



NSDO

NEW WAY SOCIAL &
DEVELOPMENT ORGANIZATION

موسسه اجتماعی و انکشافی راه نوین

Annual Program Report 2023



A YEAR OF DETERMINATION AND IMPACT

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Acronyms

ANDMA	Afghanistan National Disaster Management Authority
CBDRM	Community Based Disaster Risk Management
CDC	Community Development Councils
CBT	Cash Based Transfers
CERT	Community Emergency Response Teams
CFW	Cash for Work
DED	District Education Department
EU	European Union
EDT	Enterprise Development Training
GBV	Gender Based Violence
HMC	Health Management Committee
HID	Human Institutional Development
IDPs	Internally Displaced Population
IEC	Information, Education, and Communication
LSC	Local Steering Committee
MCT	Multipurpose Cash Transfers
HRD	Human Resources Development
MASG	Men Agri Support Group
M&E	Monitoring and Evaluation
MHM	Menstrual Hygiene Management
NRM	Natural Resource Management
NSDO	New Way Social & Development Organization
NGO	Non- Government Organization
WASG	Women Agri Support Group
PED	Information, Education, and Communication
SDGs	Sustainable Development Goals
SHG	Self-Help Group
SMS	School Management Shuras
UN	United Nations
UNICEF	United Nations Children Fund
WABCs	Women Agri Business Collectives
WFP	World Food Program
WASH	Water Sanitation and Hygiene
WO	Women Organization

Chairman's Message



NSDO empowers marginalized Afghan communities by tackling poverty through inclusive partnerships and integrated programs, fostering hope and opportunities.

Dr. Mohammad Ehsan Darman
Chairman, BoD, NSDO



As we reflect on our achievements over the past decade, we must acknowledge the complex social and political landscape of Afghanistan today. The challenges facing our communities are profound, yet they reinforce our commitment to fostering an inclusive society where every individual has the opportunity to thrive.

Despite ongoing instability, NSDO remains committed to empowering marginalized Afghan communities through inclusive partnerships and holistic programs, fostering resilience and growth with support from UN agencies, international organizations, and community volunteers.

With sincere appreciation!

Executive Director's Message



In 2023, NSDO empowered rural communities through integrated programs, addressing poverty and climate change, while emphasizing support for women and girls and highlighting the importance of collaboration for a prosperous Afghanistan.

Sayed Ismail Hashimi
Executive Director, NSDO



The 2023 Annual Program Report of NSDO highlights the resilience and progress of Afghanistan's rural communities despite significant challenges like poverty, limited access to health and education, and climate change.

NSDO's integrated approach focused on livelihood development, emergency assistance, healthcare, WASH, and education, leading to increased income and learning opportunities.

Despite ongoing challenges, particularly for women and girls, NSDO remains committed to empowering communities through localized interventions and education. The report celebrates the collective efforts of the team, donors, and volunteers, and calls for continued support and solidarity to build a prosperous and equitable Afghanistan.

Thank you for your continued support!

NSDO at a Glance:

NEW WAY SOCIAL & DEVELOPMENT ORGANIZATION:

In the year 2011, a seed of hope was planted. NSDO emerged as a grassroots organization from result of a collaborative effort.

The organization is registered with the Ministry of Economy, envisioned as a force for progress in humanitarian, development, and advocacy sectors to serving the most vulnerable and marginalized communities suffering from the impacts of war, natural calamities, poverty, and injustice.

NSDO is governed by a democratic board, we embarked on a mission to confront the deep-rooted challenges afflicting Afghan people.



OUR VISION

An Institutionally Developed, Healthy, And Peaceful Afghanistan. At NSDO, we envision a developed, healthy, and peaceful Afghanistan.

Committed to a brighter future, we focus on empowering rural communities, fostering sustainable development, and enhancing access to education and healthcare.

By promoting local participation, capacity building, and environmentally friendly practices, we aim to boost agricultural productivity, support local enterprises, and create jobs, ultimately fostering self-reliance and economic independence.



OUR MISSION

NSDO is committed to contribute in eliminating poverty and injustice, providing healthcare services so that the people of Afghanistan live a prosperous and peaceful life.

We are committed to applying sustainable development approaches to empower the most marginalized. Our interventions are free from political, ethnic, and religious biases. We help the people in need without any discrimination or prejudice.

We hope for a future where;



People have equitable access to the essential amenities of life.

