



NSDO

NEW WAY SOCIAL &  
DEVELOPMENT ORGANIZATION  
موسسه اجتماعی و انکشافی راه نوین



# 2022

## ANNUAL REPORT

BUILDING HOPES







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New Way Social and Development Organization (NSDO) is a development, advocacy, and humanitarian organization working in Afghanistan since 2011. Our primary focused are women and children. Our work has seen momentous changes in the lives of thousands of marginalized and vulnerable communities, particularly women and children living in fragile and humanitarian Situation in Afghanistan. This remarkable transformation has realized by the pronounced support and backing of our upright partners, including German International Cooperation (GIZ), USAID, European Commission (EC), Save the Children International, GFA, DAI, UN-HABITAT, UNAMA, International development stakeholders, and our community partners.

NSDO is truly a democratic organization governed by an independent body elected or appointed members who jointly oversee the strategies. We have all the accountability standards in place and practiced. We are certified by the USAID and Afghanistan Institute for Civil Society (AICS) as a prominent NGO and potential CSO in Afghanistan.

We have been working in three sectors Advocacy, humanitarian and development in Afghanistan since 2011. We have been engaged in women economic empowerment through; income generation, agriculture development and Value chain development interventions in the north of Afghanistan.

## ABOUT US







NSDO  
NEW WAY SOCIAL  
DEVELOPMENT ORGANIZATION  
New Way Social and Development Organization  
Provision Emergency WASH Service  
Project in Kunduz Province  
20





## ACRONYMS

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<b>CBDRM</b>	Community Based Disaster Risk Management
<b>CDC</b>	Community Development Councils
<b>CBT</b>	Cash Based Transfers
<b>CERT</b>	Community Emergency Response Teams
<b>EU</b>	European Commission
<b>EDT</b>	Enterprise Development Training
<b>HMC</b>	Health Management Committee
<b>HID</b>	Human Institutional Development
<b>IDPs</b>	Internally Displaced Population
<b>IEC</b>	Information, Education, and Communication
<b>MCT</b>	Multipurpose Cash Transfers
<b>MDGs</b>	Millennium Development Goals
<b>HRD</b>	Human Resource Development
<b>M&amp;E</b>	Monitoring and Evaluation
<b>NRM</b>	Natural Resource Management
<b>NSDO</b>	New Way Social & Development Organization
<b>NGO</b>	Non- Governmental Organization
<b>UN</b>	United Nations
<b>WFP</b>	World Food Program
<b>WASH</b>	Water Sanitation and Hygiene
<b>WASG</b>	Women Agri Support Group
<b>WO</b>	Women Organization



## OUR VISION & MISSION





## FROM THE CHAIRPERSON



Nahida Asifi MiaKhail  
Chairperson

**I am pleased to share with you the 2022 NSDO Annual Report. The document covers NSDO's programs and shows how we executed the actions that were planned in our strategic plan.**

NSDO takes great pride in serving deprived communities residing in the northern provinces of Afghanistan. Our vision is to contribute to the institutional development, health, and peace of Afghanistan as a whole. With a commitment to inclusivity, NSDO strives to create an enabling environment where development opportunities are accessible to all members of society, irrespective of gender, creed, or any other form of discrimination.

To make a meaningful impact on the lives of vulnerable and marginalized individuals, NSDO believes in implementing innovative approaches that address poverty eradication with a focus on sustainability. We are dedicated to providing solutions and services that empower communities and uplift them from the grips of poverty.

Over the past decade, NSDO has concentrated its efforts on the most challenging and remote rural provinces of Afghanistan. Our work spans across livelihood development, education, health, human and institutional development, governance, youth empowerment, and humanitarian actions. By combining resources with knowledge, NSDO endeavors to bring about positive change in the lives of the overlooked population within the country. Our long-term investments in community-level learning spaces and grass-roots institutions serve as examples of sustainable solutions that yield lasting results.

Through partnerships with the government, UN agencies, and national and international NGOs, NSDO has accumulated extensive experience in delivering high-quality results. In 2022, we planned and implemented numerous projects, some of which have been successfully concluded, while others are still in progress.

We acknowledge that our achievements are not solely attributable to NSDO but are the product of collaborative efforts and the generous support of our esteemed development and humanitarian partners. We express our gratitude to organizations such as the WFP, European Commission, Concern Worldwide, Norwegian Church Aids, and approximately 500 community volunteers who have contributed to our endeavors.

We extend our heartfelt thanks to all well-wishers of NSDO, government officials, and community volunteers for their support of NSDO and its operations in the remote rural areas of the northern provinces. Together, we continue to work towards a better future for these communities.

Nahida Asifi MiaKhail  
Chairperson

A handwritten signature in black ink, appearing to be 'Nahida Asifi MiaKhail', written over a series of horizontal lines.



## FROM THE EXECUTIVE DIRECTOR

NSDO being a local humanitarian organization did not close its operations and continued to serve the nation in dire need and the executive management sat together and reshaped the working mechanism, set new priorities and execution mechanisms.

Despite cumbersome problems, banking transactions issues and scarcity of technical and qualified human resources, NSDO kept continuing its operations and projects with an aim to not leave the people in need. We have been engaged in humanitarian coordination, networking, and advocacy to draw the attention of the global humanitarian community towards Afghanistan.

more than a year have passed, and the situation is getting to its normal but the loss that has been created by the regime change will take time to recover. NSDO has adopted a strategic plan that shifts the focus of our actions to end widespread poverty followed by its allied ailments including health, educations, community empowerment, food security and vulnerability. We at NSDO have a firm belief and hope for a better future for our beloved country.

In this struggle, I am not alone who confronted this odd but all my colleagues, our donors, supporters and well wishers who encouraged us and continued their support.

I really thank all those ground heroes of NSDO who successfully executed the planned activities even at crucial moments.

I also wish to express my gratitude to our partners European Commission, USAID, WFP, Deutsche Gesellschaft für Internationale Zusammenarbeit, Concern Worldwide, Save the Children International (SCI) and other international organizations who have not hesitated to support us, even in these hard times.

Sayed Ismail Hashimi  
Executive Director



“

The human rights crisis resulting from the Taliban takeover of Afghanistan last year, triggered extremely undefined challenges for the development and humanitarian stakeholders in the country. Women's rights were heavily violated, the media was guarded, employment was affected, industries and income-generating opportunities were shut down and a massive national economic crisis arose.

The sheer number of casualties, at-risk refugees trying to flee the country, civil unrest and overall government instability put millions of families in an inevitable food and humanitarian crisis and financial ruin. These conditions coupled with the previous economic consequences of the COVID-19 pandemic levied limitations on opportunities for fund-raising, humanitarian efforts, and general movement within the country.



Afghanistan, on the globe, has remained in very brittle socio-economic and political conditions. The recent regime changes and economic sanctions have severely affected every span of life, ranging from the economic meltdown to the downfall in health, education, shortage, and price hike in food and commodities creating havoc in the lives of middle and low-income.

To counter the situation, NSDO has adopted a holistic approach although on a small scale, but the efforts are impactful and one day these smaller but more concrete steps will turn into a big achievement.

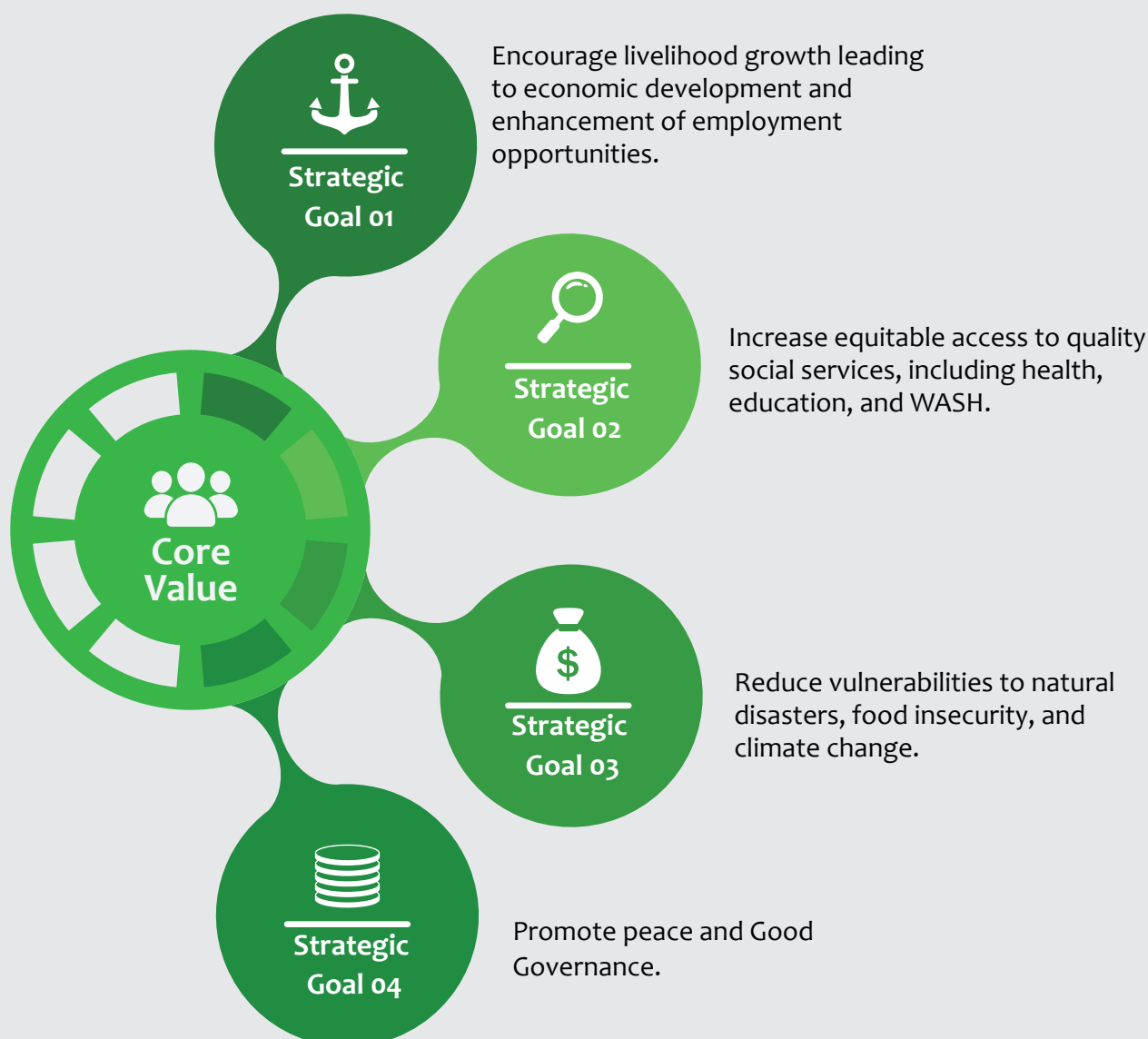
We hope and strive to create a future that can turn Afghanistan into a country with strong socio and economic stability, where people live a quality life with dignity, equality and peace.

- We hope for a future where;
- People are protected from violence and conflicts.
- Communities are prospering and economically empowered.
- People have equitable access to the essential amenities of life.



## OUR CORE VALUES

NSDO is committed to working for increasing livelihood and building the capacity of low-income communities in the fight against poverty. The NSDO programs aim to assist long-term sustainable change in communities through community-led approaches mainly focusing on socio-economic and environment. Poverty alleviation cannot be achieved stand-alone. Therefore, NSDO has strategized holistic and integrated approaches to this resolution covering four strategic priorities until to the end of 2023 . All our projects are driven by our strategic goals.



