061,376</b>	
<b>Capital fund</b>																
Retained Surplus	-		-		-		-		-		-		-		-	
<b>Total Capital Fund</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Total liabilities and capital fund</b>	<b>24,227,669</b>		<b>582,428</b>		<b>585,686</b>		<b>250,035</b>		<b>250,035</b>		<b>2,586,986</b>		<b>2,586,986</b>		<b>6,061,376</b>	

20. Segmental reporting (Contd.)  
Statement of Financial Position  
as at 31 December 2015  
(Amount in Local Currency)

	Scaling up Innovative Approaches to Respond to TB Challenges P-138	Temporay Project Account P-98	Temporay Project Account P-98	Temporay Project Account P-98	Total	Total
	2014	2015	2015	2014	2015	2014
	AFN	AFN	AFN	AFN	AFN	AFN
<b>Assets</b>						
Fixed Assets	-	608,451	924,016	23,182,674	15,908,407	23,182,674
Inventories	-	-	-	-	-	-
Grants and accounts receivable	-	125,700	426,516	105,571,900	104,955,634	105,571,900
BRAC Contribution Receivable	-	-	-	10,057,529	1,068,308	10,057,529
Advance, Deposits & Prepayments	-	1,898,591	1,056,219	5,749,583	14,241,938	5,749,583
Fixed Deposits	-	-	-	-	-	-
Cash in hand and at Bank	-	212,795,697	166,278,546	486,065,775	577,103,734	486,065,775
<b>Total property and assets</b>	<b>-</b>	<b>215,428,439</b>	<b>168,685,297</b>	<b>630,627,461</b>	<b>713,278,021</b>	<b>630,627,461</b>
<b>Liabilities and capital fund</b>						
<b>Liabilities</b>						
Donor Fund investment in Fixed Assets	-	-	-	21,165,506	14,095,852	21,165,506
Other Current liabilities	-	195,021,808	165,688,708	252,408,200	269,073,608	252,408,200
Due to related parties	-	-	-	-	-	-
Donor funds	-	-	-	257,020,516	283,633,158	257,020,516
<b>Total Liabilities</b>	<b>-</b>	<b>195,021,808</b>	<b>165,688,708</b>	<b>530,594,222</b>	<b>566,802,618</b>	<b>530,594,222</b>
<b>Capital fund</b>						
Retained Surplus	-	20,406,631	2,996,589	100,033,239	146,475,403	100,033,239
<b>Total Capital Fund</b>	<b>-</b>	<b>20,406,631</b>	<b>2,996,589</b>	<b>100,033,239</b>	<b>146,475,403</b>	<b>100,033,239</b>
<b>Total liabilities and capital fund</b>	<b>-</b>	<b>215,428,439</b>	<b>168,685,297</b>	<b>630,627,461</b>	<b>713,278,021</b>	<b>630,627,461</b>

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Statement of Financial Position  
as at 31 December 2015  
(Amount in United States Dollars)

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21. Segmental reporting (C0ntd.)  
Statement of Financial Position  
as at 31 December 2015  
(Amount in United States Dollars)

	NSP 7 District P-62		NSP 7 District P-62		NSP Cycle IV P-64		NSP Cycle IV P-64		NSP Nad Ali Washer P-65		NSP Nad Ali Washer P-65		Training & Resource Centre (BTRC) P-05	
	2015		2014		2015		2014		2015		2014		2015	
	USD		USD		USD		USD		USD		USD		USD	
Assets														
Fixed Assets	305		965		-		-		182		314		17,612	18,744
Inventories	-		-		-		-		-		-		-	-
Grants and accounts receivable	449,621		509,014		103,567		121,415		-		-		63,371	218,990
BRAC Contribution Receivable	-		-		-		-		-		-		-	-
Advance, Deposits & Prepayments	-		-		-		-		-		-		-	-
Fixed Deposits	-		-		-		-		-		-		-	-
Cash in hand and at Bank	(446,094)		(509,014)		(17,077)		(121,415)		132,916		155,820		1,765,267	1,429,468
Total property and assets	3,832		965		86,491		-		133,098		156,134		1,846,250	1,667,202
Liabilities and capital fund														
Liabilities														
Donor Fund investment in Fixed Assets	305		965		-		-		182		314		-	-
Other Current liabilities	3,526		-		86,491		-		-		-		2,440	3,336
Due to related parties	-		-		-		-		-		-		-	-
Donor funds	-		-		-		-		132,916		155,820		-	-
Total Liabilities	3,832		965.17		86,491		-		133,098		156,134		2,440.03	3,335.82
Capital fund														
Retained Surplus	-		-		-		-		-		-		1,843,809	1,663,866
Total Capital Fund	-		-		-		-		-		-		1,843,809	1,663,866
Total liabilities and capital fund	3,832		965		86,491		-		133,098		156,134		1,846,250	1,667,202

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21. Segmental reporting (C0ntd.)  
Statement of Financial Position  
as at 31 December 2015  
(Amount in United States Dollars)

	Community Based Health Program P-79		SHARP Helmand P-84		SHARP Helmand P-84		GFATM TB R-8 P-076		GFATM TB R-8 P-076		GFATM Malaria R-8 P-077	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
<b>Assets</b>												
Fixed Assets	-	-	-	-	-	-	1,347	4,278	5,068	20,524	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Grants and accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
BRAC Contribution Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-	-	-	65,396	-	1,291	-	-
Fixed Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Cash in hand and at Bank	-	34,718	-	-	-	-	572,491	1,415,606	125,957	412,869	-	-
<b>Total property and assets</b>	<b>-</b>	<b>34,718</b>	<b>-</b>	<b>-</b>	<b>573,838</b>	<b>1,485,280</b>	<b>573,838</b>	<b>1,485,280</b>	<b>131,026</b>	<b>434,684</b>	<b>434,684</b>	<b>434,684</b>
<b>Liabilities and capital fund</b>												
<b>Liabilities</b>												
Donor Fund investment in Fixed Assets	-	-	-	-	-	-	1,347	4,278	5,068	20,524	-	-
Other Current liabilities	-	-	-	-	-	-	56,125	66,935	-	9,107	-	-
Due to related parties	-	-	-	-	-	-	-	-	-	-	-	-
Donor funds	-	34,718	-	-	516,366	-	516,366	1,414,068	125,957	405,053	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>34,718</b>	<b>-</b>	<b>-</b>	<b>573,838</b>	<b>1,485,280</b>	<b>573,838</b>	<b>1,485,280</b>	<b>131,026</b>	<b>434,684</b>	<b>434,684</b>	<b>434,684</b>
<b>Capital fund</b>												
Retained Surplus	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and capital fund</b>	<b>-</b>	<b>34,718</b>	<b>-</b>	<b>-</b>	<b>573,838</b>	<b>1,485,280</b>	<b>573,838</b>	<b>1,485,280</b>	<b>131,026</b>	<b>434,684</b>	<b>434,684</b>	<b>434,684</b>