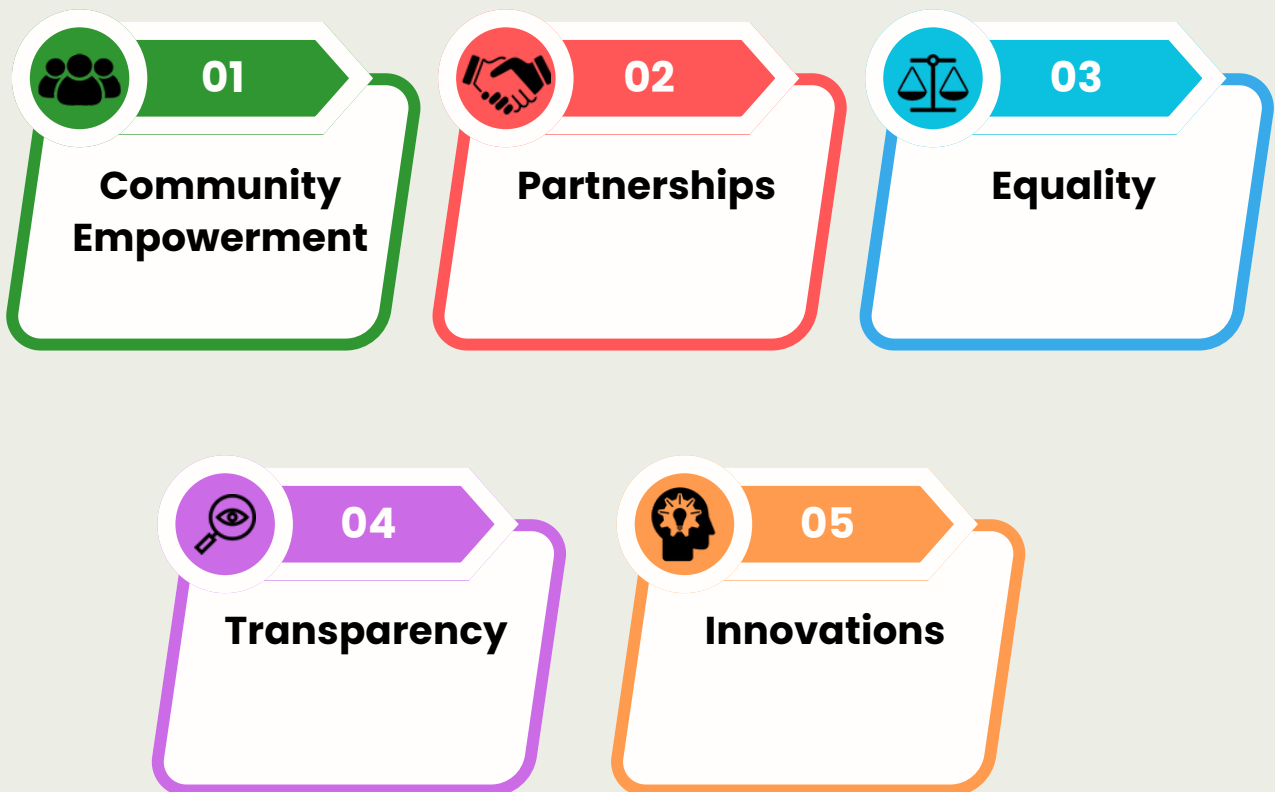
Communities are prospering and economically empowered.

People are protected from violence and conflicts.



Our Core Values

Our core values have guided and directed our thinking over the years, and we stand by these values every moment. We endeavor to implement them in our programs and follow these values, while fostering our relationships with the stakeholders.



Our Strategy & Approach

At NSDO, our commitment lays in bolstering livelihoods and enhancing the capacity of low-income communities in their battle against poverty. Our programs are designed to foster lasting, sustainable changes through community-led initiatives, with a primary focus on socio-economic, livelihood, capacity building, and environmental factors. Recognizing that poverty alleviation requires a multifaceted approach, NSDO has developed holistic and integrated strategies to address this challenge. These strategies encompassed four key priorities that have guided us during the past three years. Every project we undertake is aligned with these strategic goals, ensuring that we maximize our impact and effectiveness in the communities we serve.



FROM RELIEF TO EMPOWERMENT: A JOURNEY THROUGH TIME

In the year 2011, a seed of hope was planted. NSDO emerged as a grassroots organization from result of a collaborative effort dedicated to addressing the pressing needs of vulnerable and marginalized communities in Afghanistan. The organization is officially registered with the Ministry of Economy and NSDO has emerged as a beacon of hope in the face of adversity caused by war, natural disasters, poverty, and social injustice. NSDO is governed by a democratic board, NSDO's approach emphasizes community involvement and ownership, ensuring that the voices of those it serves are at the forefront of its mission. Through implementation of several projects and partnerships with local organizations/stakeholders, NSDO has built a strong foundation of trust and collaboration, fostering resilience and sustainable development in the communities it serves.

We actively engaged local communities at every cycle, from planning to execution of their development, humanitarian, and advocacy projects and interventions. Women, men, and youth alike lent their invaluable support, cultivating a vibrant volunteer network and nurturing a spirit of collective responsibility.

However, relief merely marked the beginning of our journey. Livelihood programs swiftly became a cornerstone of our efforts. We equipped marginalized communities with the necessary tools and knowledge to forge a brighter economic future. Central to our efforts was livelihood development, which aimed to promote sustainable agricultural and livestock practices. It wasn't merely about enhancing yields; it was about ensuring environmental safety and a future free from hunger, in perfect alignment with the Sustainable Development Goals (SDGs), especially Goals 1 (No Poverty), 2 (Zero Hunger), and 13 (Climate Action).

Gender equality was carefully integrated into the essence of our interventions. We passionately advocated for the inclusion of women in both social and economic spheres, ensuring equal opportunities and dismantling discriminatory barriers. Yet, we remain keenly aware of the importance of cultural sensitivities. Dedicated social mobilization teams were deployed to ensure that our programs resonated with local traditions, fostering acceptance and yielding long-term impact.

At the heart of our work lay the principles of democracy, accountability, and transparency. We nurtured responsible leadership and cultivated a culture of open communication within our organization. Our cross-cutting initiatives spanned gender equality, capacity building, social cohesion, and interfaith harmony.

The journey has been fraught with challenges. Yet, with each obstacle surmounted, NSDO has emerged stronger, transitioning from an aid-based supplier to a potent catalyst for empowerment. Shoulder to shoulder with the people of Afghanistan, we tread the path toward a brighter tomorrow, united in our endeavor to create lasting positive change.

Building Bridges, Building Ownership: NSDO's Approach to Community Development

NSDO recognizes that sustainable development hinges on empowering communities and fostering a sense of ownership. Social mobilization and capacity building at the grassroots level are the cornerstones of our interventions.

We firmly believe that achieving the SDGs requires strong local institutions. These institutions serve as a vital platform for marginalized communities, providing a sense of empowerment and ownership over their development journey.