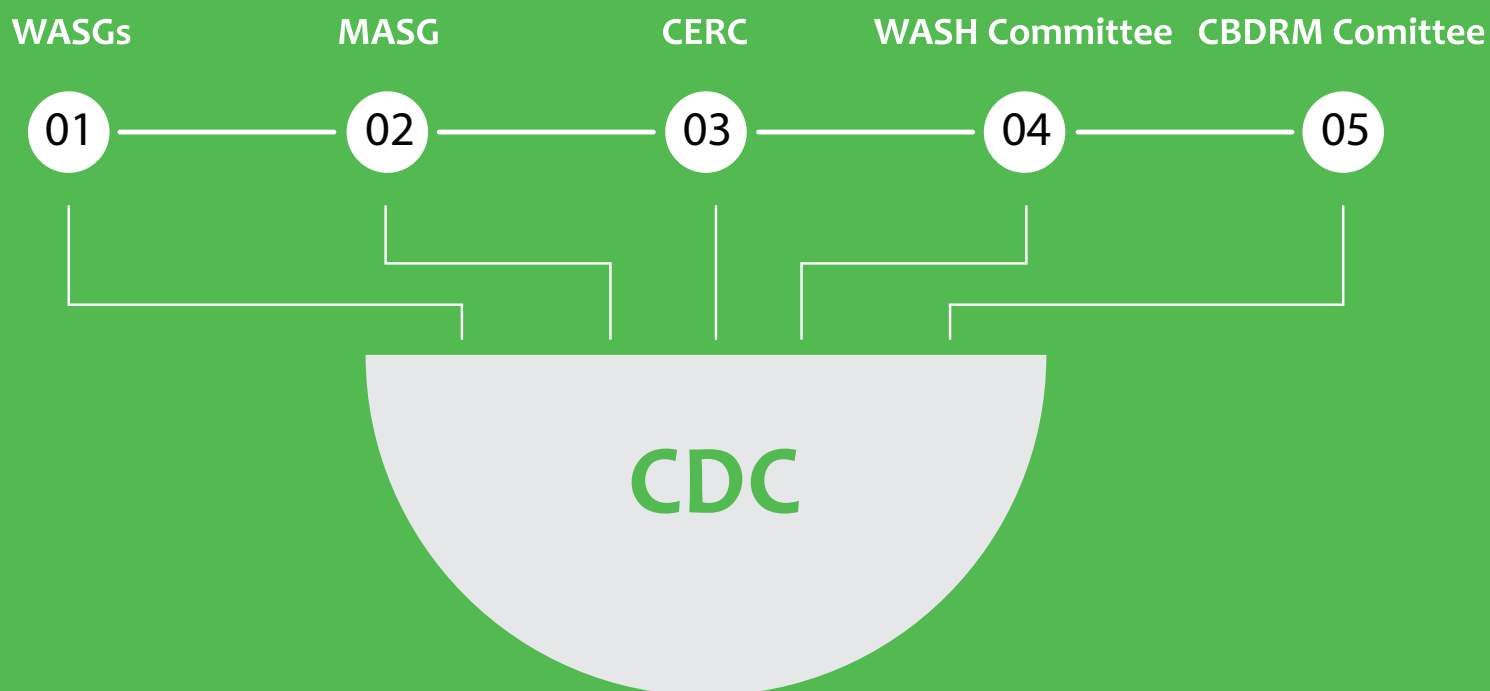


Social mobilization and building capacities of the community-level institutions are the main strategies of NSDO to execute any of its interventions. NSDO believes that the realization of SDGs cannot be achieved without establishing institutions at the grassroots level as they are key to enabling marginalized communities with a broader platform that can ensure a sense of empowerment and ownership.

NSDO has a firm understanding that sustainability is only achieved by ensuring the optimum participation of the target groups in the programs and activities. Therefore, the organization encourages the participation of local communities in the self-help development process. To achieve this, NSDO sensitizes and mobilizes the target communities in a way that they eagerly join hands on a common platform and struggle to solve their socio-economic problems.

Once the community is completely sensitized, NSDO leads it toward the formation of Community level group formation and capacitates these groups in a way so that they can continue the project activities after its phaseout.





2022-2023 was a year on the shoulders of NSDO's effort of the last 12 years, since inception. It was a year to create an impact and transform the process of social mobilization as the most effective instrument for empowering people and recognizing the community institutions as delivering vehicles for poverty reduction, provision of services, and unleashing of welfare.

NSDO has worked to improve the impact of social mobilization by focusing on the key areas. These are described as strengthening the role of community organizations, the inclusion of vulnerable groups through volunteerism, integration of community-based disaster risk management (CBDRM) in local development planning, and establishing linkages.

The formation, capacity building, and linkages of CDCs and women agri-support groups succeeded in instituting linkages with a number of government and private institutions.

Many of the WASGs and committees were trained in business management financial literacy. They set up their own offices, record keeping, and performance of a variety of services. The reports of the mid-term review, conducted by NSDO, reveal that these institutions are well-capacitated and can be relied upon to plan and implement value chain and business development activities. The evolution of these institutions has remained very progressive and positive.

## Inclusion of the Vulnerable through Volunteerism in CERT



Keeping in view the vulnerability of the disaster-prone communities of the northern provinces ,NSDO has conceptualized Community Emergency Response Committees (CERT) as a defensive shield to limit incidental losses as a result of natural or man-made disasters. NSDO is enhancing and improving community-based resilience with the active participation of target communities and other stakeholders. The integration of CERT in the social mobilization process promotes disaster resilience among vulnerable and marginalized communities in disaster-prone northern provinces. It also aims to prepare vulnerable groups to respond quickly and effectively in the event of disasters and unforeseen events.

In the year, 2022-2023 NSDO's SM teams continued their efforts to reduce the risk of disaster and vulnerability of 10 disaster-prone villages of Badakshan and Kunduz provinces. NSDO formed and enhanced the capacities of CERTs in high-risk disaster-prone villages.

The structures of the CERT banks on the representation of active youth members of the target village hold 10-15 members. After the formation and capacity-building training the CERTs were assigned their role in emergency response, search and rescue, relief and rehabilitation, and prevention and curable aspects.





### Says Sayed Azam

“ In the morning if you go out of the house in search of work and return in the evening disappointed, your children are looking at your hands and your hands are empty. Man can bear this violence of unemployment and hunger on himself but not on his children. When I saw the World Food Program’s vehicles enter our village, I immediately rushed back home, raised my hands up and screamed to God and thanked him”.

#### Success Story

### Project: Food distribution (WFP Program)

Mr. Sayed Azam resident of Dah Saidan Village, Tashkan District, Badakhshan Province is an unskilled labor hailing from an ultra-poor family, a jobless and daily wage laborer. He used to rely on farm labor but due to the rise of conflicts in his areas he was forced to migrate to Iran for labor but that was also not a success and he returned home jobless with no money.

Azam being the head of the family holds the burden of 10 members including 8 children. Due to limited economic access, Azam’s family has always remained deprived of nutritious food, which were even below the acceptable levels of dietary diversity.

### Says Azam “We have times when my children go to sleep without food ”.

During the assessment through a village level survey, NSDO team selected Azam and registered him in the SCOPE. This timely and urgent aid helped him recover his ailed children from starvation and malnourishment.

He thanked WFP and NSDO for saving the lives of his children by providing timely food. He is in hope to break the clutches of food insecurity and poverty.

## IMPROVING LIVELIHOODS

Afghanistan on the planet is one of those unfortunate countries where more than 50% of its population suffers from food insecurity. Due to the lack or scarcity of food, thousands die every year, children being the most vulnerable. Some of the most recent reports of the world bank and UN estimate that around 50% of the total population is facing level 3 food insecurity and of these households, almost 60 percent of women and children were malnourished. Taking cognizance of this, NSDO giving more focus to the food security and livelihood projects that may compensate for the issue and eradicate the malady, somewhat, within our humble sphere and prowess.



Smallholder women farmers are the major shareholders who suffer a lack of guidance and facilitation, sharing of market intelligence, shortage of field force supply chain issues, and improper uses of their financial input. Another major pernicious misfortune in the rural economy of Afghanistan is the existence of an improper and unstable market, that never gives benefit to the small holders' farmer.

Smallholders farmer lack market intelligence, accessibility, and inputs cost. It is estimated that more than 80 percent of farmers are deficient in buying seeds, fertilizers, land preparation, and irrigation.

In order to ameliorate the distress thus inflicted on the poor farmer by eliminating or minimizing their suffering, in 2021 NSDO through its consortium partners Concern Worldwide and Save the Children, initiated an EU-funded livelihood promotion project aimed at promoting community business development through agriculture in five value chains – Dairy, Fruit, Vegetables, Almonds, and Saffron. The project is implemented in five provinces of Northern Afghanistan; Badakhshan, Takhar, Kunduz, Jawzjan, and Balkh provinces.

The AWARE project takes an Islamic approach to economic development, supporting the households to contribute to poverty reduction by increasing incomes in agriculture. AWARE primarily focuses either on increasing the income of women who are currently engaged in small-scale agriculture or women who show interest to adopt agriculture as a source of income. The project model included the provision of agricultural and financial literacy training and resources. The project works with both men in their respective roles as heads of the family, and with women given their roles as caregivers of family livestock, and cultivators and processors of fruit, vegetables, saffron, and almonds. In addition, it engages with men, boys, and religious leaders in their roles as community leaders to support their wives to access markets for the products, thereby increasing incomes.

The year 2022-2023, given special focus on the training of financial literacy and numeracy as the evaluation of last year's project report, stated that the women who got training on financial literacy have significantly





**Says Bibi Hawa** a dairy farmer from the Kunduz province, “The financial literacy and numeracy training helped me in a different way. Prior to this training, I was not good at managing my dairy business, it was always hard to rely on the knowledge of other literate people and that always raised problems and a lack of confidence. Relying on others, particularly on financial matters is always critical.

~After getting training in financial literacy classes at NSDO, I am now able to calculate the daily selling of my milk, and I can keep a record of spending and profits. This gave me a new life and I feel so confident. I also learned the idea of daily saving and saved AFN 20 on daily basis. With the savings, I bought chickens and we are planning to buy another milk cow. I am happy that I have a sustainable income. Thank you for helping us.”

## Quantitative Gains

1. Established and supported 30 female Self-Help Groups (SHGs), with a functional community-based savings and loan mechanism in place.
2. Established and trained 26 male and female Local Steering Committees in target communities to inform the beneficiary selection and project design, enhance community awareness and acceptance of activities, monitor the quality and progress of the action, conduct household follow-ups, and address community-level disputes.
3. Conducted onsite technical production, processing, and packaging training for 612 Project beneficiaries.

## Quantitative Gains

1. Provided Agro and business asset support to WABCs and existing women-led Agro-businesses, with predefined eligible assets and budget scope per value chain.
2. Delivered an accelerated four-month financial literacy and numeracy training for SHG members, SHG composed of WABCs and EBs.
3. Provided life skills training and coaching sessions for SHG members covering critical thinking, decision-making, problem-solving, time management, negotiation, personal resource management, interdependence skills, self-confidence, communication, and other soft skills.
4. Provided a range of age-appropriate childcare support, informed by the preferences and specific needs of program participants.
5. Increased production capacity of beneficiaries and their further interest in better participation in the production process.
6. Increasing technical capacities of beneficiaries and familiarity with different methods of cultivation and processing, which has led to the production of a variety of products.
7. Creation and motivation of making small businesses Ideas in the mindset of the beneficiaries.
8. Increasing Women's belief in achieving economic and social self-sufficiency and contributing to the growth of the household economy.





## SAVING LIVES THROUGH WASH & NUTRITION

Water scarcity in Afghanistan is one of the most frightening challenges of all. Diarrhoeal diseases are the second most common cause of death for children under the age of five, after acute respiratory infections.

Rapid population growth and climatic changes marked by prolonged dry spells severely deplete groundwater resources, as these are the country's last resort for water supply.

Regarding water accessibility, recent estimates revealed that about 23 percent of the country's population does not have clean drinking water. This situation is more common in rural areas, where people walk miles to get even contaminated water every day.

Although more than 80 percent of families have toilets or latrines at home, amongst them only about 43 percent are improved and safe, and open defecation is still a dangerous challenge spreading diseases and putting children and their families at risk because of human waste near waterways and living environments.

