



Faisal Nasim Chartered Accountants
An affiliate member of AGN International

NOOR EDUCATIONAL AND
CAPACITY DEVELOPMENT
ORGANIZATION (NECDO)

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
DECEMBER 31, 2022

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NOOR EDUCATIONAL AND
CAPACITY DEVELOPMENT
ORGANIZATION (NECDO)

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
DECEMBER 31, 2022



INDEPENDENT AUDITOR'S REPORT

To the Country Director
Noor Educational and Capacity Development Organization (NECDO)
Kabul, Afghanistan.

Opinion

We have audited the financial statement of “Noor Educational and Capacity Development Organization (NECDO)”, which comprise the statement of financial position as at December 31, 2022, and the statement of funds & expenditure, statement of changes in accumulated fund for the year then ended, and notes to the financial statement and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, and give a true and fair view of the financial position as at December 31, 2022, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

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



NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2022

| | Note | 2022 (USD) | 2021 (USD) |
|--|------|---------------|---------------|
| NON-CURRENT ASSETS | | | |
| Fixed assets (Expensed out by charging to donor funds as and when acquired) | 4 | - | - |
| CURRENT ASSETS | | | |
| Advances and other receivables | 5 | 4,417 | 0 |
| Receivable from donors | 6 | - | 0 |
| Cash and bank balances | 7 | 92,403 | 74,441 |
| | | 96,820 | 74,442 |
| TOTAL ASSETS | | 96,820 | 74,441 |
| RESERVES AND LIABILITIES | | | |
| Reserve Funds | | 2,262 | 1,937 |
| Current Liabilities | | | |
| Advances/Payables from Third parties | 10 | 45,852 | 50,989 |
| Accrued liabilities | | 48,706 | 21,515 |
| | | 94,558 | 72,504 |
| TOTAL RESERVES AND LIABILITIES | | 96,820 | 74,441 |

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

KABUL



DIRECTOR

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MANAGER FINANCE

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Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

The board of directors are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to these risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.



NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED DECEMBER 31, 2022

| | 2022 (USD) | 2021 (USD) |
|---|---------------|---------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Deficit for the year | 325 | |
| Working capital changes | | |
| Changes in advances and other receivables | (4,417) | 26,282 |
| Changes in receivable from donors | - | - |
| Changes in funds balance | - | - |
| Changes in accrued liabilities | 27,191 | (15,838) |
| Changes in fund from third party | (5,137) | (90,028) |
| Net working capital changes | 17,637 | (79,584) |
| Net cash generated from operating activities | 17,962 | (79,584) |
| NET CHANGE IN CASH AND BANK BALANCES FOR THE YEAR | 17,962 | (79,584) |
| CASH AND BANK BALANCES AT THE BEGINNING OF THE YEAR | 74,441 | 154,025 |
| CASH AND BANK BALANCES AT THE END OF THE YEAR | 92,403 | 74,441 |

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

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DIRECTOR

MANAGER FINANCE



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report the related disclosure in the financial statements or if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentations, structure and content of the financial statement, including the disclosures, and whether the financial statement represent the underlying transaction and events in a manner that achieves fair presentation.

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

The engagement partner on the audit resulting in the independent auditors report is **Mr. Arbab Faisal Habib**.

Faisal Nasim

Faisal Nasim Chartered Accountant



Kabul, Afghanistan
April 29, 2023

NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Note | 2022 (USD) | 2021 (USD) |
|--|------|---------------|---------------|
| INCOMING RESOURCES | | | |
| Funds from donors | 9 | 529,091 | 4,533,567 |
| Other donations and grants | | 3,753 | 64,270 |
| | | 532,844 | 4,597,837 |
| EXPENDITURE | | | |
| Project expenditure | 11 | (528,266) | (4,533,567) |
| Other Expenses | | (3,753) | (64,270) |
| Administrative expenses | 12 | (500) | - |
| | | (532,519) | (4,597,837) |
| Other income | 13 | - | - |
| (DEFICIT) / SURPLUS FOR THE YEAR | | 325 | - |
| ACCUMULATED SURPLUS BROUGHT FORWARD | | 1,937 | 1,937 |
| ACCUMULATED (DEFICIT) / SURPLUS CARRIED FORWARD | | 2,262 | 1,937 |