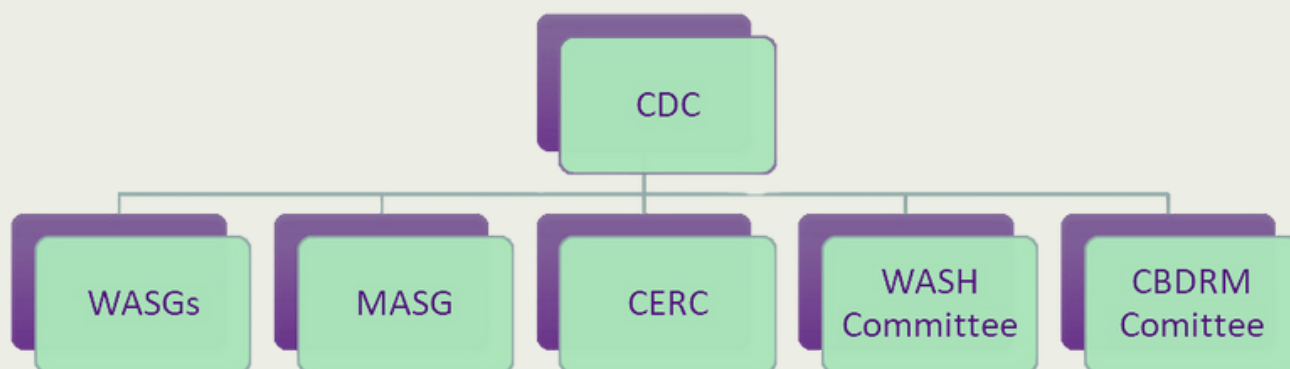
NSDO's approach emphasizes active participation from target groups in program design and implementation. We understand that true sustainability comes from the bottom up, not the top down. Therefore, we actively engage and sensitize communities to become key partners in their development. This creates a shared vision and mobilizes them to tackle their socio-economic challenges together.

Once communities are fully sensitized, NSDO organizes them into community-level groups. These groups are then equipped with the necessary skills and resources to not only sustain project activities but also become agents of change long after our formal involvement ends.

Through this collaborative approach, NSDO builds bridges between communities and the resources they need to thrive. We empower them to become architects of their own future, creating a foundation for lasting progress.



NSDO Working Methodology



The 2023 fiscal year marked a significant shift in NSDO's approach to social mobilization. Building upon twelve years of experience, the organization transformed this strategy into a powerful tool for empowering communities and fostering local ownership over development initiatives. This year's focus revolved around establishing community institutions as the driving force behind poverty reduction, service delivery, and overall well-being.

NSDO implemented a multi-faceted approach to enhance the impact of social mobilization. Four key areas received particular attention:

1. Strengthening Local Capacity:

Recognizing the importance of robust foundations, NSDO prioritized capacity building for Community Development Councils (CDC), Self-help Groups (SHG's), Women Agri-business Collectives (WABC's) and Women's Agri-Support Groups (WASGs). This involved leadership training, financial literacy workshops, and the implementation of efficient record-keeping systems. The Community Development Councils (CDCs) were established as a social structure by the National Solidarity Program (NSP) and have actively functioned over the past two decades, providing essential support for NGOs in implementing projects. They have served as key entry points for all NGOs, facilitating their operations within communities. However, the CDCs has been officially closed by the current government authorities just after the recent political development happened in Afghanistan. But still the CDC's heads are counted as one of the most influenced bodies in the villages. The results were impactful, with many WASGs and committees establishing their own offices and demonstrating improved skills in financial management and service delivery. Reviews conducted by NSDO revealed a well-equipped institutional landscape, capable of planning and implementing critical value chain and business development activities.

2. Inclusion through Volunteerism:

To foster a sense of ownership and engagement, NSDO actively promoted volunteerism, particularly amongst vulnerable groups. By taking an active role, these individuals transitioned from beneficiaries to agents of change.

3. Building Resilience:

With the ever-present threat of natural disasters, NSDO integrated Community-Based Disaster Risk Management (CBDRM) into local development plans. This empowered communities to prepare for and effectively respond to crises, ensuring their long-term well-being and resilience.

4. Forging Strong Partnerships:

Establishing linkages between newly empowered community institutions and external stakeholders was crucial for sustained growth. NSDO acted as a bridge, facilitating connections with various stakeholders comprises agencies and private entities to provide access to critical resources and open doors for further development opportunities.

The success of these initiatives is undeniable. Mid-term reviews conducted by NSDO confirmed a remarkable transformation. Previously dependent on external support, targeted institutions are now equipped to lead the way, driving progress through self-reliance and strategic planning. This year wasn't just about achieving results; it was about creating a future where empowered communities are architects of their own development.

Inclusion of the Vulnerable Population through Volunteerism in CERT

from 3 January 2023 to 22 November 2023, 345,518 people were affected by natural disasters throughout Afghanistan. A total of 25 provinces out of 34 experienced some kind of natural disaster during the period. Afghanistan is prone to earthquakes, flooding, drought, landslides, and avalanches. Over three decades of conflict, coupled with environmental degradation, and insufficient investment in disaster risk reduction strategies, have contributed to increasing vulnerability of the Afghan people to cope with the sudden shock of natural disasters. On average such disasters affect 200,000 people every year. In north-eastern Afghanistan 4,663 people have been affected from natural disaster in the above-mentioned period.[1]

Communities face a constant threat from natural disasters. Recognizing this vulnerability, NSDO has conceptualized Community Emergency Response Teams (CERTs) to act as a defensive shield, minimizing losses during natural or man-made disasters.

CERTs go beyond mere reaction. NSDO actively engages target communities and stakeholders to enhance and improve community-based resilience. Integrating CERTs into the social mobilization process fosters a culture of disaster preparedness among vulnerable populations. Through training and capacity building, CERTs empower communities to respond swiftly and effectively in the face of unforeseen events.

