

A close-up photograph of a young girl with dark hair, smiling broadly. She is wearing a red patterned garment. The background is blurred, showing some foliage and a yellow flower.

Afghanistan

2012
Annual Report

Afghanistan

BRAC is the largest NGO in Afghanistan, having touched the lives of over 4.72 million people with programmes in healthcare, microfinance and rural livelihood development – while also educating nearly 200,000 students, the majority of whom are girls.

What started out in 1972 in a remote village of Bangladesh as a limited relief operation, turned into the largest development organisation in the world. Of major non-governmental organisations, BRAC is one of the few based in the global south.

Today, BRAC is a development success story, spreading solutions born in Bangladesh to 10 other countries around the world – a global leader in creating opportunity for the world's poor. Organising the poor using communities' own human and material resources, it catalyses lasting change, creating an ecosystem in which the poor have the chance to seize control of their own lives. We do this with a holistic development approach geared toward inclusion, using tools like microfinance, education, healthcare, legal services, community empowerment and more.

Our work now touches the lives of an estimated 126 million people across the world, with staff and BRAC-trained entrepreneurs numbering in the hundreds of thousands – a global movement bringing change to 11 countries in Asia, Africa and the Caribbean.

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Vision, Mission and Values

Vision

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

Mission

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

Values

Innovation

For forty years, BRAC has been an innovator in the creation of opportunities for the poor to lift themselves out of poverty. We value creativity in programme design and strive to display global leadership in groundbreaking development initiatives.

Integrity

We value transparency and accountability in all our professional work, with clear policies and procedures, while displaying the utmost level of honesty in our financial dealings. We hold these to be the most essential elements of our work ethic.

Inclusiveness

We are committed to engaging, supporting and recognising the value of all members of the society, regardless of race, religion, gender, nationality, ethnicity, age, physical or mental ability, socioeconomic status and geography.

Effectiveness

We value efficiency and excellence in all our work, constantly challenging ourselves to perform better, to meet and exceed programme targets, and to improve and deepen the impact of our interventions.

Chairperson's Statement



It gives me great pleasure to present the annual report and the audited financial statements for the year ended 31 December 2012.

Afghanistan has achieved gains in education, health and the standard of living in the last ten years. The country is now moving from recovery to development towards achieving the MDGs. Over six million children are in school, more than thirty eight per cent of whom are girls. The Government of Afghanistan is making a great effort to provide healthcare facilities to its population and there has been considerable improvement in diagnostic and curative services since 2002. Despite its progress, there are many hard to reach communities whose needs are still unmet.

BRAC's contribution in the health sector is significant. We provide healthcare services in rural and most inaccessible areas in partnership with the Ministry of Public Health. The core services are essential health care, prevention and treatment of malaria and TB, and ante and post-natal care. We treated over 200,000 malaria and TB patients, provided midwifery care to 321,152 pregnant and new mothers and immunised over 182,000 children under one year.

Providing education through community based schools gave the Afghan girls a second chance and in some cases the first chance to attain a level of literacy which will improve their life choices and raise awareness within their communities the demand for girls' education. Since 2002, over 250,000 children graduated from BRAC schools, of whom eighty five per cent were girls. Majority of these girls are still pursuing their education in government schools. The number of current students in BRAC schools is over 19,000.

To address the pressing issue of extreme poverty, we have started replicating our specialised targeting the ultra-poor programme. Under this project, we have selected 400 families to improve their immediate situation, providing them with assets and other skills to help them move out of poverty and reduce their vulnerability.

Through the government funded National Solidarity Programme, we facilitated local initiatives by building human capacity at the village level, and supporting with the democratic elections of Community Development Councils, who are responsible for oversight of any new projects in their communities.

This year we celebrated a 10 year milestone of working in Afghanistan. Our commitment to serve the most underserved communities provided the impetus to remain in Afghanistan for a decade. We believe that our interventions have made considerable contribution in improving the lives of those we have reached. However, we also made some tough decisions in the latter part of 2012 which resulted in gradual phasing out of our microfinance programme due to growing insecurity in many of the provinces we operated. Despite all the challenges, we felt a moral obligation towards the less privileged people of Afghanistan to continue our services in education and healthcare. Over the years, we developed the capacity of approximately 2,000 Afghan staff who, I hope will take leading roles in the future to carry on BRAC initiatives.

I would like to take this opportunity to thank our team in Afghanistan who have worked diligently under difficult circumstances. I extend my sincere thanks to the members of the governing body, whose leadership and foresight has been of great value. As situation continues to evolve, BRAC will continue to re-evaluate its strategy. I thank the Afghan government and our development partners in Afghanistan

for their continued support as we strive to create greater value in our services to contribute towards the progress and prosperity of Afghanistan.



Sir Fazle Hasan Abed, KCMG

Founder and Chairperson
BRAC & BRAC International

BRAC International

Governance and Management

1. Governance

1.1 The legal status of BRAC International

BRAC International is registered as Stichting BRAC International, a foundation registered under the laws of The Netherlands, with its seat in The Hague. All of BRAC International's development entities operate under this umbrella. Development programmes include health, education, agriculture, livelihoods, targeting the ultra poor, human rights & legal services programmes. BRAC International Holdings B.V. is a wholly owned subsidiary of Stichting BRAC International. BRAC International's microfinance, programme supporting enterprises and finance company are consolidated under this wing. Programme supporting enterprises currently include seed production, feed mill, training centres and tissue culture lab.

BRAC International has introduced programmes in Afghanistan, Haiti, Sri Lanka, Pakistan, Uganda, Tanzania, South Sudan, Sierra Leone, Liberia and Philippines. In each of these countries, BRAC International is legally registered with the relevant authorities.

1.2 Governing Body

BRAC International is governed by a governing body. The governing body is elected from among distinguished individuals with sound reputations in social development, business or the professions who have demonstrated their personal commitment to pro-poor causes. These individuals are elected to the governing body to bring their diverse skills, knowledge and experiences to the governance of BRAC International. At present, there are 10 members on 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
Member :	Dr Mahabub Hossain
	Muhammad A (Rumee) Ali
	Ms Susan Davis
	Ms Sylvia Barren
	Dr Debopriya Bhattacharya
	Ms Shabana Azmi
	Mr Shafiq ul Hassan
	Ms Parveen Mahmud
	Ms Irene Zubaida Khan

The composition of the present Governing body of BRAC International Holdings B.V. is as follows:

Chairperson :	Sir Fazle Hasan Abed
Member :	Dr Mahabub Hossain
	Muhammad A (Rumee) Ali
	Ms Susan Davis
	Ms Sylvia Borren
	Orangefield Trust (Netherlands) B.V.

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

1.3 Local Boards

Each country entities have a local board. We have aimed to pursue microfinance and non-microfinance activities through separate entities in most of our countries. The local board members are appointed by the Stichting BRAC International board. The business of the local entities is managed by these local boards. Further details of the roles of the local board are available in the respective incorporation documents of these entities.

External audit of Stichting BRAC International, BRAC International Holdings B.V. 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 (IFRS) and relevant countries' laws.

BRAC International strives for excellence and transparency in financial reporting. In Uganda, BRAC has been recognised as the Best NGO in the Financial Reporting Awards in both 2011 and 2012, for its preparation, disclosure and maintenance of a commendable financial reporting platform.

1.4 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 normal 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.

2. Management

At all levels of BRAC International management, there is a clear-cut policy regarding the authority of each level of staff, and staff are adequately equipped and empowered to act as effective managers. This is clearly set out in BRAC International's Human Resources Policies and Procedures (HRPP) and Table of Authority. The

appropriate staff are empowered to take decisions with respect to all levels and areas of management, including: recruitment, deployment, capacity-building, transfer, leave, financial transactions, purchase and procurement. These are spelled out in detail with respect to staff at the Area, regional and country office levels. The HRPP also contains all policies relating to staff salary, benefits, recruitment and promotion procedures and payments. Every staff member receives orientation on HRPP.

The Stichting board appoints officers, namely the Senior Directors, Group CFO and Director Finance to manage affairs from the secretariat in Dhaka. BRAC International's management policies clearly define the authority of each level of staff. The appropriate staffs are empowered to take decisions at area, regional, country and Head Office levels. Procedural manuals and policy documents are made available to staff; these detail organisational policies and procedures. Day-to-day decisions are taken by area managers, regional coordinators and programme heads as appropriate, while larger policy decisions involve Country Representatives, Senior Directors, Group CFO, Director Finance and, in particular cases, the Executive Director, the Chairperson and the governing body.

2.1 Financial Management

All matters relating to finance and accounts from branch offices to head office are supervised and controlled by the finance and accounts department. The branch offices prepare project wise monthly cash requisitions, which are sent to the area/regional office. The area/regional office checks and monitors the accuracy of the requisition and then sends it to country office. After checking, the Country Office disburses funds as per the requisition. The Area I Branch Offices send monthly Expenditure Statements

along with bank statements to the Country Office Finance and Accounts Department. The country office then consolidates all the expenditure statements and prepares monthly financial statements and reports to the BRAC International Head Office and donors, as required. A comprehensive accounting manual and statement of standard operating procedure guides accounts personnel in preparing financial statements and reports following accounting standards, and in running other financial activities in a systematic and efficient way.

In consultation with different level of stakeholders, the country office prepares project-wise budgets, which are then sent to the Head Office. The head office checks the project-budgets of its country offices, which is recommended by the Director Finance and finally approved by the Group CFO. The head office also consolidates and prepares a country budget, prepares budget variances and submits these to the governing body in the quarterly board meetings of BRAC International's Governing Body. The budget is therefore prepared with the participation of programme and finance staff.

Further details can be found within BRAC International's accounts and finance manual.

2.2 Human Resource Management

The Human Resources Department (HRD) in both head office and within each country in which BRAC International operates is chiefly responsible for recruitment, deployment, staff appraisal, and all aspects of Human Resource Management (HRM) from head office. One of the central roles of the HRD is to establish and disseminate a clear-cut policy regarding the authority of each level of staff, in the form of the Human Resources Policies and Procedure (HRPP). The HRPP also contains all policies relating to staff salary, benefits, recruitment and promotion procedures, payments,

and a detailed code of conduct etc. Every staff member receives orientation on HRPP.

2.3 Staff training and capacity-building

BRAC International places high priority on the training and capacity-building of staff. To date, there are BRAC Training Centres in Liberia, Uganda and Afghanistan. In other countries BRAC hires training facilities near the areas offices.

After recruitment and before deployment, new staff is sent for orientation training by the training division, in which they are introduced to BRAC International's programmes, its objectives and mission. After this, they are deployed in the respective programme areas in the field. According to the needs of the different programmes, staffs are then given programme specific training. Most programmes also have separate training units within the programme unit, for more specialised training. BRAC International also sends staff on short and longer-term international training courses.

In line with its commitment to investing in its staff, BRAC International is continually seeking to improve its human resource management practices, in order to deliver better services to the poor, in particular women. Recent initiatives include:

- Strengthening communication systems within and beyond the organisation, in part to improve learning mechanisms within BRAC International
- Efforts to address gender relations, anti-bribery and corruption, data protection, child protection, conflicts of interest, and culture within the organisation
- Introducing performance appraisal
- A mentoring programme to support junior staff in their personal and professional development.

Education

With education programmes in seven countries, BRAC has built the largest secular private education system in the world, with more than 38,000 schools giving disadvantaged youth a second chance at learning. Complementing mainstream school systems with innovative teaching methods and materials, BRAC opens primary schools in communities unreached by formal education systems, bringing joyful learning to millions of children, particularly those affected by extreme poverty, violence, displacement or discrimination. At the pre-primary level, we target underprivileged children to prepare them for mainstream primary school entry. At the secondary level, we provide need based trainings, student mentoring initiatives, and e-learning materials to improve the mainstream secondary education system.

Enhancing education prospects with community-based schools

BRAC's education programme in Afghanistan operates by implementing community-based schools and systematic reform for improved learning, with the goal to remove barriers that stand in the way of girls receiving an education.

The community-based schools have two models: one is the two-year 'feeder schools' which prepare children between the ages of seven and nine for entry into formal schools starting at grade level four; the other model is the two/three year accelerated learning schools which follows the government curriculum for grades one through four/five for girls between the ages of 10 to 15 years old

who dropped out of, or never attended primary school.

Community ownership is the key to BRAC's success in changing attitude towards girls' education in Afghanistan. BRAC communicates the opportunities and benefits of having a school in the village, strengthens rural communities for operating their own schools, and works to make local government more responsive to the sector's development. The schools consist of only female teachers and 80 per cent of staff are women, ensuring an enabling environment for addressing gender issues and arranging meetings

with mothers to explore educational opportunities for their daughters.

We offer continued education and social opportunities for young women through adolescent reading centres. These centres give girls the chance to socialise, play indoor games, sing and exchange views and experiences - activities which are generally not encouraged in their homes. We also provide vocational trainings for adolescent girls, in areas such as tailoring, embroidery, homestead gardening, and food processing, with the aim to equip them with the knowledge and skills necessary to start a business or find employment.



Hakima, a graduate of a BRAC school, teaches children in BRAC's community-based feeder school in Syed Ismail Bullehi village, Balkh province



Children attending a BRAC community-based feeder school in Syed Ismail Bullehi village, Balkh province

Beyond 2012

BRAC entered an agreement with the Canadian International Development Agency (CIDA) and UKAid to increase the literacy rate in Afghanistan by opening 5,500 new community based schools to facilitate education delivery to 170,000 children, especially girls.

We plan to launch a mentoring programme in Afghanistan to reduce the drop-out rate of girls in primary and lower-secondary levels, as well as a stipends programme to help 6,000 dropped-out girls to re-enter school.

In 2013, we also plan to provide subject based training to 2,000 teachers in mainstream secondary schools.

2012 Highlights

As of December 2012, more than 239,509 children (83 per cent of whom are girls) graduated from 7,866 BRAC schools. Currently, there are over 19,000 students in BRAC schools.

As part of our continued effort to improve the quality of education delivery at mainstream secondary schools, we provided subject-based training to 5,601 teachers, and handed over 172 newly built disaster-resilient class-rooms.

Members of our 249 adolescent reading centres have grown to be more than 6,987 in 2012, 3,843 of whom received training on life skill and livelihood development.

We piloted 24 pre-primary schools with 730 students, an initiative to provide the most vulnerable and disadvantaged children with early-childhood education.

CASE STUDY



HOSINA: Waiting to seize control of her life

"I want to be a doctor for the poor people. When they get sick they become so helpless with no place to turn to."

Hosnia, a 15 year old girl, is the second eldest child in a family of seven, living in the Part Eleven area of Charikar district in the central Parwan province. Hosnia's father passed away a year ago, leaving the family in the care of his brother.

Hosnia's family faced a grim future with no source of income, except for the little support from Hosnia's uncle. Between condoling a depressed mother and impatiently waiting to grow up, Hosnia's mood often lifts when she goes to BRAC's community-based school where she studies in grade six. She loves her time at school and leaves her worries behind as she reads.

A bright and witty young girl, Hosnia has no doubt that an education will open the door for her to become a great resource for the future of Afghanistan.

Health

Working in eight countries, BRAC's health programmes promotes sustainable and accessible healthcare for the poor in collaboration with both the state and private healthcare sectors. Working in their own slums and villages, BRAC's 'army' of self-employed frontline community health promoters helps whole communities stay healthy, with a groundbreaking door-to-door approach. These promoters create a cost-effective bridge between underserved poor communities and formal healthcare systems. BRAC also organises health meetings to encourage an exchange of knowledge, thus empowering people to take care of themselves, their families and neighbours.

Healthcare at the door-steps through community caregivers

BRAC in Afghanistan is one of the major implementation partners of Afghanistan's Ministry of Public Health for providing basic healthcare service packages to an estimated 1.5 million people in 32 districts of three provinces. We were the first development organisation in the country to widely use female community health promoters for whom literacy was not mandatory. Lessons learned from BRAC's experience in Bangladesh contributed to the adoption of female health promoters as part of the health ministry.

BRAC's approach to healthcare combines preventive, promotive and

curative healthcare services, following the government's guidelines on basic packages of health services and essential package of hospital services. Our frontline community health promoters, currently numbering in more than 1,900, are oriented on detecting and treating common diseases, providing maternal and child healthcare services, and referring critical cases to nearby government facilities.

Delivering basic healthcare services at their neighbour's door-steps, these frontline community health promoters help to raise demand from communities for improved healthcare services from the local government.



Using a flipchart a community health promoter is giving health education to a group of women in a house in Parwan province

Beyond 2012

In collaboration with the Ministry of Public Health, we plan to increase immunisation coverage to at least 80 per cent in rural districts of the three provinces where we work. Our 2013 initiatives will also include raising community awareness on malaria prevention, conducting community-based health forums for more than 9,000 participants. 31 students will complete nursing education in 2013 from our nursing school in Badghis, meeting the gap that exists in that province. We are aiming to generate more funds for the community midwifery education to build healthcare workforces within communities to reduce maternal and child mortality caused by pregnancy related complications.

With the help of community health promoters, Rapid Diagnostic Test (RDTs) and Artimisinin based Combination Therapy (ACTs) will be supplied in Nangarhar province to diagnose malaria and to treat uncomplicated plasmodium falciparum malaria at community level under the malaria programme. 7,000 CHPs will be trained on community-based Directly Observed Treatment, short course.

2012 Highlights

During 2012, more than two million people received healthcare services from the out-patient department, while 19,894 patients were admitted to the in-patient department of our healthcare facilities in Kabul, Helmand and Nimroz provinces.

We provided ante-natal care services to 52,912 pregnant women, and 21,362 deliveries were conducted by our skilled birth attendants. 212 mothers underwent C-section surgery, adding to a total of 3,076 surgery cases that were conducted in our hospitals.

48,592 pregnant women received TT2+ (Tetanus Toxoid 2nd Dose) from us. We also immunised 69,279 children between the ages of 0-11 months, with BCG (anti-TB vaccine) and another 56,589 children with Penta-3 (a mixture of vaccines for diphtheria, pertussis, tetanus, hepatitis B, human influenza virus).

With the support from our frontline health promoter 61,338 people used family planning methods.

Our advocacy messages related to malaria reached more than 10,619 people through health forums. In 2012, our malaria control programme trained a total of 2,071 community health promoters and supervisors.

Through our TB control programme, community health promoters detected 29,370 general cases, 13,224 SS+ (sputum smear) tests, and treated 12,541 patients.



During health education session, Dil Jan, a female health promoter is educating group of women and children to use electronic health book in Mollah Ayub village in Sherabad union in Balkh province

CASE STUDY



Dr Rahina believes that men and women should have equal decision-making powers

RAHINA: Bringing affordable health care to neighbours

"Women need to be aware of pregnancy related complications, and education on sexual and reproductive health should start from schools. A girl child today will be a mother in the future."

Dr Rahina shared her experience as a healthcare provider since 1998. She saw a lack of skilled workers in mainstream health facilities and felt that lack of public awareness is a key reason for poor reproductive healthcare services in Afghanistan.