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

KABUL



DIRECTOR

MANAGER FINANCE

NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

1 STATUS AND NATURE OF ACTIVITIES

NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO), hereinafter referred to as "The Organization" is a Non-Governmental and Non - Political Development Organization Empowering People and communities to initiate and sustain their own development, NECDO is working in partnership with different communities providing tools and resources to change behaviours of men dominated society towards improvement of womens human reights condition and to produce women rigths advocates from islamic and modern life perspective from Afghan community. NECDO is also working for the education of women and children and for development of womens shura leadership potential within the region.

NECDO is registered with the Government of Afghanistan, Ministry of Economy (Registration No. 95), Ministry of Education (Registration No. 278) and with the Ministry of Women's Affairs (Registration No. 35). The Registered Office of NECDO is situated in Kabul, Afghanistan.

2 BASIS OF PREPARATION

2.1 Statement of compliance

These financial statements have been prepared in accordance with the approved International Financial Reporting Standards (IFRS's) as applicable in Afghanistan.

2.2 Basis of measurement

These financial statements have been prepared under the historical cost convention, except monetary assets and liabilities in currency other than reporting currency, which are stated as per accounting policy of foreign currency transactions.

2.3 Functional and presentation currency

These financial statements are presented in US Dollars (USD) and the organization functional currencies are USD, AFS and EURO.

2.4 Use of estimates and judgments

The preparation of financial statements in conformity with approved accounting standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expense. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making the judgments about carrying value of assets and liabilities that are readily not apparent from other sources.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following significant accounting policies has been adopted in preparation of these financial statements.

3.1 Fixed Assets

Fixed assets purchased from the funds of donors are charged to them during the year of purchase. However, a memorandum record is being maintained for management purposes.

3.2 Funds from donors

Funds from donors are recognized up to the extent of expenditure incurred. Any excess or less funds are recognized as either payable or receivable from the donor.

3.3 Taxation

The organization is not liable to tax in accordance with the Income Tax Law, 2005 (Amended in 2009).

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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

3.4 Financial assets

Financial assets comprise advances and other receivables, receivable from donors and cash and bank balances. These are recognized initially at fair-value plus directly attributable transaction costs, if any, and subsequently measured at amortized cost using effective interest rate method, if applicable, less provision for impairment, if any. A provision for impairment is established when there is objective evidence that the organization will not be able to collect all amounts due according to the original terms of receivable.

3.5 Financial liabilities

Financial liabilities include accrued liabilities. All financial liabilities are recognized initially at fair value plus directly attributable transactions costs, if any, and subsequently measured at amortized cost using effective interest rate method, if any.

3.6 Employee benefits

Employee benefits consist of short-term employee benefit obligations only and are measured on an undiscounted basis and expensed as the related service is provided. These include salaries, Eid bonuses and other benefits.

3.7 Transactions in other currencies

Expenditures incurred in Afghanistan have been converted into US Dollar by applying exchange rate prevailing on the date of transactions. Monetary assets and liabilities denominated in currencies other than functional currency are re-measured at the exchange rate prevailing at the statement of financial position date. Exchange gain or loss, if any, arising from the measurement of monetary assets and liabilities are dealt within the statement of financial activities.

3.8 Revenue recognition

Revenue from other sources is recognized as and when it has been received during the year.

3.9 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and at banks. Cash equivalents are highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

3.10 Accounting period

These financial statements have been prepared for the year ended December 31, 2022.