In 2023, NSDO's social mobilization teams focused on ten disaster-prone villages across Badakhshan and Kunduz provinces. These efforts are aimed at reducing disaster risk and vulnerability. NSDO established and strengthened CERTs in high-risk villages, prioritizing active youth members within the targeted communities.

Each CERT typically comprises 10-15 members, representing the various facets of village life. Following formation, CERTs undergo comprehensive training, equipping them with the necessary skills to handle emergency response, search and rescue, relief and rehabilitation efforts, and most importantly, disaster prevention and mitigation strategies.

By empowering communities through CERTs, NSDO is building a future where resilience isn't just a concept, but a lived reality for vulnerable populations in Afghanistan's northern provinces.

[1] <https://response.reliefweb.int/afghanistan/natural-disasters-dashboard>





EMPOWERING EDUCATION: ENHANCING PUBLIC ELEMENTARY SCHOOLS:

Afghanistan's education system has been devastated by more than three decades of sustained conflict. For many of the country's children, completing primary school remains a distant dream – especially in rural areas and for girls – despite recent progress in raising enrolment. In the poorest and remote areas of the country, enrolment levels vary extensively, and girls still lack equal access. This disparity is even greater for girls, with an estimated 3.7 million children out of school, with girls making up 60% of that number according to UNICEF. This lack of access to education traps many Afghans in poverty and hinders the country's overall development.

In October 2023, NSDO partnered with Kindernothilfe (KNH) in order to contribute to tackle the urgent challenges in the region, resulting in the initiation of the project "Empowering Education: Supporting Elementary Schools in the Khan Abad and Ali Abad Districts of Kunduz Province". Through this collaboration, both organizations are committed to fostering a supportive learning environment that empowers students and equips them with the skills they need for a brighter future.

This project targeted children aged 6-10 years and aimed to directly address the obstacles hindering education in these communities. By partnering with primary schools, NSDO provided teacher training modules, capacity-building programs, and awareness workshops focused on child rights, protection, education, and particularly girls' education. This holistic approach aimed to not only improve the quality of teaching but also build crucial community and family support for education, especially for girls.

[1] <https://www.unicef.org/afghanistan/education>

The project ensured all children had access to free educational materials like textbooks, storybooks, and other resources, regardless of background. A total of 464 students (224 male and 240 female) from 9 schools in the districts benefitted from this initiative. NSDO conducted strategic evaluations to locate the classes for maximum impact and even provided essential nutrients to participate in children to support their well-being and participation in lessons.

To ensure long-term success, NSDO promoted ongoing support from families and communities in Khan Abad and Ali Abad districts. This intervention aimed to enhance public elementary schools by distributing learning materials (student kits, teacher kit, and classroom kit), hygiene supplies (soap, toothpaste, toothbrush), and essential nutrients (milk and biscuit), while also fostering social cohesion and building teacher capacity. In total, the project reached 6 schools in Khan Abad (110 girls and 97 boys, total: 207 students) and 3 schools in Ali Abad (114 girls and 143 boys, total: 257 students), with a good balance between girls and boys participating.

The project's success stemmed from a strong foundation. A crucial inception phase involved recruiting qualified and experienced staff, training them on the project's goals, and registering the project with relevant government departments. A Memorandum of Understanding (MOU) was signed with the Ministry of Education (MoE) to ensure collaboration, and a comprehensive work plan was developed. Through close coordination with national and provincial stakeholders, including the Provincial Education Directorate (PED) and the District Education Department (DED), the project addressed the government's limitations in providing resources for schools and teachers. This collaboration opened doors for potential future assistance with school infrastructure and equipment.

Transparency and accountability were paramount for NSDO. Representatives from relevant departments, community members, and School Management Shuras (SMSs) were actively involved in project activities and items distribution. The project team's participation in provincial sectoral meetings and education clusters further strengthened communication and ensured stakeholders were informed of progress. The project related activities are detailed below.

1. Successful Project Launch and Increased Capacity Building

The project achieved a successful launch, enrolling 464 students in grades 1, 2, and 3 across 9 schools in Ali Abad and Khan Abad districts of Kunduz province. These students received essential Teaching and Learning Materials (TLMs). Furthermore, the capacity of 27 teachers in those schools was significantly increased through training and support.

2. Reactivating School Management Shuras (SMSs) for Community Engagement

The project successfully revitalized 12 School Management Shuras (SMSs) in both districts. These community-based bodies, established by the Afghan government, play a crucial role in mobilizing communities to address issues of child education access. With over 16,000 SMSs registered nationwide, they serve as a vital bridge between parents and schools, facilitating coordination and addressing education-related concerns.

Following the 2021 change in power, many SMSs became inactive. The NSDO intervention effectively reactivated these committees, organizing coordination meetings and workshops to empower them to resume their designated roles and responsibilities. This collaboration proved instrumental; 12 SMSs with a total of 108 members actively participated in project implementation, particularly in student identification and selection. The project team has further planned to strengthen these committees' capabilities in educational activities and community problem-solving skills.

3. Improved Hygiene Practices and Knowledge

The project made significant strides in promoting hygiene practices among students. All 464 enrolled children in grades 1, 2, and 3 received hygiene materials kits at their schools. These kits included essential items like toothbrushes, toothpaste, and soap. NSDO prioritized transparency throughout the distribution process. Hygiene materials were distributed at each targeted school with representatives present from the Provincial Education Directorate (PED), the District Education Department (DED), School Management Shura (SMS) members, and parents. This collaborative approach ensured fairness and community involvement.

3.1 Hygiene Training and Awareness

The project made significant strides in promoting hygiene practices among students. All 464 enrolled children in grades 1, 2, and 3 received hygiene materials kits at their schools. These kits included essential items like toothbrushes, toothpaste, and soap. NSDO prioritized transparency throughout the distribution process. Hygiene materials were distributed at each targeted school with representatives present from the Provincial Education Directorate (PED), the District Education Department (DED), School Management Shura (SMS) members, and parents. This collaborative approach ensured fairness and community involvement.

