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DEVELOPMENT AND HUMANITARIAN SERVICES FOR AFGHANISTAN/THE KILLID GROUP (DHSA/TKG)
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Development and Humanitarian Services for Afghanistan / The Killid Group (**DHSA/TKG**)

Opinion

We have audited the accompanying financial statements of Development and Humanitarian Services for Afghanistan / The Killid Group (**DHSA/TKG**) ("the Organization"), which comprise the statement of financial position as at **December 31, 2018**, and the statement of income and expenditures, statement of cash flows and statement of changes in the unrestricted fund for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2018, and of its financial performance and its cash flows for the year then ended in accordance with the basis of accounting as described in Note 3 to the financial statements.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. Non-current assets

The entity's non-current assets were carried in the statement of financial position at cost of USD 931,873 as at December 31, 2017. The management was advised to reconcile the records of the assets purchased from unrestricted fund appropriately in order to calculate the netbook value of the assets which are carried in the statement of financial position at USD 195,172 as at December 31, 2017 . After the appropriate reconciliations and calculations, the non-current assets were determined to have a cost of USD 837,132 with an accumulated depreciation of USD 815,859 resulting the netbook value of the non-current assets to be USD 21,273 as at December 31, 2018.

The management made appropriate adjustments for the non-current assets to revise the netbook value of the assets stated in the financial statements as at December 31, 2018. Please refer to Annexure C to the financial statements for details.

Other Matters

The financial statements for the previous period were audited by another auditor who expressed an un-modified opinion on February 20, 2019.

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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 of the Audit of Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Afghanistan, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility 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 International Financial Reporting Standards as issued by the International Accounting Standards Board (IASB) 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 statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibility

Our objectives 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 the users taken on the basis of these financial statements.

Lynx Eyed Chartered Accountants

Engagement Partner: Atal Bahand
Lynx Eyed Chartered Accountants
An Independent Member Firm of Morison KSi
Kabul, Afghanistan.
Date:

DEVELOPMENT AND HUMANITARIAN SERVICES FOR AFGHANISTAN/ THE KILLID GROUP(DHSA/TKG)
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018

	Note	2018	2017
		USD	USD
CURRENT ASSETS			
Cash and bank balances	4	172,850	98,261
Accounts receivable	5	494,441	948,906
Advances, prepayment and other recievables	6	74,244	73,745
		741,534	**1,120,912**
NON CURRENT ASSETS			
Fixed Assets (Cost less accumulated depreciation)	7	21,273	195,172
		21,273	**195,172**
TOTAL ASSETS		**762,806**	**1,316,084**
FUNDS AND LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable	8	122,871	98,751
Accrued and other liablilites	9	623,930	521,363
		746,801	**620,114**
FUNDS			
Restricted fund		394,195	(167,798)
Unrestricted accumulated fund	11	(378,189)	863,768
		16,006	**695,970**
TOTAL FUNDS AND LIABILITIES		**762,806**	**1,316,084**

Notes from 1 to 16 form an integral part of these financial statements.

GENERAL DIRECTOR

FINANCE DIRECTOR

DEVELOPMENT AND HUMANITARIAN SERVICES FOR AFGHANISTAN/ THE KILLID GROUP(DHSA/TKG)
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018

	Note	2018 Restricted USD	2018 Unrestricted USD	2018 Total USD	2017 Total USD
INCOME					
Funds from Donors	12	136,391	-	136,391	572,046
TKG Income	13	-	1,136,784	1,136,784	1,251,381
Other Income	13.1	-	5,940	5,940	-
		136,391	**1,142,724**	**1,279,115**	**1,823,427**
EXPENDITURE					
Projects Expenditure	14	136,391	-	136,391	572,046
Administrative Expenditure	15	-	1,279,182	1,279,182	1,640,187
		136,391	**1,279,182**	**1,415,573**	**2,212,233**
Surplus transferred to funds balance		-	**(136,458)**	**(136,457)**	**(388,806)**

Notes from 1 to 16 form an integral part of these financial statements.

GENERAL DIRECTOR

FINANCE DIRECTOR

DEVELOPMENT AND HUMANITARIAN SERVICES FOR AFGHANISTAN/ THE KILLID GROUP(DHSA/TKG)
STATEMENT OF CHANGES IN UNRESTRICTED FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	ACCUMULATED RESERVES	TOTAL
	USD	USD
Opening balance	293,128	**293,128**
Surplus/Deficit for the year	(388,806)	**(388,806)**
Other adjustments	959,445	**959,445**
Balance as at December 31, 2017	**863,767**	**863,767**
Restatement	(724,735)	**(724,735)**
Opening balance (restated)	139,032	**139,032**
Surplus/Deficit for the year	(136,457)	**(136,457)**
Balances written off	(469,857)	**(469,857)**
Adjustment in non current asset	(112,362)	
Payable adjustment	201,455	
Balance as at December 31, 2018	**(378,189)**	**(467,282)**

Notes from 1 to 16 form an integral part of these financial statements.

GENERAL DIRECTOR

FINANCE DIRECTOR

DEVELOPMENT AND HUMANITARIAN SERVICES FOR AFGHANISTAN/ THE KILLID GROUP(DHSA/TKG)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Note	2018 USD	2017 USD
Cash flow from operating activities			
Surplus (Deficit) for the year		(136,457)	(388,806)
Adjustment for Depreciation		61,538	52,576
Restatement		(724,735)	-
Balances written off		(469,857)	(2,771)
Prior year adjustment		-	7,317
Current account balance		-	38,389
Payables written off		201,456	916,510
		(1,068,055)	**623,215**
Working capital changes			
(Inrease) / Decrease in accounts recievables		454,465	125,040
(Inrease) / Decrease in advances, and prepayments		(499)	(377)
Increase/(decrease) in accounts payables		24,120	(898,501)
Increase/(decrease) in accrued and other liabilities		102,567	208,490
Increase/(decrease) in restricted fund		561,993	(9,102)
		1,142,646	(574,450)
Net cash flow from Operating activities		**74,591**	**48,765**
CASH FLOWS FROM INVESTING ACTIVITIES			
Adjustment in non current asset		-	(115)
Net cash flows from investing activities		-	**(115)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Accumulated fund			
Net cash flows from financing activities		-	-
Net changes in the cash and cash equivalents		**74,591**	48,650
Cash and cash equivalent- at the start of year		98,259	49,609
Cash and Cash equivalents- at the end of year	4	**172,850**	98,259

Notes from 1 to 16 form an integral part of these financial statements.