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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Note | 2022 (USD) | 2021 (USD) |
|------------------------------------|------|---------------|---------------|
| 8 FUNDS BALANCE | | | |
| - Opening Balance | | 1,937 | 1,937 |
| - Surplus / (Deficit) for the year | | 325 | - |
| | | <u>2,262</u> | <u>1,937</u> |

9 FUNDS FROM DONORS

| | | | |
|---|-----------|----------------|------------------|
| - To fight sexual harassment through awareness raising among local community and students | | - | 103,746 |
| Unconditional Seasonal Support (UCSS)-AF01-1305 | Annex "A" | 202,216 | - |
| Unconditional Seasonal Support (UCSS)-AF01-1305-AM1 | Annex "B" | 124,623 | - |
| Unconditional Seasonal Support (UCSS)-AF01-1579 | Annex "C" | 169,362 | - |
| Women Capacity Building for Girls and Women | Annex "E" | 12,300 | - |
| AWRO | Annex "D" | 10,990 | - |
| Procurement and Distribution of Sacrificial Animal | | 9,600 | - |
| - Unconditional Seasonal Support (USS) CBT WFP AF01-1128 | - | - | 3,385,298 |
| - Unconditional Seasonal Support (USS) CBT WFP AF01-1128 amendment | - | - | 1,041,523 |
| | | <u>529,091</u> | <u>4,531,567</u> |

OTHER DONATION AND GRANTS

| | | | |
|---|--|--------------|---------------|
| - "JOA" Jarrahi Order of America for the year 2021 (NECDO Relief) | | - | 64,270 |
| ACBAR Twinning Program | | 3,753 | - |
| | | <u>3,753</u> | <u>64,270</u> |

10 LOAN FROM THIRD PARTY

| | | | |
|--------------------------------------|--|---------------|---------------|
| - Loan from Third Party for expenses | | 45,852 | 50,989 |
| | | <u>45,852</u> | <u>50,989</u> |

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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

4 FIXED ASSETS

| P A R T I C U L A R S | C O S T | | Rate % | D E P R E C I A T I O N | | | W.D.V As at 31-Dec-22 | |
|-------------------------|--------------------|--------------------------|-----------|-------------------------|--------------------|-----------------|-----------------------------|--------------------|
| | As on 01-Jan-22 | Additions / Deletions | | As at 31-Dec-22 | As on 01-Jan-22 | For the Year | | As at 31-Dec-22 |
| | | | | | | | | |
| Vehicles | - | - | 20 | - | - | - | - | |
| Computers and equipment | 13,643 | 13,643 | 10 | - | - | - | 13,643 | |
| Office equipment | 15,333 | 15,333 | 10 | - | - | - | 15,333 | |
| Electric Materials | 936 | 936 | 10 | - | - | - | 936 | |
| Furniture | 25,864 | 25,864 | 10 | - | - | - | 25,864 | |
| USD 2022 | - | 55,776 | | - | - | - | 55,776 | |

4.1 Assets purchased during the year have been charged to the revenue. However, a memorandum record is being maintained for the management purposes.

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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Note | 2022 (USD) | 2021 (USD) |
|--|------|---------------|---------------|
| 5 ADVANCES AND OTHER RECEIVABLES | | | |
| - Advances to staff | | 1,896 | - |
| - Advances for expenses | | 2,521 | - |
| | | <u>4,417</u> | <u>-</u> |
| 6 RECEIVABLE FROM DONORS | | | |
| - WFP | | - | - |
| - ACBAR | | - | - |
| | | <u>-</u> | <u>-</u> |
| 7 CASH AND BANK BALANCES | | | |
| - Cash in hand | 7.1 | 19,629 | 6,009 |
| - Cash at bank - current accounts | 7.2 | 72,774 | 68,432 |
| | | <u>92,403</u> | <u>74,441</u> |
| 7.1 Cash in hand | | | |
| - AFS | | 5,755 | 5,423 |
| - USD | | 13,874 | 586 |
| | | <u>19,629</u> | <u>6,009</u> |
| 7.2 Cash at bank - current accounts | | | |
| - AIB (USD) | | 60,183 | 64,063 |
| - AIB (AFN) | | 12,591 | 4,369 |
| | | <u>72,774</u> | <u>68,432</u> |