Maternal mortality is a great concern for Afghanistan. "One of the main reasons for this is the conservative society". Women cannot visit health facilities and discuss their complications with doctors. They are not even aware of good hygiene practices, which can prevent infections after pregnancy. A space of three years is recommended between pregnancies, but it is not maintained by women in rural areas who tend to have six to seven children.

Dr Rahina is working as a reproductive health officer at BRAC's Partnership Contract for Health Services (PCH) project in Kabul which provides health services through 38 outlets. She visits these outlets and provides hands-on training to midwives, nurses and doctors.

Most pregnant women do not come to hospitals in Afghanistan, and their husbands do not permit them to take family planning measures.

More awareness needs to be raised on pregnancy complications to reduce the current maternal mortality rate of 372 deaths per 100,000 live births in Afghanistan.

Microfinance

Innovative, client-focused and sustainable, BRAC's microfinance programme is a critical component of our holistic approach to support livelihoods. Over the course of the last four decades, we have grown to become one of the world's largest providers of financial services to the poor, providing tools that millions can use to better manage their lives.

Phasing out of microfinance space in Afghanistan

The year 2012 marked the 10th anniversary of BRAC's microfinance operations in Afghanistan. In these 10 years, BRAC provided USD 326 million in loans to the poor, the total number of loans being 779,088.

BRAC is the only microfinance institution in Afghanistan to serve remote, rural clients at scale, covering 24 out of the country's 34 provinces through a network of over 180 branches - which sets us apart from other microfinance institutions who focus primarily on serving clients in the urban areas.

In the first quarter of 2012, we decided to gradually and systematically phase out of the microfinance space and focus our efforts on other development interventions, particularly health and education for girls.

The focus of our microfinance programme in 2012, particularly after we stopped disbursing in the second quarter, was on the collection of outstanding loans. We also worked with our partners, particularly the Microfinance Investment Support Facility for Afghanistan (MISFA), to ensure that not only our winding-down

process was systematic, but also that our borrowers had access to alternative sources of credit and savings services. We plan to completely discontinue operating our microfinance programme in Afghanistan during 2013.

A group of women attending village organisation meeting in Kucha-e-Abul Fazal neighbourhood in Kabul



National Solidarity Programme

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 by identifying and prioritising potential infrastructure and human capacity building projects and linking them with potential funding sources.

Improving socio-economic development in rural Afghanistan

In 2002, BRAC started to support the programme by empowering communities to rebuild rural areas. The programme facilitates and supervises the democratic election of the Community Development Councils (CDCs), which 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.

From the inception till today, BRAC Afghanistan has made remarkable achievements in the field of NSP operations, which has led to the development of the rural communities, which in turn has benefitted the members of the community. Till December 2012, 11,571 families have been supported through rural developments activities, 2,42,327 families through water supply and sanitation, 1,66,713 families through irrigation, 16,246 families through education facilities, 57,412 families through livelihood facilities, 1,42,066 families through infrastructural activities, and

1,06,390 families through provision of power supply, making a total of 7,42,725 families benefitting through BRAC NSP.



Standing on a sluice gate, a local resident adjusts water flow to irrigate able land and to the micro hydro power plant that generates electricity for villages in Pase Hasar valley, Samangan province

Beyond 2012

BRAC, in partnership with the Ministry of Rural Rehabilitation and Development, covered an additional 906 community development councils (CDCs) in implementing 1,350 new sub-projects.

We also plan to expand the safety net pension scheme in partnership with the Ministry of Labour, Social Affair, Martyrs and Disabled, as well as the on-farm water management project with the Ministry of Agriculture, Irrigation and Livestock.

2012 Highlights

In NSP's third phase, communities are focusing on implementing infrastructure sub-projects.

Launched in 2011, under the NSP programme, the safety net pension scheme reaches the chronic poor and protects those affected by various shocks. Scaled up from a three-month project, this initiative served more than 4,000 poor families with mothers of under-five children in Samangan province, with cash benefits of USD 400,000.

Our commitment to support the Afghan government in its development efforts is reflected in our strong partnership in implementing NSP throughout the year, and we have been formally recognised by the Afghan government as a highly effective facilitating partner.

Children are pumping water from a hand pump (tube well) in Saeedabad on the outskirts of Kabul



CASE STUDY



Fatima's indoor training centre is helping many women in the community by building their tailoring skills

FATIMA: Tailoring a brighter future

"My life has changed completely. I can now provide for my family and help other women in my community do the same."

Fatima, a talented and skilled tailor, lives in Jaitamghali in Dara-I-Souf Payin district of Samangan Province. After her husband's death, she struggled to provide for her four children. She was interested in tailoring, but due to lack of proper facilities and trainings she was unable to fulfill her dreams.

When BRAC started operating in her village under the National Solidarity Programme, Fatima, along with other women in the village requested for a capacity-building project on tailoring. Once the project was approved, NSP brought in an expert tailor, sewing machines and also provided a space for these women so they can start their businesses.

Equipped with BRAC's training and machineries, Fatima took an initiative to provide tailoring course to 48 students in her village. Fatima also taught her students how to iron the clothes without causing burns and injuries. She now owns a sewing machine which she purchased from her savings.

Fatima's dream came true and she looks forward to a better future for her children. Likewise all the women who took the training are now working successfully as tailors.

Targeting the Ultra-Poor

BRAC's ground-breaking ultra-poor programme focuses on improving the economic and social situation of extremely deprived women and their households. Upholding BRAC's holistic approach to development, we carry out a sustainable model by creating prospects for the most disadvantaged people within communities to overcome extreme poverty through careful selection, intensive integrated support including asset grants, skill development, personalised healthcare support, and ensuring social security through community mobilisation.

Reducing extreme poverty in Afghanistan

Approximately 35.8 per cent of Afghanistan's population lives below the poverty line. Addressing extreme poverty, we have started replicating our specialised targeting the ultra poor (TUP) programme, an initiative which was developed by BRAC in Bangladesh. The TUP programme, considered to be one of the best approaches for addressing extreme poverty, is being adapted to many settings around the world.

Under this project, BRAC selected 400 households in three districts of the Bamiyan province in Afghanistan to improve their immediate situation. We provided them with assets, enterprise development training, livelihood opportunities and subsistence allowances to help them move out of poverty and reduce their vulnerability.

Key components of the TUP programme in Afghanistan:

- A two-year package of inputs for programme participants, which includes transfer of assets, subsistence support, flexible savings and development of social support network
- A two-year training scheme for the participants, which includes specialised classroom-based enterprise development training, weekly home visits, hands-on training and regular refresher courses
- Social development and human rights activities including, raising awareness on human rights, gender equity and social issues
- Basic health care services through a network of community-based health promoters

Beyond 2012

BRAC is looking for potential donors to replicate the TUP programme in other provinces achieve the national target for reducing poverty in Afghanistan.

A client of BRAC's targeting the ultra-poor programme in Yakawlang, Bamiyan province



CASE STUDY



Najiba's hard work is helping her pave a way out of poverty, providing hope for her family's future

NAJIBA: Climbing the ladder out of extreme poverty

"Seeing the positive changes in my life has encouraged other women in my community to get support from BRAC's TUP programme."

Najiba is married to an agricultural day labourer and they have seven children. Four years ago, her husband became paralysed and Najiba struggled to support the large family. Sometimes they had to survive a whole day without food.

When BRAC started its TUP programme in Bamyan province, Najiba was selected as a client and received training on livestock rearing. After the six-day training, she received a cow, a sheep and the necessary inputs. As she started selling her cow's milk, Najiba's circumstances began to improve. She also sold yogurt and animal compost, which helped her meet the family's daily expenditures. Najiba eventually diversified her income sources to include embroidery works, earning AFN 500 (USD 9.4) per month, as well as purchasing another cow and a sheep.

Not only did Najiba's financial situation improve, but her social and health status also progressed. She learned about good hygiene practices, sent her children to school and was made aware of her social rights.

Capacity Development

To address Afghanistan's capacity development needs, BRAC established two well equipped non-residential training and resource centres in Kabul and Mazar-e-Sharif. Since its inception, these centres have built the capacity of our team working in Afghanistan, as well as of other organisations in the country's public and private sectors. These centres offer a broad range of philosophies and techniques, drawing from the experience of BRAC's learning division in Bangladesh. The broader objectives of the centres are to enhance the knowledge, skills, and attitudes of the practitioners engaged in Afghanistan's development process in areas such as microfinance, health and education. Subjects of our training courses range from development management to education, gender, health and development, and finance and accounts.

Our strategic approach

We augment the capacity and professionalism of our own employees as well as employees from government and private organisations, through a wide range of human development and management training. We ensure that our training programmes are designed in such a way that they are participatory, results-oriented and flexible, maintaining a balance between theory and practice.

To enhance the human and operational skills of the training participants, we offer a diverse range of specialised training courses in areas such as, microfinance, health, education, gender, management, and finance and accounts. We also provide consultancy services to Afghan NGOs in the areas of financial system development. We have designed our courses so that trust and acceptance

between a facilitator and the participants is established, which is the key to ensuring active participation, especially from female participants.

A course is taken on effective communication skills for liaison and communication for BRAC Afghanistan staffs, organised by Deputy Ministry of Youth Affairs





A capacity building session held for BRAC staff in Afghanistan at a training centre in the country

Beyond 2012

We aim to establish our training centres as a centre of excellence and are planning to undertake the following initiatives:

- Develop a partnership consortium with national training institutes
- Invite national trainers to lead and manage our training professionals
- Increase our marketing activities to promote our training packages to the national and international NGOs
- Review and update training modules
- Introduce tailor-made, short-duration courses
- Signed a partnership agreement with the IFC World Bank groups for trainers' capacity development in the Business Edge (BE) training

2012 Highlights

In 2012, we conducted 117 batches of training courses for 2,231 participants, 38 per cent of whom were women. Of the total courses 30 per cent were offered for other organisations and ministries. Considering the total participants 76 per cent were BRAC staff, mostly from the BRAC education and microfinance programmes.

We designed and conducted a special training course on project-cycle management for our programme managers and their deputies.

We also designed and delivered a two-day course on gender awareness and child protection for our 475 community-based school teachers. Other new courses we introduced last year are on: logical framework approach, gender, advocacy and public resource monitoring, project planning and management, disaster, managing organisational performance, general administration, and human resource management.

CASE STUDY



For eight years, Lailuma has beaten the odds against her to achieve her current position

LAILUMA: Paving the path for her family's financial independence

"I have faced many challenges in my life, and I have managed to overcome them all."

Lailuma has been working as a trainer at BRAC's training and resource centre in Kabul for eight years. She recently became a member of BRAC's child protection committee in Afghanistan. In Afghanistan's conservative society working women find it difficult to be accepted by their communities. Lailuma's husband was at first hesitant about her association with her Bangladeshi colleagues.

Lailuma sought assistance from her eldest son to translate BRAC's training materials. The training centre's work and the commitment made a strong impression on him, and Lailuma thus convinced her family that she is working with a value-driven organisation.

With her income as a trainer for BRAC, Lailuma supported the educational expenses for her three children. She is now a proud mother as her children are working and becoming financially independent.

Support Programmes

Finance and Accounts Unit

BRAC has a highly professional finance and accounts unit in Afghanistan, resourced with an accounting manual that provides guidance as to how a project should be handled and how the internal controls should be conducted. Despite minor variations to meet the donor requirements at times, all projects must be operated following the terms and rules mentioned in the manual.

The unit prepares its financial statements under the historical cost convention. It generally follows the accrual basis of accounting or a modified form for key income and expenditure items. BRAC's accounting records and financial statements are maintained and presented in accordance with the principles of fund accounting. It maintains its books of accounts and records on a programme or project wise basis. The financial activities of both central and field offices are performed through automated computer software owned and maintained by BRAC.

New initiatives

This year a comprehensive Finance and Accounts Manual was launched in the finance and accounts convention held in Bangladesh.

Internal Audit Department

Internal audit department (IAD) is an independent, objective assurance and consulting support designed to add value and improve BRAC International's operations. It helps BRAC International to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of control and governance processes. Internal auditing is a catalyst for improving BRAC International's effectiveness and efficiency by providing insight and recommendations based on analyses and assessments of data and business processes. With commitment to integrity and accountability, the internal audit department provides value to governing bodies and executive management as an objective source of independent advice. The department also assists the management by providing Risk Based Audit for efficiency and effectiveness.

In 2012, in Afghanistan twelve auditors (ten expatriate and two local) audited 506 cost centres and highlighted several issues for management action.

New initiatives

In 2013, the department will conduct surprise audit and produce quarterly report on non-responded internal audit report; provide support for professional development (CPD) for IAD staffs, and draft a staff development plan.

Monitoring and Evaluation Unit

BRAC's monitoring and evaluation unit in Afghanistan is an internal control mechanism for its programmes, which has been designed for smooth and effective implementation of the projects. It operates through data collection, analysis and judgment of selected indicators, enabling managers to determine whether the key activities are being carried out as planned and having the expected impact on the target population.

Monitoring is an effective tool to see if programme policies are properly implemented and adheres to the programmes objectives. It also ensures greater transparency and accountability of its overall management and internal observation procedures. All complaints regarding misadministration, abuse of discretion, corruption, financial misappropriation and discrimination fall under the unit's coverage. Findings of this unit are disseminated through narrative reports to the senior management, programme managers and stakeholders, assessing the effectiveness of the project components with an indication for corrective measures if required.

Human Resources

The Human Resource Department (HRD) has been working in Afghanistan with the goal to maximise job satisfaction, enhance transparency and ensure procedural justice for all employees. HRD provides extensive effort to ensure that the staff are appraised properly and are also provided with due services and entitlements in time. HRD is also working to build the capacity of the national staff so that the staffs can gradually take up management position. The department maintains special software for keeping vital information, which helps systematic development of the staff. HRD is also responsible for updating the necessary correspondence with government authorities and personal taxes. Currently, BRAC has over 1,667 staff members in 22 provinces in Afghanistan, 25 per cent of whom are women.

Risk Management

Risk management relates to how BRAC International sets its objectives, then identifies, analyses, and responds to those risks which could potentially impact the organisation's ability to realise its objectives. The concept of managing risk is an integral part of the accountability requirements at all levels in the organisation. An effective risk management system will safeguard BRAC International's interests and ensure the best use of its resources. Recognition of risk management as a central element of good corporate governance, and as a tool to assist in strategic and operational planning, has many potential benefits in the context of the changing operating environment of BRAC International's core business. The internal audit department of BRAC International provided extensive training and workshops on risk management policy to BRAC Afghanistan staff and facilitated the preparation of risk registers in all programmes.

Information Technology

BRAC's IT department in Afghanistan ensures transparency, accuracy and efficiency of its development programmes by operating specialised software and computerising the system it uses. The main responsibilities of the IT department is designing and developing its own software to keep records and measure any deviations through skilled programming and automation operation. The department also provides IT support e.g., networking, internet service, troubleshooting and other IT related services to all BRAC programmes, both in the project and field offices in Afghanistan.

Procurement

BRAC's procurement department has produced a guideline, 'Procurement Guidelines and Implementation Procedures' as a standard procurement strategy for quick delivery, maintaining product quality, as well as keeping a strong store management.

The material requisitions are generated from field offices and sent to the country office. BRAC maintains transparency in procuring products by forming committees consisting of auditors, accountants and procurement officers. The organisation also follows donors' guidelines in purchasing project materials if it is specified in the project contract agreement.

For small supplies/equipment, the provincial level offices originate the material requisitions based on their requirements and forward them to the country office through proper channels. After getting approval from the country office, the provincial offices procure the goods and send them to the field offices.

Communication

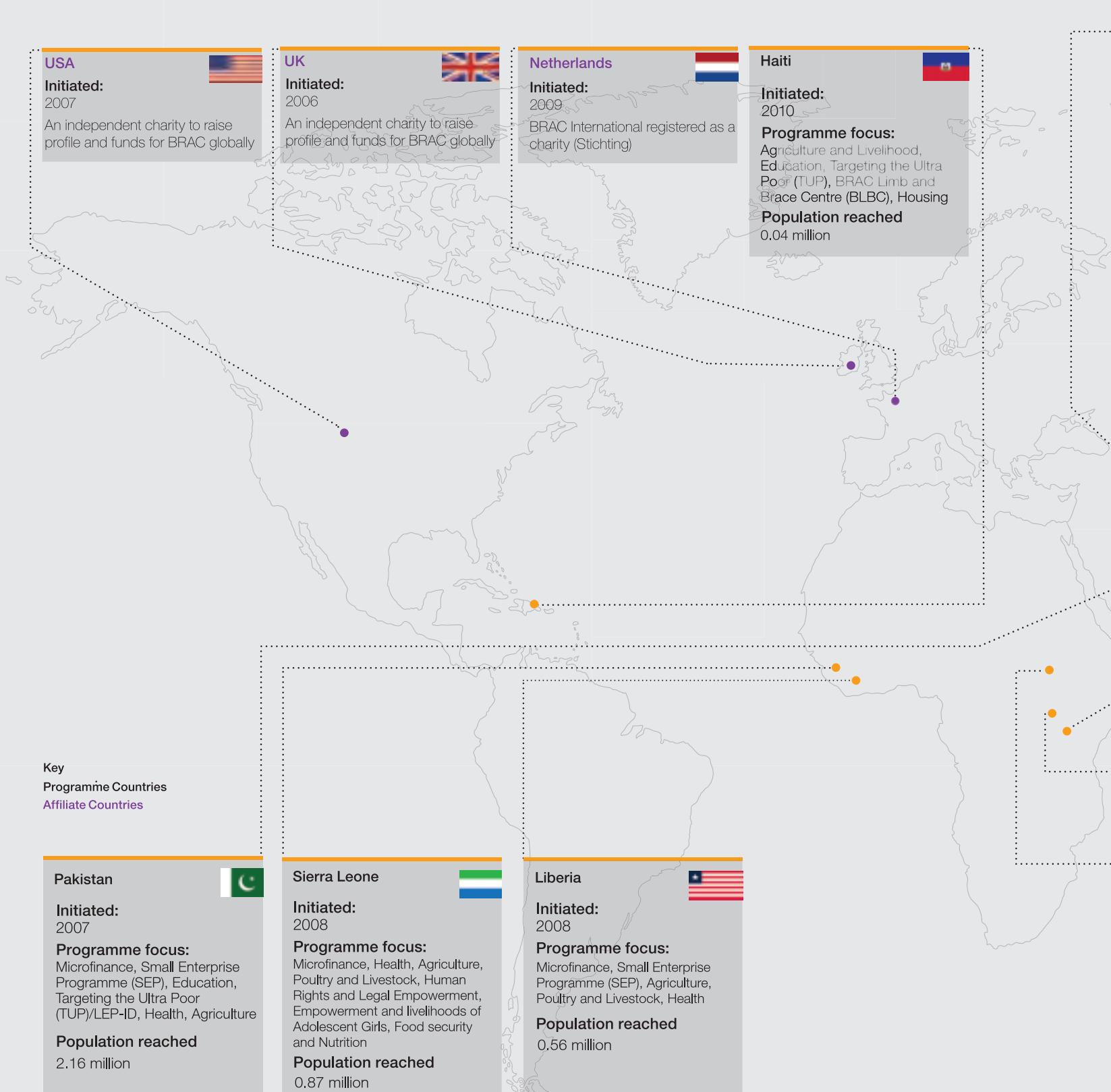
The communications unit is responsible for highlighting BRAC's programme activities in Afghanistan by ensuring a proper understanding of the organisation's work in the country and abroad. The unit engages itself in multiple actions such as identifying and building public relations exercises, internal communications, media relations, developing publicity materials, advertisement production, event management, brochures, annual reports, and web communications.