4. Enhanced Learning Through Nutrition

The NSDO's intervention in Kunduz province successfully addressed multiple needs to create a supportive learning environment for children. The students received essential Teaching and Learning Materials (TLMs), while the capacity of 27 teachers in those schools was significantly increased through training and support.

Beyond academics, the project prioritized student well-being. Recognizing the importance of hygiene in preventing illness, all enrolled children received hygiene kits containing toothbrushes, toothpaste, and soap. Trained personnel delivered engaging hygiene training sessions, promoting good habits, and a culture of cleanliness within the schools and communities.

Furthermore, the project addressed a critical factor in student success – proper nutrition. Due to limited access to necessities in the targeted communities, NSDO collaborated with DED and SMS to distribute a total of 29,696 packets of high-nutrient biscuits and milk to 464 students. This targeted intervention provided much-needed nutritional support, aiming to improve children's overall health, energy levels, and cognitive function. Transparency and accountability were ensured throughout the distribution process, with parents, schoolteachers, and DED representatives present at each school. By addressing these fundamental needs, the KNH project implemented by NSDO laid a strong foundation for improved learning outcomes in the targeted schools of Kunduz province.



5. Fostering Community Support for Sustainable Education

The project recognized the critical role of families and communities in ensuring the long-term success of the education intervention. Community involvement brings additional resources, support, and accountability to the educational system, ultimately leading to improved student performance.

However, mobilizing community support often requires overcoming initial challenges, such as a lack of awareness about the importance of community engagement in education. Many parents and community members may not fully understand their role. To address this, NSDO strategically planned and implemented a series of community awareness campaigns.

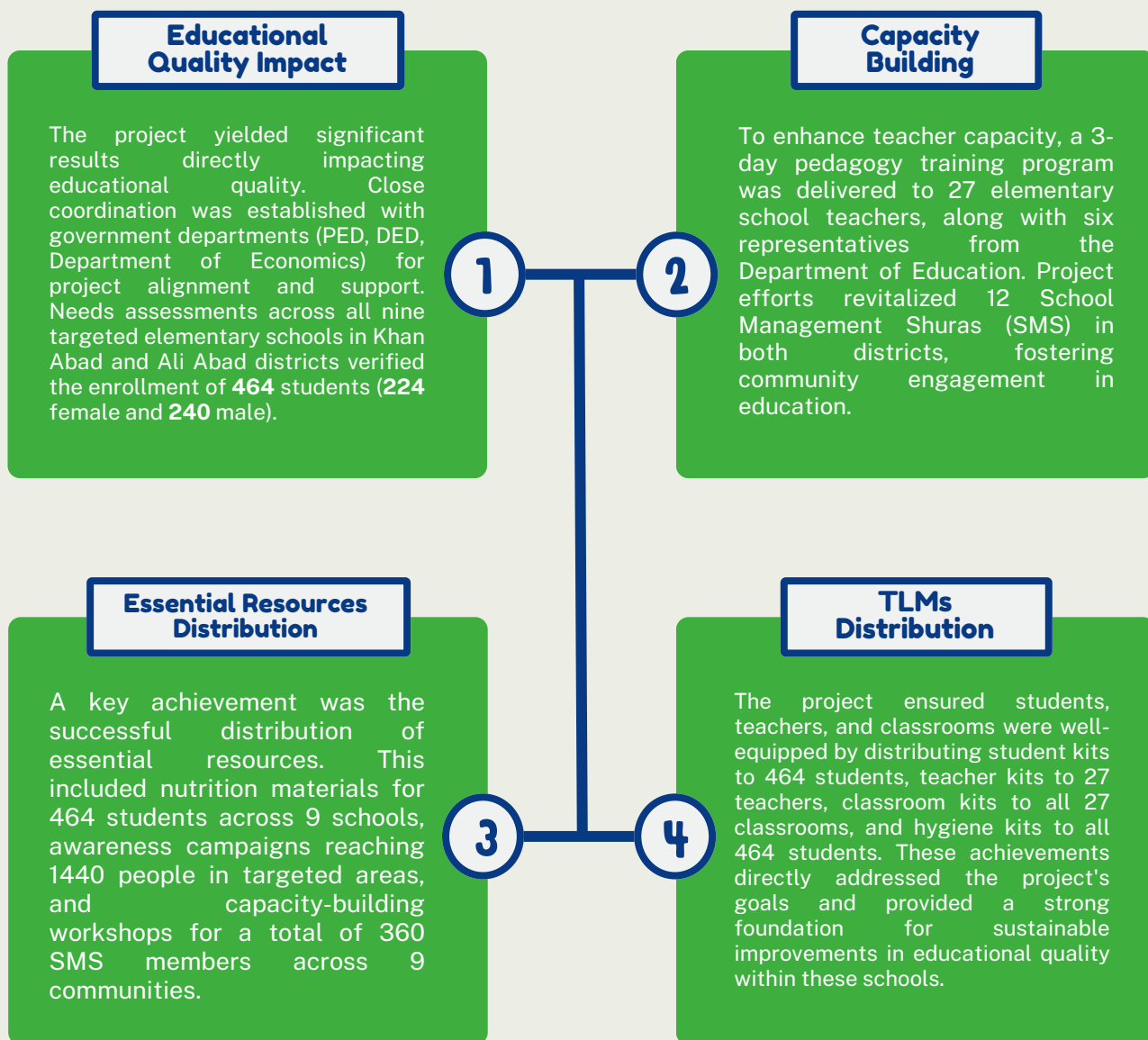
These awareness workshops and campaigns, held three per school, aimed to educate parents and community members about the value of child education and the importance of child rights. The project team recognized the existing challenges and drew upon NSDO's experience in this area. Previous initiatives have demonstrated the positive impact of raising community awareness on factors like student learning outcomes, school attendance rates, and student retention.