In order to save the lives of mothers and children, NSDO through Norwegian Church Aid planned and implemented an integrated project. The project directly targeted 6500 beneficiaries by focusing on and prioritizing the eminent needs to improve nutrition, health, water, sanitation & hygiene, mental health, and childcare practices. The specific target groups were the most severely affected and remotest population.







CONCERN  
worldwide



Save the Children



Agricultural Enterprise  
Development Project

د کرنی د سوداگری پراختیا پلان

طرح توسعه تجارت های-زراعتی

برنامه آموزشی برای اطفال کودکان

د ورکتون ماشوماتو لپاره روزنیز پروگرام

Childcare Educational Training Program

تدویر کننده: موسسه اجتماعی و انکشافی راه نوین

Organized By: New Way Social and Development Organization (NSDO)

Date: 2022

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In June 2022, NSDO entered into an agreement with Norwegian Church Aid (NCA) to execute the “Emergency WASH Services Project” in five villages in the center of Kunduz, and five villages in Hazrat-e-Imam Sahib district of Kunduz province with the objective of improving access to reliable, safe drinking water supply and hygiene promotion, nutrition through community-led and participatory approaches. The project's general objective was to ensure that the water-stricken populations have adequate access to clean water, sanitation, and knowledge of best hygienic practices.

The secondary impacts anticipated at the design stage covered livelihood improvements, reduction of water-borne diseases, and school dropouts because of the girls' and boys' engagement in water fetching.

### IMPACT:

- Improved Health and Well-being of the mother and children.
- Enable people to take action to prevent or mitigate water, sanitation, and hygiene-related diseases.
- It can also provide a practical way to facilitate community participation and accountability in emergencies.
- Providing clean, durable and healthy water via constructing water points.
- Abolishing and decreasing the level of water bore diseases such as cholera, diarrhea and skin diseases.
- Having a safe and clean environment out of liquid and solid waste.

To reduce the water deficiency of over 60 percent of the targeted population, NSDO installed and rehabilitated 32 water points to provide safe drinking water to target communities. The community-led approach of NSDO ensured that the benefit of hand pumps reaches the most deserving population. For this purpose, a thorough need assessment and site selection process was thoroughly adopted. NSDO took on board all the major stakeholders, including the community, government, and like-minded organizations, to ensure the project is used in the best possible way to fill the gaps in the WASH sector.



*Says Nazar, "Fetching water from far away wells was a real concern for us. My wife and daughter dedicated themselves to water. Especially when my wife or any of my daughters fell ill, even a single drop of water would become precious to us in those days. In such a case, I had to leave work to assist my wife in water labor partially ". The accessibility to clean drinking water impacted Nazar's life in many dimensions. The suffering of fetching water from far away is now eliminated. His family is getting clean drinking water whenever they need it. Ample water mixed with health and hygiene awareness resulted in the adoption of a greater behavior change - his children are wearing clean clothes, taking daily baths, and washing their hands before meals and after bathroom use. The availability of ample water urged Nazar's wife to start homestead gardening. She is cultivating seasonal vegetables off and on, which in turn is relieving the cost burden associated with cooking.*

Accessibility standalone cannot produce the optimum results of health improvement. Keeping in view the critical need to alter the community's behaviors for a positive outcome, NSDO conducted a formative study analysis to understand the existing level of awareness and practices of the communities. The formative research findings further helped to customize the behavior change, communication and awareness-raising sessions. NSDO field team further trained community-level hygiene promoters (male, female) and intervened in hygiene promotion and behavior change interventions.

NSDO field volunteers organized 10 community-level health and hygiene awareness sessions in all the targeted communities. They managed to sensitize and educate more than 3000 community members (1282 men, 1089 women, and 539 young children) on personal health and hygiene, domestic and environmental hygiene, and clean drinking water.

The community-level hygiene promotion used multiple mediums to promote hygiene. A specific channel was used for a particular hygiene promotion session. For example, the religious leaders were mobilized to convey hygiene promotion information to the general community (Fathers, Children) during Juma Prayer (Friday Sermon).

Similarly, the women volunteers were mobilized to conduct hygiene sessions inside the houses with the mothers and adolescent girls to adopt hygienic methods.

The members of the WASH committee organized a separate session with the respective community and demonstrated hygiene behaviors.



## Provision of Emergency *WASH Services (WASH)*

**IN Bagh-e-Shirkat village in Kunduz district supported by NSDO WASH project, 73 percent of the village women adopted good hygiene practices, compared to only 39 percent in 2021.**

### Squad of Hygiene Promoters



Gul Nisa seems middle-aged but her intentions are youthful, she is a force for hygiene promotion at her community, in Bagh-e-Shirkat village she along with her four children has become a squad of hygiene promoters who are passionate to promote health and hygiene awareness in the village. Once a week, the squad holds a hygiene session in their community, everyone at her village in district Kunduz knows that hygiene ensures health.

Before the formation of WASH committee at her village, Gul Nisa along with her community had no idea of personal and household hygiene. “My children were suffering from water borne diseases like diarrhea and skin ailments especially in the summer sessions”.

Gul Nisa, 60 years old widow, and mother of four children (2 sons, 2 daughters) live in village Bag e Shirkat in the Kunduz district. Hailing from a lower economic background she does not have any other means of earning except for subsistence agriculture to make a living by getting milk from it.

Bag-e-Shirkat is one of the worst-villages in terms of low health and hygiene indicators. The village faces severe water scarcity and economic challenges followed by low health and hygiene status. Water shortage not only made these people suffer, but Gul Nisa and other women of her village were also not familiar with basic health awareness, due to which the prevalence of water-borne diseases remained high in this village. A few kilometers away from the village was a basic health dispensary, which was always overcrowded by the diarrheal patient inflow.

### **Hygiene awareness has changed the destiny of our community, ” Says Gul Nisa.**

Gul Nisa got an opportunity to participate in this great cause when she became a member of the village WASH committee. Her passion for this big change was so high that she participated regularly in the hygiene session, learning how to treat water and methods to adopt better hygiene.

Gul Nisa’s passion about hygiene promotion spread beyond herself – she partnered her daughters in her campaign and conducted various sessions with other women of her village on how to maintain better hygiene. Says – Gul Nisa “ Whenever I used to go to the hospital, I used to feel a lot of pain especially seeing the children suffering from diarrhea and skin diseases.

**”I feel very satisfied that now women of my village have started adopting good health and hygiene habits. It is very important for women to be part of hygiene promotional activities because women have more responsibility for households’ hygiene”.**







Responding to disasters and humanitarian emergencies is one of the core components of NSDO. As a humanitarian agency, NSDO has been responding to emergency situations and disasters whenever arise in the history of Afghanistan. Keeping in mind the history of disasters and natural calamities in the country, NSDO has established and strengthened a separate unit for the purpose to take emergency actions at times when the nation calls.

NSDO upholds the dignity of the affected people and developed some principles that can guarantee unbiased and independent humanitarian works.

NSDO responded to multiple emergencies and humanitarian situations across Afghanistan including the IDP of conflict, communities affected by floods, earthquakes, droughts, and Covid-19 emergencies.

After analyzing the food insecurity and nutritional deficiency needs of the communities, NSDO has anchored Strategic Plan 2021-2023 to a complementary nexus approach, in line with the SDGs 2 and 17, NSDO integrates and implements such activities that can treat the root causes of the food insecurity.



## Seasonal Supports Winterization Project Food Distribution



Winter months remain so harsh, particularly in the northern provinces of Afghanistan where temperatures fall below the freezing lines, making life and livelihood challenging. These winter freezes are now becoming so viscous for the already marginalized community because of the global price hikes in food and commodities, economic sanctions on the de facto government, and recurring episodes of droughts and fewer spots of rain in the summer seasons.

The northern provinces, particularly Badakhshan province, receive heavy snowfalls and freezing winds confine thousands of people in their villages and restrict their access to the market and mainstream world. Communities in these areas become highly vulnerable and less enabled to recover from the shocks of these brutal winters. It has been estimated that currently 1 in 3 people are food insecure, fall into a crisis situation and more than 2 million children in the country are malnourished.

In order to support marginalized populations, lactating mothers and children under five in these dry winter seasons, NSDO through WFP, has started a winterization support project to ensure the essential food supplies to the impoverished population of these areas who will be cut off from markets once the cold weather sets in.

The Seasonal Supports Winterization Project was initiated on Nov 01, 2022, to reach the marginalized and vulnerable populations of the Badakhshan and Takhar provinces. Through the project, NSDO distributed essential food items e.g., wheat flour, oil, pulses, plump, salt, and EBSFP for families holding lactating mothers and children under five population.

Till the reporting period, NSDO field teams are actively implementing emergency food distribution activities despite hard circumstances and identified the most vulnerable households for food assistance. In the current distribution phase of the WFP project, NSDO targeted 3 districts of Badakhshan namely Tagrab, Khash, and Teshkan, and distributed emergency food rations to more than 8744 families. In Takhar province, NSDO targeted Chah Ab and Bangi districts and distributed food rations to more than 5186 vulnerable





### Filling the tummy of my children, my fasting has become a habit now – Says Mohammad Nazif

Sometimes Mohammadullah skipped meals so that there would be enough food for his nine children and enough money to buy warm clothes, medicines and other necessary items for all of his children. One of his eldest sons, the only hope of his life is also studying in the university. He somehow needs some money to support his higher education too.

Mohammad Nazif, a 75 years old man belonging to an ultra poor income segment works hard in the landlords' fields in the Badakhshan province. He is a landless peasant who relies on the seasonal cropping labor in the Badakhshan province. Unfortunately, with this age and income he is not able to manage the food and other expenses of his nine children, which creates extra burdens and results in the dropout of his children from the school. He often found himself struggling to make ends meet, especially at the end of the month when he needed some money for his elder son who is studying in the university in Kunduz province. Sometimes, he and his wife-skipped meals so that there would be enough food for their children to eat, eventually, even that suffering was not enough to compensate for the need.

Mohammadullah asked everyone he knew where he could get some help. One day a team of surveyors found him during the village identification process and told him about the WFP's food distribution project. At first, he hesitated, not wanting to get help from the strangers, but eventually his necessity to feed his children won out and he applied for food assistance. He began receiving food packages containing 75 kg wheat flour, 9.38 kg pulses, 1.5 kg LNS Plumpy Doze, and 4.5 kg PLW super cereal. This food aid sufficiently fulfilled the food and nutritional needs of his family.

He thanked WFP and NSDO for providing him this humanitarian support, which saved him and his family from hunger. He requested the NSDO team to the continuation of these supports in future so that he could continue the education of his children in the free school despite engaging them in the daily wage labor.

Says Mohammadullah - "I will always be grateful to the NSDO and WFP people who provided not only food, but the guidance and hope that helped me to make a better life for my children."

## Emergency Cash Assistance



Afghanistan continues to be impacted by devastating natural calamities and conflicts since last four decades, making the country vulnerable. Each of these crises has contributed to continuous population displacements, instability, food insecurity, and malnutrition. They affect particularly the most vulnerable households and people, and the number of people in need of humanitarian assistance has increased in the last two years following the onset of Covid-19 and economic sanctions posed by the international community that pushed almost half of the population into a severe food crisis situation. Takhar province is also among the provinces that suffered from natural disasters, particularly drought. According to the Pajhwok agency report, Seventy percent of the rain-fed land measuring 350 hectares will not produce any yield this year in northern Takhar province due to the drought. ANDMA also confirms that in recent years, 80% of the people of Chal, Ashkamesh, Darqd and Kalfgan districts of Takhar province have been affected by natural disasters particularly droughts, floods, and landslides as a result of which the people lost resources and land.

NSDO has been implementing Cash Assistance activities in the affected regions thanks to the support from Concern Worldwide supporting this activity in the Takhar province through which the drought-affected families were supported through the provision of Multi-Purpose Cash Assistance (MPCA).