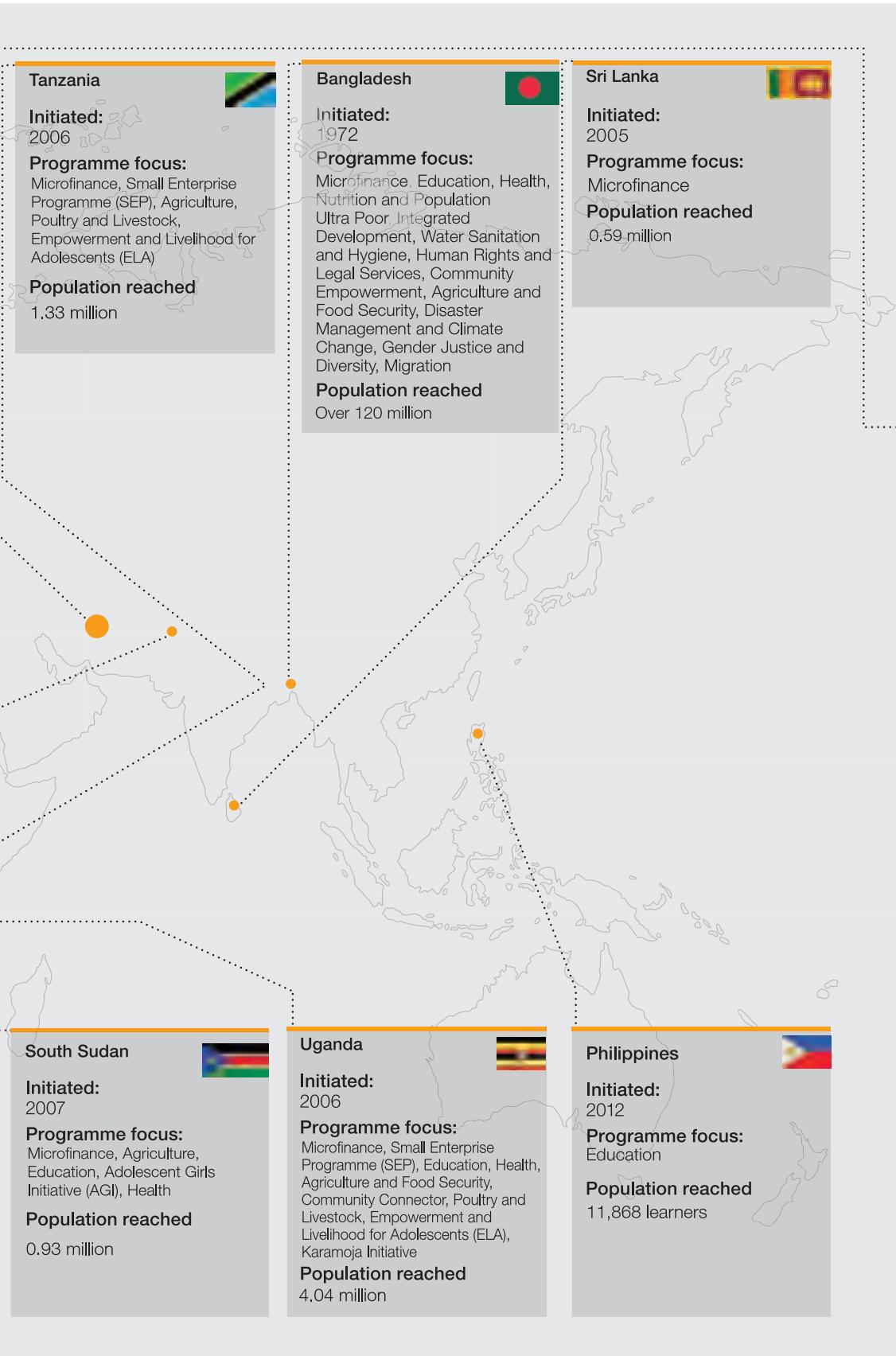
BRAC in Afghanistan

Branch Locations



BRAC across the world





60,533 TB patients treated (Cumulative)

170,661 women served with ante-natal care (Cumulative)

182,418 children immunized (Cumulative)

26,958 community health promoters trained (Cumulative)

250,000 graduated students (Cumulative)

26,745 staffs received training (Cumulative)

Governance

BRAC AFGHANISTAN

BOARD MEMBERS

Dr A M R Chowdhury	Chairperson
Faruque Ahmed	Member
S N Kairy	Member

Management

Khondoker Ariful Islam

Country Representative BRAC Afghanistan

Dr ABM Ali Hasan

Programme Manager, Health

Md Abdul Quyyum

Programme Manager, Education

Shafkat Shariar Bin Reza

Programme Manager, National Solidarity Programme

Kamrul Hasan Chowdhury

Head of Training

Amiya Bhousan Bhowmik, ACA

Country Head of Accounts

S M Amanul Haque Chowdhury

Manager Programme Development

Development Partners



French
Embassy



Government of
Afghanistan



Oxfam Novib



unicef



USAID
FROM THE AMERICAN PEOPLE



Canadian International
Development Agency

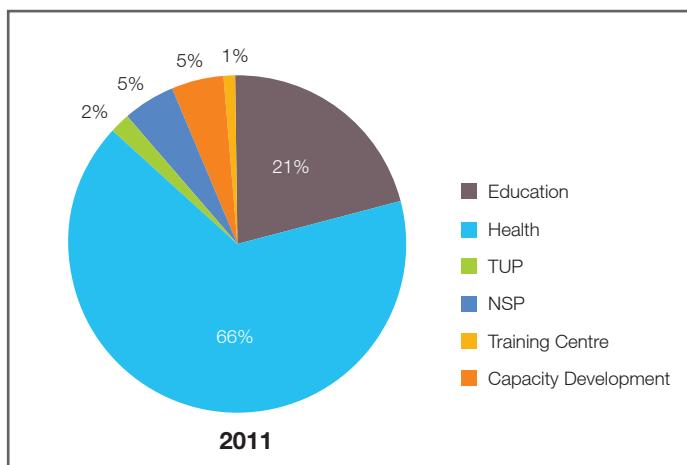
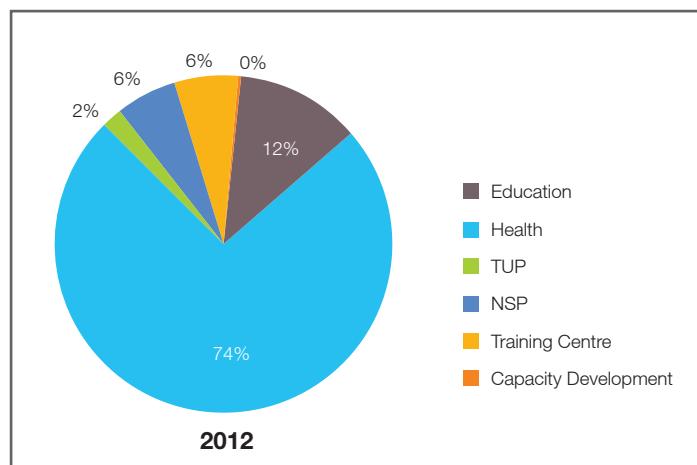


Operational and Financial Highlights

BRAC Afghanistan completed another eventful year with grants received amounting to USD 17,027,388 in 2012, as against USD 13,723,411 in 2011. Total expenses for the year was USD 14,417,825 (USD 19,803,434 in 2011). Out of the total expenses majority is expensed in Health sector with support from World Bank, The Global Fund, and USAID. All most 94% of total expenditure is being used for programme service with only 6% as admin expenses.

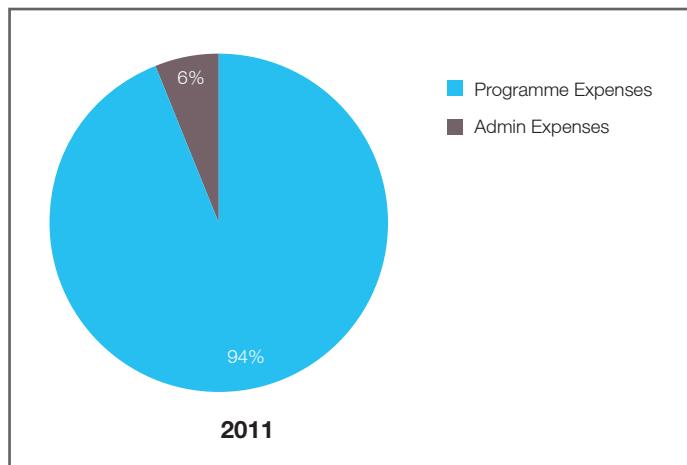
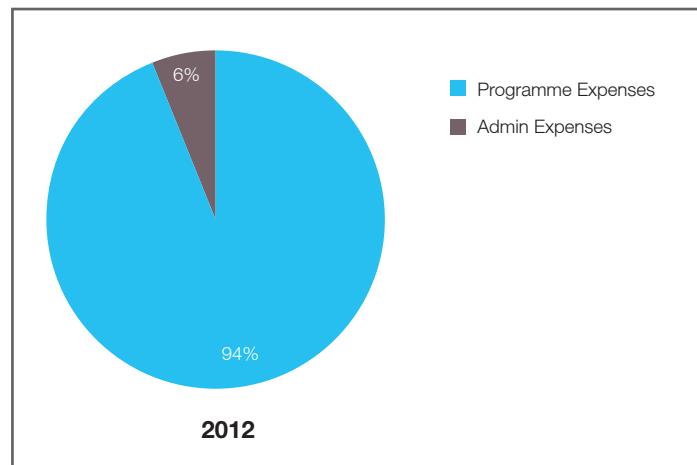
Programme Cost by nature of Programme

Programmes	In USD	
	2012	2011
Education	1,736,373	4,132,577
Health	10,632,795	13,063,909
TUP	313,633	422,073
NSP	825,593	1,080,490
Training & Resource Centre	862,540	952,556
Comprehensive Capacity Development	46,891	151,829
	14,417,825	19,803,434



Expenses

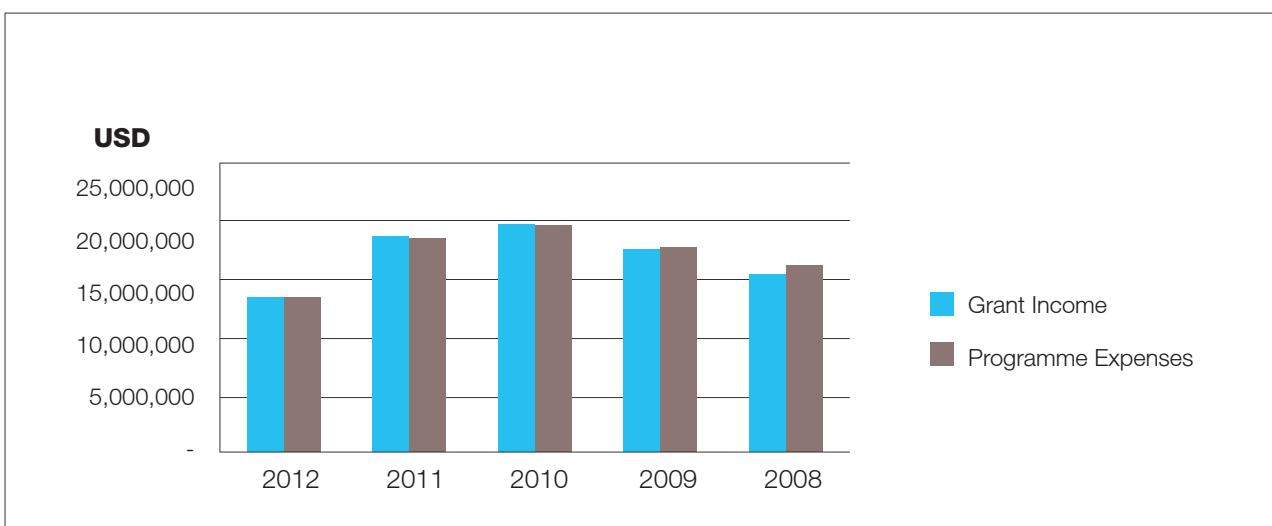
	2012	2011
Programme expenses	13,568,926	18,703,737
Admin Expenses	848,899	1,099,697
	14,417,825	19,803,434



Five Year Performance Review

Figures in USD

	2012	2011	2010	2009	2008
Income Statement					
Grant Income	13,551,065	18,834,286	19,819,425	17,673,967	15,594,997
Other Income	660,640	902,638	988,760	1,321,300	1,410,320
Programme expenses	13,568,926	18,703,737	19,740,838	17,800,045	16,335,798
Admin expenses	848,899	1,099,697	1,143,681	1,242,187	657,433
Financial Position					
Net equity	44,151	331,883	295,999	372,334	375,264
Cash at bank	8,175,637	3,514,702	7,061,942	5,261,032	13,529,034
Operational Statistics					
No of Projects	35	46	50	45	33



Last five years Grant Received vs Programme expenses

BRAC Afghanistan Audited Financial Statements

For the year ended December 31, 2012



AUDITOR'S REPORT

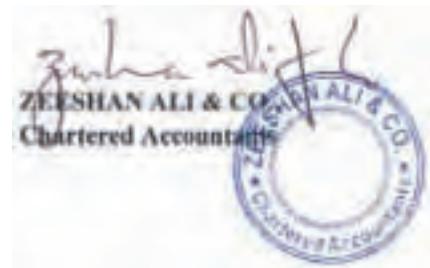
We have audited the annexed statement of fmancial position of "Bangladesh Rural Advancement Committee (BRAC)" as on December 31, 2012 and the related statement of comprehensive income , statement of changes in net assets and statement of cash flows along with notes forming part thereof (hereinafter referred to as "financial statements") for the year then ended.

It is the responsibility of the management of BRAC to establish and maintain a system of internal control, and prepare and present the financial statements in conformity with the policies specified in note 2 to the financial statements. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the International Standards on Auditing. These standards require that we plan and perform the audit in order to obtain reasonable assurance about whether the financial statements are free of any material misstatement. 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 our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements presents fairly in all material respects the financial position of "Bangladesh Rural Advancement Committee (BRAC)", "as on December 31, 2012 and results of operations and cash flows for the year then ended in accordance with policies specified in note 2 to the financial statements.

Kabul



BRAC AFGHANISTAN
BALANCE SHEET
AS AT DECEMBER 31, 2012

Notes	2012		2011	
	AFN	USD	AFN	USD
ASSETS				
Property, Plant and Equipment	4	25,081,522	481,596	22,893,653
Grants and accounts receivable	5	135,527,629	2,602,297	178,018,616
Advances, deposits and prepayments	6	1,752,658	33,653	4,800,488
Cash in hand and at banks	7	425,787,186	8,175,637	173,309,930
TOTAL ASSETS		588,148,996	11,293,183	379,022,687
LIABILITIES AND NET ASSETS				
Liabilities				
Deferred income	8	23,183,851	497,815	20,520,449
Grants received in advance account	9	180,448,569	3,355,722	55,302,879
Current liabilities	10	385,157,345	7,395,494	293,134,244
Total liabilities		588,789,765	11,249,031	368,957,573
Net Assets:				
Capital fund				
- unrestricted		(2,143,626)	(41,161)	8,562,258
- temporarily restricted		1,502,857	28,857	1,502,857
- Foreign exchange reserve		-	56,456	-
Total Net Assets		(640,769)	44,152	10,065,114
TOTAL LIABILITIES AND NET ASSETS		588,148,996	11,293,183	379,022,687
TOTAL LIABILITIES AND NET ASSETS		588,148,996	11,293,183	379,022,687

The annexed notes form an integral part of these statements.

Member, Governing Body

BRAC International

Dhaka,

Member, Governing Body

BRAC International

Dhaka,

BRAC AFGHANISTAN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2012

		2012	2011
	Notes	AFN	USD
Income			
Donor grants	11	703,842,342	13,551,065
Other income	12	34,313,616	660,640
Total income		738,155,958	14,211,705
		920,135,342	19,736,924
Expenditure			
Salaries & Benefits	13	294,141,233	5,663,097
Training & Workshops	14	60,373,276	1,162,366
Occupancy expenses	15	92,431,790	1,779,588
Other program expenses	16	294,901,567	5,677,735
Depreciation	4	7,013,975	135,040
Foreign Exchange loss		-	213,263
Total expenses		748,861,841	14,417,825
		923,449,383	19,803,434
Net surplus for the year		(10,705,883)	(206,120)
		(3,314,041)	(66,510)

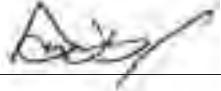
The annexed notes form an integral part of these statements.



Member, Governing Body

BRAC International

Dhaka,



Member, Governing Body

BRAC International

Dhaka,

BRAC AFGHANISTAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2012

Notes	2012		2011	
	AFN	USD	AFN	USD
Cash flows from operating activities:				
Surplus of income over expenditure	(10,705,883)	(206,120)	(3,314,041)	(66,510)
Adjustment to reconcile changes in net assets to net cash provided by operating activities:				
Depreciation	7,013,975	135,040	7,994,015	171,471
Donor grants - amortisation of investment in fixed assets	(6,320,325)	(121,685)	(7,128,977)	(152,917)
Interest received on bank accounts	439,492	8,462	(1,408,971)	(30,222)
Unrealised foreign exchange loss			213,263	
Adjustments for other accounts:				
Decrease/(Increase) in advances, deposits and prepayments	3,047,830	63,700	(350,593)	(1,094)
Decrease/increase in accounts receivable	1,069,777	22,759	(782,340)	(13,515)
Decrease/increase in current liabilities	92,023,100	1,450,773	89,581,441	1,441,252
Increase in deferred income	9,475,179	182,332	3,724,941	75,714
Adjustment for currency translation		(56,022)		143,779
Transfer to Capital Fund	(2,160,838)	(43,107)	(1,153,053)	(23,384)
Net cash provided in operating activities	93,882,307	1,436,131	87,375,684	1,544,574
Cash flows from investing activities:				
Interest received on bank accounts	(439,492)	(8,462)	1,408,971	30,222
Decrease/increase in fixed deposits	-	-	176,905,185	3,913,833
Purchase of fixed assets	(9,479,179)	(182,332)	(4,357,265)	(88,365)
Net cash used in investing activities	(9,918,671)	(190,794)	173,956,891	3,855,691
Cash flows from financing activities:				
Grants received during the year	875,510,815	17,027,388	644,030,589	13,723,411
Grants utilised during the year for:				
- operational expenditure & micro-finance	(697,522,017)	(13,429,380)	(870,925,421)	(18,681,368)
- investment in fixed assets	(9,475,179)	(182,409)	(3,724,941)	(75,716)
Net cash provided by financing activities	168,513,619	3,415,598	(230,619,773)	(5,033,673)
Net increase in cash and cash equivalents	252,477,256	4,660,936	30,712,801	366,591
Cash and cash equivalents, beginning of the year	173,309,930	3,514,702	142,597,129	3,148,110
Cash and cash equivalents, end of the year	7	425,787,186	8,175,637	173,309,930
				3,514,702

The annexed notes form an integral part of these statements.