21. Segmental reporting (C0ntd.)  
Statement of Financial Position  
as at 31 December 2015  
(Amount in United States Dollars)

	PCH Kabul P-90	PCH Kabul P-90	Integrated Behaviour Change Communication Strategy P-100	Food TB Patient Kabul P-107	Food TB Patient Kabul P-107	Food TB Patient Kabul P-107	TB Care P-120	TB Care P-120
	2015	2014	2015	2015	2014	2015	2014	2015
	USD	USD	USD	USD	USD	USD	USD	USD
<b>Assets</b>								
Fixed Assets	-	115,179	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Grants and accounts receivable	21,175	454,834	37,876	44,402	-	-	17,483	-
BPAC Contribution Receivable	-	-	-	-	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-	-	-	-
Fixed Deposits	-	-	-	-	-	-	-	-
Cash in hand and at Bank	3,725	(121,877)	(37,876)	(44,402)	1,085	-	(17,327)	-
<b>Total property and assets</b>	<b>24,900</b>	<b>448,137</b>	<b>-</b>	<b>-</b>	<b>1,085</b>	<b>-</b>	<b>156</b>	<b>-</b>
<b>Liabilities and capital fund</b>								
<b>Liabilities</b>								
Donor Fund investment in Fixed Assets	-	115,179	-	-	-	-	-	-
Other Current liabilities	24,900	332,957	-	-	1,085	-	156	-
Due to related parties	-	-	-	-	-	-	-	-
Donor funds	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>24,900</b>	<b>448,137</b>	<b>-</b>	<b>-</b>	<b>1,085</b>	<b>-</b>	<b>156</b>	<b>-</b>
<b>Capital fund</b>								
Retained Surplus	-	-	-	-	-	-	-	-
<b>Total Capital Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and capital fund</b>	<b>24,900</b>	<b>448,137</b>	<b>-</b>	<b>-</b>	<b>1,085</b>	<b>-</b>	<b>156</b>	<b>-</b>

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21. Segmental reporting (C0ntd.)  
Statement of Financial Position  
as at 31 December 2015  
(Amount in United States Dollars)

	WASH P-121	WASH P-121	NSP III RBG Badghis P-123	NSP III RBG Badghis P-123	On Farm Water Management P-124	On Farm Water Management P-124	NSP New Rollout Communities P-127	NSP New Rollout Communities P-127
	2015	2014	2015	2014	2015	2014	2015	2014
	USD	USD	USD	USD	USD	USD	USD	USD
<b>Assets</b>								
Fixed Assets	-	5,139	20,311	37,693	265	547	2,995	5,677
Inventories	-	-	-	-	-	-	-	-
Grants and accounts receivable	-	4,668	-	-	-	-	-	-
BPAC Contribution Receivable	-	-	-	-	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-	-	-	-
Fixed Deposits	-	-	-	-	-	-	-	-
Cash in hand and at Bank	-	(4,668)	279,361	66,034	67,274	79,934	567,846	318,071
<b>Total property and assets</b>	-	<b>5,139</b>	<b>299,671</b>	<b>103,727</b>	<b>67,539</b>	<b>80,480</b>	<b>570,841</b>	<b>323,748</b>
<b>Liabilities and capital fund</b>								
<b>Liabilities</b>								
Donor Fund investment in Fixed Assets	-	5,139	20,311	37,693	265	547	2,995	5,677
Other Current liabilities	-	-	-	1,623	-	1,067	-	4,490
Due to related parties	-	-	-	-	-	-	-	-
Donor funds	-	-	279,361	64,411	67,274	78,867	567,846	313,582
<b>Total Liabilities</b>	-	<b>5,139</b>	<b>299,671</b>	<b>103,727</b>	<b>67,539</b>	<b>80,480</b>	<b>570,841</b>	<b>323,748</b>
<b>Capital fund</b>								
Retained Surplus	-	-	-	-	-	-	-	-
<b>Total Capital Fund</b>	-	-	-	-	-	-	-	-
<b>Total liabilities and capital fund</b>	-	<b>5,139</b>	<b>299,671</b>	<b>103,727</b>	<b>67,539</b>	<b>80,480</b>	<b>570,841</b>	<b>323,748</b>

21. Segmental reporting (C0ntd.)  
Statement of Financial Position  
as at 31 December 2015  
(Amount in United States Dollars)

	NSP RBG 2nd Round ( Samangan & Nangarhar) P-130	NSP RBG 2nd Round ( Samangan & Nangarhar) P-130	Community Based Management of Acute Malnutrition Project P-132	Community Based Management of Acute Malnutrition Project P-132	Emergency Flood Relief in Jawzian Province P-136	Emergency Flood Relief in Jawzian Province P-136	CCM Fund P-137	CCM Fund P-137
	2015	2014	2015	2014	2015	2014	2015	2014
Assets	USD	USD	USD	USD	USD	USD	USD	USD
Fixed Assets	8,675	11,295	477	615	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Grants and accounts receivable	-	-	-	-	-	-	-	-
BRAC Contribution Receivable	-	-	-	-	-	-	-	-
Advance, Deposits & Prepayments	180,537	-	-	-	-	-	-	-
Fixed Deposits	-	-	-	-	-	-	-	-
Cash in hand and at Bank	350,264	404,132	8,041	9,427	3,657	4,287	37,838	-
<b>Total property and assets</b>	<b>539,477</b>	<b>415,426</b>	<b>8,519</b>	<b>10,043</b>	<b>3,657</b>	<b>4,287</b>	<b>37,838</b>	<b>-</b>
<b>Liabilities and capital fund</b>								
<b>Liabilities</b>								
Donor Fund investment in Fixed Assets								
Other Current liabilities	8,675	11,295	477	615	-	-	-	-
Due to related parties	255	994	-	-	-	-	-	-
Donor funds	-	-	-	-	-	-	-	-
	530,547	403,137	8,041	9,427	3,657	4,287	37,838	-
<b>Total Liabilities</b>	<b>539,477</b>	<b>415,426</b>	<b>8,519</b>	<b>10,043</b>	<b>3,657</b>	<b>4,287</b>	<b>37,838</b>	<b>-</b>
<b>Capital fund</b>								
Retained Surplus	-	-	-	-	-	-	-	-
<b>Total Capital Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and capital fund</b>	<b>539,477</b>	<b>415,426</b>	<b>8,519</b>	<b>10,043</b>	<b>3,657</b>	<b>4,287</b>	<b>37,838</b>	<b>-</b>