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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Note | 2022 (USD) | 2021 (USD) |
|---|-----------|----------------|------------------|
| 11 PROJECT EXPENDITURE | | | |
| - To fight sexual harassment through awareness raising among local community and students | | - | 103,746 |
| - Unconditional Seasonal Support (UCSS)-AF01-1305 | Annex "A" | 202,216 | - |
| - Unconditional Seasonal Support (UCSS)-AF01-1305-AM1 | Annex "B" | 124,381 | - |
| - Unconditional Seasonal Support (UCSS)-AF01-1579 | Annex "C" | 168,769 | - |
| - Women Capacity Building for Girls and Women | Annex "E" | 12,298 | - |
| - AWRO | Annex "D" | 11,002 | - |
| - Procurement and Distribution of Sacrificial Animal | | 9,600 | - |
| - Unconditional Seasonal Support (USS) CBT WFP AF01-1128 | | - | 3,383,298 |
| - Unconditional Seasonal Support (USS) CBT WFP AF01-1128 amendment | | - | 1,044,523 |
| | | <u>528,266</u> | <u>4,533,567</u> |
| OTHER EXPENSES | | | |
| - "JOA" Jarrahi Order of America for the year 2021 (NECDO Relief) | | - | 64,270 |
| - ACBAR Twining Program | | 3,753 | - |
| | | <u>3,753</u> | <u>64,270</u> |
| 12 ADMIN COST | | | |
| - Loan Returned | | - | - |
| - Audit fee | | 500 | - |
| | | <u>500</u> | <u>-</u> |
| 13 OTHER INCOME / (LOSS) | | | |
| - Exchange gain / (loss) | | - | - |
| | | <u>-</u> | <u>-</u> |

KABUL



DIRECTOR

[Signature]

MANAGER FINANCE

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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

14 FINANCIAL INSTRUMENTS AND RELATED DISCLOSURES

14.1 FINANCIAL ASSETS AND LIABILITIES

2022

| Mark-up / Interest bearing | | Non mark up / Non interest bearing | | Total |
|-------------------------------|---------------------------|---------------------------------------|---------------------------|-------|
| Maturity | | Maturity | | |
| Within one year | One year to five years | Within one year | One year to five years | |
| USD | | USD | | USD |

Financial assets

Advances and other receivables

Receivable from donors

Cash and bank balances

Financial liabilities

Funds from Third Party

Accrued liabilities

Net financial assets /
(liabilities) 2022.

FINANCIAL ASSETS AND LIABILITIES

2021

| Mark-up / Interest bearing | | Non mark up / Non interest bearing | | Total |
|-------------------------------|---------------------------|---------------------------------------|---------------------------|-------|
| Maturity | | Maturity | | |
| Within one year | One year to five years | Within one year | One year to five years | |
| USD | | USD | | USD |

Financial assets

Advances and other receivables

Receivable from donors

Cash and bank balances

Financial liabilities

Accrued liabilities

Net financial assets /
(liabilities) 2021.

Effective interest rates for the monetary financial assets and liabilities are mentioned in the respective notes to the financial statements.

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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

14.2 FINANCIAL INSTRUMENTS AND RELATED DISCLOSURES

a. Liquidity Risk

Liquidity risk reflects an enterprises inability in raising funds to meet its commitments. The organization commenced its activities many years ago and the organizational commitments during the year have been met through grants received from different donors. The management believes that the organization is not exposed to any liquidity risk.

b. Concentration of Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge its obligation and cause the other party to incur a financial loss. The organization's financial assets mainly comprise of cash and bank balances. Credit risk on liquid fund is limited because the counter parties are banks of good repute.

d. Foreign Currency Risk

Foreign currency risk is the risk that the value of the financial instrument will fluctuate due to changes in foreign exchange rates. The organization is not exposed to foreign currency risk as all commitments and obligations are in US Dollars.

15 TRANSACTIONS WITH RELATED PARTIES

A party is related to an entity if the party has an interest in an entity that gives it significant influence over the entity and would include members of the key management personnel of the entity.