Member, Governing Body

BRAC International

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BRAC International

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BRAC AFGHANISTAN
STATEMENT OF CHANGES IN CAPITAL FUND
FOR THE YEAR ENDED 31 DECEMBER 2012

Temporarily Restricted AFN	Retained Surplus AFN	Total Capital Fund AFN	Temporarily Restricted USD	Retained Surplus USD	Translation Reserve USD	Total Capital Fund USD
2,276,408 (773,551)	11,102,748 (2,540,490)	13,379,156 (3,314,042)	50,363 (16,591)	245,636 (49,919)	-	295,999 (66,510)
-	-	-	-	-	-	-
-	-	-	-	-	-	102,394
At 31 December 2011	1,502,857	8,562,258	10,065,114	33,772	195,717	102,394
1,502,857	8,562,258 (10,705,883)	10,065,114 (10,705,883)	33,772	195,717 (206,121)	102,394 (206,120)	331,883 (206,120)
-	-	-	-	-	-	-
-	-	-	-	-	-	(81,611)
At 31 December 2012	1,502,857	(2,143,626)	(640,769)	28,857	(41,161)	56,456
At 1 January 2012	Surplus for the year					
	Transferred to TPA					
	Currency Translation Reserve					

The annexed notes form an integral part of these financial statements.

Member, Governing Body
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Member, Governing Body
BRAC International
Dhaka,

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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 house no. 45, Baharistan, Kart-e-Parwan, Kabul, Afghanistan.

2 BASIS OF PREPARATION

2.1 Statement of Compliance

The financial statements have been prepared in accordance with and comply with International Financial Reporting Standards (IFRS) and the requirements of the organisation.

The financial statements were issued by the Board of Directors on April 16, 2013.

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\$ 1:52.08. 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.

2.7 Impairment

The carrying amounts of its assets are reviewed at each balance sheet date to determine whether there is any indication of impairment loss. If any such indication exists, recoverable amount is estimated in order to determine the extent of the impairment loss, if any. Impairment loss is recorded on judgemental basis, for which provision may differ in the future years based on the actual experience.

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
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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.

3.4 Foreign currency Transactions.

Transactions in foreign currencies are translated to AFA 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 AFA 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 US\$ 1 =52.08 is used for balance sheet items. This represents the selling rate of US Dollar at the end of the Year as quoted by the main banker of BRAC Afghanistan to conduct foreign exchange transactions. The average conversion rate 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

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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.

3.10 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 2012.

3.14 Post Balance Sheet events

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

3.15 Comparatives

Where necessary comparative figures have been adjusted to confirm to changes in current year.

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

4. Fixed assets

Group of fixed assets	Cost				Depreciation				Net book value 31-12-2012
	Opening balance	Additions during the year	Adjustment for disposals/transfer during the year	Closing balance	Opening balance	Charged during the year	Adjustment for disposals/transfer during the year	Closing balance	
	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN	AFN
Furniture and fixtures	16,493,483	1,628,721	108,963	18,231,167	9,840,854	1,880,300	168,935	11,890,090	6,341,077
Equipment	25,481,929	7,750,257	(1,558,906)	31,673,280	18,866,857	2,077,664	(1,227,164)	19,717,357	11,955,924
Vehicles	19,201,735	-	(817,746)	18,383,989	10,141,346	2,719,907	(806,527)	12,054,726	6,329,263
Bicycles	466,215	-	-	466,215	466,175	-	-	466,175	40
Motorcycles	5,786,131	100,200	(455,130)	5,431,201	5,220,609	336,104	(580,730)	4,975,983	565,522
Total 2012 (AFN)	67,429,493	9,479,179	(2,722,819)	74,185,852	44,535,841	7,013,975	(2,445,486)	49,104,331	25,081,522
									22,893,653

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

	2012		2011	
	AFN	USD	AFN	USD
5. Grants and accounts receivable				
Grants receivable	134,540,696	2,583,347	175,961,906	3,568,483
Other accounts receivable	986,933	18,950	2,056,710	41,710
	135,527,629	2,602,297	178,018,616	3,610,193
6. Advances, deposits and prepayments				
Employees	1,591,926	30,567	4,800,488	97,353
Suppliers	160,732	3,086	-	-
	1,752,658	33,653	4,800,488	97,353
7. Cash in hand and at banks				
Cash in hand	1,641,974	31,528	2,395,448	48,580
Cash at banks	424,145,212	8,144,109	170,914,482	3,466,122
	425,787,186	8,175,637	173,309,930	3,514,702
8. Deferred income				
- Donor fund investment in fixed assets				
At 1 January	20,520,449	447,018	23,924,486	524,218
Transferred from				
Grants received in advance	9,475,179	182,409	3,724,941	75,716
Amortisation to Statement of Income and Expenditure	(6,320,325)	(121,685)	(7,128,978)	(152,917)
Transferred to Capital Fund	(214,120)	(5,460)		
Assets handed over to Donor	(277,333)	(4,467)		
At 31 December	23,183,851	497,815	20,520,449	447,018

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

9. Grants received in advance account

At January 1	(120,659,027)	(2,605,576)	111,113,799	2,451,481
Donations received during the year	875,510,815	17,027,388	644,030,589	13,723,411
Transferred to deferred income:				
- Investment in fixed assets	(9,475,179)	(182,409)	(3,724,941)	(75,716)
Transferred to Statement of Income and				
Expenditure for expenditure during the year	(697,522,017)	(13,429,380)	(870,925,421)	(18,681,369)
Transferred to Capital Fund	(1,946,718)	(37,647)	(1,153,053)	(23,384)
	<hr/>	<hr/>	<hr/>	<hr/>
	45,907,873	772,375	(120,659,027)	(2,605,576)
	<hr/>	<hr/>	<hr/>	<hr/>
Receivables as at 31 December	134,540,696	2,583,347	175,961,906	3,568,483
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December	180,448,569	3,355,722	55,302,879	962,907

10. Current liabilities

Liabilities for expenses	141,250,449	2,712,182	60,869,817	1,234,432
Payable to BRAC Bangladesh	113,858,338	2,186,220	76,093,844	1,543,173
Income tax payable	105,342	2,023	2,119,773	42,989
Bonus	23,004,572	441,716	14,616,064	296,412
Insurance	29,793,200	572,066	31,316,273	635,090
Currency Loss for translation		-		-
Payable to Stichting BRAC International	77,145,443	1,481,287	107,132,273	2,172,627
Liabilities for programme supplies		-	986,200	20,000
	<hr/>	<hr/>	<hr/>	<hr/>
	385,157,345	7,395,494	293,134,244	5,944,721

11. Donor grants

Transferred from grants received in advance	697,522,017	13,429,380	870,925,421	18,681,369
Transferred from deferred income:				
amortisation of investment in fixed assets	6,320,325	121,685	7,128,978	152,917
	<hr/>	<hr/>	<hr/>	<hr/>
	703,842,342	13,551,065	878,054,399	18,834,286

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

12. Other Income

Training Income	11,334,685	218,227	15,616,870	334,982
Interest on bank accounts and fixed deposits	(439,492)	(8,462)	1,408,971	30,222
Other Income	23,418,423	450,875	25,055,102	537,433
	34,313,616	660,640	42,080,943	902,638

13. Salary & Benefits

Staff Salary & Benefits	278,828,151	5,368,274	293,377,794	6,292,960
Teacher Salary	15,313,082	294,823	30,849,624	661,725
	294,141,233	5,663,097	324,227,418	6,954,685

14. Training & Workshop

Teachers Training	4,701,553	90,519	3,348,502	71,825
Beneficiary training	50,620,049	974,587	74,098,049	1,589,405
Staff Training & Development	5,051,674	97,260	7,182,740	154,070
	60,373,276	1,162,366	84,629,291	1,815,299

15. Occupancy Expenses

School Rent & Maintenance	3,343,965	64,381	6,418,782	137,683
Stationery,Rent & Utilities	44,111,069	849,270	52,606,648	1,128,414
Maintenance & General Expenses	44,976,756	865,937	26,690,877	572,519
	92,431,790	1,779,588	85,716,307	1,838,616

16. Other Program Expenses

Program Supplies	254,856,057	4,906,740	345,954,674	7,420,736
Traveling and Transportation	40,045,510	770,996	74,714,416	1,602,626
	294,901,567	5,677,735	420,669,090	9,023,363

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

17 Schedule of donations received

SL	Name of the projects	Donor	2012	2012	2011	2011
			AFA	USD	AFA	USD
1	Comprehensive Development Program P-118	MISFA	2,441,261	47,002	2,943,550	63,140
Education Program:						
2	Girls Education Program	CIDA	84,177,246	1,655,861	127,379,558	2,732,294
3	Vocational Training Program				699,300	15,000
4	Enhancement of Literacy in Afghanistan	UNICEF	-	-	55,466,110	1,124,845
National Solidarity Program:						
5	National Solidarity Program (5 Province)	World Bank	18,389,516	361,959	-	-
6	National Solidarity Program (2 Province)	World Bank	3,767,623	75,375	8,552,421	166,815
7	National Solidarity Program (7 District)	World Bank	4,104,117	83,638	18,993,641	407,414
8	National Solidarity Program (Nad Ali & Washar)	World Bank	14,937,207	300,170	-	-
9	National Solidarity Program (Cycle IV)	World Bank	691,307	13,918	5,236,176	112,316
10	NSP New Rollout Communities	World Bank	48,350,698	909,600		
11	NSPIII RBG Badghis	World Bank	9,107,961	179,220		
Infrastructure Development Program:						
12	WASH Samangan		3,148,829	60,427	1,323,865	28,397
13	Safety Net Badghis		1,325,387	26,497	1,325,387	28,430
14	Afghanistan Pension Administration and Safety Net Project		841,894	15,448		
15	Relief and Rehabilitation in Kapisa	Oxfam Novib	-	-	(524,546)	(11,252)
16	BRAC CBDRR 2010-2011	Oxfam Novib	-	-	7,721,383	165,624
17	Onfarm Water Management		2,640,120	50,400		
18	Community Infrastructure Project Badghis	IOM			9,756,353	209,274
19	Community Infrastructure Project Ghor	IOM			450,599	9,665
20	Targetting Ultra Poor (TUP)	MISFA	8,059,484	155,169	-	-
Health Program:						
21	Community Based Health Programme (CBHP)	Oxfam Novib	-	-	10,868,311	233,125
22	Performance Based Partnership Agreement (PPA) - Balkh	World Bank			2,636,270	56,548
23	SHARP Nimroj	World Bank	90,049,447	1,733,721	33,777,082	724,519
24	SHARP Helmand	World Bank	208,742,355	4,102,711	114,834,031	2,463,192

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

25	Mobile Health Team (Badghis)	GAVI	2,650,125	51,023	875,250	18,774
26	Mobile Health Team (Nimroz)	GAVI	2,790,021	53,716	875,250	18,774
27	Tuberculosis Control Program (TB CAP)	USAID	-	-	20,422,958	435,938
28	In Service Training Program for BPHS Implementating Work Force	GAVI/MoPH	-	-	(1,300,000)	(27,885)
29	Community Midewifery Education (CME) - Nimroz	WHO	-	-	4,295,663	92,142
30	Community Midewifery Training Program of Badghais	AECID (TRAGSA)	190,000	3,658	10,210,110	219,007
31	National Immunization Day (NID) - Helmond	WHO & UNISEF	-	-	18,113,256	388,530
32	Nursing Traning Program of Badghais	AECID (TRAGSA)	16,494,537	329,886	6,098,880	130,821
33	BRAC Life Saving Micronutriant For Children & Women in Haldmond	Micronutriant Initiatives			497	11
34	TB Program With GFATM (Round 8)	Global Fund	164,766,888	3,163,727	-	-
35	Malaria Program With GFATM (Round 8)	Global Fund	82,003,214	1,574,562	14,652,806	314,303
36	Malaria Program With GFATM (Round 8)(BRAC as SR of HNTpo)	Global Fund	4,600,900	88,343	6,311,492	127,996
37	Partnership Contract for Health Services (PCH)	USAID	81,674,492	1,606,360	116,912,590	2,507,778
38	The Child Survival Demonstration Project		-	-	1,006,666	21,593
39	Kabul Blanket and Food Distribution Project		84,667	1,710	42,461	911
40	Maternal & Child Health Project MNCH				2,508,114	53,799
41	IMNCH-Kabul Project		-	-	276,956	5,941
42	Integrated Behaviour Change Communication Startegy		-	-	17,831,913	382,495
43	Food for TB Patient Kabul		97,340	1,952	64,382	1,381
44	Food for TB Patient Parwan		11,781	239	22,706	487
45	Food for Adolescent Member Kapisa		-	-	40,318	865
46	Food for Adolescent Member Bamyan		-	-	17,239	370
47	Food for Adolescent Member Parwan		-	-	46,770	1,003
48	MNCH Helmand & Nimroz		14,759,798	290,090	18,254,798	391,566
49	Food for Adolescent Member_Kabul		-	-	60,657	1,301
50	TB Care		1,323,725	25,486	2,431,606	52,158
51	TB Cap P-117		-	-	280,000	6,006
52	Services Supply Contract		3,001,200	60,000	2,237,760	48,000
53	Integrated Child Survival Package Project		287,675	5,520	-	-
	Total		875,510,815	17,027,388	644,030,589	13,723,411

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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SEGMENTAL REPORTING					
Statement of Financial Position as at 31 December 2012 (Amount in Local Currency)		Girls Education Program P-53	Girls Education Program P-53	ELA: Enhance Literacy in Afghanistan p-103	ELA: Enhance Literacy in Afghanistan p-103
2012	2011	AFN	AFN	2012	2011
ASSETS					
Fixed Assets	1,294,397	1,882,971	-	42,938	666,245
Inventories	19,263,598	14,178,179	-	-	5,623,139
Grants and accounts receivable	171,205	1,684	-	-	3,858
Advance, Deposits & Prepayments			-		
Fixed Deposits			-		
Cash in hand and at Bank		(16,036,299)	(13,567,007)	162,216	(1,217,583)
TOTAL PROPERTY AND ASSETS	4,692,901	2,495,827	-	205,154	5,075,659
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	102,853	691,427	-	42,938	666,245
Other Current liabilities	2,817,938	33,225	-	-	4,409,414
Due to related parties			-		
Donor funds			-		
Total Liabilities	2,920,791	724,652	-	205,154	5,075,659
CAPITAL FUND					
Retained Surplus	1,772,110	1,771,175	-	-	-
Total Capital Fund	1,772,110	1,771,175	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	4,692,901	2,495,827	-	205,154	5,075,659
NSP 2 Province P-59	NSP 5 Province P-58	NSP 5 Province P-58	NSP 2 Province P-59	NSP 2 Province P-59	NSP 2 Province P-59
2012	2011	AFN	AFN	AFN	AFN

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18. SEGMENTAL REPORTING

**Statement of Financial Position as at
31 December 2012 (Amount in Local
Currency)**

	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	Education Quality Improvement Project P-47	Education Quality Improvement Project P-47
	2012	2011	2012	2011	2012	2011	2011
	AFN	AFN	AFN	AFN	AFN	AFN	AFN
ASSETS							
Fixed Assets	108,566	113,313	3,415	6,559	27,099	33,452	218,121
Inventories	26,743,704	25,418,133	1,960,970	2,206,370	3,887,366	9,222,435	-
Grants and accounts receivable	-	-	-	-	-	-	-
Advance, Deposits & Prepayments	(25,003,997)	(23,678,425)	(1,148,744)	(1,149,844)	(3,490,369)	(8,815,698)	-
Fixed Deposits							-
Cash in hand and at Bank							685,162
TOTAL PROPERTY AND ASSETS	1,848,274	1,853,021	815,641	1,063,085	374,096	440,189	903,283
LIABILITIES AND CAPITAL FUND							
LIABILITIES							
Donor Fund investment in Fixed Assets	108,566	113,313	3,415	6,559	27,099	33,452	218,121
Other Current liabilities	1,739,1708	1,739,708	812,226	1,056,526	346,997	406,737	573,796
Due to related parties							-
Donor funds							-
Total Liabilities	1,848,274	1,853,021	815,641	1,063,085	374,096	440,189	791,917
CAPITAL FUND							
Retained Surplus	-	-	-	-	-	-	111,366
Total Capital Fund	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	1,848,274	1,853,021	815,641	1,063,085	374,096	440,189	903,283

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING					
Statement of Financial Position as at 31 December 2012 (Amount in Local Currency)		Disaster Risk Reduction P-105	Disaster Risk Reduction P-51	Gabion Weaving Project P-80	Winterization Program P-93
2012		2011	2012	2011	2011
AFN		AFN	AFN	AFN	AFN
ASSETS					
Fixed Assets	-	-	-	-	-
Inventories	-	-	-	-	-
Grants and accounts receivable	-	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-
Fixed Deposits	-	-	-	-	-
Cash in hand and at Bank	888,914	-	113,438	(213,570)	698,917
TOTAL PROPERTY AND ASSETS	-	1,107,249	-	165,264	-
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	-	-	-	-	-
Other Current liabilities	218,334	79,285	51,826	-	353,815
Due to related parties	-	-	113,438	-	345,102
Donor funds	-	-	809,629	-	-
Total Liabilities	-	1,107,249	-	165,264	-
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	-	1,107,249	-	165,264	-
					698,917

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING			
Statement of Financial Position as at 31 December 2012 (Amount in Local Currency)			
Training & Resource Centre (BTRC) P-05	Community Based Health Program P-79	Community Based Health Program P-79	SHARP Nimroz P-83
2012	2011	2012	2011
AFN	AFN	AFN	AFN
ASSETS			
Fixed Assets	35,748	2,362,224	805,158
Inventories	-	-	-
Grants and accounts receivable	-	-	-
Advance, Deposits & Prepayments	-	-	-
Fixed Deposits	-	-	-
Cash in hand and at Bank	10,136,152	2,302,934	34,160,300
TOTAL PROPERTY AND ASSETS	13,266,655	11,804,763	36,522,526
LIABILITIES AND CAPITAL FUND			
LIABILITIES			
Donor Fund investment in Fixed Assets	-	35,748	805,158
Other Current liabilities	79,698	278,167	833,019
Due to related parties	-	-	-
Donor funds	-	2,024,767	597,031
Total Liabilities	79,698	70,492	2,302,934
CAPITAL FUND			
Retained Surplus	13,186,957	11,734,271	-
Total Capital Fund	13,186,957	11,734,271	-
TOTAL LIABILITIES AND CAPITAL FUND			
TOTAL LIABILITIES AND CAPITAL FUND	13,266,655	11,804,763	36,522,526
			68,210,063
			2,235,208
			68,210,063
			9,054,084