A switch from in-kind food assistance to cash assistance provided Taghai Gul with an unprecedented opportunity to start a trade. 71-year-old Taghai lived without his house as his house was swept away by the flooding. Taghi Gul was not able to rehabilitate his house because of financial constraints he was forced to live in a makeshift shelter till he received the Cash. Says Gul "I only could cover a room for our living- with the cash I received from NSDO, I will now renovate some parts of my house."





Monitoring and evaluation are critical for sound operationalization and constant improvement of any program. The M&E Unit regulates program flow by ensuring accountability and evaluation of programme outputs. The unit revolves around the results that may lead to the creation of a better and more enabling world for the poor.

The M&E unit laid the foundation for all the programs to initiate the process of the NSDO strategic plan 2022-2025. Programs were encouraged to share an understanding of the development process for greater accountability and transparency and to build the organizational reputation. As a part of its routine functions M&E section collects, consolidates, and analyzes a rich and vast reserve of all program data.

Over the year NSDO M&E section conducted quarterly and annual field visits to program areas to measure ongoing program and project performance against set indicators. During the year, the unit prepared Monitoring reports of all the projects on a quarterly basis. In addition to that Unit has the responsibility to monitor the progress of all donor-funded projects, formulation of case studies, Baseline reports, impact assessment reports, Need assessment reports, beneficiary assessments, and socio-economic baseline studies. The M&E is the hub for data management and project monitoring within the NSDO. The unit has been tracking the project and program's progress against their set targets and donor requirements.

**NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)  
AUDITED FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER, 2022**





## Independent Auditor's Report

### To The Board of Directors of New Way Social and Development Organization (NSDO)

## Opinion

We have audited the accompanying financial statements of **New Way Social and Development Organization (NSDO)** (here-in-after referred to as the "Organization"), which comprise the statement of financial position as at December 31, 2022, statement of income and expenditure and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Organization for the period from 01 January 2022 to 31 December 2022 are prepared in all material respects, in accordance with the basis of accounting and accounting policies as described in note 2 to the financial statements.

## Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants, 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.

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

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the basis of accounting and accounting policies as described in note 2 to the financial statements and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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.

*Yes*



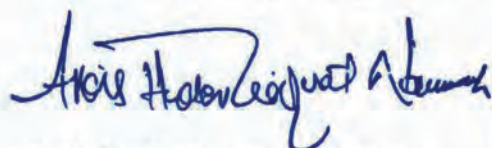
## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Organization 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 statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

We communicate with those charged with governance 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.



Avais Hyder Liaquat Nauman;  
Chartered Accountants  
Muhammad Arif Saeed, FCA  
Engagement Partner  
Kabul, Afghanistan  
Date: 21 May, 2023





# FINANCIAL STATEMENTS

## NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2022

		2022		2021	
		.... AFN ....	.... USD ....	.... AFN ....	.... USD ....
ASSETS		Note			
Current Assets					
Receivable from Donors	4	11,590,427	130,716	20,104,419	201,044
Cash and Cash Equivalents	5	5,488,569	61,267	2,266,118	22,661
Total Current Assets			17,078,996	191,984	22,370,537
GENERAL FUND AND LIABILITIES					
General Fund Balance					
General Fund Balance	6	286,724	3,693	273,830	3,549
Total General Fund Balance			286,724	3,693	273,830
Current Liabilities					
Account and other Payables	7	16,792,272	188,291	22,096,707	220,156
Total Current Liabilities			16,792,272	188,291	22,096,707
Total General Fund and Liabilities			17,078,996	191,984	22,370,537

The annexed notes, 1 to 21, form an integral part of these financial statements.

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Executive Director



Finance Manager



**NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

		2022		2021	
		.... AFN ....	.... USD ....	.... AFN ....	.... USD ....
	Note				
INCOME					
Fund Received from Donors	8	63,077,407	705,140	39,242,130	490,859
NSDO Own Contribution	9	-	-	3,697,965	45,295
Total Income		63,077,407	705,140	42,940,094	536,154
EXPENDITURES					
Sustainable Economic Development and Employment Promotion-SEDEP (GIZ)	10	-	-	11,990,988	143,592
Advancing Women Led Agro Business to Reach Economic Empowerment	11	30,421,511	338,290	7,909,343	94,715
HPP	12	2,681,702	29,821	-	-
WFP Assistance Program	13	14,156,715	158,231	6,730,311	87,188
NCA	14	14,438,157	163,460	-	-
CAPS Accountability (AMANAT)	15	-	-	10,607,774	137,763
Traditional dispute Resolution (TDR) Grants Program-ADALAT	16	-	-	5,000,000	64,103
Emergency Response Strategic Agreement	17	-	-	298,500	3,575
ACBAR	18	233,920	2,601	-	-
Afghan Local Action Fund	19	154,849	1,722	-	-
Operating Surplus		990,553	11,015	403,178	5,219
Administrative Expenses	20	(670,705)	(7,458)	(372,284)	(4,825)
Foreign Currency Exchange Gain/ (Loss)		(284,620)	(3,165)	41,375	495
Financial Charges		(22,334)	(248)	(30,894)	(370)
Net Surplus/(Deficit) for the year		12,894	144	41,374	519
Surplus at the Beginning of the Year		181,254	2,342	139,880	1,823
Accumulated Surplus/(Deficit) for the Year		194,148	2,486	181,254	2,342

*The annexed notes, 1 to 21, form an integral part of these financial statements.*

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Executive Director



Finance Manager



**NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	2022		2021	
	.... AFN ....	.... USD ....	.... AFN ....	.... USD ....
<b>Note</b>				
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>				
Surplus for the Year	12,894	144	41,374	519
<b>Adjustments for Non-Cash Items:</b>				
Depreciation	-	-	-	-
<b>Operating Cash Flows Before Working Capital Changes</b>	<b>12,894</b>	<b>144</b>	<b>41,374</b>	<b>519</b>
<b>(Increase)/ Decrease in Current Assets:</b>				
Receivable from Donors	8,513,992	70,328	(20,104,419)	(201,044)
	8,513,992	70,328	(20,104,419)	(201,044)
<b>Increase / (Decrease) in Current Liabilities:</b>				
Account and other Payables	(5,304,435)	(31,865)	22,096,707	220,156
	(5,304,435)	(31,865)	22,096,707	220,156
<b>Cash Generated from/(used in) Operating Activities</b>	<b>3,222,451</b>	<b>38,606</b>	<b>2,033,662</b>	<b>19,631</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>				
Purchase of Property, Plant & Equipment	-	-	-	-
Proceed from sale of Property & Equipment	-	-	-	-
<b>Net Cash from/ (used in) Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>				
Borrowings	-	-	-	-
Prior Year Adjustment	-	-	92,576	1,207
Donations	-	-	-	-
<b>Net Cash Flow from/ (used in) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>92,576</b>	<b>1,207</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>	<b>3,222,451</b>	<b>38,606</b>	<b>2,126,238</b>	<b>20,837</b>
<b>Cash and Cash Equivalents at the Beginning of Year</b>	<b>2,266,118</b>	<b>22,661</b>	<b>139,880</b>	<b>1,823</b>
<b>Cash and Cash Equivalents at the end of Year</b>	<b>5,488,569</b>	<b>61,267</b>	<b>2,266,118</b>	<b>22,661</b>

*The annexed notes, 1 to 21, form an integral part of these financial statements.*

Executive Director



Finance Manager



## 1. STATUS AND NATURE OF BUSINESS

New Way Social and Development Organization (NSDO) is a non profit, non governmental ,and non political organization established in 2011 under registration No 2185 with Ministry of Economy (MoE). NSDO is a development, advocacy, and humanitarian organization with its primary focused are women and children. NSDO's work has seen momentous changes in the lives of thousands of marginalized and vulnerable communities, particularly women and children living in fragile and humanitarian situations in Afghanistan. This remarkable transformation has realized by the pronounced support and backing of to NSDO upright partners, including German International Cooperation (GIZ), USAID, Save the Children International, GFA, DAI, UN-HABITAT, UNAMA and International development stakeholders.

## 2. BASIS OF PREPARATION

### 2.1 Statement of Compliance

The financial statements have been prepared on accrual basis of accounting in accordance with the accounting policies and procedures as adopted by the management as per note 3 to the financial statements.

### 2.2 Accounting Convention

These financial statements have been prepared under the historical cost convention except for certain financial instruments, which are carried at their fair values as disclosed in their respective notes.

### 2.3 Functional and Presentation Currency

These financial statements are presented both in US Dollars (USD) and Afghanis (AFN). Functional currency of the organization is Afghanis (AFN). All financial information presented USD and AFN has been rounded off to the nearest of USD and AFN.

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

The following significant accounting policies have been applied in the preparation of the financial statements.

### 3.1 Fixed Assets

Fixed assets for the NSDO office and those acquired for the projects are charged to the relevant donors at the time of purchase. However, to keep track of locations and condition of the assets, a memorandum of fixed assets is maintained.

### 3.2 Receivables

Receivables are measured at original invoice amount less an estimate made for doubtful receivable, if any, based on review of all outstanding amounts at the period end. Bad debts are written off to SOIE when identified.

### 3.3 Accrued and Other Liabilities

Liabilities for trade and other amounts payable are measured at cost which is the fair value of the consideration to be paid in future to discharge such liabilities.

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**3.4 Foreign Currencies**

Transactions in currencies other than the reporting currency AFN are accounted for at the exchange rates prevailing on the dates of transactions. All monetary assets and liabilities denominated in currencies other than the reporting currency at the year end are translated at exchange rates prevailing on statement of financial position date. Non monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of transaction, if any. Exchange differences are included in the statement of income and expenditures for the period

**3.5 Borrowing**

The Organization general-purpose funding is principally obtained from short-term borrowings.

**3.6 Income Recognition**

Income is recognized on accrual basis and measured at the fair value of consideration received or receivable.

**3.7 Recognition of Expenses**

Expenses are recognized as and when they are incurred rather than when paid.

**3.7 Cash and Cash Equivalents**

Cash and cash equivalents comprise cash in hand and cash 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.

**3.9 Taxation**

Being a non-profit organization, NSDO is exempted from income taxes. However withholding taxes are deducted as per the Afghanistan Tax Law and submitted to the Government.





NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

		2022		2021	
		.... AFN ....	.... USD ....	.... AFN ....	.... USD ....
<b>4</b>	<b>Receivable from Donors</b>				
	Receivable from GIZ SEDEP Project	6,918,212	78,761	6,918,212	69,182
	Receivable from Emergency Response	-	-	210,000	2,100
	Receivable from TDR-ADALAT	-	-	5,000,000	50,000
	Receivable from WFP-GFD-BDK-TKR	4,672,215	51,955	2,008,504	20,085
	Receivable from AMANAT CAPS Accountability	-	-	3,962,159	39,622
	Receivable from New SEDEP Contributions	-	-	2,005,545	20,055
	<b>Total</b>	<b>11,590,427</b>	<b>130,716</b>	<b>20,104,419</b>	<b>201,044</b>
<b>5</b>	<b>Cash and Cash Equivalents</b>				
	Cash in Hand	5.1	587,249	6,530	1,162,620
	Cash at Bank	5.2	4,901,320	54,737	1,103,498
	<b>Total</b>		<b>5,488,569</b>	<b>61,267</b>	<b>2,266,118</b>
<b>5.1</b>	<b>Cash in Hand</b>				
	Cash in Hand-AFN Main Account		274,670	3,054	1,162,620
	Cash in Hand-USD Main Account		-	-	-
	AWARE Project Cash in Hand		1,721	19	-
	WFP Assistance Pro Cash in Hand		52,210	581	-
	NCA WASH Project Cash in Hand		130,356	1,450	-
	PEARL HPP 2022 Cash in Hand		9,200	102	-
	Afghan Local Action Fund Cash		110,153	1,225	-
	ACBAR Cash in Hand		8,940	99	-
	<b>Total</b>		<b>587,249</b>	<b>6,530</b>	<b>1,162,620</b>
<b>5.2</b>	<b>Cash at Bank</b>				
	First Micro Finance Bank SEDEP AFN		7,048	78	7,048
	First Micro Finance Bank SEDEP ERU		11,389	127	31,730
	First Micro Finance Bank AWARE AFN		1,748,483	19,443	817,319
	First Micro Finance Bank NSDO Main Account AFN		7,500	83	231,644
	First Micro Finance Bank NSDO Main Account USD		3,122,116	34,952	-
	Ghazanfar Bank Euro		1,784	20	-
	Maiwand Bank AMANAT		3,000	33	15,756
	<b>Total</b>		<b>4,901,320</b>	<b>54,737</b>	<b>1,103,498</b>
<b>6</b>	<b>General Fund Balance</b>				
	Balance at the Beginning of the Year		273,830	3,549	139,880
	Donations		-	-	-
	Prior Year Adjustment		-	-	92,576
	Surplus for the Year		12,894	144	41,374
	<b>Total</b>		<b>286,724</b>	<b>3,693</b>	<b>273,830</b>
<b>7</b>	<b>Account and other Payables</b>				
	Salary Payable		2,469,233	27,458	7,488,389
	Salary Tax Payable		224,681	2,498	1,270,364
	Office Rent Payable		-	-	338,862
	Office Rent Tax Payable		25,280	281	118,200
	Vehicle Rent Payable		659,620	7,335	1,642,263
	Vehicle Rent Tax Payable		54,062	601	68,115
	Accrued Expenses		3,719,806	41,365	1,030,284
	Contractor Tax Payable		107,677	1,197	-
	Other Payable		7,538,060	85,165	9,529,000
	Accrued Income		1,993,853	22,390	611,229
	<b>Total</b>		<b>16,792,272</b>	<b>188,291</b>	<b>22,096,707</b>

NSDO



**NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

		2022		2021	
		.... AFN ....	.... USD ....	.... AFN ....	.... USD ....
<b>8 Project Receipts</b>					
Sustainable Economic Development and Employment Promotion-SEDEP (GIZ)		-	-	9,335,201	111,789
Advancing Women Led Agro Business to Reach Economic Empowerment		30,421,501	338,289	7,909,347	94,715
HPP		2,681,289	30,022	-	-
WFP Assistance Program		15,147,687	169,127	6,091,308	78,914
NCA		14,438,162	163,335	-	-
AMANAT CAPS Accountability		-	-	10,607,774	137,763
ADALAT Traditional Dispute Resolution (TDR) Grants Program		-	-	5,000,000	64,103
Emergency Response Strategic Agreement		-	-	298,500	3,575
ACBAR		233,920	2,613	-	-
Afghan Local Action Fund		154,849	1,753	-	-
<b>Total</b>		<b>63,077,407</b>	<b>705,140</b>	<b>39,242,130</b>	<b>490,859</b>
<b>9 NSDO Contribution</b>					
Contribution to GIZ SEDEP		-	-	2,660,465	31,859
WFP Assistance Program		-	-	1,037,500	13,436
<b>Total</b>		<b>-</b>	<b>-</b>	<b>3,697,965</b>	<b>45,295</b>
<b>10 Sustainable Economic Development and Employment Promotion-SEDEP (GIZ)</b>					
Staff Salaries		-	-	2,953,481	35,368
Administrative Staff		-	-	1,012,337	12,123
External Experts / Consultant		-	-	1,703,120	20,395
Transportation / Travel Costs		-	-	1,490,311	17,847
Training Costs		-	-	1,388,150	16,623
Other Costs / Consumables		-	-	61,514	737
Supporting Cost / Administration Costs	<b>10.1</b>	-	-	721,610	8,641
Contribution to GIZ SEDEP (February 21 to May 21)	<b>10.2</b>	-	-	2,660,465	31,859
<b>Total</b>		<b>-</b>	<b>-</b>	<b>11,990,988</b>	<b>143,592</b>
<b>10.1 Supporting Cost / Administration Costs</b>					
Office Rent		-	-	303,700	3,637
Communication Top up cards		-	-	107,500	1,287
Internet cost		-	-	28,500	341
Consumables		-	-	82,470	988
Stationary for Office		-	-	102,750	1,230
Utilities (Electricity, Water, Generator Fuel etc.)		-	-	96,690	1,158
<b>Total</b>		<b>-</b>	<b>-</b>	<b>721,610</b>	<b>8,641</b>
<b>10.2 Contribution to GIZ SEDEP</b>					
Laptop for Project Staff		-	-	500,000	5,988
Working Disk		-	-	35,000	419
Revolving Chair		-	-	17,500	210
Cabinet		-	-	25,000	299
Mobile Basin		-	-	12,000	144
Printer		-	-	23,000	275
Digital Camera (CANON)		-	-	42,421	508
Executive Director (70%)		-	-	670,510	8,029
Program Manager (70%)		-	-	419,069	5,018
Finance Manager (85%)		-	-	457,983	5,484
HR Manager (85%)		-	-	457,983	5,484
<b>Total</b>		<b>-</b>	<b>-</b>	<b>2,660,465</b>	<b>31,859</b>

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**NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

		2022		2021	
		.... AFN ....	.... USD ....	.... AFN ....	.... USD ....
<b>11 Advancing Women Led Agro Business to Reach Economic Empowerment</b>	<b>Annex A</b>				
Remunerations/ Salaries, Wages		8,975,369	99,807	5,119,774	61,309
Equipment and Supplies <sup>7</sup>		1,208,687	13,441	831,860	9,962
Furniture, Computer Equipment		138,200	1,537	742,486	8,891
Local Office		1,453,470	16,163	939,613	11,252
Publications		212,000	2,357	-	-
Visibility Actions		151,500	1,685	-	-
Output 1.2. Women have increased access to and control over economic resources		6,556,635	72,910	170,450	2,041
Output 1.3. Women Have Improved Technical Capacity to Produce High Quality and Quantity of Profitable Crops		1,793,251	19,941	-	-
Output 1.4. Women-Led Micro and Small Agro Businesses Market Their Products and Services More Effectively.		326,078	3,626	-	-
Output 2.1. Women have improved business and financial management skills.		4,150,177	46,150	1,800	22
Output 2.2. Women have enhanced confidence and life skills.		3,416,809	37,995	103,360	1,238
Output 2.3. Strengthened Collaboration Among Female Entrepreneurs, Business Networks, Governmental Institutions, Agriculture Cooperatives, and other Relevant Stakeholders.		1,608,539	17,887	-	-
Output 3.1. Increased Community Awareness and Acceptance of the Capabilities and Contributions of Women in Economic Development.		60,850	677	-	-
Output 3.2. Men and Boys, Including Religious Leaders, are Engaged in Promoting Gender Equality and Positive Masculinity.		369,946	4,114	-	-
<b>Total</b>		<b>30,421,511</b>	<b>338,290</b>	<b>7,909,343</b>	<b>94,715</b>
<b>12 HPP</b>	<b>Annex B</b>				
Partner staff cost		529,482	5,888	-	-
Partner Program cost		1,778,300	19,775	-	-
Partner transport cost		235,000	2,613	-	-
Partner Admin		138,920	1,545	-	-
<b>Total</b>		<b>2,681,702</b>	<b>29,821</b>	<b>-</b>	<b>-</b>
<b>13 WFP Assistance Program</b>	<b>Annex C+D+E</b>				
Staff Salary		8,987,748	100,416	3,611,000	46,773
Rental Vehicle		1,537,000	17,223	880,000	11,408
Office Rent		368,000	4,103	132,500	1,714
Rents of FDPs in Badakhshan		414,000	4,627	120,000	1,552
Rents of FDPs in Takhar		200,000	2,234	180,000	2,329
Distribution Points Rents		-	-	80,000	1,039
Communication (Top up card)		104,000	1,163	85,000	1,102
Internet Cost for Office		134,000	1,496	64,000	829
Banners/ Visibility for SCOPE		9,945	111	25,500	330
Banners/ Visibility for FDPs		29,835	332	25,500	330
Printings - Brochures - BDK & TKR		24,130	268	-	-
Utilities for 9 FDPs		97,875	1,102	117,000	1,518
Mobile Basin for Hand Washing for Distribution Centers		-	-	8,000	104
Stationery - Field Office -BDK & TKR		47,840	534	-	-
Admin/Finance Officer		-	-	120,000	1,558
Plastic Bag - BDK & TKR		646,150	7,251	-	-
Office Supplies		90,070	1,004	33,626	435
Miscellaneous		-	-	2,480	32
Plastic for floor of Food Delivery Points in - BDK & TKR		100,838	1,142	-	-
Electronic scale for weighing the food 150kg		51,000	578	-	-
Procuring Hygiene Kits (Masks, Gloves and soap) for Office		109,080	1,212	40,000	518
Water Tank -BDK&TKR		132,500	1,472	-	-
Off-Loading Cost		1,072,704	11,964	168,205	2,178
Contribution Cost	<b>13.1</b>	-	-	1,037,500	13,436
<b>Total</b>		<b>14,156,715</b>	<b>158,231</b>	<b>6,730,311</b>	<b>87,188</b>

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NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

		2022		2021	
		.... AFN ....	.... USD ....	.... AFN ....	.... USD ....
<b>14.1 Contribution Cost/WFP (July to Dec 21)</b>					
Staff Salary		-	-	805,000	10,423
Office Rent		-	-	232,500	3,013
<b>Total</b>		-	-	<b>1,037,500</b>	<b>13,436</b>
<b>14 NCA</b>	<b>Annex F</b>				
Output 3.1 Women, girls, men and boys are enabled to improve hygiene practices and have access to hygiene items to protect against WASH related health risks		2,800,983	31,589	-	-
Output 3.3 Women, girls, men and boys access safe, equitable and sustainable quantity of water for drinking, cooking, and personal hygiene		3,605,609	40,955	-	-
Output 3.4 Women and girls of reproductive age, and women, girls, men, and boys with incontinence, have access to appropriate hygiene supplies and WASH facilities that support		1,009,696	11,370	-	-
Output 4.2		1,822,296	20,626	-	-
1. Salaries (gross salaries including social security charges and other related costs, local staff)		1,626,119	18,531	-	-
1. 2 Administrative Support staffs		1,599,089	18,031	-	-
2. Operational support cost		1,974,365	22,359	-	-
<b>Total</b>		<b>14,438,157</b>	<b>163,460</b>	-	-
<b>15 AMANAT CAPS Accountability</b>					
Salaries and Wages		-	-	3,388,616	44,008
Travel and Transportation		-	-	84,700	1,100
Equipment/Supplies		-	-	268,730	3,490
Other Direct Cost		-	-	2,161,929	28,077
Activity # III. CRC&SA and PBM Training Conduction for Whistleblowers		-	-	1,248,900	16,219
Activity # V. Training for Monitoring and Advocacy Committee Members		-	-	526,560	6,838
Activity # V. Monitoring Nine District level Hard and Soft Scale Projects		-	-	108,416	1,408
Advocacy Meeting at the District Level		-	-	138,600	1,800
Awareness Raising Sessions by MAC Members		-	-	254,736	3,308
Advocacy Meeting at the Provincial Level		-	-	51,975	675
Activity # VI. Media and Outreach Campaign		-	-	2,374,612	30,839
<b>Total</b>		-	-	<b>10,607,774</b>	<b>137,763</b>
<b>16 ADALAT Traditional Dispute Resolution (TDR) Grants Program</b>					
Salaries (Long-Term Staff)		-	-	2,663,700	34,150
Other Direct Costs		-	-	408,672	5,239
Activity Service Delivery		-	-	1,459,628	18,713
Travel and Transportation		-	-	468,000	6,000
<b>Total</b>		-	-	<b>5,000,000</b>	<b>64,103</b>
<b>17 Emergency Response Strategic Agreement</b>					
Salaries		-	-	120,000	1,437
Vehicle Rent		-	-	90,000	1,078
Perdiem and Accommodation		-	-	88,500	1,060
<b>Total</b>		-	-	<b>298,500</b>	<b>3,575</b>
<b>18 ACBAR</b>					
Travel and Transportation		50,300	559	-	-
Perdiem and Accommodation		76,525	851	-	-
Connex		60,095	668	-	-
Copier Machine		47,000	523	-	-
<b>Total</b>		<b>233,920</b>	<b>2,601</b>	-	-