GENERAL DIRECTOR

FINANCE DIRECTOR

1 ORGANIZATION AND ITS OPERATIONS

The Development and Humanitarian Services for Afghanistan/The Killid Group (DHSA/TKG) is a national non-governmental.Nor-for-profit organization, registered in 2005 with the ministry of economics of Afghanistan, Ministry of labour, social affairs and Martyred and disabled. The head office of the organization is based in Kabul, Afghanistan. It has provisional offices in Herat, Balkh, Nangarhar, Khost, Kandahar and Ghazni. DHSA has nationwide geographical coverage as radio Killid along with 32-affiliated provincial radio stations (The Killid Group) broadcast programs all over Afghanistan.
Established in 1992, the mission of DHSA is to redefine development in Afghanistan by promoting a dynamic and capable civil society as a mean to fostering local ownership for development, dignity and a peaceful and sustainable future for all Afghan.

TKG is home of Afghanistan's teo highest circulation independent magazines (Mursal & Killid), and one quarterly cultural magazine, weeklies are reaching entire Afghanistan every week.
DHSA/TKG has been operating RANA Network of Private Schools in three locations, two High Schools in the capital of the country & one High School in Khost province where DHSA plans to this network to the rest of major cities of Afghanistan in the

DHSA/TKG has working experience with government, inter-governmental agencies, international and national entities. It has a rich experience with international donors in six key focus areas (Public Media, Education Humanitarian Aids, Women Empowerment under south Asian women Network-SWAN. Environment Protection and cultural Heritage. Some main donors are CARE Netherlands, Counterpart international (CPI),The Asia Foundation (TAF), USAID, Internews/USAID, Chemonics, Equal Access, UNHCR, IOM, UNICEF, UNDP, Creative Associate, MSF, ECHO and International Rescue Committee (IRC).

2 Statement of Compliance

These financial statements have been prepared in accordance with the requirements of the international financial reporting standard (IFRS) for small and medium-sized enterprises (SMEs).

3 Summary of Significant Accounting Policies

3.1 Basis of Measurement

These financial statements has been prepared under the "Historical Cost Convention".

3.2 Significant Accounting Estimates and Judgments

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

Accrual results may differ from these estimates. The estimates and underling assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised. Significant areas requiring the use of management estimates in these financial statement relate to the useful life of depreciable assets and receivables.

3.3 Restricted Income from Donors

Funds from donors are recognized up to the extent of expenditure incurred. Excess funds are recognized as fund balance for running projects and as payable to donors for closed projects. Excess of expenditure over funds is recognized as receivable from donors.

3.4 Income recognition

Grants that do not impose specific future performance conditions are recognized at their fair value in income when the grant proceeds are receivable.

Revenue from rendering of services is recognized by reference to the stage of completion of the transaction, at the end of the reporting period when the outcome of the transaction can be estimated reliably. Income from sources other than grants i.e.. sale of publications & advertisement etc, are recognized on accrual basis.

3.5 FOREIGN CURRIENCIES TRANSACTIONS

Transactions in foreign currencies are initially recognized in the functional currency by applying to the foreign currency amount the spot exchange rates between the functional currency and the foreign currency at the date of the transactions.

At the end of each reporting period, foreign currency monetary items are translated using the closing rate of DAB. Non-monetary items that are measured at historical cost in a foreign currency are translated using the exchange rates at the elate of the transactions.Exchange differences are recognized in profit or loss in the period in which they arise.

3.6 Taxation

No tax related provision have been made in these financial statements because entity is exempted from income tax.

3.7 Property, Plant & Equipment

All fixed assets purchased from donor funds are charged to expenditure of the repective project and remain the property of Initially, property, plant and equipment (owned by the organization) are recognized at cost including all cost necessary to bring the assets to working condition for its intended use. Subsequently, Property , Plant and Equipment are stated at cost less accumulated depreciation and impairment. Depreciation is charged to income and expenditure account using the reducing balance method at teh rates given in Annex-C to write off the assets over their estimated useful lives.
Depreciation on addition to property, plant and equipment is charged from the year in which an items is put to use while no depreciation is charged for the year in which the item is derecognized /disposed off.
Gains or losses on disposal of property, plant and equipment are included in income and expenditure account currently.
Maintenance and normal repairs are charged to income and expenditure statement as and when incurred. Major renewals and improvements are capitalized and the assets so replaced, if any, are written off.

3.8 Other receivables

Other receivables are recognized and carried at original invoice amount cost less an allowance for any uncollectible amounts, Carrying amounts of other receivables are assessed on regular basis and if there is any doubt about the reliability of these receivable, appropriate amount of provision is made, and that amount is charged to the income and expenditure account.

3.9 Provisions

Provisions are recognized when the organization has a present legal or constructive obligation as a result of past events. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

3.10 Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purpose of cash flow statement, cash and cash equivalents comprise cash in hand and cash with banks on current that are readily convertible to known amounts of cash and

3.11 Trade and Other Payables

Liabilities for trade and other payables are carried at cost, which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the organization.

3.12 Related party transactions

All transactions with the related parties, if any, are at arm's length price measured under both Comparable Uncontrolled price and cost plus methods, wherever appropriate.

		Note	2018	2017
			USD	USD
4	**Cash and Bank Balances**			
	Cash in Hand		19,204	23,568
	Cash at Banks	4.1	153,645	74,692
			172,850	**98,260**
4.1	**Cash at Banks**			
	In Afghanis AFN		105,738	52,126
	In US Dollors USD		44,922	19,218
	In Euro EUR		2,985	3,348
			153,645	**74,692**
5	**Accounts Recievables**			
	Accounts Recievables AFN		360,807	371,792
	Accounts Recievables USD		603,490	577,114
	Balances written off	5.1	(469,857)	-
			494,441	**948,906**

5.1 Balances Written off

The receivable balance amounting to AFN 134,980 and USD 330,089 relating to prior periods has been written off in this period. The write off is considered to be necessary as management is certain that the credit given to the customers mentioned below cannot be recovered.
Moreover, the total balance is inclusive of Intra Group receivable balance of USD 4,788 from Rana High School.
Please refer to Annexure D for the customer wise balances receivable written off.

6	**Advances, prepayments and other recievables**			
	Advance to staff		74,244	67,792
	Advances to subgrantee		-	5,953
			74,244	**73,745**

6.1 Organisation uses this account head to record recognised exchange gain/(loss) on conversion of foreign currencies into functional currency.

7 **Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Fixed assets schedule is attached as **Annexure-C** to these financial statements.