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING					
Statement of Financial Position as at 31 December 2012 (Amount in Local Currency)		Mobile Health Team in Badghis P-69	Mobile Health Team in Nimroz P-68	Mobile Health Team in Nimroz P-68	Inservice Training Program for BPHS IWF P-74
2012	AFN	2011	2012	2011	2011
					AFN
ASSETS					
Fixed Assets					
Inventories	-	-	-	-	-
Grants and accounts receivable	211,137	763,639	825,544	-	403,006
Advance, Deposits & Prepayments	-	-	-	-	-
Fixed Deposits	-	-	-	-	-
Cash in hand and at Bank	413,538	(305,413)	544,913	(418,294)	1,416,494
TOTAL PROPERTY AND ASSETS	624,675	458,226	544,913	407,250	1,609,642
					-
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	-	-	-	-	-
Other Current liabilities	624,675	458,226	402,206	407,250	193,148
Due to related parties	-	-	-	-	1,416,494
Donor funds	-	-	142,707	-	-
Total Liabilities	624,675	458,226	544,913	407,250	1,609,642
					-
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	624,675	458,226	544,913	407,250	1,609,642
					-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18. SEGMENTAL REPORTING

**Statement of Financial Position as at
31 December 2012 (Amount in Local
Currency)**

	GFATM TB R-8 P-076	GFATM Malaria R-8 P-077	GFATM Malaria R-8 P-077	GF Malaria R-B Program BRAC as SR of HnTpo P-97	Community Midwifery Education Program Nimroz P-85
	2012	2011	2012	2011	2011
	AFN	AFN	AFN	AFN	AFN
ASSETS					
Fixed Assets					
Inventories	-	-	-	-	-
Grants and accounts receivable	31,715,363	65,673,718	-	-	75,789
Advance, Deposits & Prepayments	-	217,760	-	-	-
Fixed Deposits	-	61,025,486	4,210,596	-	-
Cash in hand and at Bank	44,244,999	(27,191,948)	-	13,908	152,967
TOTAL PROPERTY AND ASSETS	77,562,837	41,006,844	66,906,289	12,412,689	13,908
					60,408
					1,783,652
					1,936,615
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	1,602,475	2,307,314	5,880,803	8,202,093	1,554,896
Other Current liabilities	75,960,362	38,699,530	28,829,277	152,474	228,756
Due to related parties	-	-	-	-	-
Donor funds	-	-	32,196,209	4,058,122	-
Total Liabilities	77,562,837	41,006,844	66,906,289	12,412,689	13,908
					60,408
					1,783,652
					1,936,615
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund	77,562,837	41,006,844	66,906,289	12,412,689	13,908
					60,408
					1,783,652
					1,936,615

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING					
Statement of Financial Position as at 31 December 2012 (Amount in Local Currency)		Nursing Training Program Badghis P-89	NID Helmand P-87	PCH Kabul P-90	PCH Kabul P-90
Community Midwifery Education- Badghis P-88		Community Midwifery Education- Badghis P-89	2012	2011	2011
2012	AFN	2011	AFN	AFN	AFN
ASSETS					
Fixed Assets	974,415	1,583,805	1,999,601	-	223,255
Inventories	-	-	-	-	-
Grants and accounts receivable	104,063	8,325,779	8,918,902	-	17,646,770
Advance, Deposits & Prepayments	-	654,700	-	-	-
Fixed Deposits	-	-	-	-	74,339
Cash in hand and at Bank	(29,253)	(3,743,105)	(5,208,459)	(78,913)	-
TOTAL PROPERTY AND ASSETS	1,049,225	974,415	6,821,179	5,710,044	15,997,164
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	974,415	1,583,805	1,999,601	-	223,255
Other Current liabilities	74,810	5,237,374	3,710,443	-	413,118
Due to related parties	-	-	-	-	-
Donor funds	-	-	-	-	16,173,349
Total Liabilities	1,049,225	974,415	6,821,179	5,710,044	15,997,164
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	1,049,225	974,415	6,821,179	5,710,044	15,997,164
					16,809,722

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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SEGMENTAL REPORTING					
Statement of Financial Position as at 31 December 2012 (Amount in Local Currency)		Child Survival Demonstra- tion P-092	Blanket & Food Distribution Kabul P-94	Health & Nutrition for Child Health P-95	IMCHN Kabul Project P-96
2012	2011	2012	2011	2012	2011
AFN	AFN	AFN	AFN	AFN	AFN
ASSETS					
Fixed Assets	-	-	-	-	-
Inventories	-	-	-	-	-
Grants and accounts receivable	-	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-
Fixed Deposits	-	-	-	-	-
Cash in hand and at Bank	603,891	(35)	(46,836)	381,693	82
TOTAL PROPERTY AND ASSETS	-	603,891	-	482	381,693
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	-	-	-	-	-
Other Current liabilities	-	-	-	-	-
Due to related parties	-	-	-	-	-
Donor funds	603,891	-	-	-	82
Total Liabilities	-	603,891	-	482	381,693
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	-	603,891	-	482	381,693
					82

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SEGMENTAL REPORTING					
Statement of Financial Position as at 31 December 2012 (Amount in Local Currency)		TUP Bamyan P-106	TUP Bamyan P-107	Food TB Patient Kabul P-107	Food TB Patient Parwan P-108
Integrated Behaviour Change Communication Strategy P-100					
2012	AFN	2011	AFN	2011	AFN
ASSETS					
Fixed Assets	-	546,338	649,702	-	-
Inventories	-	-	-	-	-
Grants and accounts receivable	2,589,551	2,850,812	-	45,276	-
Advance, Deposits & Prepayments	-	-	12,984	-	-
Fixed Deposits	-	-	-	-	-
Cash in hand and at Bank	(2,589,551)	(2,606,643)	3,579,392	11,583,734	2,784
TOTAL PROPERTY AND ASSETS	-	244,169	4,125,730	12,246,420	49,565
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	-	546,338	649,702	-	-
Other Current liabilities	-	244,169	174,319	156,888	49,565
Due to related parties	-	-	3,405,073	11,439,830	-
Donor funds	-	-	-	-	2,784
Total Liabilities	-	244,169	4,125,730	12,246,420	49,565
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	-	244,169	4,125,730	12,246,420	49,565
					184

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NOTES TO THE FINANCIAL STATEMENTS
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SEGMENTAL REPORTING					
Statement of Financial Position as at 31 December 2012 (Amount in Local Currency)		Comprehen- sive Capacity Development Project P-109	Services Supply Contract P-110	Food for Adolescent Member Kapisa P-111	Food for Adolescent Member Bamyan P-112
		2012	2011	2012	2011
		AFN	AFN	AFN	AFN
ASSETS					
Fixed Assets					
Inventories	-	-	-	-	-
Grants and accounts receivable	-	5,785	-	1,200,072	-
Advance, Deposits & Prepayments	-	-	-	-	-
Fixed Deposits	-	-	-	-	-
Cash in hand and at Bank	(5,785)		1,128,799	(1,200,072)	6,618
TOTAL PROPERTY AND ASSETS			1,128,799		6,618
					1,591
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	-	-	-	-	-
Other Current liabilities	-	-	-	-	-
Due to related parties	-	-	-	-	-
Donor funds	-	-	-	-	-
Total Liabilities			1,128,799		6,618
					1,591
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund			1,128,799		6,618
					1,591

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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18. SEGMENTAL REPORTING

**Statement of Financial Position as at
31 December 2012 (Amount in Local
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	Food for Adolescent Member Parwan P-114	Vocational Training for Adolescent Girl P-115	Safety Net Project Badghis Province P-116	TB Cap 1 P-117
	2012	2011	2012	2011
	AFN	AFN	AFN	AFN
ASSETS				
Fixed Assets	-	-	-	-
Inventories	-	-	-	-
Grants and accounts receivable	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-
Fixed Deposits	-	-	-	-
Cash in hand and at Bank	16,250	551,136	(191,873)	1,464,397
TOTAL PROPERTY AND ASSETS	16,250	-	551,136	70,000
LIABILITIES AND CAPITAL FUND				
LIABILITIES				
Donor Fund investment in Fixed Assets	-	-	-	-
Other Current liabilities	-	-	-	-
Due to related parties	-	-	-	-
Donor funds	-	-	-	-
Total Liabilities	16,250	-	551,136	70,000
CAPITAL FUND				
Retained Surplus	-	-	-	-
Total Capital Fund	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	-	16,250	-	70,000

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING 18.

**Statement of Financial Position as at
31 December 2012 (Amount in Local
Currency)**

LIABILITIES AND CAPITAL | FIND

INITIATIVES

LIABILITIES			
Donor Fund investment in Fixed Assets			73,258
Other Current liabilities			-
Due to related parties			2,231
Donor funds			-
Total Liabilities	29	2,385,420	75,489
CAPITAL FUND			
Retained Surplus			-
Total Capital Fund	29	11,486,155	1,280,686
TOTAL LIABILITIES AND CAPITAL FUND			75,489

CAPITAL FUND

Detailed Contents

BRAC AFGHANISTAN
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FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING					
Statement of Financial Position as at 31 December 2012 (Amount in Local Currency)		NSP III RBG Badghis P-123	On Farm Water Management P-124	On Farm Water Management P-124	Integrated Child Survival Project P-126
2012	2011	2012	2011	2012	2011
AFN	AFN	AFN	AFN	AFN	AFN
ASSETS					
Fixed Assets	340,445	-	60,950	-	200,251
Inventories	388,423	-	-	-	-
Grants and accounts receivable	-	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-
Fixed Deposits	-	-	-	-	-
Cash in hand and at Bank	(388,423)	-	1,378,034	-	40,537,449
TOTAL PROPERTY AND ASSETS	340,445			32,075	40,737,700
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	340,445	-	60,950	-	200,251
Other Current liabilities	-	-	-	-	674,061
Due to related parties	-	-	-	-	-
Donor funds	-	-	-	-	39,863,388
Total Liabilities	340,445			32,075	40,737,700
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund	340,445			32,075	40,737,700
TOTAL LIABILITIES AND CAPITAL FUND	340,445			32,075	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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18. SEGMENTAL REPORTING

**Statement of Financial Position as at
31 December 2012 (Amount in Local
Currency)**

		Community Based Girls Education Project P-129		Temporary Project Account P-98		Total	
		2011	AFN	2011	AFN	2012	AFN
ASSETS							
Fixed Assets							
Inventories	-						
Grants and accounts receivable	86,548						
Advance, Deposits & Prepayments	-						
Fixed Deposits	-						
Cash in hand and at Bank	(86,548)						
TOTAL PROPERTY AND ASSETS	-						
LIABILITIES AND CAPITAL FUND							
LIABILITIES							
Donor Fund investment in Fixed Assets	-						
Other Current liabilities	-						
Due to related parties	-						
Donor funds	-						
Total Liabilities	-						
CAPITAL FUND							
Retained Surplus	-						
Total Capital Fund	-						
TOTAL LIABILITIES AND CAPITAL FUND	-						

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
31 December 2012 (Amount in United
States Dollars)**

	Girls Education Program P-53			ELA:Enhance Literacy in Afghanistan p-103			NSP 5 Province P-58			NSP 2 Province P-59		
	2012	2011	USD	2012	2011	USD	2012	2011	USD	2012	2011	USD
ASSETS												
Fixed Assets	24,854	38,186	-	-	-	-	12,793	24,554	1,615	2,677	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Grants and accounts receivable	369,885	287,532	34	-	-	-	107,971	385,813	288,860	375,621	-	-
Advance, Deposits & Prepayments	3,287	-	-	-	-	-	74	78	-	-	-	-
Fixed Deposits	-	-	(307,917)	(275,137)	-	-	-	(295,851)	(287,487)	(374,170)	(374,170)	-
Cash in hand and at Bank	-	-	-	-	-	3,290	(23,379)	(28,487)	(28,487)	(374,170)	(374,170)	-
TOTAL PROPERTY AND ASSETS	90,109	50,615	-	-	4,161	-	97,459	114,594	2,988	4,127	-	-
LIABILITIES AND CAPITAL FUND												
LIABILITIES												
Donor Fund investment in Fixed Assets	1,975	14,022	-	-	-	-	12,793	24,554	1,615	2,677	-	-
Other Current liabilities	54,108	674	-	-	-	-	84,666	90,040	1,373	1,450	-	-
Due to related parties	-	-	-	-	-	-	-	-	-	-	-	-
Donor funds	-	-	-	-	-	3,290	-	-	-	-	-	-
Total Liabilities	56,082.78	14,696	-	-	4,161	-	97,459	114,594	2,988	4,127	-	-
CAPITAL FUND												
Retained Surplus	34,027	35,919	-	-	-	-	-	-	-	-	-	-
Total Capital Fund	34,027	35,919	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	90,109	50,615	-	-	4,161	-	97,459	114,594	2,988	4,127	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
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States Dollars)**

	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	Education Quality Improvement Project P-47
	2012	2011	2012	2011	2012	2011
	USD	USD	USD	USD	USD	USD
ASSETS						
Fixed Assets	2,085	2,298	66	133	520	4,423
Inventories	-	-	-	-	-	-
Grants and accounts receivable	513,512	515,476	37,653	44,745	73,682	187,030
Advance, Deposits & Prepayments	-	-	-	-	-	-
Fixed Deposits	-	-	(22,057)	(23,319)	(67,019)	(178,781)
Cash in hand and at Bank	(480,107)	(480,195)				13,895
TOTAL PROPERTY AND ASSETS	35,489	37,579	15,661	21,559	7,183	8,927
LIABILITIES AND CAPITAL FUND						
LIABILITIES						
Donor Fund investment in Fixed Assets	2,085	2,298	66	133	520	4,423
Other Current liabilities	33,405	35,281	15,596	21,426	6,663	111,637
Due to related parties	-	-	-	-	-	-
Donor funds	-	-	-	-	-	-
Total Liabilities	35,489	37,579	15,661	21,559	7,183	8,927
CAPITAL FUND						
Retained Surplus	-	-	-	-	-	2,258
Total Capital Fund	35,489	37,579	15,661	21,559	7,183	8,927
TOTAL LIABILITIES AND CAPITAL FUND	35,489	37,579	15,661	21,559	7,183	18,318

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
31 December 2012 (Amount in United
States Dollars)**

ASSETS	Disaster Risk Reduction P-105	Disaster Risk Reduction P-51	Disaster Risk Reduction P-80	Gabion Weaving Project P-80	Winterization Program P-93
	2012	2011	2012	2011	2011
	USD	USD	USD	USD	USD
Fixed Assets	-	-	-	-	-
Inventories	-	-	-	-	-
Grants and accounts receivable	-	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-
Fixed Deposits	-	-	-	-	-
Cash in hand and at Bank	18,027	-	2,301	(4,101)	14,174
TOTAL PROPERTY AND ASSETS	22,455	-	3,352	-	14,174
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	-	-	-	-	-
Other Current liabilities	-	-	-	-	-
Due to related parties	-	-	-	-	-
Donor funds	-	16,419	-	-	6,999
Total Liabilities	-	22,455	-	3,352	-
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	-	22,455	-	3,352	-
					14,174

BRAC AFGHANISTAN
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FOR THE YEAR ENDED DECEMBER 31, 2012

18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
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States Dollars)**

		Training & Resource Centre(BTRC) P-05		Community Based Health Program P-79		SHARP Nimroz P-83		SHARP Helmand P-84	
		2012	2011	2012	2011	2012	2011	2012	2011
		USD	USD	USD	USD	USD	USD	USD	USD
ASSETS									
Fixed Assets		8,161	-	725	-	45,358	16,328	57,047	12,780
Inventories		-	-	-	-	-	-	-	-
Grants and accounts receivable		25,679	-	-	-	-	-	-	-
Advance, Deposits & Prepayments		-	-	-	-	-	-	-	-
Fixed Deposits		-	44,219	-	-	-	-	-	-
Cash in hand and at Bank		205,560	230,789	50,019	655,920	29,001	1,252,670	1,252,670	170,835
TOTAL PROPERTY AND ASSETS	254,736	239,399	44,219	50,743	701,277	45,330	1,309,717	183,616	
LIABILITIES AND CAPITAL FUND									
LIABILITIES									
Donor Fund investment in Fixed Assets		-	-	725	8,957	45,358	16,328	57,047	12,780
Other Current liabilities		1,430	-	5,341	-	2,927	16,894	38,936	29,000
Due to related parties		-	-	-	38,878	-	-	-	-
Donor funds		-	-	-	41,062	652,993	12,108	1,213,734	141,835
Total Liabilities	1,530	1,430	44,219	50,743	701,277	45,330	1,309,717	183,616	
CAPITAL FUND									
Retained Surplus		253,206	237,969	-	-	-	-	-	-
Total Capital Fund	253,206	237,969	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	254,736	239,399	44,219	50,743	701,277	45,330	1,309,717	183,616	

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
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States Dollars)**

	Mobile Health Team in Badghis P-69	Mobile Health Team in Nimroz P-68	Mobile Health Team in Nimroz P-68	Tuberculosis Control Program (TB Cap) P-75	Inservice Training Program for BPHS IWF P-74	Inservice Training Program for BPHS IWF P-74
	2011	2012	2011	2012	2011	2012
	USD	USD	USD	USD	USD	USD
ASSETS						
Fixed Assets	-	-	-	-	3,917	-
Inventories	-	-	-	-	-	-
Grants and accounts receivable	4,054	15,486	-	16,742	-	8,173
Advance, Deposits & Prepayments	-	-	-	-	-	-
Fixed Deposits	-	-	-	-	-	-
Cash in hand and at Bank	7,940	(6,194)	10,463	(8,483)	28,726	(8,173)
TOTAL PROPERTY AND ASSETS	11,995	9,293	10,463	8,259	32,643	-
LIABILITIES AND CAPITAL FUND						
LIABILITIES						
Donor Fund investment in Fixed Assets	-	-	-	-	3,917	-
Other Current liabilities	11,995	9,293	7,723	8,259	28,726	-
Due to related parties	-	-	-	-	-	-
Donor funds	-	-	2,740	-	-	-
Total Liabilities	11,995	9,293	10,463	8,259	32,643	-
CAPITAL FUND						
Retained Surplus	-	-	-	-	-	-
Total Capital Fund	11,995	9,293	10,463	8,259	32,643	-

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NOTES TO THE FINANCIAL STATEMENTS
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18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
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States Dollars)**