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NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022		2021	
	.... AFN ....	.... USD ....	.... AFN ....	.... USD ....
<b>19 Afghan Local Action Fund</b>				
Salary and Wages	154,849	1,722	-	-
<b>Total</b>	<b>154,849</b>	<b>1,722</b>	<b>-</b>	<b>-</b>
<b>20 Administrative Expenses</b>				
Stationary for Office	148,935	1,656	-	-
Utilities	170,368	1,895	-	-
Communication Top Up Card	84,000	934	-	-
Consumable for office	115,780	1,287	-	-
Audit Fee	61,622	685	-	-
Perdiem and Transportation	90,000	1,001	-	-
<b>Total</b>	<b>670,705</b>	<b>7,458</b>	<b>-</b>	<b>-</b>

**21 General**

21.1 Figures have been rounded off to nearest USD/AFN.

21.2 Corresponding figures have been re-grouped and rearranged for the purpose of comparison.

Executive Director



Finance Manager



NAME OF THE RECIPIENT: NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)  
 PROJECT TITLE: ADVANCING WOMEN LED AGRO-BUSINESSES TO REACH ECONOMIC EMPOWERMENT  
 PROJECT DURATION: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

Annex A

Description	First Year Unspent fund from 1st Jan 2022 to 31st March 2022				2nd Year Budget from 1st April 2022 to 31st March 2023		Total Budget of 2nd Year		Actual Cost from Jan 2022 to 31st Dec 2022		Variance		Utilize %
	(AFN)		(USD)		(AFN)		(USD)		(AFN)		(USD)		
Remunerations/ Salaries, Wages													
Project Manager (Kunduz)	228,009	2,730	778,866	8,661	1,006,875	11,391	750,924	8,350	255,951	3,041	75%		
Agro-business and Value Chain Specialist (Kunduz)	142,958	1,712	651,093	7,240	794,051	8,952	642,671	7,147	151,380	1,806	81%		
Gender Officer (Kunduz)	152,486	1,826	520,874	5,792	673,360	7,618	468,557	5,210	204,804	2,408	70%		
Value Chain Officer (Kunduz)	345,094	4,109	1,562,623	17,376	1,905,717	21,485	1,485,405	16,518	420,312	4,967	78%		
Life Skill Master Trainer (Kunduz)	38,003	455	216,353	2,406	254,356	2,861	321,198	3,572	(66,842)	(711)	126%		
Community Mobiliser (Kunduz)	343,087	4,108	1,562,623	17,376	1,905,710	21,485	1,510,287	16,795	395,423	4,690	79%		
MEAL Officer (Kunduz)	114,008	1,365	519,248	5,774	633,256	7,139	503,445	5,598	129,811	1,541	80%		
Executive Director (I) (27.5%)	233,553	2,797	1,063,718	11,829	1,297,271	14,625	1,031,337	11,469	265,934	3,157	80%		
Program Manager (I) (27.5%)	124,562	1,492	567,316	6,309	691,878	7,800	550,044	6,117	141,834	1,684	80%		
Finance and Admin Manager (I) (30%)	121,986	1,461	467,323	5,197	589,309	6,657	451,582	5,022	137,727	1,636	77%		
MEAL Manager (I) (27.5%)	93,421	1,119	425,487	4,731	518,909	5,850	409,566	4,554	109,343	1,296	79%		
Logistic Officer (I) (27.5%)	38,924	466	177,285	1,971	216,209	2,438	170,633	1,897	45,575	540	79%		
IT Officer (I) (27.5%)	38,924	466	177,285	1,971	216,209	2,438	171,891	1,911	44,318	526	80%		
HR Officer (I) (27.5%)	38,924	466	177,285	1,971	216,209	2,438	156,528	1,741	59,680	697	72%		
Per diem and accommodation (NSDO)	105,500	1,263	134,929	1,500	240,430	2,764	351,300	3,906	(110,870)	(1,143)	146%		
Subtotal	2,157,440	25,835	9,002,309	100,106	11,159,749	125,942	8,975,369	99,807	2,184,380	26,135	80%		
Local Transportation													
Local Travel -Flights (NSDO)	145,183	1,739	165,310	1,838	310,493	3,577	-	-	310,493	3,577	0%		
Subtotal	145,183	1,739	165,310	1,838	310,493	3,577	-	-	310,493	3,577	0%		
Equipment and Supplies													
Local Travel- Rental Vehicle (NSDO)	277,283	3,320	1,262,912	14,044	1,540,195	17,364	1,208,687	13,441	331,508	3,923	78%		
Subtotal	277,283	3,320	1,262,912	14,044	1,540,195	17,364	1,208,687	13,441	331,508	3,923	78%		
Furniture, Computer Equipment													
Laptop - NSDO	1,449	17	-	-	1,449	17	-	-	1,449	17	0%		
Work desk - NSDO	110,867	1,328	-	-	110,867	1,328	100,200	1,114	10,667	213	90%		
Multifunction printer - NSDO	170	2	-	-	170	2	-	-	170	2	0%		
Cameras - NSDO	3,804	46	-	-	3,804	46	38,000	423	(34,196)	(377)	99%		
Subtotal	116,290	1,393	-	-	116,290	1,393	138,200	1,537	(21,910)	(144)	119%		
Local Office													
Transport Running & Maintenance Cost -NSDO	228,008	2,730	259,618	2,887	487,626	5,617	-	-	487,626	5,617	0%		
Office rent - (NSDO)	142,512	1,707	649,057	7,218	791,569	8,924	565,004	6,283	226,565	2,641	71%		
Utilities (NSDO)	126,308	1,513	285,580	3,176	411,888	4,688	327,620	3,643	84,268	1,043	80%		
Bank Charges (NSDO)	44,372	531	64,898	722	109,270	1,253	9,900	110	99,370	1,143	9%		
Consumables - office supplies-NSDO	75,045	899	324,528	3,609	399,573	4,507	309,946	3,447	89,627	1,061	78%		
Communications Cost (NSDO)	62,796	752	259,377	2,884	322,173	3,636	241,000	2,680	81,173	956	75%		
Subtotal	679,040	8,132	1,843,059	20,495	2,522,099	28,626	1,453,470	16,163	1,068,629	12,464	58%		
Other Costs, Services													
Publications													
Project Brochure	30,860	370	-	-	30,860	370	23,000	256	7,860	114	75%		
Impact and annual reports	94,342	1,130	107,421	1,195	201,763	2,324	189,000	2,102	12,763	223	94%		
Posters	26,451	317	30,118	335	56,569	652	-	-	56,569	652	0%		
Subtotal	151,652	1,816	137,539	1,529	289,192	3,345	212,000	2,357	77,192	988	73%		

NSDO







<b>Output 3.1. Increased Community Awareness and Acceptance of the Capabilities and Contributions of Women in Economic Development.</b>											
Organize a two-day training for project staff on protection mainstreaming, gender inclusion and GBV through the National Protection-GBV Cluster											
Establish and train 126 male and female Local Steering Committees in target communities to inform beneficiary selection and project design, enhance community awareness and acceptance of activities, monitor quality and progress of the action, conduct household follow-ups, and address community-level disputes											
Design and implement locally tailored awareness raising campaigns that offer culturally sensitive illustrations of the contributions women make to economic development, and other positive gender messaging											
Facilitate gender transformative dialogue and interactive exercises with community members											
<b>Subtotal</b>	<b>1,308,165</b>	<b>15,665</b>	<b>330,286</b>	<b>3,673</b>	<b>1,638,451</b>	<b>19,338</b>	<b>60,850</b>	<b>677</b>	<b>1,577,601</b>	<b>18,661</b>	<b>4%</b>
<b>Output 3.2. Men and Boys, Including Religious Leaders, are Engaged in Promoting Gender Equality and Positive Masculinity.</b>											
Conduct a 3-day training for project staff on gender transformative programming, with a particular focus on the Transformative Household Methodology (THM)											
Facilitate single-sex dialogue and trainings with husbands/male relatives of programme participants and mixed sessions with couples through the Transformative Household Methodology (THM)											
Identify and train 325 Gender Champions through a Training of Trainers (ToT) approach to disseminate positive gender messaging and replicate trainings at the community level											
Identify and train 216 religious leaders on Gender from an Islamic Perspective to integrate gender messaging in religious sermons											
Facilitate exposure visits with existing Religious Leader Working Groups and Gender Champions under other programmes											
<b>Subtotal</b>	<b>1,992,115</b>	<b>23,856</b>	<b>1,569,507</b>	<b>17,453</b>	<b>3,561,622</b>	<b>41,909</b>	<b>369,946</b>	<b>4,114</b>	<b>3,191,676</b>	<b>37,195</b>	<b>10%</b>
<b>Grand Total</b>	<b>24,619,789</b>	<b>294,823</b>	<b>22,152,895</b>	<b>246,342</b>	<b>46,772,683</b>	<b>541,165</b>	<b>30,421,511</b>	<b>338,290</b>	<b>16,351,172</b>	<b>202,875</b>	<b>65.04%</b>

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Description	Total Budget			Actual Cost			Variance		Utilize %
	(AFN)	(USD)	Euro	(AFN)	(USD)	Euro	(AFN)	(USD)	
<b>Partner staff cost</b>									
Project coordinator	126,622	1,408	1,350	126,621	1,408	1,350	1	0	100%
Admin/Finance Assistant	75,035	834	800	75,035	834	800	(0)	(0)	100%
Surveyor	40,331	448	430	40,330	448	430	1	0	100%
Cash distributor	161,326	1,794	1,720	120,990	1,345	1,290	40,336	449	75%
Program Manager	69,333	771	739	69,334	771	739	(1)	(0)	100%
MtAL Manager	53,463	595	570	53,464	595	570	(1)	(0)	100%
Security Officer	21,648	241	231	21,649	241	231	(1)	(0)	100%
HR Manager	22,060	245	235	22,060	245	235	(0)	(0)	100%
<b>Subtotal</b>	<b>569,818</b>	<b>6,336</b>	<b>6,075</b>	<b>529,482</b>	<b>5,888</b>	<b>5,645</b>	<b>40,336</b>	<b>449</b>	<b>93%</b>
<b>Partner Program cost</b>									
Cash distribution for households 191	1,782,649	19,823	19,006	1,778,300	19,775	18,960	4,349	48	100%
<b>Subtotal</b>	<b>1,782,649</b>	<b>19,823</b>	<b>19,006</b>	<b>1,778,300</b>	<b>19,775</b>	<b>18,960</b>	<b>4,349</b>	<b>48</b>	<b>100%</b>
<b>Partner transport cost</b>									
Rental Vehicle	240,113	2,670	2,560	235,000	2,613	2,505	5,113	57	98%
<b>Subtotal</b>	<b>240,113</b>	<b>2,670</b>	<b>2,560</b>	<b>235,000</b>	<b>2,613</b>	<b>2,505</b>	<b>5,113</b>	<b>57</b>	<b>98%</b>
<b>Partner Admin</b>									
Top up card	37,518	417	400	36,000	400	384	1,518	17	96%
Office Supplies	37,518	417	400	37,510	417	400	8	0	100%
Stationery	28,138	313	300	27,910	310	298	228	3	99%
Utilities	37,518	417	400	37,500	417	400	18	0	100%
<b>Subtotal</b>	<b>140,691</b>	<b>1,564</b>	<b>1,500</b>	<b>138,920</b>	<b>1,545</b>	<b>1,481</b>	<b>1,771</b>	<b>20</b>	<b>99%</b>
<b>Grand Total</b>	<b>2,733,270</b>	<b>30,394</b>	<b>29,141</b>	<b>2,681,702</b>	<b>29,821</b>	<b>28,591</b>	<b>51,569</b>	<b>573</b>	<b>98%</b>