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21. Segmental reporting (C0ntd.)  
Statement of Financial Position  
as at 31 December 2015  
(Amount in United States Dollars)

Assets	Scalling up Innovative Approaches to Respind to TB Challenges P-138	Scalling up Innovative Approaches to Respind to TB Challenges P-138	Temporay Project Account P-98	Temporay Project Account P-98	Total	Total
	2015	2014	2015	2014	2015	2014
	USD	USD	USD	USD	USD	USD
Fixed Assets	-	-	8,899	15,844	232,681	397,508
Inventories	-	-	-	-	-	-
Grants and accounts receivable	-	-	1,839	7,313	1,535,112	1,810,218
BRAC Contribution Receivable	-	-	-	-	15,625	172,454
Advance, Deposits & Prepayments	-	-	27,769	18,111	208,307	98,587
Fixed Deposits	-	-	-	-	-	-
Cash in hand and at Bank	88,655	-	3,112,413	2,851,141	8,440,891	8,334,461
<b>Total property and assets</b>	<b>88,655</b>	<b>-</b>	<b>3,150,921</b>	<b>2,892,409</b>	<b>10,432,617</b>	<b>10,813,228</b>
<b>Liabilities and capital fund</b>						
<b>Liabilities</b>						
Donor Fund Investment in Fixed Assets	-	-	-	-	206,170	362,920
Other Current liabilities	34	-	2,852,447	2,841,027	3,935,551	4,327,987
Due to related parties	-	-	-	-	-	-
Donor funds	88,622	-	-	-	4,148,503	4,407,073
<b>Total Liabilities</b>	<b>88,655</b>	<b>-</b>	<b>2,852,447</b>	<b>2,841,027</b>	<b>8,290,224</b>	<b>9,097,980</b>
<b>Capital fund</b>						
Retained Surplus	-	-	298,473	51,382	2,142,393	1,715,248
<b>Total Capital Fund</b>	<b>-</b>	<b>-</b>	<b>298,473</b>	<b>51,382</b>	<b>2,142,393</b>	<b>1,715,248</b>
<b>Total liabilities and capital fund</b>	<b>88,655</b>	<b>-</b>	<b>3,150,921</b>	<b>2,892,409</b>	<b>10,432,617</b>	<b>10,813,228</b>

22. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in Local Currency)

	Community Based Girls Education P-129 2015 AFN	Community Based Girls Education P-129 2014 AFN	Community Based Girls Education Challenge P-131 2015 AFN	Community Based Girls Education Challenge P-131 2014 AFN	NSP 5 Province P-58 2015 AFN	NSP 5 Province P-58 2014 AFN
<b>Income</b>						
Grant Income	335,495,741	254,169,230	418,548,773	318,894,896	-	699
BRAC Afghanistan Contribution(BRAC USA)	10,411,903	15,780,342	-	-	-	-
BI Contribution	-	-	-	-	-	-
Training Income	7,517	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	1,022,135	507,379	1,616,926	1,070,413	46,483	268,215
<b>Total Income</b>	<b>346,937,296</b>	<b>270,456,951</b>	<b>420,165,699</b>	<b>319,965,309</b>	<b>46,483</b>	<b>268,914</b>
<b>Expenditure</b>						
Salaries & Benefits	59,753,778	47,067,846	86,059,841	64,154,199	-	-
Travelling & Transportation	10,693,141	10,102,762	18,957,175	13,977,479	-	-
Teacher honorium	109,513,009	79,872,188	77,195,252	54,039,523	-	-
Teachers Training	37,139,466	36,704,175	50,101,073	-	-	-
School Rent & Maintenance	14,749,411	18,755,546	11,921,538	9,474,499	-	-
Stationery ,Rent & Utilities	7,462,343	1,420,300	13,154,006	11,440,403	-	-
Maintenance & General Expenses	2,488,215	1,837,249	12,623,646	7,967,732	-	635
Audit Fees	-	-	-	-	-	-
Beneficiary Training	4,007,861	3,043,974	3,328,947	63,719,369	-	-
Staff Training & Development	1,255,412	1,684,037	-	1,928,703	-	-
Program Supplies	62,666,176	41,892,960	145,207,295	92,192,989	-	-
Emergency Relief to Earthquake Victims	-	-	-	-	-	-
Depreciation on Fixed Asset	1,022,135	507,379	1,616,926	1,070,413	46,483	268,215
H.O.Logistics and Management Support	36,178,831	27,568,535	-	-	-	64
<b>Total Expenses</b>	<b>346,929,779</b>	<b>270,456,951</b>	<b>420,165,699</b>	<b>319,965,309</b>	<b>46,483</b>	<b>268,914</b>
<b>Surplus/ Reserve</b>	<b>7,517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxation	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	<b>7,517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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22. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in Local Currency)

	NSP 2 Province P-59	NSP 2 Province P-59	NSP 7 District P-62	NSP 7 District P-62	NSP Cycle IV P-64	NSP Cycle IV P-64
	2015 AFN	2014 AFN	2015 AFN	2014 AFN	2015 AFN	2014 AFN
<b>Income</b>						
Grant Income	-	-	1,054,863	2,716,008	-	-
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	35,407	52,277	-	9
Amortization of Investment in Fixed Asset	47,516	35,131	-	-	-	-
<b>Total Income</b>	<b>47,516</b>	<b>35,131</b>	<b>1,090,270</b>	<b>2,768,285</b>	<b>-</b>	<b>9</b>
<b>Expenditure</b>						
Salaries & Benefits	-	-	458,902	1,136,754	-	-
Traveling & Transportation	-	-	29,450	39,770	-	-
Teacher honorarium	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-
Stationery ,Rent & Utilities	-	-	325,000	480,000	-	-
Maintenance & General Expenses	-	-	145,705	812,574	-	-
Audit Fees	-	-	-	-	-	-
Beneficiary Training	-	-	-	-	-	-
Staff Training & Development	-	-	-	-	-	-
Program Supplies	-	-	-	-	-	-
Emergency Relief to Earthquake Victims	-	-	35,407	52,277	-	9
Depreciation on Fixed Asset	47,516	35,131	95,806	246,910	-	-
H.O.Logistics and Management Support	-	-	-	-	-	-
<b>Total Expenses</b>	<b>47,516</b>	<b>35,131</b>	<b>1,090,270</b>	<b>2,768,285</b>	<b>-</b>	<b>9</b>
<b>Surplus/ Reserve</b>						
Taxation	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

22. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in Local Currency)