	GFATM TB R-8 P-076	GFATM Malaria R-8 P-077	GFATM Malaria R-8 P-077	GF Malaria R-B Program BRAC as SR of HnTpo P-97	Community Midwifery Education Program Nimroz P-85
	2011	2012	2011	2012	2011
	USD	USD	USD	USD	USD
ASSETS					
Fixed Assets					
Inventories	-	-	-	-	-
Grants and accounts receivable	608,974	1,331,854	-	-	1,537
Advance, Deposits & Prepayments	-	4,416	-	-	-
Fixed Deposits	-	-	-	-	-
Cash in hand and at Bank	849,558	(551,449)	1,171,764	267	3,102
TOTAL PROPERTY AND ASSETS	1,489,302	831,613	1,284,683	251,728	34,248
				267	1,225
					39,274
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	30,769	46,792	112,919	166,337	-
Other Current liabilities	1,458,532	784,821	553,558	3,092	267
Due to related parties	-	-	-	82,298	-
Donor funds	-	-	618,207	-	-
Total Liabilities	1,489,302	831,613	1,284,683	251,728	267
				267	1,225
					34,248
					39,274
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund	1,489,302	831,613	1,284,683	251,728	267
				267	1,225
					34,248
					39,274

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18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
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States Dollars)**

		Community Midwifery Education Badghis P-		Nursing Training Program Badghis P-89		NID Helmand P-87		PCH Kabul P-90	
		2012	2011	2012	2011	2012	2011	2012	2011
		USD	USD	USD	USD	USD	USD	USD	USD
ASSETS									
Fixed Assets	18,710	19,761	30,411	40,552	-	-	-	74,042	4,528
Inventories	-	-	-	-	-	-	-	-	-
Grants and accounts receivable	1,998	3,089	159,865	180,874	-	-	-	338,840	-
Advance, Deposits & Prepayments	-	-	12,571	-	-	-	-	-	1,508
Fixed Deposits	-	-	-	-	-	-	-	-	-
Cash in hand and at Bank	(562)	(3,089)	(71,872)	(105,627)	-	-	-	(105,716)	334,864
TOTAL PROPERTY AND ASSETS	20,146	19,761	130,975	115,799	-	-	-	307,165	340,899
LIABILITIES AND CAPITAL FUND									
LIABILITIES									
Donor Fund investment in Fixed Assets	18,710	19,761	30,411	40,552	-	-	-	74,042	4,528
Other Current liabilities	1,436	-	100,564	75,247	-	-	-	233,123	8,378
Due to related parties	-	-	-	-	-	-	-	-	-
Donor funds	-	-	-	-	-	-	-	-	327,993
Total Liabilities	20,146	19,761	130,975	115,799	-	-	-	307,165	340,899
CAPITAL FUND									
Retained Surplus	-	-	-	-	-	-	-	-	-
Total Capital Fund	20,146	19,761	130,975	115,799	-	-	-	307,165	340,899

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
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States Dollars)**

	Child Survival Demonstration P-092	Blanket & Food Distribution Kabul P-94	Blanket & Food Distribution Kabul P-94	Health & Nutrition for Child Health P-95	Health & Nutrition for Child Health P-95	IMCHN Kabul Project P-96	IMCHN Kabul Project P-96
	2011	2012	2011	2012	2011	2012	2011
	USD	USD	USD	USD	USD	USD	USD
ASSETS							
Fixed Assets	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Grants and accounts receivable	-	-	1	960	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-	-	-
Fixed Deposits	-	-	(1)	(950)	-	-	-
Cash in hand and at Bank	12,247	12,247	12,247	12,247	10	7,741	2
TOTAL PROPERTY AND ASSETS	-	12,247	-	12,247	-	7,741	2
LIABILITIES AND CAPITAL FUND							
LIABILITIES							
Donor Fund investment in Fixed Assets	-	-	-	-	-	-	-
Other Current liabilities	-	-	-	-	-	-	-
Due to related parties	-	-	-	-	-	-	-
Donor funds	-	-	-	-	-	-	-
Total Liabilities	-	12,247	-	12,247	-	7,741	-
CAPITAL FUND							
Retained Surplus	-	-	-	-	-	-	-
Total Capital Fund	-	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	-	12,247	-	12,247	-	7,741	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
31 December 2012 (Amount in United
States Dollars)**

	TUP Bamyan P-106	TUP Bamyan P-107	Food TB Patient Kabul P-107	Food TB Patient Parwan P-108
	2011	2012	2011	2012
	USD	USD	USD	USD
ASSETS				
Fixed Assets	-	10,490	13,176	-
Inventories	-	-	-	-
Grants and accounts receivable	49,723	57,814	869	-
Advance, Deposits & Prepayments	-	-	-	-
Fixed Deposits	-	-	-	-
Cash in hand and at Bank	(49,723)	(52,862)	68,729	82
TOTAL PROPERTY AND ASSETS	-	4,952	79,219	248,356
LIABILITIES AND CAPITAL FUND				
LIABILITIES				
Donor Fund investment in Fixed Assets	-	10,490	13,176	-
Other Current liabilities	-	3,347	3,182	-
Due to related parties	-	-	-	-
Donor funds	-	65,382	231,998	56
Total Liabilities	-	4,952	79,219	248,356
CAPITAL FUND				
Retained Surplus	-	-	-	-
Total Capital Fund	-	4,952	79,219	248,356
TOTAL LIABILITIES AND CAPITAL FUND	-	4,952	952	56

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING					
Statement of Financial Position as at 31 December 2012 (Amount in United States Dollars)		Comprehen- sive Capacity Development Project P-109	Services Supply Contract P-110	Food for Adolescent Member Bamyan P-112	Food for Adolescent Member Kapisa P-111
		2012	2011	2011	2012
		USD	USD	USD	USD
ASSETS					
Fixed Assets					
Inventories	-	-	-	-	-
Grants and accounts receivable	-	117	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-
Fixed Deposits	-	-	-	-	-
Cash in hand and at Bank	(117)	21,674	(24,337)	134	32
TOTAL PROPERTY AND ASSETS			21,674	134	32
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	-	-	-	-	-
Other Current liabilities	-	-	-	-	-
Due to related parties	-	-	-	-	-
Donor funds	-	-	-	-	32
Total Liabilities			21,674	134	32
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund			21,674	134	32
TOTAL LIABILITIES AND CAPITAL FUND					

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
31 December 2012 (Amount in United
States Dollars)**

	Food for Adolescent Member Kabul P-113	Food for Adolescent Member Parwan P-114	Food for Adolescent Member Parwan P-116	Safety Net Project Badghis Province P-116	Safety Net Project Badghis Province P-116
	2012	2011	2012	2011	2012
	USD	USD	USD	USD	USD
ASSETS					
Fixed Assets	-	-	-	-	-
Inventories	-	-	-	-	-
Grants and accounts receivable	15	-	-	-	3,684
Advance, Deposits & Prepayments	-	-	-	-	29,698
Fixed Deposits	-	-	-	-	-
Cash in hand and at Bank	(15)	-	330	11,177	(28,278)
TOTAL PROPERTY AND ASSETS	-	-	330	11,177	1,420
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	-	-	-	-	-
Other Current liabilities	-	-	-	-	-
Due to related parties	-	-	-	-	-
Donor funds	-	-	330	11,177	-
Total Liabilities	-	-	330	11,177	1,420
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	-	-	330	11,177	1,420

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
31 December 2012 (Amount in United
States Dollars)**

	TB Cap 1 P-117	TB Cap 1 P-117	Comprehen- sive Capacity Development P-118	CMCHN Helmand & Nimroz P-119	TB Care P-120	TB Care P-120
	2011	2012	2011	2012	2011	2012
	USD	USD	USD	USD	USD	USD
ASSETS						
Fixed Assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Grants and accounts receivable	-	-	-	-	-	-
Advance, Deposits & Prepayments	-	-	-	-	-	-
Fixed Deposits	-	-	-	-	-	-
Cash in hand and at Bank	568	1	39,812	232,938	(7,016)	69
TOTAL PROPERTY AND ASSETS	-	568	1	45,803	232,938	69
LIABILITIES AND CAPITAL FUND						
LIABILITIES						
Donor Fund investment in Fixed Assets	-	-	-	-	-	-
Other Current liabilities	-	-	-	-	-	-
Due to related parties	-	-	-	-	-	-
Donor funds	-	-	1	39,085	232,938	-
Total Liabilities	-	568	1	45,803	232,938	69
CAPITAL FUND						
Retained Surplus	-	-	-	-	-	-
Total Capital Fund	-	-	-	-	-	-
TOTAL LIABILITIES AND CAPITAL FUND	-	568	1	45,803	232,938	69

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
31 December 2012 (Amount in United
States Dollars)**

	WASH P-121	WASH P-121	NSP III RBG Badghis P-123	On Farm Water Management P-124	Integrated Child Survival Project P-126
	2011	2012	2011	2012	2011
	USD	USD	USD	USD	USD
ASSETS					
Fixed Assets	4,951	1,486	6,537	1,170	-
Inventories	-	-	-	-	-
Grants and accounts receivable	-	-	7,458	-	-
Advance, Deposits & Prepayments	-	-	-	-	-
Fixed Deposits	-	-	(7,458)	-	-
Cash in hand and at Bank	19,639	45	-	26,460	-
TOTAL PROPERTY AND ASSETS	24,591	1,531	6,537	27,630	616
LIABILITIES AND CAPITAL FUND					
LIABILITIES					
Donor Fund investment in Fixed Assets	4,951	1,486	6,537	1,170	-
Other Current liabilities	-	-	-	-	-
Due to related parties	-	-	-	-	-
Donor funds	19,639	45	-	26,460	-
Total Liabilities	24,591	1,531	6,537	27,630	616
CAPITAL FUND					
Retained Surplus	-	-	-	-	-
Total Capital Fund	24,591	1,531	6,537	27,630	616

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18.1 SEGMENTAL REPORTING

**Statement of Financial Position as at
31 December 2012 (Amount in United
States Dollars)**

		NSP New Rollout Communities P-127		Afghanistan Pension Administration & Safety Net Project P-128		Temporary Project Account P-98		Total	
		2012	2011	2012	2011	2012	2011	2012	2011
		USD		USD		USD		USD	
ASSETS									
Fixed Assets	3,845	-	-	-	-	11,648	15,803	481,596	464,280
Inventories	-	-	-	-	-	-	-	3,086	-
Grants and accounts receivable	-	-	1,662	-	-	-	-	2,602,297	3,610,193
Advance, Deposits & Prepayments	-	-	-	-	-	8,644	91,054	30,567	97,353
Fixed Deposits	-	778,369	-	-	-	-	-	-	-
Cash in hand and at Bank	(1,662)	-	-	-	-	4,433,489	4,572,632	8,175,637	3,514,702
TOTAL PROPERTY AND ASSETS	782,214	-	-	-	-	4,453,781	4,695,521	11,293,183	7,686,528
LIABILITIES AND CAPITAL FUND									
LIABILITIES									
Donor Fund investment in Fixed Assets	3,845	-	-	-	-	4,767,549	4,767,549	-	-
Other Current liabilities	12,943	-	-	-	-	-	-	7,395,494	5,944,722
Due to related parties	-	-	-	-	-	-	-	-	-
Donor funds	765,426	-	-	-	-	-	-	3,464,834	1,121,535
Total Liabilities	782,214	-	-	-	-	4,753,317	4,767,549	11,305,487	7,482,409
CAPITAL FUND									
Retained Surplus	-	-	-	-	-	(299,536)	(72,028)	(12,304)	204,119
Total Capital Fund	-	-	-	-	-	(299,536)	(72,028)	(12,304)	204,119
TOTAL LIABILITIES AND CAPITAL FUND	782,214	-	-	-	-	4,453,781	4,695,521	11,293,183	7,686,528

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING							
Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in Local Currency)							
		Girls Education Program P-53	Girls Education Program P-53	ELA:Enhance Literacy in Afghanistan p-103	ELA:Enhance Literacy in Afghanistan p-103	NSP 5 Province P-58	NSP 2 Province P-59
		2012	2011	2012	2011	2012	2011
		AFN	AFN	AFN	AFN	AFN	AFN
INCOME							
Grant Income		89,262,665	136,410,328	-	-	4,988,232	11,207,490
BRAC Afghanistan Contribution		-	-	-	-	-	-
Training Income		-	-	-	-	-	-
Interest on Bank Accounts		-	935	962	-	-	-
Other Income		-	588,574	575,834	10,758	11,081	-
Exchange gains/losses		-	-	-	-	-	-
Amortization of Investment in Fixed Asset		-	-	-	-	-	-
TOTAL INCOME		89,852,174	136,987,124	10,758	55,300,110	5,532,744	337,499
EXPENDITURE							
Salaries & Benefits		28,217,017	36,070,256	-	714,400	3,282,990	6,430,297
Traveling & Transportation		5,678,473	6,910,648	-	763,676	925,578	2,285,881
Teacher Salary		15,313,082	30,849,624	-	-	-	-
Teachers Training		4,701,553	3,348,502	-	-	-	-
School Rent & Maintenance		3,343,965	6,418,782	-	-	-	-
Stationery,Rent & Utilities		4,494,339	5,290,095	-	204,669	237,065	1,707,915
Maintenance & General Expenses		650,949	1,296,925	-	427,761	78,850	67,810
Beneficiary Training		5,450,270	-	-	-	-	-
Staff Training & Development		1,112,410	881,578	-	-	-	-
Program Supplies		12,578,587	33,235,075	-	51,807,674	-	-
Depreciation on Fixed Asset		588,574	575,834	10,758	11,081	544,512	1,090,646
H.O.Logistics and Management Support		7,722,020	12,108,843	-	1,370,849	463,749	715,587
TOTAL EXPENSES		89,851,239	136,986,162	10,758	55,300,110	5,532,744	337,499
Surplus/ Reserve		935	962	-	-	-	-
Taxation		-	-	-	-	-	-
NET SURPLUS FOR THE YEAR		935	962	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19 SEGMENTAL REPORTING

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in Local Currency)**

	NSP 7 District P-62	NSP 7 District P-62	NSP Cycle IV P-64	NSP Nad Ali Washer P-65
	2012	2011	2012	2011
	AFN	AFN	AFN	AFN
INCOME				
Grant Income	5,429,689	5,501,975	445,907	9,552,138
BRAC Afghanistan Contribution	-	-	-	-
Training Income	-	-	-	-
Interest on Bank Accounts	-	-	-	-
Other Income	-	-	-	-
Exchange gains/losses	-	-	-	-
Amortization of Investment in Fixed Asset	4,747	111,331	3,144	3,003
TOTAL INCOME	5,434,436	5,613,306	449,051	9,558,491
EXPENDITURE				
Salaries & Benefits	2,979,582	3,452,554	8,533	6,377,774
Traveling & Transportation	650,404	530,849	-	441,444
Teacher Salary	-	-	-	437,475
Teachers Training	-	-	-	-
School Rent & Maintenance	-	-	-	-
Stationery, Rent & Utilities	815,951	595,580	378,066	1,709,203
Maintenance & General Expenses	490,072	216,127	20,325	155,341
Beneficiary Training	-	-	(5,357)	315,402
Staff Training & Development	-	-	-	-
Program Supplies	4,747	111,331	3,144	6,353
Depreciation on Fixed Asset	493,680	706,865	38,983	868,376
H.O.Logistics and Management Support			96,769	3,017
				749,855
TOTAL EXPENSES	5,434,436	5,613,306	449,051	9,558,491
Surplus/ Reserve	-	-	-	-
Taxation	-	-	-	-
NET SURPLUS FOR THE YEAR	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in Local Currency)**

Education Quality Improvement Project P-47	2012	Education Quality Improvement Project P-47	2011
Rural Water and Sanitation Program P-55	2012	Rural Water and Sanitation Program P-55	2011
Rural Water and Sanitation Program P-55	2011	Disaster Risk Reduction P-105	2011
Disaster Risk Reduction P-51	2012	Disaster Risk Reduction P-51	2011

INCOME

218,121	
85,034	
1,927	
5,687	
6,913,778	
5,687	
10,686	

TOTAL INCOME

TOTAL EXPENSES

This image shows a vertical column of ten identical rectangular labels. Each label has a thin black border and a small, empty circle near the top center.

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BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING							
Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in Local Currency)		Community Infrastructure Project Badghis P-101	Training & Resource Centre(BTRC) P-05	Community Based Health Program P-79	Community Based Health Program P-79	SHARP Nimroz P-83	SHARP Nimroz P-83
		2012	2011	2012	2011	2012	2011
		AFN	AFN	AFN	AFN	AFN	AFN
INCOME							
Grant Income	-	9,539,723	-	-	8,647,466	54,483,699	33,866,751
BRAC Afghanistan Contribution	-	-	11,334,685	15,616,870	-	-	-
Training Income	-	-	-	-	-	9,373	-
Interest on Bank Accounts	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	18,542	66,946	66,509
Amortization of Investment in Fixed Asset	-	-	-	-	-	597,835	353,384
TOTAL INCOME	-	9,539,723	11,334,685	15,616,870	18,542	8,714,412	55,090,907
EXPENDITURE							
Salaries & Benefits	-	2,006,503	5,696,275	6,612,712	-	4,770,028	27,378,927
Travelling & Transportation	-	857,654	1,024,125	1,026,616	-	296,504	1,070,322
Teacher Salary	-	-	-	-	-	-	767,772
Teachers Training	-	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-	-
Stationery ,Rent & Utilities	-	310,434	780,856	2,138,748	-	644,137	2,799,906
Maintenance & General Expenses	-	82,362	592,719	717,551	-	74,607	1,441,118
Beneficiary Training	-	89,745	87,140	94,260	-	127,003	127,003
Staff Training & Development	-	4,174	5,485,780	2,591,882	-	-	-
Program Supplies	-	-	1,397,990	476,008	18,542	2,323,392	1,285,299
Depreciation on Fixed Asset	-	302,894	-	-	66,946	66,946	9,403,052
H.O.Logistics and Management Support	-	703,072	-	-	411,794	411,794	353,384
TOTAL EXPENSES	-	9,539,724	9,881,999	13,657,777	18,542	8,714,412	55,090,907
NET SURPLUS FOR THE YEAR							
Surplus/ Reserve	-	(0)	1,452,686	1,959,093	-	-	-
Taxation	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in Local Currency)**

Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in Local Currency)			
INCOME		EXPENDITURE	
SHARP Helmand P-84	SHARP Helmand P-84	Mobile Health Team in Badghis P-69	Mobile Health Team in Badghis P-69
2012	2011	2012	2011
AFN	AFN	AFN	AFN
Grant Income	118,692,709	2,243,620	2,243,620
BRAC Afghanistan Contribution	-	-	-
Training Income	-	-	-
Interest on Bank Accounts	-	-	-
Other Income	91,679	135,152	-
Exchange gains/losses	-	-	-
Amortization of Investment in Fixed Asset	344,825	64,169	440,509
TOTAL INCOME	150,275,824	7,860	440,509
SHARP Helmand P-84	SHARP Helmand P-84	Community Based TB Control Program P-45	Community Based TB Control Program P-45
2012	2011	2012	2011
AFN	AFN	AFN	AFN
Integrated Behaviour Change Communication Strategy P-63	-	-	-
2012	2011	2012	2011
AFN	AFN	AFN	AFN
Integrated Behaviour Change Communication Strategy P-63	-	-	-
2012	2011	2012	2011
AFN	AFN	AFN	AFN
SHARP Helmand P-84	SHARP Helmand P-84	Mobile Health Team in Badghis P-69	Mobile Health Team in Badghis P-69
2012	2011	2012	2011
AFN	AFN	AFN	AFN
Surplus/ Reserve	-	-	-
Taxation	-	-	-
TOTAL EXPENSES	118,892,030	7,860	440,509
NET SURPLUS FOR THE YEAR	118,892,030	7,860	2,243,620