	Net book value of fixed assets	Annex-C	21,273	195,172
			21,273	**195,172**
8	**Accounts Payables**			
	Accounts Payables USD		116,024	1,458
	Accounts Payables AFN		6,847	97,293
			122,871	**98,751**
9	**Accrued and other liabilities**			
	Salary payables		267,599	245,394
	Accrued expenses AFN		136,558	91,971
	Accrued expenses USD		197,287	181,555
	Other laibilities		6,485	2,309
	Salary withholding tax		16,000	134
			623,930	**521,363**

10 **Restricted fund Receivable and Unutilized fund**

Restricted fund represents **revievables, payable** and **unutilized funds** from donors. Negative amount recievables whereas positive amounts are represented as payables unutilized funds. Project wise statement of charges in restricted fund is attached as Annexure-A

Care International		870
Care International	10,831	(9,230)
Counterpart International	(20,446)	(5,215)
Finland Embassy	-	(75,124)
USIP	-	(249)
Internews	(2,555)	(834)
The Asia Foundation (TAF)	126	1,594
UNESCO	795	10,031
UN HABITAT	-	(2,700)
DFID	-	(83,322)
UNAMA	-	(3,618)
	(11,249)	**(167,797)**

11 **Unrestricted accumulated fund**

Opening balance (un-restated)	863,768	289,945
Restatement	(724,735)	3,184
Opening balance (restated)	139,033	293,129
Surplus/Deficit for the year	(136,457)	(388,806)
Balances Written off	-	(2,771)
Prior year adjustment	-	7,317
Current account balance	-	38,389
Payables written off	-	916,510
Closing balance	**2,576**	**863,768**

11.1 During financial year end December 31, 2018. Organisation has written off several small recievable and payable balances outstanding.

12 **Funds from Donors**

Refer to note 3.3 for income recognition criteria for restricted projects funded by donors

Care international	Annex-A	-	126,434
Care international	Annex-A	17,799	307,257
Counterpart International	Annex-A	33,009	46,059
Internews/RASANA	Annex-A	23,244	9,786
The Asia Foundation (TAF)	Annex-A	50,294	54,363
UNESCO	Annex-A	12,045	4,369
UN HABITAT	Annex-A	-	20,160
UNAMA	Annex-A	-	3,618
TOTAL		**136,391**	**572,046**

13 **Other Unrestricted Income**

Refer to note 3.4 for income recognition criteria for other income. Segmented statement of unrestricted income is attached as **Annexure-B**

Income from Radio Killid	Annex-B	787,959	850,155
Income from Killid Weekly	Annex-B	11,957	25,671
Income from Mursal Weekly	Annex-B	4,074	5,603
Income from the Killid Group Others	Annex-B	-	172
Income from DHSA	Annex-B	-	1,050
Income from Rana Schools	Annex-B	332,794	368,730
		1,136,784	**1,251,381**

13.1 **Other Income**

Sale of scrap Assets	5,940	-
	5,940	-

14 **Project Expenditure**

Care International		-	126,434
Care International	Annex-A1	17,799	307,257
Counterpart International	Annex-A2	33,009	46,059
Internews	Annex-A3	23,244	9,786
The Asia Foundation (TAF)	Annex-A4	50,294	54,363
UNESCO	Annex-A5	12,045	4,369
UN HABITAT		-	20,160
UNAMA		-	3,618
TOTAL		**136,391**	**572,046**

15 **Administrative Expenses**

Segmented Statement of Comprehensive is attached as **Annexure-B**

	2,381	-
Events	**2,381**	-
Salaries, Allowances & Benefits		
Staff Salaries	634,569	922,128
Holiday Cost	-	127
Staff Bonus	610	966
Food Allowance	3,442	28,549
Accomodation Allowance	1,144	-
Wages	3,814	2,409
Staff Perdiem	574	327
Salaries, Allowances & Benefits	69	-
Total Salaries, Allowances & Benefits	**644,222**	**954,506**
Traveling & Lodging		
Traveling & Lodging	-	-
Local Travel Expense	-	292
International Travel Expense	-	949
Air Tickets	-	3,478
Traveling & Lodging - Other	-	6
Total Traveling & Lodging	-	**4,725**

Professional Fees		
Audit Fee	4,300	4,460
Outside Services	7,445	1,907
Consultancy charges	7,500	-
Total Professional Fees	**19,245**	**6,367**
Office Rent	**101,544**	**113,499**
Vehicle Operation		
Vehicle Fuel	22,558	24,943
Repair & Maintainence	9,206	10,928
Total Vehicle Operation	**31,764**	**35,871**
Communication Cost		
Communication Cost Other	4,216	
Top up cards	14,616	20,640
Internet charges	17,845	20,524
Postage & delievery	2,760	15,470
satellite fees	16,793	13,503
Total Communication Cost	**56,230**	**70,137**
Utility Expense		
Electricity charges	22,040	25,120
Generator fuel	38,827	24,681
Heater expense	3,960	2,185
Gas expense	3,019	5,535
Utility expense - Other	1,609	1,079
Total Utility Expense	**69,455**	**58,600**
Repair & Maintainence		
R & M Building	9,344	1,279
R & M Equipment	6,002	3,168
R & M Supplies	7	1,578
Repair & Maintainence - Other	-	20,468
Total Repair & Maintainence	**15,353**	**26,493**
Transportation Expense		
Car rent	70,054	98,598
Transportation cost	341	323
Transportation expense - Other	5,727	-
Total Transportation Expense	**76,122**	**98,921**
Miscellaneous		
Fees & Taxes	21,516	19,048
Office supplies	6,038	10,627
Computer supplies	2,548	3,641
Stationary	4,751	12,032
Remuneration Cost	4,685	6,242
Translating charges	3,564	1,593
Printing cost	58,920	82,635
Bank Charges	6,578	3,650
Salary Tax Expense	476	957
Other expenses	4,075	4,617
Tax Expense (Contractor)	3,489	4,346
Rent Tax Exp	17,243	-
Annual Tax Expenses (Penalty)	3,620	-
Marketing cost	9,218	1,010
Commissions	1,881	9,338
Books for students	5,481	8,276
Students uniform	11,247	19,872
Miscellaneous - Other	157	642
Broadcasting of Round Tables	1,965	-
Production of RT and Ariticles	4,856	-

Total Miscellaneous		**172,307**	**188,526**
Training Workshop & Seminars			
Training fee		-	1,494
Work shop expenses		4,871.00	-
Accomodation for trainer		124.76	-
Training Workshop & Seminars - Other		737.26	-
Bad debts		-	8,968
		5,733.02	**10,462**
Production air time		-	-
Administrative cost		1,697	6
Subtotal		**1,697**	**6**
Exchange Gain/(Loss)		21,590	19,492
Depreciation	**Annex C**	61,538	52,576
Total Other Expenses		**83,129**	**72,074**
Grand Total		**1,279,182**	**1,640,187**

16 **General**

-Figures have been rounded up to the nearest US dollors.