	NSP Nad Ali Washer P-65	NSP Nad Ali Washer P-65	NSP Nad Ali Washer P-65	Training & Resource Centre (BTRC) P-05	Training & Resource Centre (BTRC) P-05	Training & Resource Centre (BTRC) P-05	Community Based Health Program P-79	Community Based Health Program P-79
	2015 AFN	2014 AFN	2015 AFN	2015 AFN	2014 AFN	2015 AFN	2014 AFN	2015 AFN
<b>Income</b>								
Grant Income	-	-	-	-	-	-	-	-
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-	-	-
Training Income	-	-	70,296,730	-	94,182,648	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	5,864	2,932	-	-	-	-	-	-
<b>Total Income</b>	<b>5,864</b>	<b>2,932</b>	<b>70,296,730</b>	<b>41,272,125</b>	<b>94,182,648</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>								
Salaries & Benefits	-	-	9,604,977	-	4,924,077	-	-	-
Traveling & Transportation	-	-	4,386,642	-	6,283,565	-	-	-
Teacher honorium	-	-	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-	-	-
Stationery ,Rent & Utilities	-	-	1,275,689	-	1,236,520	-	-	-
Maintenance & General Expenses	-	-	987,048	-	979,632	-	-	-
Audit Fees	-	-	-	-	-	-	-	-
Beneficiary Training	-	-	-	-	-	-	-	-
Staff Training & Development	-	-	-	-	-	-	-	-
Program Supplies	-	-	24,764,921	-	24,356,456	-	-	-
Emergency Relief to Earthquake Victims	-	-	-	-	-	-	-	-
Depreciation on Fixed Asset	5,864	2,932	252,848	-	105,752	-	-	-
H.O.Logistics and Management Support	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>5,864</b>	<b>2,932</b>	<b>41,272,125</b>	<b>37,886,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/ Reserve</b>	<b>-</b>	<b>-</b>	<b>29,024,605</b>	<b>56,296,646</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	<b>-</b>	<b>-</b>	<b>29,024,605</b>	<b>56,296,646</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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22. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in Local Currency)

	SHARP Helmand P-84	SHARP Helmand P-84	GFATM TB R-8 P-076	GFATM TB R-8 P-076	GFATM Malaria R-8 P-077	GFATM Malaria R-8 P-077
	2015 AFN	2014 AFN	2015 AFN	2014 AFN	2015 AFN	2014 AFN
<b>Income</b>						
Grant Income	-	38,511,823	43,299,481	137,704,701	53,580,080	
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	-	-	
BI Contribution	-	-	-	-	-	
Training Income	-	-	-	-	-	
Interest on Bank Accounts	-	-	-	-	-	
Other Income	-	-	-	-	-	
Exchange gains/losses	-	-	157,381	-	-	
Amortization of Investment in Fixed Asset	-	-	-	816,952	850,455	2,378,240
<b>Total Income</b>	-	<b>38,511,823</b>	<b>43,456,862</b>	<b>138,521,653</b>	<b>15,861,405</b>	<b>55,958,320</b>
<b>Expenditure</b>						
Salaries & Benefits	-	-	13,291,365	32,602,444	8,179,131	27,712,174
Traveling & Transportation	-	-	10,603,532	18,699,853	1,491,368	4,199,899
Teacher honorium	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-
School Rent & Maintenance	-	-	900	175,400	1,158,201	1,904,820
Stationery ,Rent & Utilities	-	-	556,513	673,696	2,049,368	2,631,819
Maintenance & General Expenses	-	-	9,180,807	45,362,160	433,352	10,252,191
Audit Fees	-	-	-	-	-	-
Beneficiary Training	-	-	7,641,714	33,630,338	1,116,282	4,732,214
Staff Training & Development	-	38,511,823	-	-	-	-
Program Supplies	-	-	157,381	816,952	850,455	2,378,240
Emergency Relief to Earthquake Victims	-	-	2,024,650	6,560,810	583,248	2,146,963
Depreciation on Fixed Asset	-	-	-	-	-	-
H.O.Logistics and Management Support	-	-	-	-	-	-
<b>Total Expenses</b>	-	<b>38,511,823</b>	<b>43,456,862</b>	<b>138,521,653</b>	<b>15,861,405</b>	<b>55,958,320</b>
<b>Surplus/ Reserve</b>	-	-	-	-	-	-
Taxation	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	-	-	-	-	-	-

22. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in Local Currency)

	PCH Kabul P-90	PCH Kabul P-90	Food TB Patient Kabul P-107	Food TB Patient Kabul P-107	Food TB Patient Kabul P-107	Food TB Patient Kabul P-107	TB Care P-120	TB Care P-120
	2015 AFN	2014 AFN	2015 AFN	2015 AFN	2014 AFN	2015 AFN	2014 AFN	2015 AFN
<b>Income</b>								
Grant Income	74,582,654	151,924,849	-	-	(3,804)	-	2,601,452	-
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-	-	-
Training Income	-	-	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	830,807	861,752	-	-	-	-	-	-
<b>Total Income</b>	<b>75,413,461</b>	<b>152,786,601</b>	<b>-</b>	<b>-</b>	<b>(3,804)</b>	<b>-</b>	<b>2,601,452</b>	<b>-</b>
<b>Expenditure</b>								
Salaries & Benefits	44,474,184	77,240,366	-	-	-	-	1,100,477	-
Traveling & Transportation	(1,097,425)	3,944,308	-	-	-	-	-	-
Teacher honorarium	-	-	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-	-	-
Stationery ,Rent & Utilities	1,456,622	5,436,111	-	-	-	-	-	-
Maintenance & General Expenses	251,295	822,410	-	-	-	-	-	-
Audit Fees	-	-	-	-	-	-	-	-
Beneficiary Training	1,875,633	4,377,038	-	-	-	-	-	-
Staff Training & Development	-	-	-	-	-	-	-	-
Program Supplies	21,382,654	45,571,688	-	-	(3,804)	-	1,264,480	-
Emergency Relief to Earthquake Victims	-	-	-	-	-	-	-	-
Depreciation on Fixed Asset	830,807	861,752	-	-	-	-	-	-
H.O.Logistics and Management Support	6,239,691	14,532,928	-	-	-	-	236,495	-
<b>Total Expenses</b>	<b>75,413,461</b>	<b>152,786,601</b>	<b>-</b>	<b>-</b>	<b>(3,804)</b>	<b>-</b>	<b>2,601,452</b>	<b>-</b>
<b>Surplus/ Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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22. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in Local Currency)