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING					
Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in Local Currency)					
Mobile Health Team in Nimroz P-68	Mobile Health Team in Nimroz P-68	Tuberculosis Control Program (TB Cap) P-75	GFATM TB R-8 P-076	GFATM Malaria R-8 P-077	GFATM Malaria R-8 P-077
2012	2011	2012	2011	2011	2011
AFN	AFN	AFN	AFN	AFN	AFN
INCOME					
Grant Income	1,821,770	2,045,642	15,552,231	130,808,533	182,163,615
BRAC Afghanistan Contribution	-	-	-	-	-
Training Income	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-
Other Income	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-
Amortization of Investment in Fixed Asset	-	21,243	57,345	704,839	799,074
TOTAL INCOME	1,821,770	2,045,642	21,243	15,609,576	131,514,019
EXPENDITURE					
Salaries & Benefits	912,510	779,757	3,616,578	24,719,755	36,136,601
Traveling & Transportation	723,261	855,926	-	10,561,483	33,279,436
Teacher Salary	-	-	-	-	-
Teachers Training	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-
Stationery, Rent & Utilities	35,027	139,666	563,544	1,010,443	1,418,877
Maintenance & General Expenses	-	-	5,135,995	17,433,394	3,354,452
Beneficiary Training	-	-	2,730,902	-	1,403,390
Staff Training & Development	-	270,293	2,117,341	70,865,699	42,757,977
Program Supplies	150,972	-	57,345	704,839	86,683
Depreciation on Fixed Asset	-	21,243	1,387,870	6,218,406	2,372,990
H.O. Logistics and Management Support	-	-	-	8,424,558	2,672,423
TOTAL EXPENSES	1,821,770	2,045,642	21,243	15,609,576	131,514,019
Surplus/ Reserve	-	-	-	-	-
Taxation	-	-	-	-	-
NET SURPLUS FOR THE YEAR					

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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SEGMENTAL REPORTING

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in Local Currency)**

	GF Malaria R-B Program BRAC as SR of HnTPo P-97	Community Midwifery Education Program Nimroz P-85	Community Midwifery Education Program Nimroz P-85	Community Midwifery Education- Badghis	Nursing Training Program Badghis P-89	Nursing Training Program Badghis P-89
2012	2011	2011	2012	2011	2012	2011
AFN	AFN	AFN	AFN	AFN	AFN	AFN
INCOME						
Grant Income						
BRAC Afghanistan Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	152,961	445,153	164,968	415,796	350,106	-
TOTAL INCOME	13,122,169	152,961	4,831,463	141,743	7,105,750	16,317,210
(115,085)						
EXPENDITURE						
Salaries & Benefits						
Travelling & Transportation	-	-	-	-	-	-
Teacher Salary	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-
Stationery ,Rent & Utilities	-	-	-	-	-	-
Maintenance & General Expenses	-	-	-	-	-	-
Beneficiary Training	-	-	-	-	-	-
Staff Training & Development	-	77,740	-	-	-	-
Program Supplies	(109,605)	9,384,443	-	-	-	-
Depreciation on Fixed Asset	(5,480)	606,547	152,961	445,154	164,968	415,796
H.O.Logistics and Management Support			377,449	7,917	280,972	741,620
TOTAL EXPENSES	(115,085)	13,122,169	152,961	4,831,463	141,743	7,105,750
Surplus/ Reserve	-	-	(0)	-	-	-
Taxation	-	-	-	-	-	-
NET SURPLUS FOR THE YEAR						

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19**SEGMENTAL REPORTING**

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in Local Currency)**

19**NID Helmand P-87****PCH Kabul P-90****PCH Kabul P-94****Blanket & Food Distribution Kabul P-94****P-87****P-90****P-94****Kabul P-94****2011****2011****2011****2011****AFN****AFN****AFN****AFN****INCOME**

Grant Income

BRAC Afghanistan Contribution

Training Income

Interest on Bank Accounts

Other Income

Exchange gains/losses

Amortization of Investment in Fixed Asset

TOTAL INCOME**EXPENDITURE**

Salaries & Benefits

Traveling & Transportation

Teacher Salary

Teachers Training

School Rent & Maintenance

Stationery, Rent & Utilities

Maintenance & General Expenses

Beneficiary Training

Staff Training & Development

Program Supplies

Depreciation on Fixed Asset

H.O. Logistics and Management Support

TOTAL EXPENSES

Surplus/ Reserve

Taxation

NET SURPLUS FOR THE YEAR

NID Helmand P-87	PCH Kabul P-90	PCH Kabul P-90	Child Survival Demonstration P-092	Child Survival Demonstration P-092	Blanket & Food Distribution Kabul P-94
2012	2012	2011	2012	2011	2012
AFN	AFN	AFN	AFN	AFN	AFN
INCOME					
Grant Income	-	18,663,017	111,814,981	90,842,186	37,384
BRAC Afghanistan Contribution	-	-	-	-	-
Training Income	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-
Other Income	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-
Amortization of Investment in Fixed Asset	-	-	46,789	41,649	-
TOTAL INCOME	-	18,663,017	111,861,770	90,883,835	37,384
EXPENDITURE					
Salaries & Benefits	-	7,136,856	63,497,243	48,719,128	22,744
Traveling & Transportation	-	8,637,119	778,866	743,872	-
Teacher Salary	-	-	-	-	-
Teachers Training	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-
Stationery, Rent & Utilities	-	4,545,167	4,020,408	-	-
Maintenance & General Expenses	-	564,610	306,825	102,095	14,640
Beneficiary Training	-	2,324,432	5,360,651	-	31,970
Staff Training & Development	-	4,162,572	-	17,828	-
Program Supplies	-	-	23,420,897	-	-
Depreciation on Fixed Asset	-	27,893,920	41,649	-	-
H.O. Logistics and Management Support	-	46,789	8,270,405	-	829
TOTAL EXPENSES	-	18,663,017	111,861,770	90,883,835	37,384
NET SURPLUS FOR THE YEAR					
Surplus/ Reserve	-	-	-	-	-
Taxation	-	-	-	-	-
NET SURPLUS FOR THE YEAR					

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING				
Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in Local Currency)				
Food TB Patient Kabul P-107	Food TB Patient Kabul P-107	Food TB Patient Parwan P-108	Food TB Patient Parwan P-108	Comprehen- sive Capacity Development Project P-109
2012	2011	2012	2011	2012
AFN	AFN	AFN	AFN	AFN
INCOME				
Grant Income				
BRAC Afghanistan Contribution	-	-	-	-
Training Income	-	-	-	-
Interest on Bank Accounts	-	-	-	-
Other Income	-	-	-	-
Exchange gains/losses	-	-	-	-
Amortization of Investment in Fixed Asset	-	-	-	-
TOTAL INCOME	145,400	89,893	-	21,302
EXPENDITURE				
Salaries & Benefits	15,640	14,400	-	5,338
Traveling & Transportation	32,950	-	-	-
Teacher Salary	-	-	-	-
Teachers Training	-	-	-	-
School Rent & Maintenance	-	-	-	-
46,950	37,651	-	-	15,000
Maintenance & General Expenses	-	-	-	(5,785)
Beneficiary Training	-	-	-	3,532,024
Staff Training & Development	-	-	-	15,965
Program Supplies	49,860	37,842	-	-
Depreciation on Fixed Asset	-	-	-	200,000
H.O.Logistics and Management Support	-	-	-	294,686
TOTAL EXPENSES	145,400	89,893	-	(5,785)
Surplus/ Reserve	-	-	-	-
Taxation	-	-	-	-
NET SURPLUS FOR THE YEAR				

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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19

SEGMENTAL REPORTING

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in Local Currency)**

	Food for Adolescent Member Kapisa P-111	Food for Adolescent Member Bamyan P-112	Food for Adolescent Member Kabul P-113	Food for Adolescent Member Parwan P-114
	2012	2011	2011	2011
	AFN	AFN	AFN	AFN
INCOME				
Grant Income	-	-	-	-
BRAC Afghanistan Contribution	-	-	-	-
Training Income	-	-	-	-
Interest on Bank Accounts	-	-	-	-
Other Income	-	-	-	-
Exchange gains/losses	-	-	-	-
Amortization of Investment in Fixed Asset	-	-	-	-
TOTAL INCOME	-	33,700	-	15,648
				61,400
				30,520
EXPENDITURE				
Salaries & Benefits	-	-	-	8,700
Travelling & Transportation	-	-	-	-
Teacher Salary	-	-	-	-
Teachers Training	-	-	-	-
School Rent & Maintenance	-	-	-	-
Stationery ,Rent & Utilities	5,700	-	1,748	-
Maintenance & General Expenses	19,300	-	6,000	-
Beneficiary Training	-	-	-	-
Staff Training & Development	-	-	-	-
Program Supplies	-	-	-	-
Depreciation on Fixed Asset	-	-	-	-
H.O.Logistics and Management Support	-	-	-	-
TOTAL EXPENSES	-	33,700	-	15,648
				61,400
				30,520
NET SURPLUS FOR THE YEAR				
Surplus/ Reserve	-	-	-	-
Taxation	-	-	-	-
				-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19 SEGMENTAL REPORTING
Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in Local Currency)

	Vocational Training for Adolescent Girl P-115	Vocational Training for Adolescent Girl P-115	Safety Net Project Badghis Province P-116	Safety Net Project Badghis Province P-116	TB Cap 1 P-117	TB Cap 1 P-117
	2012	2011	2011	2012	2011	2011
	AFN	AFN	AFN	AFN	AFN	AFN
INCOME						
Grant Income						
BRAC Afghanistan Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	-	-	-	-	-	-
TOTAL INCOME	107,100	148,164	52,863	2,789,784	-	252,000
EXPENDITURE						
Salaries & Benefits						
Traveling & Transportation	-	-	-	-	-	-
Teacher Salary	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-
Stationery, Rent & Utilities	-	-	-	-	-	-
Maintenance & General Expenses	-	-	-	-	-	-
Beneficiary Training	107,100	148,164	-	-	-	-
Staff Training & Development	-	-	-	-	-	-
Program Supplies	-	-	-	-	-	-
Depreciation on Fixed Asset	-	-	-	-	-	-
H.O.Logistics and Management Support	-	-	-	-	-	-
TOTAL EXPENSES	107,100	148,164	52,863	2,789,784	-	252,000
NET SURPLUS FOR THE YEAR						
Surplus/ Reserve	-	-	-	-	-	-
Taxation	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING				
Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in Local Currency)				
		Comprehensive Capacity Development P-118	CMCHN Helmand & Nimroz P-119	TB Care P-120
		2012	2011	2011
		AFN	AFN	AFN
INCOME				
Grant Income	2,441,290	2,943,521	24,210,397	6,768,643
BRAC Afghanistan Contribution	-	-	-	-
Training Income	-	-	-	-
Interest on Bank Accounts	-	-	-	-
Other Income	-	-	-	-
Exchange gains/losses	-	-	-	-
Amortization of Investment in Fixed Asset	-	-	-	-
TOTAL INCOME	2,441,290	2,943,521	24,210,397	6,768,643
EXPENDITURE				
Salaries & Benefits		4,102,199	1,012,717	1,198,589
Traveling & Transportation		94,433	15,000	-
Teacher Salary		-	-	-
Teachers Training		-	-	-
School Rent & Maintenance		-	-	-
Stationery, Rent & Utilities		-	-	-
Maintenance & General Expenses		-	-	-
Beneficiary Training	2,281,579	2,750,954	15,088,421	51,385
Staff Training & Development	-	-	-	697,938
Program Supplies	-	-	-	810,168
Depreciation on Fixed Asset	-	-	-	109,690
H.O. Logistics and Management Support	159,711	192,567	1,138,189	15,140
TOTAL EXPENSES	2,441,290	2,943,521	24,210,397	6,768,643
Surplus/ Reserve		-	-	-
Taxation		-	-	-
NET SURPLUS FOR THE YEAR				

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in Local Currency)**

Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in Local Currency)					
INCOME			EXPENDITURE		
WASH P-121	NSP P-121	NSP III RBG Badghis P-123	On Farm Water Management P-124	On Farm Water Management P-124	On Farm Water Management P-124
2011	2011	2011	2011	2011	2011
AFN	AFN	AFN	AFN	AFN	AFN
1,906,242	1,244,484	9,130,486	-	-	-
Grant Income	-	-	-	-	-
BRAC Afghanistan Contribution	-	-	-	-	-
Training Income	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-
Other Income	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-
Amortization of Investment in Fixed Asset	37,390	3,892	25,453	8,050	-
TOTAL INCOME	1,943,632	1,248,376	9,155,939	1,201,136	-
484,294	459,867	5,223,816	-	-	-
103,809	256,223	1,596,142	-	-	-
Salaries & Benefits	-	-	-	-	-
Traveling & Transportation	-	-	-	-	-
Teacher Salary	-	-	-	-	-
Teachers Training	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-
Stationery, Rent & Utilities	-	-	-	-	-
Maintenance & General Expenses	-	-	-	-	-
Beneficiary Training	-	-	-	-	-
Staff Training & Development	-	-	-	-	-
Program Supplies	-	-	-	-	-
Depreciation on Fixed Asset	969,243	497,862	25,453	8,050	-
H.O. Logistics and Management Support	37,390	3,892	830,044	114,735	-
TOTAL EXPENSES	1,943,632	1,248,376	9,155,939	1,201,136	-
Surplus/ Reserve	-	-	-	-	-
Taxation	-	-	-	-	-
NET SURPLUS FOR THE YEAR	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19 SEGMENTAL REPORTING
Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in Local Currency)

		NSP New Rollout Communities P-127		NSP New Rollout Communities P-127		NSP New Rollout Communities P-127		NSP New Rollout Communities P-127		NSP New Rollout Communities P-127	
		2012	AFN	2011	AFN	2012	AFN	2011	AFN	2012	AFN
		INCOME				INCOME				EXPENDITURE	
Grant Income		-		-		-		-		-	
BRAC Afghanistan Contribution		-		-		-		-		-	
Training Income		-		-		-		-		-	
Interest on Bank Accounts		-		-		-		-		-	
Other Income		-		-		-		-		-	
Exchange gains/losses		-		-		-		-		-	
Amortization of Investment in Fixed Asset		948									
TOTAL INCOME		8,287,059				928,442				22,759,829	
Grant Income		8,286,111		-		928,442		-		25,476,296	
BRAC Afghanistan Contribution		-		-		-		-		-	
Training Income		-		-		-		-		-	
Interest on Bank Accounts		-		-		-		-		-	
Other Income		-		-		-		-		-	
Exchange gains/losses		-		-		-		-		-	
Amortization of Investment in Fixed Asset		948									
TOTAL INCOME		8,287,059				928,442				22,759,829	
Salaries & Benefits		4,438,847		503,440		22,499,134		32,912,826		278,828,151	
Traveling & Transportation		1,672,060		281,240		5,197,132		4,089,338		40,045,510	
Teacher Salary		-		-		-		-		15,313,082	
Teachers Training		-		-		-		-		4,701,553	
School Rent & Maintenance		-		-		-		-		3,348,502	
Stationery, Rent & Utilities		616,847		34,199		5,115,439		3,882,082		44,111,069	
Maintenance & General Expenses		744,005		25,510		14,327,043		3,091,803		44,976,756	
Beneficiary Training		42,839		-		-		-		50,620,049	
Staff Training & Development		18,230		11,800		10,630		93,609		5,051,674	
Program Supplies		-		-		31,470,022		37,559,606		345,954,674	
Depreciation on Fixed Asset		948		-		390,756		389,029		7,013,975	
H.O. Logistics and Management Support		753,283		72,253		-		(44,091,822)		-	
TOTAL EXPENSES		8,287,059				928,442		34,918,334		30,750,393	
Surplus/ Reserve		-		-		-		(12,159,505)		(5,274,097)	
Taxation		-		-		-		-		(10,705,883)	
NET SURPLUS FOR THE YEAR											
		-		-		-		-		(3,314,041)	
		-		-		-		-		(12,159,505)	
		-		-		-		-		(5,274,097)	
		-		-		-		-		(10,705,883)	

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19.1 SEGMENTAL REPORTING
Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in United States Dollars)

	Girls Education Program P-53	Girls Education Program P-53	ELA:Enhance Literacy in Afghanistan p-103	ELA:Enhance Literacy in Afghanistan p-103	NSP 5 Province P-58	NSP 5 Province P-58
	2012	2011	2012	2011	2012	2011
	USD	USD	USD	USD	USD	USD
INCOME						
Grant Income	1,718,573	2,926,004	-	1,185,951	96,038	240,401
BRAC Afghanistan Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	18	21	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	11,332	12,352	207	238	10,483
Amortization of Investment in Fixed Asset						23,394
TOTAL INCOME	1,729,922	2,938,377		1,186,189	207	106,522
EXPENDITURE						
Salaries & Benefits	543,262	773,708	-	15,324	63,207	137,930
Traveling & Transportation	109,328	148,234	-	16,381	17,820	49,032
Teacher Salary	294,823	661,725	-	-	-	-
Teachers Training	90,519	71,825	-	-	-	-
School Rent & Maintenance	64,381	137,683	-	-	-	-
Stationery, Rent & Utilities	86,529	113,473	-	4,390	4,564	36,635
Maintenance & General Expenses	12,533	27,819	-	9,175	1,518	1,455
Beneficiary Training	104,934	0	-	-	-	-
Staff Training & Development	21,417	18,910	-	1,111,276	-	-
Program Supplies	242,175	712,894	-	238	10,483	23,394
Depreciation on Fixed Asset	11,332	12,352	207	29,405	8,929	15,349
H.O. Logistics and Management Support	148,672	259,735	-			
TOTAL EXPENSES	1,729,904	2,938,356		1,186,189	207	106,522
Surplus/ Reserve	18	-	-	(0)	-	-
Taxation	-					-
NET SURPLUS FOR THE YEAR	18	21		(0)		-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORT 119.1

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in United States Dollars)**

EXPENDITURE

- Salaries & Benefits
- Traveling & Transportation
- Teacher Salary
- Teachers Training
- School Rent & Maintenance
- Stationery , Rent & Utilities
- Maintenance & General Expenses
- Beneficiary Training
- Staff Training & Development
- Program Supplies
- Depreciation on Fixed Asset