-Corresponding figures have been rearranged and regrouped where ever necessary for the purpose of comparison and better presentation

DEVELOPMENT AND HUMANITARIAN SERVICES FOR AFGHANISTAN/ THE KILLID GROUP(DHSA/TKG)

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED DECEMBER 31, 2018

Annexure - B

Account Heads	Radio Killid	Killid weekly	Mursal weekly	Design	TOTAL The Killid group	TOTAL DHSA	RANA SCHOOLS School #1	RANA SCHOOLS School #2	Total Rana Schools	GRAND TOTAL
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
60000 · Revenue / Income										
63000 · Other Income	19,156		45.5		19,201					19,201
71000 · Advertisement Income	84,014	1,094.6	702.7		85,811					85,811
72000 · Contract Income	681,373	10,497.2	3,264.9		695,135					695,135
74000 · Subscriptions Fee	51	365.1	61.4		477					477
73000 · Production Income	3,366				3,366					3,366
75000 · Tuition Fee					-		186,646	55,796.90	242,442.90	242,443
75500 · Transportation fee					-		55,731	5,149.08	60,880.36	60,880
75600 · Sales of Books					-		5,668	1,654.35	7,321.91	7,322
75700 · Sales of Uniform					-		12,327	2,301.28	14,627.88	14,628
75800 · Canteen rental fee					-		4,867	2,191.06	7,057.99	7,058
76000 · Noted Books					-		331	131.40	462.62	463
Total 6000 · Revenue/Income	**787,959.21**	**11,956.88**	**4,074.41**		**803,991**	**0**	**265,570**	**67,224.07**	**332,793.66**	**1,136,784**
Expenses										
Events	**2,000.58**				**2,000.58**		**190.75**	**189.64**	**380.39**	**2,380.97**
80000 · Salaries, Allowances & Benefits									-	
80100 · Staff Salaries	332,687	9,483.23	6,958.51	7,324.97	356,453.49	112,940.46	124,717.68	40,457.05	165,174.73	634,568.68
80300 · Staff Bonus	309	-			308.78	164.35	136.92		136.92	610.05
80400 · Food Allowance	1,231	-			1,230.69		978.00	1,233.25	2,211.25	3,441.94
80500 · Accomodation Allowance	289	-			289.48	854.54	-		-	1,144.02
80600 · Wages	3,693	-	51.98		3,745.32		-	68.71	68.71	3,814.03
80700 · Staff Perdiem	488	-			488.30	85.4	-		-	573.70
80000 · Salaries, Allowances & Benefits - Other	69	-			69.31		-		-	69.31
TOTAL 80000 · Salaries, Allowances & Benefits	**338,766.68**	**9,483.23**	**7,010.49**	**7,324.97**	**362,585.37**	**114,044.75**	**125,832.60**	**41,759.01**	**167,591.61**	**644,221.73**
82000 · Professional Fees		-			-				-	-
82100 · Consultancy Charges	7,500.00	-			7,500.00				-	7,500.00
82200 · Audit Fee	4,300.00	-			4,300.00				-	4,300.00
82400 · Outside Services	7,445.35	-			7,445.35				-	7,445.35
Total 82000 · Professional Fees	**19,245.35**	-			**19,245.35**				-	**19,245.35**
82500 · Equipment		-			-				-	-
82510 · Computers		-			-				-	-
82520 · Cameras		-			-				-	-
82530 · Printer & Copier		-			-				-	-
82580 · Generator	-	-			-				-	-
Total 82500 · Equipment	-	-			-				-	-
Total 83000 · Office Rent	**49,443.00**				**49,443.00**		**32,435.77**	**19,665.14**	**52,100.91**	**101,543.91**
84000 · Vehicle operation					-				-	
84100 · Vehicle Fuel	17,933.89				17,933.89		4,624.58		4,624.58	22,558.47
84200 · Repair of Vehicle	6,041.02				6,041.02		3,164.59		3,164.59	9,205.61
Total 84000 · Vehicle Operation	**23,974.91**				**23,974.91**		**7,789.17**		**7,789.17**	**31,764.08**
85000 · Communication Cost										
85100 · Top up Cards	12,522.64	82.95	75.71		12,681.30	638.7	999.34	297.07	1,296.41	14,616.41
85200 · Internet Charges	16,083.00				16,083.00	1,323	336.54	102.53	439.07	17,845.07
85300 · Postage & Delivery	2,760.33				2,760.33				-	2,760.33
85400 · Satellite Fees	16,792.60				16,792.60				-	16,792.60
85000 · Communication Cost - Other	4,216.03				4,216.03				-	4,216.03
Total 85000 · Communication Cost	**52,374.60**	**82.95**	**75.71**		**52,533.26**	**1,961.7**	**1,335.88**	**399.60**	**1,735.48**	**56,230.44**
86000 · Utility Expense					-				-	