	WASH P-121	WASH P-121	WASH P-121	NSP III RBG Badghis P-123	NSP III RBG Badghis P-123	On Farm Water Management P-124	On Farm Water Management P-124	On Farm Water Management P-124
	2015	2014	2015	2015	2014	2015	2014	2014
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
<b>Income</b>								
Grant Income	-	-	1,399,783	9,943,566	966,846	-	-	-
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-	-	-
Training Income	-	-	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	45,790	22,895	644,373	709,322	13,800	6,900	-	-
<b>Total Income</b>	<b>45,790</b>	<b>22,895</b>	<b>2,044,156</b>	<b>10,652,888</b>	<b>973,746</b>	<b>13,800</b>	<b>973,746</b>	<b>973,746</b>
<b>Expenditure</b>								
Salaries & Benefits	-	-	843,875	5,789,651	654,647	-	-	-
Traveling & Transportation	-	-	203,924	1,698,283	(22,275)	-	-	-
Teacher honorium	-	-	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-	-	-
Stationery ,Rent & Utilities	-	-	165,593	1,219,655	65,463	-	-	-
Maintenance & General Expenses	-	-	59,138	297,379	24,192	-	-	-
Audit Fees	-	-	-	-	-	-	-	-
Beneficiary Training	-	-	-	31,051	156,924	-	-	-
Staff Training & Development	-	-	-	-	-	-	-	-
Program Supplies	-	-	-	-	-	-	-	-
Emergency Relief to Earthquake Victims	-	-	-	-	-	-	-	-
Depreciation on Fixed Asset	45,790	22,895	644,373	709,322	6,900	13,800	-	-
H.O.Logistics and Management Support	-	-	127,253	907,547	87,895	-	-	-
<b>Total Expenses</b>	<b>45,790</b>	<b>22,895</b>	<b>2,044,156</b>	<b>10,652,888</b>	<b>973,746</b>	<b>13,800</b>	<b>973,746</b>	<b>973,746</b>
<b>Surplus/ Reserve</b>	-	-	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



22. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in Local Currency)

	NSP New Rollout Communities P-127 2015 AFN	NSP New Rollout Communities P-127 2014 AFN	NSP RBG 2nd Round ( Samangan & Nangarhar) P-130 2015 AFN	NSP RBG 2nd Round ( Samangan & Nangarhar) P-130 2014 AFN	Community Based Management of Acute Malnutrition Project P-132 2015 AFN	Community Based Management of Acute Malnutrition Project P-132 2014 AFN
<b>Income</b>						
Grant Income	22,938,037	42,828,075	50,963,400	47,910,067	-	210,000
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	78,819	184,792	148,771	158,662	3,258	7,820
<b>Total Income</b>	<b>23,016,856</b>	<b>43,012,867</b>	<b>51,112,171</b>	<b>48,068,729</b>	<b>3,258</b>	<b>217,820</b>
<b>Expenditure</b>						
Salaries & Benefits	16,514,118	29,770,752	34,809,702	29,804,796	-	210,000
Travelling & Transportation	2,717,949	5,931,833	7,470,177	7,520,178	-	-
Teacher honorium	-	-	-	-	-	-
Teachers Training	-	-	30,056	-	-	-
School Rent & Maintenance	-	-	-	-	-	-
Stationery ,Rent & Utilities	602,062	1,206,218	1,867,618	2,069,257	-	-
Maintenance & General Expenses	1,017,377	1,594,483	2,085,642	1,972,076	-	-
Audit Fees	-	-	-	-	-	-
Beneficiary Training	-	414,724	59,609	2,125,799	-	-
Staff Training & Development	-	6,835	-	49,500	-	-
Program Supplies	-	-	-	-	-	-
Emergency Relief to Earthquake Victims	78,819	184,792	148,771	158,662	3,258	7,820
Depreciation on Fixed Asset	2,086,531	3,903,230	4,640,596	4,368,461	-	-
H.O.Logistics and Management Support	-	-	-	-	-	-
<b>Total Expenses</b>	<b>23,016,856</b>	<b>43,012,867</b>	<b>51,112,171</b>	<b>48,068,729</b>	<b>3,258</b>	<b>217,820</b>
<b>Surplus/ Reserve</b>						
Taxation	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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22. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in Local Currency)

	Emergency Flood Relief in Jawzian Province P-136 2015 AFN	Emergency Flood Relief in Jawzian Province P-136 2014 AFN	CCM Fund P-137 2015 AFN	CCM Fund P-137 2014 AFN	Scaling up Innovative Approaches to Respond to TB Challenges P-138 2015 AFN	Scaling up Innovative Approaches to Respond to TB Challenges P-138 2014 AFN
<b>Income</b>						
Grant Income	-	1,018,485	4,531,058	-	30,531,201	-
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	-	-	-	-	-	-
<b>Total Income</b>	-	<b>1,018,485</b>	<b>4,531,058</b>	-	<b>30,531,201</b>	-
<b>Expenditure</b>						
Salaries & Benefits	-	-	2,324,363	-	7,512,659	-
Travelling & Transportation	-	-	436,670	-	3,180,518	-
Teacher honorium	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-
Stationery ,Rent & Utilities	-	-	-	-	995,758	-
Maintenance & General Expenses	-	-	30,588	-	-	-
Audit Fees	-	-	-	-	-	-
Beneficiary Training	-	-	1,441,471	-	18,564,156	-
Staff Training & Development	-	-	-	-	-	-
Program Supplies	-	1,018,485	297,966	-	278,110	-
Emergency Relief to Earthquake Victims	-	-	-	-	-	-
Depreciation on Fixed Asset	-	-	-	-	-	-
H.O.Logistics and Management Support	-	-	-	-	-	-
<b>Total Expenses</b>	-	<b>1,018,485</b>	<b>4,531,058</b>	-	<b>30,531,201</b>	-
<b>Surplus/ Reserve</b>	-	-	-	-	-	-
Taxation	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	-	-	-	-	-	-

22. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in Local Currency)