To balance date there has been no transaction with the related parties

16 GENERAL

Total number of full time employees were 95 (2021: 58) as at December 31, 2022.

Figures have been rounded off to the nearest USD.

Figures of previous year have been re-arranged and re-grouped wherever necessary to facilitate the comparison.

KABUL

DIRECTOR

MANAGER FINANCE



NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION
(NECDO)
STATEMENT OF BUDGET VARIANCE

Annexure "A"

PROJECT TITLE : Unconditional Seasonal Support (UCSS)-AF01-1305
SUBMITTED TO : WFP
PROJECT PERIOD : Jan 01, 2022 to June 30, 2022
REPORTING PERIOD : Jan 01, 2022 to Dec 31, 2022

| | BUDGET | AMOUNT IN USD | | |
|--|----------------|----------------|-----------------|--------------|
| | | ACTUAL 2022 | VARIANCE USD | % |
| INCOME | | | | |
| Opening | - | - | - | - |
| Fund received from WFP | 193,035 | 202,216 | (9,181) | 105% |
| | <u>193,035</u> | <u>202,216</u> | <u>(9,181)</u> | <u>105%</u> |
| EXPENDITURE | | | | |
| CBT Transfer modality (Staff Salary, Staff Related Costs* and Other Delivery Costs) | | | | |
| - Project Manager | 3,333 | 3,333 | - | 100% |
| - Field Supervisors/Surveyors | 22,222 | 24,406 | (2,184) | 110% |
| - Field Monitors (male and female) | 28,000 | 31,211 | (3,211) | 111% |
| - Scope Registration staff (male & female) | 23,333 | 23,869 | (536) | 102% |
| - Admin and Finance Officer | 1,333 | 1,444 | (111) | 108% |
| - Crowd Control | 25,000 | 25,597 | (597) | 102% |
| - Cash Distributor / facilitator | 12,000 | 12,577 | (577) | 105% |
| - Guards for distribution centers | 16,000 | 16,963 | (963) | 106% |
| - Information Desk Staff | 12,000 | 12,085 | (85) | 101% |
| - Managing Director | 667 | 667 | - | 100% |
| - Office Guards | 533 | 533 | - | 100% |
| | <u>144,422</u> | <u>152,686</u> | <u>(8,264)</u> | |
| CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle and Running costs, Equipment and Supplies) | | | | |
| - Office Rent (Main Office) | 3,333 | 3,333 | - | 100% |
| - Rent of Light Vehicles | 12,000 | 12,316 | (316) | 103% |
| - Top up card for staff | 867 | 867 | - | 100% |
| - Internet / 3G/B Office Use | 333 | 333 | - | 100% |
| - Stationary for office | 667 | 667 | - | 100% |
| - Banner | 107 | 107 | - | 100% |
| - Office Utilities (Fuel for generator) | 333 | 333 | - | 100% |
| - Rent of distribution centers | 8,000 | 8,000 | - | 100% |
| - Office running cost (electricity, water bill and etc) | 4,000 | 4,000 | - | 100% |
| - Office Equipment and NPLs | 5,011 | 5,011 | (0) | 100% |
| - Heating Material (Stove, Wood, Coal and etc...) | 1,333 | 1,333 | - | 100% |
| | <u>35,984</u> | <u>36,301</u> | <u>(317)</u> | <u>101%</u> |
| - Management Fee 7% | 12,628 | 13,229 | | |
| TOTAL EXPENDITURE | <u>193,035</u> | <u>202,216</u> | <u>(8,581)</u> | <u>(4.4)</u> |
| RECEIVABLE FROM DONOR | <u>(0)</u> | <u>(0)</u> | <u>-</u> | <u>-</u> |

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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION
(NECDO)

Annexure "B"