TOTAL EXPENSES

Surplus/ Reserve
Taxation

NET SUBSCRIPTIONS FOR THE YEAR

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
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SEGMENTAL REPORTING		Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in United States Dollars)		
		2011	2012	
INCOME	USD	USD	USD	
Grant Income	-	-	-	
BRAC Afghanistan Contribution	-	-	-	
Training Income	-	-	-	
Interest on Bank Accounts	-	-	-	
Other Income	-	-	-	
Exchange gains/losses	-	-	-	
Amortization of Investment in Fixed Asset	4,199	1,824	1,199	
TOTAL INCOME				1,824
EXPENDITURE				
Salaries & Benefits	-	-	-	
Traveling & Transportation	-	-	-	
Teacher Salary	-	-	-	
Teachers Training	-	-	-	
School Rent & Maintenance	-	-	-	
Stationery, Rent & Utilities	-	-	-	
Maintenance & General Expenses	-	-	-	
Beneficiary Training	-	-	-	
Staff Training & Development	-	-	-	
Program Supplies	-	-	-	
Depreciation on Fixed Asset	4,199	1,824	1,199	
H.O.Logistics and Management Support	-	-	-	
TOTAL EXPENSES				4,199
Surplus/ Reserve	-	-	-	
Taxation	-	-	-	
NET SURPLUS FOR THE YEAR				1,824

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19.1 SEGMENTAL REPORTING
Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in United States Dollars)

	Disaster Risk Reduction P-51	Community Infrastructure Project Badghis P-101	Community Infrastructure Project Badghis P-101	Training & Resource Centre(BTRC) P-05	Community Based Health Program P-79	Community Based Health Program P-79
	2012	2011	2012	2011	2011	2011
	USD	USD	USD	USD	USD	USD
INCOME						
Grant Income	-	-	-	-	-	185,488
BRAC Afghanistan Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	1,436
Amortization of Investment in Fixed Asset	-	229	-	-	-	357
TOTAL INCOME	-	229	-	204,627	218,227	357
EXPENDITURE						
Salaries & Benefits	-	-	-	-	-	-
Traveling & Transportation	-	-	-	-	-	-
Teacher Salary	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-
Stationery ,Rent & Utilities	-	-	-	-	-	-
Maintenance & General Expenses	-	-	-	-	-	-
Beneficiary Training	-	-	-	-	-	-
Staff Training & Development	-	-	-	-	-	-
Program Supplies	-	-	-	-	-	-
Depreciation on Fixed Asset	-	229	-	-	-	-
H.O.Logistics and Management Support	-	-	-	-	-	-
TOTAL EXPENSES	-	229	-	204,627	190,258	357
Surplus/ Reserve	-	-	-	-	-	-
Taxation	-	-	-	-	-	-
NET SURPLUS FOR THE YEAR	-	-	-	-	27,969	42,023

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SEGMENTAL REPORTING		Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in United States Dollars)			
		2012	2011	2011	2011
		USD	USD	USD	USD
INCOME					
SHARP Nimroz P-83	SHARP Helmand P-84	SHARP Helmand P-84	SHARP Helmand P-84	Integrated Behaviour Change Communication Strategy P-63	Integrated Behaviour Change Communication Strategy P-63
2012	2011	2012	2011	2011	2011
USD	USD	USD	USD	USD	USD
Grant Income	1,048,974	726,443	2,884,854	2,545,961	-
BRAC Afghanistan Contribution	-	-	-	-	-
Training Income	-	-	-	-	-
Interest on Bank Accounts	180	1,427	1,765	2,899	-
Other Income	-	-	6,639	1,376	-
Exchange gains/losses	-	7,580	-	-	169
Amortization of Investment in Fixed Asset	11,510	-	-	-	-
TOTAL INCOME	1,060,664	735,449	2,893,258	2,550,237	-
EXPENDITURE					
Salaries & Benefits	527,126	342,145	822,925	714,083	-
Traveling & Transportation	20,607	16,469	78,047	58,199	-
Teacher Salary	-	-	-	-	-
Teachers Training	-	-	-	-	-
School Rent & Maintenance	53,907	44,718	279,417	232,482	-
Stationery, Rent & Utilities	27,746	50,741	15,478	7,059	-
Maintenance & General Expenses	-	-	-	-	-
Beneficiary Training	24,746	23,519	35,895	20,890	-
Staff Training & Development	324,424	201,696	1,548,891	1,421,972	-
Program Supplies	11,510	7,580	6,639	1,376	-
Depreciation on Fixed Asset	70,599	48,581	105,967	94,175	-
TOTAL EXPENSES	1,060,664	735,449	2,893,258	2,550,237	-
Surplus/ Reserve	-	-	-	-	-
Taxation	-	-	-	-	-
NET SURPLUS FOR THE YEAR					169

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19.1 SEGMENTAL REPORTING
Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in United States Dollars)

	Community Based TB Control Program P-45	Mobile Health Team in Badghis P-69	Mobile Health Team in Nimroz P-68	Mobile Health Team in Nimroz P-68	Tuberculosis Control Program (TB Cap) P-75	Tuberculosis Control Program (TB Cap) P-75
	2012	2011	2012	2011	2012	2011
	USD	USD	USD	USD	USD	USD
INCOME						
Grant Income	-	40,386	48,126	35,075	43,879	333,596
BRAC Afghanistan Contribution	-	-	-	-	-	-
Training Income	-	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-	-
Amortization of Investment in Fixed Asset	-	9,449	9,449	35,075	48,126	409
TOTAL INCOME	-	40,386	40,386	35,075	48,126	334,826
EXPENDITURE						
Salaries & Benefits		18,341	22,145	17,569	16,726	77,576
Traveling & Transportation		11,169	16,307	13,925	18,360	-
Teacher Salary	-	-	-	-	-	-
Teachers Training	-	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-	-
Stationery ,Rent & Utilities	-	-	-	-	-	-
Maintenance & General Expenses	-	-	-	-	-	-
Beneficiary Training	-	-	-	-	-	-
Staff Training & Development	-	-	-	-	-	-
Program Supplies	-	9,656	6,260	5,798	45,417	58,578
Depreciation on Fixed Asset	-	9,449	-	2,907	1,230	110,167
H.O. Logistics and Management Support	-	-	-	-	-	-
TOTAL EXPENSES	-	9,449	40,386	35,075	48,126	409
NET SURPLUS FOR THE YEAR						
Surplus/ Reserve	-	-	-	-	-	-
Taxation	-	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19.1 SEGMENTAL REPORTING
Statement of Comprehensive Income
for the year ended 31 December 2011
(Amount in United States Dollars)

Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in United States Dollars)					
INCOME			EXPENDITURE		
GFATM TB R-8 P-076	GFATM TB R-8 P-076	2012	GFATM Malaria R-8 P-077	GFATM Malaria R-8 P-077	2011
USD	USD	USD	Malaria R-8 P-077	Malaria R-8 P-077	2012
2,518,456	-	3,907,413	1,036,069	1,071,951	(2,216)
-	-	-	-	-	281,471
12	1,533	481	4,286	-	-
-	-	-	-	-	-
-	-	45,687	-	-	-
13,570	17,140	49,380	-	-	-
TOTAL INCOME	2,532,037	3,926,087	1,082,237	1,125,616	(2,216)
Grant Income	BRAC Afghanistan Contribution	3,907,413	1,036,069	1,071,951	(2,216)
Training Income	Interest on Bank Accounts	-	-	-	281,471
Other Income	Amortization of Investment in Fixed Asset	12	481	4,286	-
Exchange gains/losses		-	-	-	-
Amortization of Investment in Fixed Asset		13,570	45,687	49,380	-
TOTAL INCOME	2,532,037	3,926,087	1,082,237	1,125,616	(2,216)
Salaries & Benefits	Traveling & Transportation	475,929	396,700	289,745	65,496
Teacher Salary	Teachers Training	203,340	39,728	81,152	-
School Rent & Maintenance	School Rent & Maintenance	-	-	-	-
Stationery, Rent & Utilities	Stationery, Rent & Utilities	0	30,435	64,583	-
Maintenance & General Expenses	Maintenance & General Expenses	19,454	30,103	393,564	-
Beneficiary Training	Beneficiary Training	335,645	917,160	88,853	-
Staff Training & Development	Staff Training & Development	-	-	103,659	-
Program Supplies	Program Supplies	1,364,376	1,261,567	186,167	(2,110)
Depreciation on Fixed Asset	Depreciation on Fixed Asset	13,570	17,140	45,687	201,297
H.O. Logistics and Management Support	H.O. Logistics and Management Support	119,723	180,707	51,452	-
TOTAL EXPENSES	2,532,037	3,926,087	1,082,237	1,125,616	(2,216)
Surplus/ Reserve	Taxation	-	-	-	-
NET SURPLUS FOR THE YEAR					

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19.1 SEGMENTAL REPORTING

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in United States Dollars)**

EXPENDITURE

Salaries & Benefits	(1,234)	53,224	159,182	1,222,511	1,045,026
Traveling & Transportation	-	12,717	24,804	14,995	15,956
Teacher Salary	-	-	-	-	-
Teachers Training	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-
Stationery, Rent & Utilities	-	-	-	-	-
Maintenance & General Expenses	29,068	45,675	44,664	87,508	86,238
Beneficiary Training	3,811	23,531	39,848	12,111	6,581
Staff Training & Development	-	24,313	14,386	8,427	114,986
Program Supplies	-	-	-	80,142	502,379
Depreciation on Fixed Asset	-	3,539	8,005	-	893
H.O.Logistics and Management Support	152	6,027	14,278	202,147	177,400
TOTAL EXPENSES	152,418	2,729	314,155	255,055	2,153,673
Surplus/ Reserve	-	-	-	-	1,949,460
Taxation	-	-	-	-	-
NET SURPLUS FOR THE YEAR					

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

119.1 SEGMENTAL REPORTING

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in United States Dollars)**

Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in United States Dollars)			
INCOME			
Child Survival Demonstration P-092	2012	USD	-
Child Survival Demonstration P-092	2011	USD	10,264
Blanket & Food Distribution Kabul P-94	2012	USD	720
Blanket & Food Distribution Kabul P-94	2011	USD	2,104
Health & Nutrition for Child Health P-95	2012	USD	117,764
Health & Nutrition for Child Health P-95	2011	USD	-
IMCHN Kabul Project P-96	2012	USD	-
IMCHN Kabul Project P-96	2011	USD	-
IMCHN Kabul Project P-96	2010	USD	11,397

EXPENDITURE

Salaries & Benefits	-		4,073
Traveling & Transportation	-		3,523
Teacher Salary	-		-
Teachers Training	-		-
School Rent & Maintenance	-		-
Stationery, Rent & Utilities	-		-
Maintenance & General Expenses	-		-
Beneficiary Training	-		-
Staff Training & Development	-		-
Program Supplies	-		-
Depreciation on Fixed Asset	-		-
H.O. Logistics and Management Support	-		-
TOTAL EXPENSES	-		117,764
Surplus/ Reserve	-		-
Taxation	-		-
NET SURPLUS FOR THE YEAR	11,397		-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19.1 SEGMENTAL REPORTING

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in United States Dollars)**

INCOME		EXPENDITURE		NET SURPLUS FOR THE YEAR	
Integrated Behaviour Change Communication Strategy P-100	TUP Bamyan P-106	Integrated Behaviour Change Communication Strategy P-100	TUP Bamyan P-106	Food TB Patient Parwan P-108	Food TB Patient Parwan P-108
2012	2011	2012	2011	2012	2011
USD	USD	USD	USD	USD	USD
(5,030)	540,382	308,992	414,511	1,928	457
Grant Income BFAC Afghanistan Contribution	-	-	-	-	-
Training Income	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-
Other Income	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-
Amortization of Investment in Fixed Asset	-	2,860	1,115	-	-
TOTAL INCOME	540,382	313,633	422,074	1,928	457
Salaries & Benefits	(78) (4,623)	150,218	77,164 20,073	68,078 15,150	309 301 634
Traveling & Transportation	-	-	-	-	-
Teacher Salary	-	-	-	-	-
Teachers Training	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-
Stationery, Rent & Utilities	-	157,786	21,545	20,820	904
Maintenance & General Expenses	-	-	-	-	-
Beneficiary Training	-	-	-	-	-
Staff Training & Development	-	-	-	-	-
Program Supplies	-	196,967	7,139 150,014 2,860 34,888	271,808 1,115 45,102	808 960 812 342
Depreciation on Fixed Asset	-	(329)	35,352	-	-
H.O.Logistics and Management Support	-	-	-	-	-
TOTAL EXPENSES	(5,030)	540,382	313,633	422,074	2,799
Surplus/ Reserve Taxation	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19.1 SEGMENTAL REPORTING
Statement of Comprehensive Income
for the year ended 31 December 20
(Amount in United States Dollars)

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19.1 SEGMENTAL REPORTING

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in United States Dollars)**

Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in United States Dollars)					
INCOME			EXPENDITURE		
Food for Adolescent Member Kabul P-113	2012	USD	-	-	-
Food for Adolescent Member Parwan P-114	2012	USD	-	-	-
Food for Adolescent Member Kabul P-113	2011	USD	-	-	-
Food for Adolescent Member Parwan P-114	2011	USD	-	-	-
Vocational Training for Adolescent Girl P-115	2012	USD	-	-	-
Vocational Training for Adolescent Girl P-115	2011	USD	-	-	-
Safety Net Project Badghis Province P-116	2011	USD	-	-	-
Safety Net Project Badghis Province P-116	2012	USD	-	-	-
Amortization of Investment in Fixed Asset			-	-	-
Interest on Bank Accounts			-	-	-
Other Income			-	-	-
Exchange gains/losses			-	-	-
Grant Income			-	-	-
BRAC Afghanistan Contribution			-	-	-
Training Income			-	-	-
TOTAL INCOME	1,317	-	449	187	925
Salaries & Benefits			-	-	26,385
Traveling & Transportation			-	-	18,044
Teacher Salary			-	-	-
Teachers Training			-	-	-
School Rent & Maintenance			-	-	-
Stationery ,Rent & Utilities			-	-	4,640
Maintenance & General Expenses			-	-	927
Beneficiary Training			-	-	4,405
Staff Training & Development			-	-	-
Program Supplies			-	-	-
Depreciation on Fixed Asset			-	-	5,440
H.O.Logistics and Management Support			-	-	93
TOTAL EXPENSES	655	-	3,178	1,018	59,841
Surplus/ Reserve			-	-	-
Taxation			-	-	-
NET SURPLUS FOR THE YEAR	59,841	-	3,178	1,018	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

9.1 SEGMENTAL REPORTING		Statement of Comprehensive Income for the Year ended 31 December 2012 (Amount in United States Dollars)			
INCOME					
TB Cap 1 P-117	2011 USD	TB Cap 1 P-117	Compre- hensive Capacity Development P-118	CMCHN Helmand & Nimroz P-119	TB Care P-120
2012 USD	2012 USD	2011 USD	2012 USD	2011 USD	2011 USD
Grant Income	47,002	-	63,139	34,610	52,158
BRAC Afghanistan Contribution	-	-	-	-	-
Training Income	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-
Other Income	-	-	-	-	-
Exchange gains/losses	-	-	-	-	-
Amortization of Investment in Fixed Asset	-	-	-	-	-
TOTAL INCOME	5,405	-	63,139	466,122	52,158
EXPENDITURE					
Salaries & Benefits	-	-	78,980	19,498	25,710
Traveling & Transportation	-	-	1,818	322	-
Teacher Salary	-	-	-	-	-
Teachers Training	-	-	-	-	-
School Rent & Maintenance	-	-	-	-	-
Stationery, Rent & Utilities	-	-	6,400	1,102	-
Maintenance & General Expenses	-	-	2,112	14,971	-
Beneficiary Training	-	-	290,497	17,378	-
Staff Training & Development	-	-	59,008	291	-
Program Supplies	-	-	43,927	-	-
Depreciation on Fixed Asset	-	-	-	72,888	9,276
H.O.Logistics and Management Support	-	-	3,075	-	12,432
TOTAL EXPENSES	5,405	-	4,131	6,395	4,741
NET SURPLUS FOR THE YEAR					
Surplus/ Reserve	-	-	-	-	-
Taxation	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19.1 SEGMENTAL REPORTING

**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in United States Dollars)**

Statement of Comprehensive Income for the year ended 31 December 2012 (Amount in United States Dollars)					
INCOME			EXPENDITURE		
WASH P-121	WASH P-121	2011	NSP III RBG Badghis P-123	On Farm Water Management P-124	2011
		USD	2011	USD	USD
36,701	26,694	-	175,789	22,970	4,921
Grant Income	ERAC Afghanistan Contribution	-	-	-	-
Training Income	-	-	-	-	-
Interest on Bank Accounts	-	-	-	-	-
Other Income	-	-	-	-	-
Exchange gains/losses	-	720	83	155	-
Amortization of Investment in Fixed Asset	83	490	-	-	-
TOTAL INCOME	37,421	26,778	176,279	23,125	4,921
INCOME	INCOME	INCOME	INCOME	INCOME	INCOME
GRANT INCOME	GRANT INCOME	GRANT INCOME	GRANT INCOME	GRANT INCOME	GRANT INCOME
Program Supplies	Program Supplies	Program Supplies	Program Supplies	Program Supplies	Program Supplies
Depreciation on Fixed Asset	Depreciation on Fixed Asset	Depreciation on Fixed Asset	Depreciation on Fixed Asset	Depreciation on Fixed Asset	Depreciation on Fixed Asset
H.O. Logistics and Management Support	H.O. Logistics and Management Support	H.O. Logistics and Management Support	H.O. Logistics and Management Support	H.O. Logistics and Management Support	H.O. Logistics and Management Support
TOTAL EXPENSES	37,421	26,777	176,279	23,125	4,921
NET SURPLUS FOR THE YEAR	-	-	-	-	-
Surplus/ Reserve	-	-	-	-	-
Taxation	-	-	-	-	-

BRAC AFGHANISTAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

19.1 SEGMENTAL REPORTING
**Statement of Comprehensive Income
for the year ended 31 December 2012
(Amount in United States Dollars)**

	NSP New Rollout Communities P-127	Afghanistan Pension Ad- ministration & Safety Net Project P-128	Temporary Project Account P-98	Total
	2012	2011	2011	2011
	USD	USD	USD	USD
INCOME				
Grant Income				
BRAC Afghanistan Contribution				
Training Income				
Interest on Bank Accounts				
Other Income				
Exchange gains/losses				
Amortization of Investment in Fixed Asset	18			
TOTAL INCOME	159,551			
EXPENDITURE				
Salaries & Benefits				
Traveling & Transportation				
Teacher Salary	-			
Teachers Training	-			
School Rent & Maintenance	-			
Stationery,Rent & Utilities	658			
Maintenance & General Expenses	491			
Beneficiary Training	-			
Staff Training & Development	227			
Program Supplies	-			
Depreciation on Fixed Asset	-			
H.O.Logistics and Management Support	1,391			
TOTAL EXPENSES	159,551			
Surplus/ Reserve				
Taxation	-			
NET SURPLUS FOR THE YEAR				

Notes

Notes

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