	Temporay Project Account P-98	Temporay Project Account P-98	Total	Total
	2015	2014	2015	2014
	AFN	AFN	AFN	AFN
<b>Income</b>				
Grant Income	-	-	998,355,941	1,062,976,973
BRAC Afghanistan Contribution(BRAC USA)	-	-	10,411,903	15,780,342
BI Contribution	2,963,188	-	2,963,188	-
Training Income	-	-	70,296,730	94,182,648
Interest on Bank Accounts	72,545	343,072	80,062	343,072
Other Income	5,430,025	3,582,152	5,430,025	3,582,152
Exchange gains/losses	34,912,531	17,093,734	34,912,531	17,093,734
Amortization of Investment in Fixed Asset	-	-	5,547,785	7,083,691
<b>Total Income</b>	<b>43,378,289</b>	<b>21,018,958</b>	<b>1,127,998,165</b>	<b>1,201,042,612</b>
<b>Expenditure</b>				
Salaries & Benefits	31,288,980	16,123,389	315,115,875	338,291,572
Traveling & Transportation	4,541,120	5,711,635	63,614,241	78,087,290
Teacher honorium	-	-	186,708,261	133,911,711
Teachers Training	-	-	87,270,595	96,704,175
School Rent & Maintenance	-	-	26,670,949	28,230,045
Stationery ,Rent & Utilities	4,323,465	4,010,830	32,787,257	30,664,977
Maintenance & General Expenses	6,074,565	6,465,013	28,369,100	26,078,890
Audit Fees	1,317,605	-	1,317,605	-
Beneficiary Training	-	-	38,891,836	129,295,255
Staff Training & Development	-	19,244	1,255,412	3,876,294
Program Supplies	25,049,952	29,911,230	288,405,070	313,078,859
Emergency Relief to Earthquake Victims	2,963,188	-	2,963,188	-
Depreciation on Fixed Asset	382,015	524,569	6,182,648	7,714,012
H.O.Logistics and Management Support	(49,972,643)	(59,272,221)	2,003,963	1,287,617
<b>Total Expenses</b>	<b>25,968,247</b>	<b>3,493,689</b>	<b>1,081,556,001</b>	<b>1,127,220,697</b>
<b>Surplus/ Reserve</b>	<b>17,410,042</b>	<b>17,525,269</b>	<b>46,442,164</b>	<b>73,821,915</b>
Taxation	-	-	-	-
<b>Net Surplus for The Year</b>	<b>17,410,042</b>	<b>17,525,269</b>	<b>46,442,164</b>	<b>73,821,915</b>

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23. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in United States Dollars)

	Community Based Girls Education P-129	Community Based Girls Education P-129	Community Based Girls Education Challenge P-131	Community Based Girls Education Challenge P-131	NSP 5 Province P-58	NSP 5 Province P-58
	2015	2014	2015	2014	2015	2014
	AFN	AFN	AFN	AFN	AFN	AFN
<b>Income</b>						
Grant Income	5,561,010	4,386,766	6,937,656	5,503,882	-	12
BRAC Afghanistan Contribution(BRAC USA)	172,583	272,357	-	-	-	-
BI Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	125	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	16,942	8,757	26,801	18,475	770	4,629
<b>Total Income</b>	<b>5,750,660</b>	<b>4,667,880</b>	<b>6,964,457</b>	<b>5,522,356</b>	<b>770</b>	<b>4,629</b>
<b>Expenditure</b>						
Salaries & Benefits	990,449	812,355	1,426,485	1,107,252	-	-
Traveling & Transportation	177,244	174,366	314,225	241,241	-	-
Teacher honorium	1,815,233	1,378,533	1,279,550	932,681	-	-
Teachers Training	615,605	633,486	830,450	-	-	-
School Rent & Maintenance	244,479	323,706	197,605	163,523	-	-
Stationery ,Rent & Utilities	123,692	24,513	218,034	197,453	-	-
Maintenance & General Expenses	41,243	31,710	209,243	137,517	-	11
Audit Fees	-	-	-	-	-	-
Beneficiary Training	66,432	52,537	55,179	1,099,747	-	-
Staff Training & Development	20,809	29,065	-	33,288	-	-
Program Supplies	1,038,723	723,040	2,406,884	1,591,180	-	-
Emergency Relief to Earthquake Victims	-	-	-	-	-	-
Depreciation on Fixed Asset	16,942	8,757	26,801	18,475	770	4,629
H.O. Logistics and Management Support	599,682	475,812	-	-	-	1
<b>Total Expenses</b>	<b>5,750,535</b>	<b>4,667,880</b>	<b>6,964,457</b>	<b>5,522,356</b>	<b>770</b>	<b>4,641</b>
<b>Surplus/ Reserve</b>	<b>125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxation	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	<b>125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

23. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in United States Dollars)

	NSP 2 Province P-59	NSP 2 Province P-59	NSP 7 District P-62	NSP 7 District P-62	NSP Cycle IV P-64	NSP Cycle IV P-64
	2015 AFN	2014 AFN	2015 AFN	2014 AFN	2015 AFN	2014 AFN
<b>Income</b>						
Grant Income	-	-	17,485	46,876	-	-
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	788	606	587	902	-	0
<b>Total Income</b>	<b>788</b>	<b>606</b>	<b>18,072</b>	<b>47,778</b>	<b>-</b>	<b>0</b>
<b>Expenditure</b>						
Salaries & Benefits	-	-	7,607	19,620	-	-
Traveling & Transportation	-	-	488	686	-	-
Teacher honorium	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-
Stationery ,Rent & Utilities	-	-	5,387	8,284	-	-
Maintenance & General Expenses	-	-	2,415	14,024	-	-
Audit Fees	-	-	-	-	-	-
Beneficiary Training	-	-	-	-	-	-
Staff Training & Development	-	-	-	-	-	-
Program Supplies	-	-	-	-	-	-
Emergency Relief to Earthquake Victims	-	-	-	-	-	-
Depreciation on Fixed Asset	788	606	587	902	-	0
H.O.L Logistics and Management Support	-	-	1,588	4,261	-	-
<b>Total Expenses</b>	<b>788</b>	<b>606</b>	<b>18,072</b>	<b>47,778</b>	<b>-</b>	<b>0</b>
<b>Surplus/ Reserve</b>						
Taxation	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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23. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in United States Dollars)

	NSP Nad Ali Washer P-65		NSP Nad Ali Washer P-65		Training & Resource Centre (BTRC) P-05		Training & Resource Centre (BTRC) P-05		Community Based Health Program P-79		Community Based Health Program P-79	
	2015	AFN	2014	AFN	2015	AFN	2014	AFN	2015	AFN	2014	AFN
<b>Income</b>												
Grant Income	-		-		-		-		-		-	
BRAC Afghanistan Contribution(BRAC USA)	-		-		-		-		-		-	
BI Contribution	-		-		-		-		-		-	
Training Income	-		-		1,165,204		1,625,520		-		-	
Interest on Bank Accounts	-		-		-		-		-		-	
Other Income	-		-		-		-		-		-	
Exchange gains/losses	-		-		-		-		-		-	
Amortization of Investment in Fixed Asset	97		51		-		-		-		-	
<b>Total Income</b>	<b>97</b>		<b>51</b>		<b>1,165,204</b>		<b>1,625,520</b>		<b>-</b>		<b>-</b>	
<b>Expenditure</b>												
Salaries & Benefits	-		-		159,207		84,986		-		-	
Traveling & Transportation	-		-		72,711		108,450		-		-	
Teacher honorium	-		-		-		-		-		-	
Teachers Training	-		-		-		-		-		-	
School Rent & Maintenance	-		-		-		-		-		-	
Stationery ,Rent & Utilities	-		-		21,145		21,341		-		-	
Maintenance & General Expenses	-		-		16,361		16,908		-		-	
Audit Fees	-		-		-		-		-		-	
Beneficiary Training	-		-		-		-		-		-	
Staff Training & Development	-		-		-		-		-		-	
Program Supplies	-		-		410,491		420,374		-		-	
Emergency Relief to Earthquake Victims	-		-		-		-		-		-	
Depreciation on Fixed Asset	97		51		4,191		1,825		-		-	
H.O.Logistics and Management Support	-		-		-		-		-		-	
<b>Total Expenses</b>	<b>97</b>		<b>51</b>		<b>684,106</b>		<b>653,883</b>		<b>-</b>		<b>-</b>	
<b>Surplus/ Reserve</b>												
Taxation	-		-		481,097		971,637		-		-	
<b>Net Surplus for The Year</b>	<b>-</b>		<b>-</b>		<b>481,097</b>		<b>971,637</b>		<b>-</b>		<b>-</b>	



23. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in United States Dollars)

	SHARP Helmand P-84	SHARP Helmand P-84	SHARP Helmand P-84	SHARP Helmand P-84	SHARP Helmand P-84	SHARP Helmand P-84
	2015	2015	2015	2015	2015	2015
	AFN	AFN	AFN	AFN	AFN	AFN
<b>Income</b>						
Grant Income	-	664,685	717,711	2,376,678	248,814	924,751
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	-	-	2,609	14,100	14,097	41,047
<b>Total Income</b>	-	<b>664,685</b>	<b>720,319</b>	<b>2,390,778</b>	<b>262,911</b>	<b>965,798</b>
<b>Expenditure</b>						
Salaries & Benefits	-	-	220,311	562,693	135,573	478,291
Traveling & Transportation	-	-	175,759	322,745	24,720	72,487
Teacher honorium	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-
School Rent & Maintenance	-	-	15	3,027	19,198	32,876
Stationery ,Rent & Utilities	-	-	9,224	11,627	33,969	45,423
Maintenance & General Expenses	-	-	-	-	-	-
Audit Fees	-	-	152,176	782,916	7,183	176,945
Beneficiary Training	-	-	-	-	-	-
Staff Training & Development	-	-	126,665	580,434	18,503	81,674
Program Supplies	-	664,685	-	-	-	-
Emergency Relief to Earthquake Victims	-	-	-	-	-	-
Depreciation on Fixed Asset	-	-	2,609	14,100	14,097	41,047
H.O.L Logistics and Management Support	-	-	33,560	113,235	9,668	37,055
<b>Total Expenses</b>	-	<b>664,685</b>	<b>720,319</b>	<b>2,390,778</b>	<b>262,911</b>	<b>965,798</b>
<b>Surplus/ Reserve</b>	-	-	-	-	-	-
Taxation	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	-	-	-	-	-	-

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23. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in United States Dollars)

	PCH Kabul P-90		PCH Kabul P-90		Food TB Patient Kabul P-107		Food TB Patient Kabul P-107		TB Care P-120	
	2015	AFN	2014	AFN	2015	AFN	2014	AFN	2015	AFN
Income										
Grant Income	1,236,245		2,622,106		-		(66)		-	44,899
BRAC Afghanistan Contribution(BRAC USA)	-		-		-		-		-	-
BI Contribution	-		-		-		-		-	-
Training Income	-		-		-		-		-	-
Interest on Bank Accounts	-		-		-		-		-	-
Other Income	-		-		-		-		-	-
Exchange gains/losses	-		-		-		-		-	-
Amortization of Investment in Fixed Asset	13,771		14,873		-		-		-	-
<b>Total Income</b>	<b>1,250,016</b>		<b>2,636,980</b>		-		<b>(66)</b>		-	<b>44,899</b>
Expenditure										
Salaries & Benefits	737,182		1,333,110		-		-		-	18,993
Travelling & Transportation	(18,190)		68,076		-		-		-	-
Teacher honorium	-		-		-		-		-	-
Teachers Training	-		-		-		-		-	-
School Rent & Maintenance	-		-		-		-		-	-
Stationery ,Rent & Utilities	24,144		93,823		-		-		-	-
Maintenance & General Expenses	4,165		14,194		-		-		-	-
Audit Fees	-		-		-		-		-	-
Beneficiary Training	31,090		75,544		-		-		-	-
Staff Training & Development	-		-		-		-		-	-
Program Supplies	354,428		786,532		-		(66)		-	21,824
Emergency Relief to Earthquake Victims	-		-		-		-		-	-
Depreciation on Fixed Asset	13,771		14,873		-		-		-	-
H.O.L Logistics and Management Support	103,426		250,827		-		-		-	4,082
<b>Total Expenses</b>	<b>1,250,016</b>		<b>2,636,980</b>		-		<b>(66)</b>		-	<b>44,899</b>
Surplus/ Reserve										
Taxation	-		-		-		-		-	-
<b>Net Surplus for The Year</b>	<b>-</b>		<b>-</b>		-		<b>-</b>		-	<b>-</b>

23. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in United States Dollars)

	WASH P-121	WASH P-121	NSP III RBG Badghis P-123	NSP III RBG Badghis P-123	On Farm Water Management P-124	On Farm Water Management P-124
	2015	2014	2015	2014	2015	2014
	AFN	AFN	AFN	AFN	AFN	AFN
<b>Income</b>						
Grant Income	-	-	23,202	171,618	-	16,687
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	759	395	10,681	12,242	229	119
<b>Total Income</b>	<b>759</b>	<b>395</b>	<b>33,883</b>	<b>183,861</b>	<b>229</b>	<b>16,806</b>
<b>Expenditure</b>						
Salaries & Benefits	-	-	13,988	99,925	-	11,299
Traveling & Transportation	-	-	3,380	29,311	-	(384)
Teacher honorium	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-
Stationery ,Rent & Utilities	-	-	2,745	21,050	-	1,130
Maintenance & General Expenses	-	-	980	5,133	-	418
Audit Fees	-	-	-	-	-	-
Beneficiary Training	-	-	-	-	-	-
Staff Training & Development	-	-	-	536	-	2,708
Program Supplies	-	-	-	-	-	-
Emergency Relief to Earthquake Victims	-	-	-	-	-	-
Depreciation on Fixed Asset	759	395	10,681	12,242	229	119
H.O.L Logistics and Management Support	-	-	2,109	15,664	-	1,517
<b>Total Expenses</b>	<b>759</b>	<b>395</b>	<b>33,883</b>	<b>183,861</b>	<b>229</b>	<b>16,806</b>
<b>Surplus/ Reserve</b>						
Taxation	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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23. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in United States Dollars)