86100 · Electricity Charges	20,700.12				20,700.12		976.45	363.55	1,340.00	22,040.12
86200 · Generator Fuel	38,608.21				38,608.21		217.17	2.11	219.28	38,827.49
86300 · Heater Expense	3,374.05				3,374.05		319.49	266.41	585.90	3,959.95
86400 · Gas Charges	2,385.62				2,385.62		486.36	146.75	633.11	3,018.73
86000 · Utility Expense - Other	1,571.06				1,571.06		31.29	6.51	37.80	1,608.86
Total 86000 · Utility Expense	**66,639.06**				**66,639.06**		**2,030.76**	**785.33**	**2,816.09**	**69,455.15**
87000 · Repair & Maintenance					-				-	
87100 · R & M Building	8,921.77				8,921.77		97.54	324.75	422.29	9,344.06
87200 · R & M Equipment	5,260.18				5,260.18		394.46	346.88	741.34	6,001.52
87300 · R & M Supplies	7.25				7.25				-	7.25
Total 87000 · Repair & Maintenance	**14,189.20**				**14,189.20**		**492.00**	**671.63**	**1,163.63**	**15,352.83**
88000 · Transportation Expense					-				-	
88100 · Car Rent	23,904.38				23,904.38	4,053	38,605.65	5,109.53	43,715.18	70,054.44
88200 · Transportation Cost	299.80				299.80		-	40.96	40.96	340.76
88000 · Transportation Expense - Other	376.26				376.26		5,265.27	27.73	5,293.00	5,727.00
Total 88000 · Transportation Expense	**24,580.44**				**24,580.44**	**4,053**	**43,870.92**	**5,178.22**	**49,049.14**	**76,122.20**
90000 · Miscellaneous					-				-	
90100 · Fee & Taxes	18,844.10				18,844.10		2,586.14	85.65	2,671.79	21,515.89
90200 · Office Supplies	4,987.00				4,987.00		760.38	290.14	1,050.52	6,037.52
90300 · Computer Supplies	2,525.58				2,525.58			22.51	22.51	2,548.09
90400 · Stationery	1,064.84				1,064.84	245.61	2,463.40	976.84	3,440.24	4,750.69
90600 · Remuneration Cost	4,641.47		43.42		4,684.89		-		-	4,684.89
90800 · Translation Charges	3,564.05				3,564.05		-		-	3,564.05
90900 · Printing Cost	2,224.61	32,896.79	22,901.16		58,022.56		476.35	420.62	896.97	58,919.53
91100 · Bank Charges	5,634.52	85.21	114.74		5,834.47	293.29	306.88	143.59	450.47	6,578.23
91200 · Salary Tax Expense	124.70		1.03		125.73	42.91	306.88		306.88	475.52
91300 · Other Expenses	3,909.46				3,909.46		10.96	154.08	165.04	4,074.50
91600 · Tax Expense (Contractor)	3,489.42				3,489.42				-	3,489.42
91700 · Marketing Cost	5,457.72				5,457.72		3,606.68	153.17	3,759.85	9,217.57
91800 · Commissions	1,881.16				1,881.16				-	1,881.16
91900 · Books for Students	-				-		4,012.02	1,469.15	5,481.17	5,481.17
91910 · Students Uniform	-				-		11,247.20		11,247.20	11,247.20
91920 · Broadcasting of Round Tables	-				-				-	-
91930 · Production of RT and Ariticles	-				-				-	-
90000 · Miscellaneous - Other	10.00	61.08	46.07		117.15	40.12			-	157.27
Total 90000 · Miscellaneous	**58,358.63**	**33,043.08**	**23,106.42**		**114,508.13**	**621.93**	**25,776.89**	**3,715.75**	**29,492.64**	**144,622.70**
91000 · Production, Airtime, Web cost					-				-	
92000 · Training, Workshop & Seminars					-				-	
92100 · Work Shop Expenses	356.27	-			356.27		523.16		523.16	4,871.00
92200 · Accommodation for Trainers	124.76	-			124.76				-	124.76
92300 · Training Fee	-	-			-				-	
92000 · Training, Workshop & Seminars - Other	737.26	-			737.26				-	737.26
Total 92000 · Training, Workshop & Seminars	**1,218.29**	-			**1,218.29**		**523.16**		**523.16**	**5,733.02**
92400 · Administrative Cost	-				-				-	**1697**
Total Expense	**650,791**	**42,609.26**	**30,192.62**	**7,324.97**	**730,917.59**	**120,681.19**	**240,278**	**72,364.32**	**312,642.22**	**1,168,369.38**
77000 · Exchange Gain or Loss	**21,590.00**	**0.05**	**0.03**	-	**21,590.08**	**0.01**	**0.02**	**(0.01)**	**0.01**	**21,590.10**
Profit/(Loss) for the year	**115,578.47**	**(30,652.43)**	**(26,118.24)**	**(7,324.97)**	**51,482.83**	**(120,681.20)**	**25,292**	**(5,140.25)**	**20,151.44**	**(53,175.32)**

DEVELOPMENT AND HUMANITARIAN SERVICES FOR AFGHANISTAN/ THE KILLID GROUP(DHSA/TKG)
PROPERTY PLANT EQUIPMENT SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

Annex C

Property, plant and equipment

	Furniture and Fixture	Vehicles	Computer Equipement	Radio Equipment	Library Books	Office Equipment	Total
Cost							
As at January 01, 2017	83,991	91,412	156,846	170,544	5,189	423,776	931,758
Additions during the year	-	-	115	-	-	-	115
(Disposal) /Adjustment	-	-	-	-		-	-
As at December 31, 2017	**83,991**	**91,412**	**156,961**	**170,544**	**5,189**	**423,776**	**931,873**
Accumulated depreciation							
As at January 01, 2017	63,511	62,064	127,408	122,030	4,481	304,631	684,125
Depreciation for the Priod	4,096	5,870	8,866	9,703	212	23,829	52,576
(Disposal) /Adjustment	-	-	-	-		-	-
As at December 31, 2017	**67,607**	**67,934**	**136,274**	**131,733**	**4,693**	**328,460**	**736,701**
NBV as at December 31, 2017							
Cost	83,991	91,412	156,961	170,544	5,189	423,776	931,873
Additions during the year	-	-	-	-	-	-	-
Accumulated depreciation	(67,607)	(67,934)	(136,274)	(131,733)	(4,693)	(328,460)	(736,701)
Net book value	**16,384**	**23,478**	**20,687**	**38,811**	**496**	**95,316**	**195,172**
Cost							
As at January 01, 2018	**83,991**	**91,412**	**156,961**	**170,544**	**5,189**	**423,776**	**931,873**
Additions during the year	-		-		-	-	-
(Disposal) /Adjustment	**(23,894)**	**19,299**	**(1,907)**	**88,655**	-	**(176,894)**	**(94,741)**
As at December 31, 2018	**60,097**	**110,711**	**155,054**	**259,199**	**5,189**	**246,882**	**837,132**
Accumulated depreciation							
As at January 01, 2018	**67,607**	**67,934**	**136,274**	**131,733**	**4,693**	**328,460**	**736,701**
Depreciation for the Priod	**2,033**	**42,777**	**4,101**	**7,210**	**496**	**4,922**	**61,538**
(Disposal) /Adjustment	**(11,848)**		**12,503**	**117,999**	-	**(101,034)**	**17,620**
As at December 31, 2018	**57,792**	**110,711**	**152,878**	**256,942**	**5,189**	**232,348**	**815,859**
NBV as at December 31, 2018							
Cost	**60,097**	**110,711**	**155,054**	**259,199**	**5,189**	**246,882**	**837,132**
Accumulated depreciation	**(57,792)**	**(110,711)**	**(152,878)**	**(256,942)**	**(5,189)**	**(232,348)**	**(815,859)**
Net book value	**2,305**	-	**2,176**	**2,257**	-	**14,534**	**21,273**

The non- current assets are recorded at cost less accumulated depreciation in the balance sheet and due to asset's obsolete condition some assets were disposed at auction. Unfortunately, at disposal, the accounting treatment of disposed assets were not recorded in the relevant fixed assets lines. The management only recorded the consideration from the disposal of assets as income from other sources. The management conducted a reconciliation of non-current assets in the current period which identified material differences in total fixed asset. The difference was due to the inappropriate adjustment made in prior financial years and thus were not properly recognised when assets were disposed or utilized as per their total useful life.