STATEMENT OF BUDGET VARIANCE

PROJECT TITLE : Unconditional Seasonal Support (UCSS)-AI-01-1305-AM1
SUBMITTED TO : WFP
PROJECT PERIOD : July 01, 2022 to Sept 30, 2022
REPORTING PERIOD : Jan 01, 2022 to Dec 31, 2022

| | BUDGET | AMOUNT IN USD | | |
|---|---------|---------------|----------|------|
| | | ACTUAL | VARIANCE | |
| | | 2022 | USD | % |
| INCOME | | | | |
| Opening | - | - | - | - |
| Fund received from WFP | 124,623 | 124,623 | - | 100% |
| | 124,623 | 124,623 | - | 100% |
| EXPENDITURE | | | | |
| Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services) | | | | |
| - Project Manager | 1,980 | 1,980 | (0) | 100% |
| - Project Supervisor | 4,751 | 4,751 | 0 | 100% |
| - Surveyors/SCOPE Registration Officer (male and female) | 13,235 | 13,235 | 0 | 100% |
| - Desk Info Officer (male and female) | 6,787 | 6,787 | 0 | 100% |
| - Crowd Controller (male and female) | 6,787 | 6,787 | 0 | 100% |
| - Store Keeper | 3,394 | 3,394 | (0) | 100% |
| - Distributors | 4,480 | 4,480 | (0) | 100% |
| - Guards | 6,109 | 6,109 | (0) | 100% |
| - HR Officer | 1,584 | 1,584 | (0) | 100% |
| - Admin/Finance Officer | 1,357 | 1,357 | 0 | 100% |
| - Handling (loading/offloading) | 452 | 452 | 0 | 100% |
| - Warehouse rental | 1,697 | 1,697 | (0) | 100% |
| - Provincial Office Rent | 848 | 848 | 0 | 100% |
| - Pallets | 1,697 | 1,697 | (0) | 100% |
| - empty bags (re-bagging) | 1,097 | 1,097 | 0 | 100% |
| - Unskilled labours | 679 | 679 | (0) | 100% |
| | 56,934 | 56,934 | 0 | 100% |
| CBT Transfer modality (Staff Salary, Staff Related Costs* and Other Delivery Costs) | | | | |
| - Project Supervisor | 1,584 | 1,584 | (0) | 100% |
| - Surveyors/SCOPE Registration Officer (male and female) | 6,109 | 6,109 | (0) | 100% |
| - Desk Info Officer (male and female) | 1,697 | 1,697 | (0) | 100% |
| - Crowd Controller (male and female) | 1,697 | 1,697 | (0) | 100% |
| - Distributors | 1,493 | 1,493 | 0 | 100% |
| - Guards | 2,036 | 1,074 | 962 | 53% |
| | 14,615 | 13,654 | 961 | 93% |
| CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle and Running costs, Equipment and Supplies) | | | | |
| - Programme Director | 255 | 255 | - | 100% |
| - M&F Manager | 305 | 305 | - | 100% |
| - HR Manager | 305 | 305 | - | 100% |

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| | | | | |
|--|----------------|----------------|--------------|-------------|
| - IT Manager | 305 | 305 | - | 100% |
| - Admin/Finance Manager | 305 | 305 | - | 100% |
| - Main Office Rent | 255 | 255 | - | 100% |
| - Utilities | 339 | 339 | - | 100% |
| - Communication (top up card) | 594 | 594 | - | 100% |
| - Rental of vehicles | 13,575 | 10,747 | 2,828 | 79% |
| - Office supplies | 509 | 509 | - | 100% |
| - Visibility Printing Cost | 509 | 509 | - | 100% |
| - Storage, Food Mgmt & Transformation Services | 16,663 | 20,339 | (3,676) | 122% |
| - NFI Lum Sum Cost (details in justification column) | 4,581 | 4,581 | - | 100% |
| - Hygiene materials for COVID-19 Prevention | 764 | 707 | 57 | 93% |
| - Contingency cost | 5,656 | 5,600 | 57 | 99% |
| | <u>44,921</u> | <u>45,656</u> | <u>(735)</u> | <u>102%</u> |
| 3,971,000 | | | | |
| Management Fee 7% | 8,153 | 8,137 | 16 | 100% |
| TOTAL EXPENDITURE | <u>124,623</u> | <u>124,381</u> | <u>242</u> | <u>0.2</u> |
| RECEIVABLE FROM DONOR | <u>-</u> | <u>242</u> | <u>-</u> | <u>-</u> |