	NSP New Rollout Communities P-127		NSP New Rollout Communities P-127		NSP RBG 2nd Round ( Samangan & Nangarhar) P-130		NSP RBG 2nd Round ( Samangan & Nangarhar) P-130		Community Based Management of Acute Malnutrition Project P-132	
	2015	AFN	2014	AFN	2015	AFN	2014	AFN	2015	AFN
<b>Income</b>										
Grant Income	380,209		739,180		844,744		826,891		-	3,624
BRAC Afghanistan Contribution(BRAC USA)	-		-		-		-		-	-
BI Contribution	-		-		-		-		-	-
Training Income	-		-		-		-		-	-
Interest on Bank Accounts	-		-		-		-		-	-
Other Income	-		-		-		-		-	-
Exchange gains/losses	-		-		-		-		-	-
Amortization of Investment in Fixed Asset	1,306		3,189		2,466		2,738		54	135
<b>Total Income</b>	<b>381,516</b>		<b>742,369</b>		<b>847,210</b>		<b>829,629</b>		<b>54</b>	<b>3,759</b>
<b>Expenditure</b>										
Salaries & Benefits	273,730		513,820		576,988		514,408		-	3,624
Travelling & Transportation	45,051		102,379		123,822		129,793		-	-
Teacher honorium	-		-		-		-		-	-
Teachers Training	-		-		498		-		-	-
School Rent & Maintenance	-		-		-		-		-	-
Stationery ,Rent & Utilities	9,979		20,818		30,957		35,714		-	-
Maintenance & General Expenses	16,864		27,520		34,571		34,037		-	-
Audit Fees	-		-		-		-		-	-
Beneficiary Training	-		7,158		988		36,690		-	-
Staff Training & Development	-		118		-		854		-	-
Program Supplies	-		-		-		-		-	-
Emergency Relief to Earthquake Victims	-		-		-		-		-	-
Depreciation on Fixed Asset	1,306		3,189		2,466		2,738		54	135
H.O.Logistics and Management Support	34,585		67,367		76,920		75,396		-	-
<b>Total Expenses</b>	<b>381,516</b>		<b>742,369</b>		<b>847,210</b>		<b>829,629</b>		<b>54</b>	<b>3,759</b>
<b>Surplus/ Reserve</b>										
Taxation	-		-		-		-		-	-
<b>Net Surplus for The Year</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>

23. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in United States Dollars)

	Emergency Flood Relief in Jawzian Province P-136 2015 AFN	Emergency Flood Relief in Jawzian Province P-136 2014 AFN	CCM Fund P-137 2015 AFN	CCM Fund P-137 2014 AFN	Scaling up Innovative Approaches to Resping to TB Challenges P-138 2015 AFN	Scaling up Innovative Approaches to Resping to TB Challenges P-138 2014 AFN
<b>Income</b>						
Grant Income	-	17,578	75,105	-	506,070	-
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	-	-	-
BI Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	-	-	-	-	-	-
<b>Total Income</b>	-	<b>17,578</b>	<b>75,105</b>	-	<b>506,070</b>	-
<b>Expenditure</b>						
Salaries & Benefits	-	-	38,527	-	124,526	-
Travelling & Transportation	-	-	7,238	-	52,719	-
Teacher honorium	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-
Stationery ,Rent & Utilities	-	-	-	-	16,505	-
Maintenance & General Expenses	-	-	507	-	-	-
Audit Fees	-	-	-	-	-	-
Beneficiary Training	-	-	23,893	-	307,710	-
Staff Training & Development	-	-	-	-	-	-
Program Supplies	-	17,578	4,939	-	4,610	-
Emergency Relief to Earthquake Victims	-	-	-	-	-	-
Depreciation on Fixed Asset	-	-	-	-	-	-
H.O.Logistics and Management Support	-	-	-	-	-	-
<b>Total Expenses</b>	-	<b>17,578</b>	<b>75,105</b>	-	<b>506,070</b>	-
<b>Surplus/ Reserve</b>	-	-	-	-	-	-
Taxation	-	-	-	-	-	-
<b>Net Surplus for The Year</b>	-	-	-	-	-	-

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23. Statement of Comprehensive Income  
for the year ended 31 December 2015  
(Amount in United States Dollars)

	Temporay Project Account P-98	Temporay Project Account P-98	Temporay Project Account P-98	Total	Total
	2015	2014	2015	2014	2015
	AFN	AFN	AFN	AFN	AFN
<b>Income</b>					
Grant Income	-	-	-	18,346,168	18,346,168
BRAC Afghanistan Contribution(BRAC USA)	-	-	-	272,357	272,357
BI Contribution	49,116	-	-	-	-
Training Income	-	-	-	1,625,520	1,625,520
Interest on Bank Accounts	1,202	5,921	1,327	5,921	5,921
Other Income	90,005	61,825	90,005	61,825	61,825
Exchange gains/losses	578,693	295,025	578,693	295,025	295,025
Amortization of Investment in Fixed Asset	-	-	-	122,259	122,259
<b>Total Income</b>	<b>719,017</b>	<b>362,771</b>	<b>18,697,136</b>	<b>20,729,076</b>	<b>20,729,076</b>
<b>Expenditure</b>					
Salaries & Benefits	518,631	278,277	5,223,204	5,838,653	5,838,653
Traveling & Transportation	75,271	98,578	1,054,438	1,347,727	1,347,727
Teacher honorarium	-	-	3,094,783	2,311,214	2,311,214
Teachers Training	-	-	1,446,554	633,486	633,486
School Rent & Maintenance	-	-	442,084	487,229	487,229
Stationery ,Rent & Utilities	71,664	69,224	543,465	529,254	529,254
Maintenance & General Expenses	100,689	111,581	470,232	450,102	450,102
Audit Fees	21,840	-	21,840	-	-
Beneficiary Training	-	-	644,652	2,231,537	2,231,537
Staff Training & Development	-	332	20,809	66,902	66,902
Program Supplies	415,216	516,245	4,780,459	5,403,501	5,403,501
Emergency Relief to Earthquake Victims	49,116	-	49,116	-	-
Depreciation on Fixed Asset	6,332	9,054	102,480	133,138	133,138
H.O.Logistics and Management Support	(828,322)	(1,022,993)	33,217	22,223	22,223
<b>Total Expenses</b>	<b>430,437</b>	<b>60,298</b>	<b>17,927,333</b>	<b>19,454,965</b>	<b>19,454,965</b>
<b>Surplus/ Reserve</b>	<b>288,581</b>	<b>302,473</b>	<b>769,803</b>	<b>1,274,110</b>	<b>1,274,110</b>
Taxation	-	-	-	-	-
<b>Net Surplus for The Year</b>	<b>288,581</b>	<b>302,473</b>	<b>769,803</b>	<b>1,274,110</b>	<b>1,274,110</b>











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