The assets when disposed, should be properly recorded in the relevant fixed assets line by deducting the disposed fixed asset cost and related accumulated depreciation from the same line of asset. We have made appropriate adjustments in the existing period to present the non- current asset's balance fairly in the statement of financial position. The adjusting accounting treatment can be seen in the "adjustment sheet". The non- current assets are recorded at cost less accumulated depreciation in the balance sheet and due to asset's obsolete condition some assets were disposed at auction. Unfortunately, at disposal, the accounting treatment of disposed assets were not recorded in the relevant fixed assets lines. The management only recorded the consideration from the disposal of assets as income from other sources. The management conducted a reconciliation of non-current assets in the current period which identified material differences in total fixed asset. The difference was due to the inappropriate adjustment made in prior financial years and thus were not properly recognised when assets were disposed or utilized as per their total useful life.

The assets when disposed, should be properly recorded in the relevant fixed assets line by deducting the disposed fixed asset cost and related accumulated depreciation from the same line of asset. We have made appropriate adjustments in the existing period to present the non- current asset's balance fairly in the statement of financial position. The adjusting accounting treatment can be seen in the "adjustment sheet".

ANNEXURE-D

DHSA/TKG
RECEIVABLES BALANCES WRITEN OFF
FOR THE YEAR ENDED DECEMBER 31, 2018

	Cleints Name			AFN	USD	Total
1	Abu Ali Sina Balkhi			266		266
2	Afghan Boost			90		90
3	Afghan Medical Group			280		280
4	Aina Media			581		581
5	ASI Afg			1,746		1,746
6	Asia Health Group			88		88
7	Bahir Wafi AR				51,861	51,861
8	Bahir Wafi AR Afg			46,761		46,761
9	Cetena Group USD				3,959	3,959
10	Clinic Mohammad Hamayoun Sadiqi			516		516
11	Darul Hejab			246		246
12	DHSA/TKG				1,350	1,350
13	Dr Humayoon Sadeqi			294		294
14	IFES				17,451	17,451
15	ISAF USD				240	240
16	Kabul Bank USD				240	240
17	Kabul Shifa Hospital			284		284
18	Kodakistan Mehar			266		266
19	Maktab Bainal mullale Kabul			345		345
20	Malikzada Construction Company				100	100
21	Markaz tadawe wa zebaie chasham			188		188
22	Motawasita Mirwais Hotak			61		61
23	MTN AFS			32,171		32,171
24	Nehad Ejtimahi Taliha			4,737		4,737
25	Offoq Sharq				1,110	1,110
26	Pamir Cola				800	800
27	Rana Primary School AR AFS			38,973		38,973
28	Rana Primary School AR USD				51,200	51,200
29	Rokyan Management Consultancy			56		56
30	Safir Medical Laboratory			53		53
31	Sharkat Nasto Husine				200	200
32	Sharkat Tourist Ayandi Drukhshan			88		88
33	Sherkat Now Awaran Almoniam			53		53
34	Sherkat Zamil Steal			1,702		1,702
35	Sherkat Zobi faliz Nawin Sanat			390		390
36	Shuhrat Group			1,065		1,065
37	Sika South				450	450
38	The Ad Store				3,080	3,080
39	The Colombo Plan				712	712
40	TKG				122,874	122,874
41	TNT AFS			399		399
42	UNDP/ ELECT			3,192		3,192
43	UNFPA USD				30,183	30,183
44	Welt Hunger Hilfe				480	480
45	WRN				43,800	43,800
46	Zinat Furniture			89		89
47	Rana 1 high school				3,300	3,300
48	Rana 2 high school				1,488	1,488
				134,980	334,877	469,857

ANNEXURE-D

DHSA/TKG

PAYABLE BALANCES WRITEN OFF

FOR THE YEAR ENDED DECEMBER 31, 2018

	Vender Name	AFN	USD	Total
1	AMMC	-	2,000	2,000
2	Nye Express Paybale AFS	5,738,212		74,089
3	NYE LLC	429,259		5,542
4	Mark Travel		1,313	1,313
5	Empire IT Solutions AFS	5,760		74
6	murtaza Mahbobi LTD	6,480		84
7	Radio Killid Kabul	250,000		3,228
8	Jalalabad Regional Office USD		1,430	1,430
9	UNDEF		36,064	36,064
10	AFJR DHSA/TKG USD		3,628	3,628
11	Dehkada Chap		3,740	3,740
12	Shamshad TV		2,340	2,340
13	tech Sharks USD		4,900	4,900
14	VosCast Radio Online		117	117
15	Finland Embassy'	123,198		1,591
16	Habibullah Cartoonist	50,000		646
17	investigative reporters	555,313		7,170
18	Kabul Main Office AFS	175,560		2,267
19	Mili Radio television	49,998		646
20	Parwiz PP	35,000		452
21	Radio Killid Kabul	2,724,614		35,179
22	Rana 1 School	620,350		8,010
23	Rana 2 school AFS	411,587		5,314
24	Rana Khost school AFN	126,404		1,632
		11,301,735	**55,532**	**201,455**

DEVELOPMENT AND HUMANITARIAN SERVICES FOR AFGHANISTAN/ THE KILLID GROUP(DHSA/TKG)
YEAR ENDED: DECEMBER 31, 2018
SUBJECT: PROPOSED ADJUSTMENTS

These adjustments are made for fair presentation of balances in financial statements

			Dr	Cr
Adj 1		Depreciation for the year	61,538	
		Accumulated Depreciation		61,538
		Source Property plant equipment schedule		
Adj 2		Audit Fee	1,800	
		Accrued Expense Audit fee		1,800
Adj 3		Unrestricted accumulated fund	469,857	
		Account Receivables		469,857
		Source Annex D		
Adj 4		payable and Accrued Expense	201,455	
		Unrestricted Fund		201,455
		Source Annex E		
Adj 5		Unrestricted accumulated fund	112,362	
		Adjustment in Non current asset		112,362

Signature of Client*

* Acceptance of adjustment suggested by the auditors.

DEVELOPMENT AND HUMANITARIAN SERVICES FOR AFGHANISTAN/ THE KILLID GROUP(DHSA/TKG)
STATEMENT OF CHANGE IN RISTRICTED FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

Donor	Opening Balances			January 01. 2018 to December 31, 2018				Closing Banlace	
	Recievable from donor	Payable to donor	Unutilised funds	Fund Received	Adjustment	Total funds recognize as Income	Total Expenses	Recievable from Donor	Untilized funds
Care International	-		870			-			
Care International	(9,230)		-	28,630	(10,831)	17,799	17,799		10,831
Counterpart International	(5,215)			12,563	20,446	33,009	33,009	(20,446)	
Internews	(834)			20,689	2,555	23,244	23,244	(2,555)	
The Asia Foundation (TAF)	-		1,594	48,826	126	50,294	50,294		126
UNESCO	-		10,031	2,809	795	12,045	12,045		795
UN HABITAT	(2,700)								
UNAMA	(3,618)								
	(21,597)	-	12,495	113,517	13,091	136,391	136,391	(23,001)	11,752