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NAME OF THE RECIPIENT: NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)  
 PROJECT TITLE: WFP ASSISTANCE PROGRAM  
 PROJECT DURATION: FROM JANUARY 01, 2022 TO JUNE 30, 2020

Annex C

Position/Item	Total Budget		Grand Total Actual Cost From Jan to June 2022		Variance		Utilize %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)							
Program Manager (10%)	95,627	1,063	95,628	1,063	(1)	(0)	100%
Admin/Finance Manager (10%)	72,208	802	72,210	802	(2)	(0)	100%
Admin & Finance Officer	150,000	1,667	150,000	1,667	-	-	100%
MNEMAL Manager (10%)	72,208	802	72,210	802	(2)	(0)	100%
HR Manager (10%)	72,208	802	60,603	673	11,606	129	84%
Project Provincial Coordinators	270,000	3,000	270,000	3,000	-	-	100%
Community Mobilizers- Food distributors	720,000	8,000	720,000	8,000	-	-	100%
Field Monitoring Officer	300,000	3,333	300,000	3,333	-	-	100%
SCOPE registrars	440,000	4,889	440,000	4,889	-	-	100%
Guards for Food Delivery Points in BDK	270,000	3,000	270,000	3,000	-	-	100%
Guards for Food Delivery Points in TKR	120,000	1,333	90,000	1,000	30,000	333	75%
EBSFP Moderator	600,000	6,667	480,000	5,333	120,000	1,333	80%
Subtotal	3,182,252	35,358	3,020,651	33,563	161,601	1,796	95%

<b>CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent &amp; Running costs, Vehicle and Running costs, Equipment and Supplies) Transformation Services)</b>							
Top up card	30,000	333	30,000	333	-	-	100%
Internet cost for office	60,000	667	60,000	667	-	-	100%
Banners/ Visibility for SCOPE	10,000	111	9,945	111	55	1	99%
Banners/ Visibility for FDPs	30,000	333	29,835	332	165	2	99%
Utilities for 15 FDPs	30,000	333	29,900	332	100	1	100%
Office supplies	36,000	400	36,550	406	(550)	(6)	102%
Procuring Hygiene kits (Masks, Gloves and soap) for office - COVID precautions	20,000	222	19,610	218	390	4	98%
Food Off-loading cost	720,437	8,005	546,643	6,074	173,794	1,931	76%
Office rent	180,000	2,000	180,000	2,000	-	-	100%
Rental vehicles	600,000	6,667	600,000	6,667	-	-	100%
<b>Subtotal</b>	<b>1,716,437</b>	<b>19,072</b>	<b>1,542,483</b>	<b>17,139</b>	<b>173,954</b>	<b>-</b>	<b>90%</b>

<b>Total</b>	<b>4,898,689</b>	<b>54,430</b>	<b>4,563,134</b>	<b>50,701</b>	<b>335,555</b>	<b>1,796</b>	<b>93%</b>
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<b>Management Fee</b>							
Management Fee 7%	342,908	3,810	319,419	3,549	23,489	261	93%
<b>Grand Total</b>	<b>5,241,597</b>	<b>58,240</b>	<b>4,882,553</b>	<b>54,251</b>	<b>359,044</b>	<b>2,057</b>	<b>93%</b>



Position/Item	Total Budget		Grand Total Actual Cost		Variance		Utilize %	
	(AFN)		(USD)		(AFN)			(USD)
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)								
Program Manager (10%)	95,627	1,063	63,720	708	31,907	355	67%	
Admin/Finance Manager (10%)	72,208	802	48,240	536	23,968	266	67%	
Admin & Finance Officer BDK	150,000	1,667	100,080	1,112	49,920	555	67%	
Admin & Finance Officer TKR	75,000	833	100,080	1,112	(25,080)	(279)	133%	
MNEAL Manager (10%)	72,208	802	48,240	536	23,968	266	67%	
HR Manager (10%)	72,208	802	48,240	536	23,968	266	67%	
Gender specialist	162,000	1,800	108,000	1,200	54,000	600	67%	
Project Provincial Coordinators BDK&TKR	270,000	3,000	135,000	1,500	135,000	1,500	50%	
Project Officer -TKR	81,000	900	108,000	1,200	(27,000)	(300)	133%	
Community Mobilizers BDK	502,740	5,586	335,160	3,724	167,580	1,862	67%	
Community Mobilizers TKR	143,640	1,596	191,520	2,128	(47,880)	(532)	133%	
Field Monitoring Officer BDK	150,120	1,668	100,080	1,112	50,040	556	67%	
Field Monitoring Officer TKR	75,060	834	100,080	1,112	(25,020)	(278)	133%	
SSCOPE registrars BDK&TKR	329,400	3,660	329,400	3,660	-	-	100%	
Guards for Food Delivery Points in BDK	302,400	3,360	201,600	2,240	100,800	1,120	67%	
Guards for Food Delivery Points in TKR	75,600	840	100,800	1,120	(25,200)	(280)	133%	
EBSEFP Moderator BDK	359,640	3,996	239,760	2,664	119,880	1,332	67%	
EBSEFP Moderator TKR	179,820	1,998	239,760	2,664	(59,940)	(666)	133%	
Food Distributor BDK	720,000	8,000	478,800	5,320	241,200	2,680	67%	
Food Distributor TKR	180,000	2,000	239,400	2,660	(59,400)	(660)	133%	
Support staff - guard BDK	54,000	600	36,000	400	18,000	200	67%	
Support staff - guard TKR	27,000	300	36,000	400	(9,000)	(100)	133%	
Subtotal	4,149,672	46,107	3,387,960	37,644	761,712	8,463	82%	

<b>CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent &amp; Running costs, Vehicle and Running costs, Equipment and Supplies) Transformation Services)</b>							
Top up card -BDK&TKR	54,000	600	40,500	450	13,500	150	75%
Internet cost for office -BDK&TKR	54,000	600	40,500	450	13,500	150	75%
Printings - Brochures + Distribution Cards -BDK&TKR	36,818	409	24,130	268	12,688	141	66%
Stationery - Field Office -BDK&TKR	54,000	600	36,340	404	17,660	196	67%
Food Hand Bag with logo -BDK-TKR	335,938	3,733	311,750	3,464	24,188	269	93%
Consumables and Office supplies-BDK&TKR	54,000	600	39,600	440	14,400	160	73%
Procuring Hygiene kits (Masks, Gloves and soap) for office - COVID precautions - BDK&TKR	92,880	1,032	89,470	994	3,410	38	96%
Food Off-loading cost-BDK&TKR	547,498	6,083	314,275	3,492	233,222	2,591	57%
Office rent -BDK	90,000	1,000	60,000	667	30,000	333	67%



Position/Item	Total Budget		Grand Total Actual Cost From July to Oct 2022		Variance		Utilize %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Office rent -TKR	45,000	500	60,000	667	(15,000)	(167)	133%
Rental vehicle-BDK&TKR	390,000	4,333	258,000	2,867	132,000	1,467	66%
Food Distribution Point Rent -BDK	432,000	4,800	288,000	3,200	144,000	1,600	67%
Food Distribution Point Rent -TKR	108,000	1,200	144,000	1,600	(36,000)	(400)	133%
Water Tank -BDK&TKR	135,000	1,500	132,500	1,472	2,500	28	98%
<b>Subtotal</b>	<b>2,429,134</b>	<b>26,990</b>	<b>1,839,065</b>	<b>20,434</b>	<b>590,068</b>	<b>6,556</b>	<b>76%</b>
<b>Total</b>	<b>6,578,806</b>	<b>73,098</b>	<b>5,227,025</b>	<b>58,078</b>	<b>1,351,780</b>	<b>15,020</b>	<b>79%</b>
<b>Management Fee</b>							
<b>Management Fee 7%</b>	<b>460,516</b>	<b>5,117</b>	<b>365,892</b>	<b>4,065</b>	<b>94,625</b>	<b>1,051</b>	<b>79%</b>
<b>Grand Total</b>	<b>7,039,322</b>	<b>78,215</b>	<b>5,592,917</b>	<b>62,144</b>	<b>1,446,405</b>	<b>16,071</b>	<b>79%</b>

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NAME OF THE RECIPIENT: NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)  
 PROJECT TITLE: WFP ASSISTANCE PROGRAM  
 PROJECT DURATION: FROM NOVEMBER 01, 2022 TO JUNE 30, 2023

Annex E

Position/Item	Total Budget		Total Actual Cost For November & December 2022		Variance		Utilize %
	(USD)		(USD)		(USD)		
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)							
Executive Director (7%)	180,881	2,048	45,220	512	135,661	1,536	25%
Program Manager (10%)	137,607	1,558	34,402	390	103,205	1,169	25%
Finance Manager (15%)	162,013	1,835	32,488	368	129,525	1,467	20%
MEAL Manager (15%)	162,013	1,835	26,285	298	135,728	1,537	16%
HR & Admin Manager (15%)	162,013	1,835	40,504	459	121,509	1,376	25%
Procurement Manager (15%)	162,013	1,835	40,505	459	121,508	1,376	25%
Security Officer (10%)	48,035	544	12,008	136	36,027	408	25%
Gender specialist	216,158	2,448	54,040	612	162,118	1,836	25%
Project Provincial Coordinators BDK&TKR	432,317	4,896	108,080	1,224	324,237	3,672	25%
Project Officer -BDK	288,211	3,264	72,052	816	216,159	2,448	25%
Project Officer -TKR	288,211	3,264	72,052	816	216,159	2,448	25%
Admin & Finance Officer BDK	216,158	2,448	54,040	612	162,118	1,836	25%
Admin & Finance Officer TKR	216,158	2,448	54,040	612	162,118	1,836	25%
Field Monitoring Officer BDK	252,185	2,856	63,046	714	189,139	2,142	25%
Field Monitoring Officer TKR	252,185	2,856	63,046	714	189,139	2,142	25%
Community Mobilizer - BDK	720,528	8,160	180,130	2,040	540,398	6,120	25%
Community Mobilizer - TKR	288,211	3,264	72,052	816	216,159	2,448	25%
Surveyor for BDK and TKR	270,198	3,060	270,195	3,060	3	0	100%
SCOPE registrars BDK&TKR	1,080,792	12,240	-	-	1,080,792	12,240	0%
Guards for Food Delivery Points in BDK	613,862	6,952	153,472	1,738	460,390	5,214	25%
Guards for Food Delivery Points in TKR	334,834	3,792	83,712	948	251,122	2,844	25%
EBSFP Moderator BDK	900,660	10,200	225,170	2,550	675,490	7,650	25%
EBSFP Moderator TKR	360,264	4,080	90,068	1,020	270,196	3,060	25%
Food Distributor BDK	1,152,845	13,056	288,208	3,264	864,637	9,792	25%
Food Distributor TKR	576,422	6,528	144,104	1,632	432,318	4,896	25%
Crowd Management Officer BDK	720,528	8,160	180,130	2,040	540,398	6,120	25%
Crowd Management Officer TKR	288,211	3,264	72,052	816	216,159	2,448	25%
Support staff - guard BDK	96,070	1,088	24,018	272	72,052	816	25%
Support staff - guard TKR	96,070	1,088	24,018	272	72,052	816	25%
Subtotal	10,675,654	120,902	2,579,137	29,209	8,096,517	91,693	24%