The project team fostered strong collaboration with community members and School Management Shura (SMS) members. These collaborations proved instrumental in promoting awareness sessions, which were viewed as engaging events attracting large numbers of community members. The awareness campaigns targeted a broad audience, informing the public and diverse social groups about the importance of child education, with a particular focus on girls' education.

The program successfully reached 1440 beneficiaries across 9 targeted locations, including parents, SMS members, and community residents in both Ali Abad and Khan Abad districts of Kunduz province. These awareness sessions provided participants with key information regarding the value of education as a cornerstone for community development, along with crucial details on child rights and child protection within their communities. Held in elementary schools, the program fostered a positive shift in participants' awareness of children's rights and the challenges faced by children within their communities. This newfound awareness is expected to translate into ongoing support for the project's beneficiaries and contribute to a more sustainable future for education in the targeted communities.

KNH Project's

Achievements





BUILDING STRONGER COMMUNITIES BY INVESTING IN LIVELIHOODS

Despite some slight improvements from previous analyses, nearly a third of the population of Afghanistan (13.1 million) remains in IPC Phase 3 (Crisis) or above and are therefore in urgent need of humanitarian food security assistance. Afghanistan's economy remains exceedingly fragile, with several key factors contributing to high food insecurity levels.

In spite of a slight decrease, food insecurity levels persist at elevated rates, with an increase to 15.8 million people in IPC Phase 3 or above (36 percent) projected for November 2023 - March 2024 compared to the current period in October 2023. This deterioration impacts both urban and rural areas. [1]

Looking ahead to the projection period between November 2023 and March 2024, corresponding to the winter lean season, a further deterioration in food security is expected, with the number of people in IPC Phase 3 or above likely to rise to 15.8 million (36 percent of the total population based on Flow minder 2024 national population estimate), including about 3.6 million people in IPC Phase 4 (Emergency), and about 12.3 million people in IPC Phase 3 (Crisis).[1]

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.

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.

In response to this dire situation, the NSDO partnered with Concern Worldwide and Save the Children and initiated a long-term project under name of AWARE that aims to empower communities through agricultural business development in five key value chains: dairy, fruits, vegetables, almonds, and saffron. The project is designed to last for five years beginning in 2021 and ending in 2025.

This EU-funded initiative is primarily targeting five provinces in Northern Afghanistan, offering a glimmer of hope for these communities. The AWARE project takes a unique approach rooted in Islamic principles, empowering households to combat poverty by increasing income through agriculture, with a particular focus on women—both those engaged in small-scale farming and those seeking new income sources. The project provides agricultural and livestock assets, vaccinations for dairy farmers, cash grants, family well-being training for women, life skills training for men (Mahrams), and financial literacy, business, and marketing training, fostering collaboration within families.

Importantly, AWARE engages not only women but also men, boys, and religious leaders, ensuring community support for women's participation in the market. In addition to these core activities, the project has successfully established and supported female Self-Help Groups (SHGs) with operational community-based savings and lending systems. Local Steering Committees have been formed and trained to enhance community awareness, monitor project progress, and address local disputes, while training on technical production, processing, and packaging techniques has been delivered to beneficiaries.

The project has offered financial and agricultural assistance to Women-led Agro-Businesses (WABCs), with funding based on predetermined assets and value chains. An accelerated financial literacy and numeracy training program has been delivered to SHG members, complemented by coaching in critical thinking, problem-solving, time management, negotiation, resource management, communication, and self-confidence.

Additionally, age-appropriate childcare support has been tailored to meet the specific needs of program participants. The project has enhanced beneficiaries' production capacities and sparked interest in active involvement in the production process, leading to the creation of diverse products.

This initiative has also inspired entrepreneurial ideas among beneficiaries and boosted women's confidence in achieving economic and social independence, positively impacting household economies.

[1]<https://reliefweb.int/report/afghanistan/afghanistan-integrated-food-security-phase-classification-snapshot-october-2023-march-2024>

[1] <https://reliefweb.int/report/afghanistan/afghanistan-ipc-acute-food-insecurity-analysis-october-2023-march-2024-published-december-14-2023>

Under AWARE Program in Kunduz Center and Imam Sahib districts, the NSDO team distributed critical agricultural assets to support Afghan women-led agro-businesses and self-help groups in 2023. The distribution included essential tools and inputs for both vegetable and saffron cultivation.



For **vegetables**, beneficiaries received 15 kg of garlic, 21.5 kg of DAP fertilizer, sprayers, and Copper Oxychloride fungicide to enhance crop management.



Saffron assets distributed in October 2023, included 146.3 kg of saffron bulbs, 20 kg of DAP and 10 kg of Urea fertilizers, farming tools, Vita wax, drying fabrics, and sprayer machines. These resources aimed to empower women in agriculture, promote sustainable farming practices, and generate economic opportunities within the local communities. The distribution was coordinated with local agricultural authorities, including DAIL, CWV, and DoEc representatives.



Additionally, during the 2023, a trade show was organized under the AWARE program in Kunduz province. The trade show effectively connected local farmers with markets at the local, district, and provincial levels, facilitating access to traders, distributors, and input suppliers. By boosting market knowledge and enhancing product visibility, the event played a crucial role in helping women agro-businesses thrive and build valuable business collaborations. Overall, it underscored the importance of local product utilization and set the stage for future growth in the agricultural sector of Kunduz Province.