DHSA/TKG
STATEMENT OF EXPENDITURE
CARE INTERNATIONAL
FOR THE YEAR ENDED DECEMBER 31, 2018

ACCOUNT HEADS	USD
80000 · Salaries, Allowances & Benefits	
80100 · Staff Salaries	9,648
80300 · Staff Bonus	-
80400 · Food Allowance	-
80500 · Accomodation Allowance	-
80600 · Wages	-
80700 · Staff Perdiem	813
TOTAL 80000 · Salaries, Allowances & Benefits	**10,461**
81000 · Travelling & Lodging	60
81100 · Local Travel Expense	-
81300 · Air Tickets	-
Total 81000 · Travelling & Lodging	**60**
82000 · Professional Fees	-
82100 · Consultancy Charges	-
82200 · Audit Fee	-
82400 · Outside Services	-
Total 82000 · Professional Fees	**-**
82500 · Equipment	
82510 · Computers	2,028
82520 · Cameras	120
82530 · Printer & Copier	217
82580 · Generator	-
Total 82500 · Equipment	**2,365**
Total 83000 · Office Rent	**1,398**
84000 · Vehicle operation	
84100 · Vehicle Fuel	
84200 · Repair of Vehicle	
Total 84000 · Vehicle Operation	
85000 · Communication Cost	
85100 · Top up Cards	-
85200 · Internet Charges	750
85300 · Postage & Delivery	-
85400 · Satellite Fees	-
Total 85000 · Communication Cost	**750**
86000 · Utility Expense	64
86100 · Electricity Charges	-
86200 · Generator Fuel	-
86300 · Heater Expense	-
86400 · Gas Charges	-
Total 86000 · Utility Expense	**64**
87000 · Repair & Maintenance	
87100 · R & M Building	147
87200 · R & M Equipment	-
87300 · R & M Supplies	-
Total 87000 · Repair & Maintenance	**147**
88000 · Transportation Expense	-
88100 · Car Rent	839
88200 · Transportation Cost	-
Total 88000 · Transportation Expense	**839**
90000 · Miscellaneous	
90100 · Fee & Taxes	
90200 · Office Supplies	461
90300 · Computer Supplies	36

90400 · Stationery	
90600 · Remuneration Cost	
90800 · Translation Charges	
90900 · Printing Cost	
91100 · Bank Charges	22
91930 · Production of RT and Ariticles	
Total 90000 · Miscellaneous	**519**
91000 · Production, Airtime, Web cost	
92000 · Training, Workshop & Seminars	
92100 · Work Shop Expenses	
92200 · Accommodation for Trainers	
92300 · Training Fee	
Total 92000 · Training, Workshop & Seminars	
92400 · Administrative Cost	**1,196**
Total Expense	**17,799**

DHSA/TKG
STATEMENT OF EXPENDITURE
COUNTERPART INTERNATIONAL
FOR THE YEAR ENDED DECEMBER 31, 2018

ACCOUNT HEADS	USD
80000 · Salaries, Allowances & Benefits	
80100 · Staff Salaries	6,874
80300 · Staff Bonus	-
80400 · Food Allowance	-
80500 · Accomodation Allowance	-
80600 · Wages	-
80700 · Staff Perdiem	698
TOTAL 80000 · Salaries, Allowances & Benefits	**7,571**
81000 · Travelling & Lodging	-
81100 · Local Travel Expense	-
81300 · Air Tickets	1,581
Total 81000 · Travelling & Lodging	**1,581**
82000 · Professional Fees	-
82100 · Consultancy Charges	-
82200 · Audit Fee	-
82400 · Outside Services	-
Total 82000 · Professional Fees	-
82500 · Equipment	
82510 · Computers	-
82520 · Cameras	-
82530 · Printer & Copier	-
82580 · Generator	-
Total 82500 · Equipment	-
Total 83000 · Office Rent	**3,363**
84000 · Vehicle operation	-
84100 · Vehicle Fuel	-
84200 · Repair of Vehicle	-
Total 84000 · Vehicle Operation	-
85000 · Communication Cost	-
85100 · Top up Cards	-
85200 · Internet Charges	3,482
85300 · Postage & Delivery	-
85400 · Satellite Fees	-
Total 85000 · Communication Cost	**3,482**
86000 · Utility Expense	
86100 · Electricity Charges	-
86200 · Generator Fuel	-
86300 · Heater Expense	-
86400 · Gas Charges	-
Total 86000 · Utility Expense	-
87000 · Repair & Maintenance	
87100 · R & M Building	-
87200 · R & M Equipment	-

87300 · R & M Supplies	-
Total 87000 · Repair & Maintenance	-
88000 · Transportation Expense	-
88100 · Car Rent	1,543
88200 · Transportation Cost	-
Total 88000 · Transportation Expense	**1,543**
90000 · Miscellaneous	
90100 · Fee & Taxes	
90200 · Office Supplies	-
90300 · Computer Supplies	-
90400 · Stationery	1,394
90600 · Remuneration Cost	-
90800 · Translation Charges	340
90900 · Printing Cost	772
91100 · Bank Charges	1
91200 · Income Tax Expense	
91300 · Other Expenses	
91600 · BRT Tax Expense	
91700 · Marketing Cost	
91800 · Commissions	
91900 · Books for Students	
91910 · Students Uniform	
91920 · Broadcasting of Round Tables	1,965
91930 · Production of RT and Ariticles	4,856
Total 90000 · Miscellaneous	**9,329**
91000 · Production, Airtime, Web cost	**1,965**
92000 · Training, Workshop & Seminars	**4,174**
92400 · Administrative Cost	-
Total Expense	**33,009**

ANNEXURE-A3

DHSA/TKG
STATEMENT OF EXPENDITURE
USAID/RASANA INTERNEWS
FOR THE YEAR ENDED DECEMBER 31, 2018

ACCOUNT HEADS	USD
80000 · Salaries, Allowances & Benefits	
80100 · Staff Salaries	16,382
80300 · Staff Bonus	-
80400 · Food Allowance	-
80500 · Accomodation Allowance	-
80600 · Wages	-
80700 · Staff Perdiem	1,620
TOTAL 80000 · Salaries, Allowances & Benefits	**18,002**
81000 · Travelling & Lodging	290
81100 · Local Travel Expense	160
81300 · Air Tickets	877
Total 81000 · Travelling & Lodging	**1,327**
82000 · Professional Fees	-
82100 · Consultancy Charges	-
82200 · Audit Fee	-
82400 · Outside Services	-
Total 83000 · Office Rent	-
85000 · Communication Cost	-
85100 · Top up Cards	-
85200 · Internet Charges	923
85300 · Postage & Delivery	986
85400 · Satellite Fees	-
Total 85000 · Communication Cost	**1,909**
86000 · Utility Expense	
86100 · Electricity Charges	-
86200 · Generator Fuel	-
86300 · Heater Expense	-
86400 · Gas Charges	-
Total 86000 · Utility Expense	-
87000 · Repair & Maintenance	
87100 · R & M Building	-
87200 · R & M Equipment	-
87300 · R & M Supplies	-
Total 87000 · Repair & Maintenance	-
88000 · Transportation Expense	59
88100 · Car Rent	-
88200 · Transportation Cost	-
Total 88000 · Transportation Expense	**59**
90000 · Miscellaneous	
90100 · Fee & Taxes	
90200 · Office Supplies	697
90300 · Computer Supplies	-
90400 · Stationery	720
90600 · Remuneration Cost	-