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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION
(NECDO)
STATEMENT OF BUDGET VARIANCE

Annexure "C"

PROJECT TITLE : Unconditional Seasonal Support (UCSS)-AF01-1579
SUBMITTED TO : WFP
PROJECT PERIOD : Oct 01, 2022 to June 30, 2023
REPORTING PERIOD : Jan 01, 2022 to Dec 31, 2022

| | AMOUNT IN USD | | | |
|---|---------------|---------|----------|------|
| | BUDGET | ACTUAL | VARIANCE | |
| | | 2022 | USD | % |
| INCOME | | | | |
| Opening | - | - | - | - |
| Fund received from WFP | 408,254 | 169,362 | 238,892 | 41% |
| | 408,254 | 169,362 | 238,892 | 41% |
| EXPENDITURE | | | | |
| Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services) | | | | |
| - Project Manager | 5,598 | 1,660 | 3,938 | 30% |
| - Project Supervisor | 4,580 | 1,450 | 3,130 | 32% |
| - Surveyors/SCOPE Registration Officer (male and female) | 17,813 | 4,852 | 12,961 | 27% |
| - Desk Info Officer (male and female) | 12,214 | 3,955 | 8,259 | 32% |
| - Crowd Controller (male and female) | 10,179 | 2,940 | 7,239 | 29% |
| - Distributors | 12,214 | 3,335 | 8,879 | 27% |
| - Store Keeper | 6,107 | 1,834 | 4,273 | 30% |
| - Guards | 8,143 | 2,036 | 6,107 | 25% |
| - Handling (loading/offloading) | 8,423 | 2,106 | 6,317 | 25% |
| - empty bags (re-bagging) | 2,061 | 515 | 1,546 | 25% |
| - Unskilled labours | 5,089 | 1,272 | 3,817 | 25% |
| | 92,423 | 25,956 | 66,467 | 28% |
| CBT Transfer modality (Staff Salary, Staff Related Costs* and Other Delivery Costs) | | | | |
| - Project Manager | 5,598 | 1,866 | 3,732 | 33% |
| - Project Supervisor | 18,322 | 6,107 | 12,214 | 33% |
| - Surveyors/SCOPE Registration Officer (male and female) | 57,001 | 17,643 | 39,358 | 31% |
| - Desk Info Officer (male and female) | 24,429 | 8,143 | 16,286 | 33% |
| - Crowd Controller (male and female) | 20,357 | 6,786 | 13,572 | 33% |
| - Distributors | 20,357 | 6,786 | 13,572 | 33% |
| - Guards | 16,286 | 5,429 | 10,857 | 33% |
| - HR Officer | 2,036 | 679 | 1,357 | 33% |
| - Admin/Finance Officer | 2,036 | 679 | 1,357 | 33% |
| - Ghazni Provincial Office Rent | 4,071 | 1,357 | 2,714 | 33% |
| | 170,493 | 55,474 | 115,019 | 33% |
| CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle and Running costs, Equipment and Supplies) | | | | |
| - Programme Director | 2,036 | 1,527 | 509 | 75% |
| - M&E Manager | 1,909 | 1,145 | 763 | 60% |
| - Main Office Rent | 2,036 | 2,036 | - | 100% |
| - Utilities | 3,054 | 2,601 | 452 | 85% |
| - Communication (top-up card) | 2,087 | 2,087 | - | 100% |