Lessons learned are crucial. The 2023 project evaluation highlighted the importance of financial literacy training. Women equipped with financial management skills demonstrably improved their economic margins. This underscores the need for a multi-faceted approach to Afghanistan's food security crisis. By empowering women, fostering community support, and providing essential resources, these initiatives offer a lifeline to a nation teetering on the brink of hunger.



1. Dairy Value Chain: Empowering Women Farmers in Kunduz Province through Enhancing Skills and Knowledge

However, cultural barriers add to another layer of complexity. Traditionally, in some parts of Afghanistan, dairy farming is considered a male domain.

This is where the AWARE project's approach shines. In addition to financial literacy, AWARE has focused on empowering women farmers as well by breaking the taboo in the dairy sector that only men can work in this field. NSDO has developed a program where women are imparted with the knowledge (how the dairy sector works) and skills to penetrate the dairy market.

In September 2023, NSDO distributed essential dairy materials to 139 female livestock owners in the Kunduz and Imam Sahib districts as part of the AWARE program. The distributed items included drums for milk storage, Albendazole and Ivermectin for parasite control, yogurt bottles for product storage, DCP powder for animal nutrition, and Dam cream for animal skin care. The distribution was carefully planned in collaboration with DAIL and DoEc to meet the specific needs of the beneficiaries, ensuring quality and hygiene in dairy production. Special attention was given to female beneficiaries, adhering to local laws and regulations, including the Mahram aspect.



Aware Program's Success Stories

Bibi Basira's story exemplifies the transformative power of this initiative. Before enrolling in AWARE's dairy value chain intervention, she owned a few cows but lacked the knowledge or confidence to sell milk for a premium price. Traditionally in her village, selling milk was considered taboo and beneath women. Despite having land and cows.

Bibi Basira faced economic hardship because traditional animal husbandry couldn't meet her family's nutritional and financial needs. Her children's schooling was disrupted by the demands of harvest seasons.

AWARE's dairy value chain program revolutionized Bibi Basira's life. Not only did it change her perception about selling milk, but it also transformed her into a successful dairy entrepreneur. Previously unaware of methods to improve milk production and animal health, Bibi Basira received training in livestock management, including vaccination, deworming, and primary disease treatment. This, coupled with financial and business management skills and life skills training, instilled in her the courage and confidence to challenge the traditional misconceptions surrounding the milk supply business in her village and the local market.

Empowered with newfound knowledge and skills, Bibi Basira was also equipped with essential dairy equipment to kickstart her business. Bibi Basira's story is a beacon of hope in a nation grappling with hunger. By dismantling cultural barriers and equipping women with the tools they need to succeed, the AWARE program and initiatives like it are paving the way for a more secure and prosperous future for Afghan families.

Bibi Basira is now a successful dairy entrepreneur, who attended AWARE-supported training and educational sessions to improve her farming skills and learnt more about the importance of animal source foods and income.



1. Dairy Value Chain Success Story: Bibi Basira's Transformative Journey



Breaking the Taboo in Dairy Sectors

Says Bibi Basira - "I am so happy that I am the one to negate the negative perception of selling milk in my village - AWARE's support to women farmers in our village has not only improved the quality, variety of the food and household nutrition but uplifted the economic and social status of many of us. With this economic gain I can support the education of my children and pool a major share in our household economic matters, which has improved my social status in my family and village".

In a village where tradition stifled ambition, Bibi Basira transformed her life through AWARE's dairy initiative. Constrained by cultural norms, she struggled to support her family despite owning cows. Selling milk felt taboo, leaving her worried about her children's future. AWARE's program provided her with vital training in livestock management and business skills, empowering her to nurture her cows for better milk production. With essential equipment and newfound confidence, Bibi Basira challenged societal misconceptions and embraced her role as a dairy entrepreneur.

Breaking the Taboo in Dairy Sectors

Today, she inspires her community, proving that women can lead in business and support their families. Bibi's journey illustrates the transformative power of AWARE's initiatives, showcasing resilience and the promise of change for a brighter future in Afghanistan.



Bibi Hawa's Story

From the Kunduz province, another dairy farmer **Bibi Hawa** says, "The financial literacy and numeracy training helped me in a different way. I was not at running my dairy business before this training; it was always difficult to rely on the knowledge of other educated people and it often created issues and a lack of confidence. Dependency on others is always vital, especially regarding financial concerns.

Having received financial literacy courses at NSDO, I am now able to figure out daily milk sales and maintain a record of income and expenses.

This turned my life around and makes me feel so secure. I also came to understand the concept of daily saving and regularly saved AFN 20. I bought hens with the savings; we intend to get another milk cow. That I have a sustainable income makes me glad. Thanks for making things better.



2. Vegetable Value Chain: Success Story: Mrs. Saliha's Transformation



Mrs. Saliha, a leader of the Vegetable Existing Group in Nazar Aghai Turkmen, Kunduz, faced significant challenges before joining the AWARE project. Living with her husband, Mr. Abdul Jabar, and their three daughters, they relied on traditional farming methods and struggled with limited knowledge of modern agricultural practices, pest control, and financial literacy.

After enrolling in the AWARE program, Mrs. Saliha and her family participated in workshops on financial literacy, Integrated Pest Management (IPM), and vegetable cultivation. This education empowered them to adopt modern farming techniques. They received a cash grant of 9,900 Afghanis, which they invested in seeds for various vegetables and garlic bulbs, a new addition to their crop rotation. With guidance from the AWARE technical team, they successfully cultivated garlic on 1,750 m² of land and are now in the harvest phase. Through the Women Self-Help Group (WSHG), they save money bi-monthly and share experiences, creating a supportive network. Their enhanced financial and marketing skills led to the establishment of a small business, further increasing their income. Mrs. Saliha's confidence and respect within her family and community have grown. The training has transformed family dynamics, fostering open communication and collaborative problem-solving. The family expresses gratitude to the NSDO and AWARE team for the positive changes in their lives, empowering women and improving community conditions.