90800 · Translation Charges	-
90900 · Printing Cost	-
91100 · Bank Charges	30
91200 · Income Tax Expense	
91300 · Other Expenses	
91600 · BRT Tax Expense	
Total 90000 · Miscellaneous	**1,446**
91000 · Production, Airtime, Web cost	-
92000 · Training, Workshop & Seminars	-
92100 · Work Shop Expenses	
92200 · Accommodation for Trainers	
92300 · Training Fee	
Total 92000 · Training, Workshop & Seminars	
92400 · Administrative Cost	**502**
Total Expense	**23,244**

LEA

DHSA/TKG
STATEMENT OF EXPENDITURE
THE ASIA FOUNDATION
FOR THE YEAR ENDED DECEMBER 31, 2018

ACCOUNT HEADS	USD
80000 · Salaries, Allowances & Benefits	
80100 · Staff Salaries	43,936
80300 · Staff Bonus	-
80400 · Food Allowance	-
80500 · Accomodation Allowance	-
80600 · Wages	-
80700 · Staff Perdiem	-
TOTAL 80000 · Salaries, Allowances & Benefits	**43,936**
81000 · Travelling & Lodging	-
81100 · Local Travel Expense	-
81300 · Air Tickets	-
Total 83000 · Office Rent	-
84000 · Vehicle operation	-
84100 · Vehicle Fuel	-
84200 · Repair of Vehicle	-
Total 84000 · Vehicle Operation	-
85000 · Communication Cost	-
85100 · Top up Cards	-
85200 · Internet Charges	1,862
85300 · Postage & Delivery	-
85400 · Satellite Fees	-
Total 85000 · Communication Cost	**1,862**
86000 · Utility Expense	
86100 · Electricity Charges	-
86200 · Generator Fuel	-
86300 · Heater Expense	-
86400 · Gas Charges	-
Total 86000 · Utility Expense	-
87000 · Repair & Maintenance	
87100 · R & M Building	-
87200 · R & M Equipment	-
87300 · R & M Supplies	-
Total 87000 · Repair & Maintenance	-
88000 · Transportation Expense	-
88100 · Car Rent	-
88200 · Transportation Cost	-
Total 88000 · Transportation Expense	-
90000 · Miscellaneous	
90100 · Fee & Taxes	
90200 · Office Supplies	-
90300 · Computer Supplies	-
90400 · Stationery	4,288
90600 · Remuneration Cost	-
90800 · Translation Charges	-
90900 · Printing Cost	-

91100 · Bank Charges	208
91200 · Income Tax Expense	
91300 · Other Expenses	
91600 · BRT Tax Expense	
91700 · Marketing Cost	
91800 · Commissions	
91900 · Books for Students	
91910 · Students Uniform	
91920 · Broadcasting of Round Tables	-
91930 · Production of RT and Aritticles	-
Total 90000 · Miscellaneous	**4,496**
91000 · Production, Airtime, Web cost	-
92000 · Training, Workshop & Seminars	-
92100 · Work Shop Expenses	
92200 · Accommodation for Trainers	
92300 · Training Fee	
Total 92000 · Training, Workshop & Seminars	
92400 · Administrative Cost	-
Total Expense	**50,294**

ANNEXURE-A5

DHSA/TKG
STATEMENT OF EXPENDITURE
UNESCO
FOR THE YEAR ENDED DECEMBER 31, 2018

ACCOUNT HEADS	USD
80000 · Salaries, Allowances & Benefits	
80100 · Staff Salaries	1,478
80300 · Staff Bonus	-
80400 · Food Allowance	-
80500 · Accomodation Allowance	-
80600 · Wages	-
80700 · Staff Perdiem	-
TOTAL 80000 · Salaries, Allowances & Benefits	**1,478**
81000 · Travelling & Lodging	-
81100 · Local Travel Expense	-
81300 · Air Tickets	-
Total 81000 · Travelling & Lodging	-
82000 · Professional Fees	-
82100 · Consultancy Charges	4,800
82200 · Audit Fee	-
82400 · Outside Services	-
Total 82000 · Professional Fees	**4,800**
82500 · Equipment	
82510 · Computers	-
82520 · Cameras	-
82530 · Printer & Copier	-
82580 · Generator	-
Total 82500 · Equipment	-
Total 83000 · Office Rent	-
84000 · Vehicle operation	-
84100 · Vehicle Fuel	-
84200 · Repair of Vehicle	-
Total 84000 · Vehicle Operation	-
85000 · Communication Cost	91
85100 · Top up Cards	-
85200 · Internet Charges	200
85300 · Postage & Delivery	-
85400 · Satellite Fees	-
Total 85000 · Communication Cost	**291**
87000 · Repair & Maintenance	
87100 · R & M Building	-
87200 · R & M Equipment	-
87300 · R & M Supplies	-
Total 87000 · Repair & Maintenance	-
88000 · Transportation Expense	-
88100 · Car Rent	-
88200 · Transportation Cost	-
Total 88000 · Transportation Expense	-
90000 · Miscellaneous	
90100 · Fee & Taxes	
90200 · Office Supplies	-

90300 · Computer Supplies		-
90400 · Stationery		304
90600 · Remuneration Cost		-
90800 · Translation Charges		912
90900 · Printing Cost		491
91100 · Bank Charges		2
91200 · Income Tax Expense		
91300 · Other Expenses		
91600 · BRT Tax Expense		
91700 · Marketing Cost		
91800 · Commissions		
91900 · Books for Students		
91910 · Students Uniform		
91920 · Broadcasting of Round Tables		-
91930 · Production of RT and Ariticles		-
Total 90000 · Miscellaneous		**1,709**
91000 · Production, Airtime, Web cost		-
92000 · Training, Workshop & Seminars		975
92100 · Work Shop Expenses		792
92200 · Accommodation for Trainers		
92300 · Training Fee		2,000
Total 92000 · Training, Workshop & Seminars		**3,767**
92400 · Administrative Cost		-
Total Expense		**12,045**