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|--|----------------|----------------|----------------|-------------|
| - Rental of vehicles | 42,751 | 14,250 | 28,500 | 33% |
| - Office supplies | 3,054 | 2,714 | 339 | 89% |
| - Visibility Printing Cost | 1,018 | 416 | 602 | 41% |
| - Beneficiaries personal safety tools - During light | | | | |
| - FFW activity | 28,246 | 28,222 | 24 | 100% |
| - NFI Lum Sum Cost (details in separate sheet) | 9,483 | 9,403 | 80 | 99% |
| - Contingency cost | 5,655 | 5,562 | 93 | 98% |
| - Distribution site rent | 12,214 | 3,223 | 8,991 | 26% |
| - Food Mgmt & Transformation Services | 5,089 | 2,875 | 2,214 | 57% |
| | <u>118,630</u> | <u>76,062</u> | <u>31,363</u> | <u>64%</u> |
| Management Fee 7% | 26,708 | 11,278 | 15,430 | 42% |
| TOTAL EXPENDITURE | <u>408,254</u> | <u>168,769</u> | <u>228,280</u> | <u>55.9</u> |
| RECEIVABLE FROM DONOR | <u>-</u> | <u>593</u> | <u>-</u> | <u>-</u> |

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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT
ORGANIZATION (NECDO)
STATEMENT OF BUDGET VARIANCE

Annexure "D"

PROJECT TITLE : Survival Support for Afghan WRO's
SUBMITTED TO : AWPFO
PROJECT PERIOD : April 27, 2022 to Sept 26 2022
REPORTING PERIOD : Jan 01, 2022 to Dec 31, 2022.

| BUDGET | AMOUNT IN USD | | |
|---------------------------------|----------------|---------------|-------------|
| | ACTUAL 2022 | VARIANCE | |
| | | USD | % |
| INCOME | | | |
| Opening | - | - | - |
| Fund received from AWPFO | 12,300 | 12,300 | 0.00 |
| | 12,300 | 12,300 | 0.00 |
| EXPENDITURE | | | |
| Program Personnel | | | |
| Staff Salary | 4,500 | 4,500 | 0.00 |
| Office Rent | 3,000 | 3,000 | 0.00 |
| Vehicle Rent | 3,000 | 3,000 | 0.00 |
| Communication and Internet cost | 900 | 900 | 0.00 |
| Office Supplies | 515 | 514 | 0.18 |
| Office Stationary | 385 | 384 | 0.00 |
| | 12,300 | 12,298 | 1 |
| TOTAL EXPENDITURE | 12,300 | 12,298 | 1 |
| FUND BALANCE | - | 2 | - |

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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT
ORGANIZATION (NECDO)

Annexure "E"

STATEMENT OF BUDGET VARIANCE

PROJECT TITLE : AWRO
SUBMITTED TO : Embassy of Indonesia
PROJECT PERIOD : July 1, 2022 to Dec 31 2022
REPORTING PERIOD : Jan 01, 2022 to Dec 31, 2022.

| | AMOUNT IN USD | | | |
|--|---------------|----------------|----------|-------|
| | BUDGET | ACTUAL 2022 | VARIANCE | |
| | | | USD | % |
| INCOME | | | | |
| Opening | - | - | - | - |
| Fund received from Embassy of Indonesia | 14,177 | 10,990 | 3,187 | 22.48 |
| | 14,177 | 10,990 | 3,187 | 22.48 |
| EXPENDITURE | | | | |
| Medical Trainers Wages | 34 | 34 | - | 0.00 |
| Master Trainer Salary | 1,031 | 1,031 | - | 0.00 |
| Refreshment & Lunch for Participants | 480 | 480 | - | 0.00 |
| Stationary | 103 | 103 | - | 0.00 |
| Fields Visits | 588 | 588 | - | 0.00 |
| Training Expenses | 6,141 | 6,141 | - | 0.00 |
| Transportation Cost | 1,980 | 1,980 | - | 0.00 |
| Communication cos | 11 | 11 | - | 0.00 |
| NUA Annual Conference Lunch and Transportation | 634 | 634 | - | 0.00 |
| | 11,002 | 11,002 | - | 0.00 |
| TOTAL EXPENDITURE | 11,002 | 11,002 | - | 0.00 |
| FUND BALANCE | 3,175 | (12) | - | - |

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