<b>CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent &amp; Running costs, Vehicle and Running costs, Equipment and Supplies) Transformation Services)</b>							
Top up card -BDK&TKR	136,800	1,549	33,500	379	103,300	1,170	24%
Internet cost for office -BDK&TKR	91,832	1,040	33,500	379	58,332	661	36%
Printings - Token Cards - BDK & TKR	116,556	1,320	-	-	116,556	1,320	0%
Printings - Brochures - BDK & TKR	485,650	5,500	-	-	485,650	5,500	0%
Stationery - Field Office -BDK & TKR	49,448	560	11,500	130	37,948	430	23%
Plastic Bag - BDK & TKR	388,520	4,400	334,400	3,787	54,120	613	86%
Plastic for floor of Food Delivery Points in - BDK & TKR	120,090	1,360	100,838	1,142	19,252	218	84%
Consumables and Office supplies - BDK & TKR	56,512	640	13,920	158	42,592	482	25%
Utilities & heating cost - BDK & TKR	70,640	800	67,975	770	2,665	30	96%
Hygiene kits (Masks, Gloves, sanitizer and soap) for beneficiaries and offices - COVID precautions -BDK&TKR	-	-	-	-	-	-	0%
Food Off-loading cost-BDK&TKR	990,853	11,221	211,786	2,398	779,067	8,823	21%
Office rent -BDK	141,280	1,600	34,000	385	107,280	1,215	24%
Office rent -TKR	141,280	1,600	34,000	385	107,280	1,215	24%



Position/Item	Total Budget		Total Actual Cost For November & December 2022		Variance		Utilize %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Rental vehicle-BDK	1,020,042	11,552	248,000	2,809	772,042	8,743	24%
Rental vehicle-TKR	510,021	5,776	116,000	1,314	394,021	4,462	23%
Food Distribution Point Rent -BDK	621,632	7,040	126,000	1,427	495,632	5,613	20%
Food Distribution Point Rent -TKR	339,072	3,840	56,000	634	283,072	3,206	17%
Water Tank -BDK&TKR	17,660	200	-	-	17,660	200	0%
Rental Vehicle for the survey stage for BDK & and TKR	318,763	3,610	315,000	3,567	3,763	43	99%
Electronic scale for weighing the food 150kg	59,500	674	51,000	578	8,500	96	86%
<b>Subtotal</b>	<b>5,676,150</b>	<b>64,283</b>	<b>1,787,419</b>	<b>20,243</b>	<b>3,888,732</b>	<b>44,040</b>	<b>31%</b>
<b>Total</b>	<b>16,351,804</b>	<b>185,185</b>	<b>4,366,556</b>	<b>49,451</b>	<b>11,985,248</b>	<b>135,733</b>	<b>27%</b>
<b>Management Fee</b>							
<b>Management Fee 7%</b>	<b>1,144,626</b>	<b>12,963</b>	<b>305,659</b>	<b>3,462</b>	<b>838,967</b>	<b>9,501</b>	<b>27%</b>
<b>Grand Total</b>	<b>17,496,430</b>	<b>198,148</b>	<b>4,672,215</b>	<b>52,913</b>	<b>12,824,216</b>	<b>145,235</b>	<b>27%</b>

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NAME OF THE RECIPIENT: NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)  
 PROJECT TITLE: PROVISION OF EMERGENCY WASH SERVICES FOR KUDUZ PROVINCE  
 PROJECT DURATION: FROM MAY 01, 2022 TO DECEMBER 31, 2022

Annex F

Position/Item	Total Budget		Total Actual Cost		Variance		Utilize %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
OUTCOME 3: Communities affected by crisis demonstrate improved hygiene practices and access life-saving WASH services appropriate and relevant to their immediate needs							
Output 3.1 Women, girls, men and boys are enabled to improve hygiene practices and have access to hygiene items to protect against WASH related health risks							
3.1.1 Hygiene Promoters (2 male 2 female)	868,955	9,800	819,863	9,264	49,092	536	94%
3.1.2 Development of IEC materials for hygiene promotion+ provision of awareness session	260,686	2,940	254,530	2,794	6,156	146	98%
3.1.3. Deworming tablets	177,338	2,000	170,000	1,866	7,338	134	96%
3.1.4 Provision and distribution of Hygiene kits	1,660,923	18,732	1,498,540	17,023	162,383	1,709	90%
3.1.5 Refreshment for awareness raising sessions for pregnant and lactating women on infant and young child nutrition (15 Participants * 45 sessions * \$1)	59,851	675	58,050	642	1,801	33	97%
Subtotal	3,027,754	34,147	2,800,983	31,589	226,770	2,558	93%
Output 3.3 Women, girls, men and boys access safe, equitable and sustainable quantity of water for drinking, cooking, and personal hygiene							
3.3.1 WASH Engineer - Field based	434,477	4,900	427,019	4,825	7,459	75	98%
3.3.2 Rehabilitation of existing non functioning water wells	833,487	9,400	637,999	7,247	195,488	2,153	77%
3.3.3 Construction of new water wells	1,755,644	19,800	1,555,305	17,668	200,339	2,132	89%
3.3.4 Supply tool kits to area mechanics - Repair and maintenance of water sources	62,068	700	44,750	508	17,318	192	72%
3.3.5 Cash for work - skilled and unskilled labor working for excavating trenches or other community based projects	997,525	11,250	940,536	10,706	56,988	544	94%
Subtotal	4,083,202	46,050	3,605,609	40,955	477,592	5,095	88%
Output 3.4 Women and girls of reproductive age, and women, girls, men, and boys with incontinence, have access to appropriate hygiene supplies and WASH facilities that support their dignity and well being.							
3.4.1 CLTS Facilitators (2 male 2 female)	744,819	8,400	667,206	7,534	77,612	866	90%
3.4.2 Materials for CLTS	31,921	360	-	-	31,921	360	0%
3.4.3 CLTS sign boards	53,201	600	58,000	659	(4,799)	(59)	109%
3.4.4 Refreshment for CLTS sessions	47,881	540	23,490	263	24,391	277	49%
3.4.5 Stationary for CLTS	23,941	270	23,400	262	541	8	98%
3.4.6 Refreshment for MHM trainings (15Participants x 18 sessions x 10 villages x 1\$)	239,406	2,700	237,600	2,651	1,806	49	99%
Subtotal	1,141,168	12,870	1,009,696	11,370	131,472	1,500	88%
Total OUTCOME 3							
	8,252,124	93,067	7,416,289	83,914	835,835	9,153	90%
OUTCOME 4: SGBV Survivors access life-saving, specialized SGBV services appropriate and relevant to their immediate needs							
Output 4.2							
4.2.1Psychosocial Counselors (2 female)	372,409	4,200	350,296	3,957	22,114	243	94%
4.2.3 Distribution of dignity kits for female beneficiaries	1,631,507	18,400	1,472,000	16,669	159,507	1,731	90%
Subtotal	2,003,917	22,600	1,822,296	20,626	181,621	1,974	91%



Position/Item	Total Budget		Total Actual Cost		Variance		Utilize %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
<b>Total OUTCOME 4</b>	<b>2,003,917</b>	<b>22,600</b>	<b>1,822,296</b>	<b>20,626</b>	<b>181,621</b>	<b>1,974</b>	<b>91%</b>

## 2. Operational Other Support Cost

### 1. Salaries (gross salaries including social security charges and other related costs, local staff)

Project Manager - Field Office	403,443	4,550	402,620	4,550	824	0	100%
Social Mobilizer - Field office	372,409	4,200	342,041	4,021	30,369	179	92%
Admin/Finance - Field office	186,205	2,100	175,684	1,985	10,521	115	94%
Meal Officer - Field office	186,205	2,100	183,605	2,075	2,600	25	99%
Logistic officer	248,273	2,800	231,241	2,613	17,032	187	93%
Finance Officer - Main office	310,341	3,500	290,929	3,287	19,412	213	94%
<b>Subtotal</b>	<b>1,706,876</b>	<b>19,250</b>	<b>1,626,119</b>	<b>18,531</b>	<b>80,757</b>	<b>719</b>	<b>95%</b>

### 1. 2 Administrative Support staffs

1.2.1 Executive Director - (10%)	319,208	3,600	319,206	3,600	2	0	100%
Program Manager - (35%)	248,273	2,800	248,272	2,800	1	0	100%
MEAL Manager - Main office (10%)	49,655	560	45,327	511	4,327	49	91%
HR Manager - Main office (25%)	141,870	1,600	141,868	1,600	2	0	100%
Finance Manager (25%)	141,870	1,600	135,072	1,521	6,798	79	95%
Procurement Manager (25%)	141,870	1,600	141,868	1,600	2	0	100%
Security Officer (30%)	141,870	1,600	141,868	1,600	2	0	100%
Main office Guard	141,870	1,600	141,869	1,600	2	0	100%
IT Officer (30%)	141,870	1,600	141,868	1,600	2	0	100%
Guard - Field office	141,870	1,600	141,868	1,600	2	0	100%
<b>Subtotal</b>	<b>1,610,227</b>	<b>18,160</b>	<b>1,599,089</b>	<b>18,031</b>	<b>11,138</b>	<b>129</b>	<b>99%</b>

### 2. Operational support cost

Rental Vehicle - Field office	620,682	7,000	752,001	8,517	(131,319)	(1,517)	121%
Lap top	88,408	997	88,000	997	408	-	100%
Multi functional Printer	17,911	202	17,800	202	111	0	99%
Work chair and Desk -Field office	39,364	444	39,200	444	164	-	100%
Office Supplies & utilities	113,496	1,280	112,300	1,270	1,196	10	99%
Project staff Top up cards	79,447	896	87,750	994	(8,303)	(98)	110%
Office Internet cost	62,068	700	39,000	443	23,068	257	63%
Bank/Hawala Charges	688,070	7,760	681,707	7,713	6,363	47	99%
Documentary	-	-	68,576	779	(68,576)	(779)	200%
Project Audit Fee	-	-	88,031	1,000	(88,031)	(1,000)	200%
<b>Subtotal</b>	<b>1,709,447</b>	<b>19,279</b>	<b>1,974,365</b>	<b>22,359</b>	<b>(264,918)</b>	<b>(3,080)</b>	<b>115%</b>

### Total Operational Other Support Cost

	<b>5,026,550</b>	<b>56,689</b>	<b>5,199,573</b>	<b>58,921</b>	<b>(173,023)</b>	<b>(2,232)</b>	<b>103%</b>
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### Grand Total

	<b>15,282,590</b>	<b>172,356</b>	<b>14,438,157</b>	<b>163,460</b>	<b>844,433</b>	<b>8,895</b>	<b>94.47%</b>
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Islamic Republic of Afghanistan  
Ministry of Economy  
NGOs Department



جمهوری اسلامی افغانستان  
وزارت اقتصاد  
ریاست مؤسسات غیر دولتی

## Certificate of Registration

جوړاؤ نامه فعالیت

(NSDO)

Former Registration No: ( ) Date / / شماره ثبت قبلی ( تاریخ )

New Registration No: (2185) Date / 14 / 1390 شماره ثبت جدید ( تاریخ ) ۲۱۸۵، ۱۴، ۱۳۹۰

To: *New way Social and Development  
Organization*

به مؤسسه محترم اجتماعی و انشایی راه لوین

According to the final decision No: ( 2185 )

Dated / / of High Evaluation  
commission of NGOs your Organization is  
entitled to work in Afghanistan as an NGO.

باساسی تصویب کمیسیون عالی ارزیابی مؤسسات غیر دولتی

تحت فیصله شماره ( ۲۱۸۵ ) مورخ ۱۴ / ۱۳۹۰

You shall respect and observe the Afghanistan  
constitution, NGO law and the rest of laws and  
regulations enforced in the Islamic Republic of  
Afghanistan.

برای مؤسسه شما اجازه فعالیت در افغانستان منظور است.  
مؤسسه مکلف است در اجراءات خویش تمام مواد مندرج قانون  
اساسی، قانون مؤسسات غیر دولتی و سایر قوانین و مقررات  
نافذہ جمهوری اسلامی افغانستان را رعایت نماید.

با احترام

*(Signature)*  
وزیر اقتصاد و رئیس کمیسیون عالی ارزیابی  
Minister of Economy & Director for High Evaluation Commission





## BUILDING HOPES

We are a development, advocacy, and humanitarian organization established in 2011 and registered with the Ministry of Economy, Government of Afghanistan.



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