Mrs. Saliha's journey exemplifies how community support and education can transform lives, enhance livelihoods, and foster unity within families.



3. WSGH Success Story: Empowering Women in Qara Kotarma



In the communities of Qara Kotarma A and B in Imam Sahib, a remarkable success story has emerged through the establishment of a chicken coop production machine by the Women's Self-Help Group (WSGH) under the AWARE project. Comprising 24 determined women from various value chains, the group united for economic empowerment and collaboration. Pooling their resources, the WSGH invested 96,000 Afghanis, matched by a partner, to procure a small machine valued at 50,000 Afghanis.

This innovative machine can produce 1,000 chickens in just 21 days, showcasing the group's commitment to enhancing livelihood opportunities and fostering sustainability.

This initiative not only improves chicken production but also sparks a spirit of entrepreneurship among women in Qara Kotarma, paving the way for sustainable development and economic independence. The WSGH exemplifies resilience and innovation, inspiring future generations.

Through collaboration and access to knowledge, these women have turned their aspirations into reality, creating a brighter future for themselves and their community. Their journey highlights the transformative power of collective effort and support in achieving lasting change.



4. Saffron Value Chain: Success Story: Bibi Halima



Bibi Halima, a 32-year-old woman from Bish Kapa Turkmania in Imam SB district, faced many challenges before joining the saffron value chain (VC) through NSDO's support. With limited land and economic difficulties, her family struggled with financial management and interpersonal conflicts. However, after NSDO's survey and her interest in saffron farming, she became a member of the saffron VC.

Through NSDO's comprehensive training on financial literacy, life skills, integrated pest management, and business marketing, Halima gained confidence, improved her family dynamics, and learned how to manage finances and raise her children.

When NSDO distributed 200 kg of saffron bulbs and provided cultivation training, Halima successfully harvested 100 kg of high-quality saffron, selling it for 14,000 AFN. This success not only improved her family's economic situation but also changed her husband's behavior, thanks to the "Life Skills for Men" training.

Additionally, NSDO's Saving Groups program allowed her to save and manage money effectively, providing a safety net for emergencies. Halima is now empowered, contributing to her household's income, and grateful for NSDO's support in helping women like her stand on their own feet.



HUMANITARIAN ACTIONS

Afghanistan continues to experience marginal improvements in food security since the large degradation in the situation following the political transition of 2021. Nonetheless, over a third of Afghanistan’s population (14.2 million people) are still experiencing high levels of acute food insecurity (IPC Phase 3 or above), driven by climatic shocks and high food prices. This includes 2.9 million people in IPC Phase 4 (Emergency), the majority of whom are located in Badakhshan, Badghis, Ghor, Ghazni, Helmand, Herat (urban and rural), Kunduz, Kandahar and Takhar provinces. Despite the stress placed on the economy and institutional support systems in 2021, which was near total collapse, households have reported improvement in their capacity to meet basic needs since then. The slight improvement in the food security situation can be attributed to humanitarian and livelihood support initiatives, as well as enhanced purchasing power at the household level.

However, poverty still impacts one out of every two Afghans. Difficulties in agriculture brought on by the irregular onset of El Nino and lingering effects of the drought remain and are coupled with widespread economic fragility and new shocks, including the ongoing influx of returnees from Pakistan and the Herat earthquakes. The projected decline in the total number of people in high levels of acute food insecurity (IPC Phase 3 or above) in the post-harvest period (May to October 2024) compared to the same period in the previous years, and especially for Phase 4 food insecurity, will likely be driven by the scale of humanitarian food and emergency agricultural assistance and the improvements to the cereal harvest in 2023. Despite these improvements, food insecurity levels remain high compared to long-term averages. [1]

[1] <https://www.ipcinfo.org/ipc-country-analysis/details-map/en/c/1157027/>

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 of taking 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.

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 and more than 2 million children in the country are malnourished.

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. We at NSDO prioritize participatory approaches, ensuring that the voices of marginalized groups, particularly women, children, and people with disabilities, are central to planning and implementation. Our collaboration with WFP over the past two years has strengthened our capacity to deliver effective food assistance and nutrition programs, allowing us to respond effectively to the acute food insecurity crisis facing many households in the region.



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 send 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 families.



1. Success Story in Badakhshan

Mohammad Nazif, a 75-year-old landless peasant from Badakhshan province, struggles to support his nine children on his meager income from seasonal labor. Faced with rising food costs and the burden of his elder son's university expenses, he and his wife often skip meals to ensure their children have enough to eat. Like many in his community, Nazif grapples with the difficult choice between food security and education.

To address these urgent challenges, the WFP and NSDO implemented a village identification process and established Community Food Assistance Committees (CFACs) to prioritize vulnerable households. This community-driven approach not only enhances targeting and transparency but also fosters collaboration and dialogue about food security. Initially hesitant to seek help, Nazif eventually applied for food assistance and began receiving essential food packages, including wheat flour, pulses, and nutritional supplements.

This support alleviated his family's hunger and allowed him to focus on his children's education, which he hopes to continue despite their involvement in labor in daily wage. Nazif expressed deep gratitude to WFP and NSDO for their humanitarian aid and emphasized the need for ongoing support to secure a brighter future for his family. The initiative not only addresses immediate food insecurity but also empowers families to prioritize education, laying the groundwork for a more secure future in Afghanistan.

BEYOND BASIC NEEDS:

A FATHER'S HOPE FOR A BRIGHTER FUTURE

*"Filling the tummy of my children, my fasting has become a habit now - Says **Mohammad Nazif**. "*

Sometimes he 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 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.

"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."



2. Success Story in Takhar



Ahmad Sharif, a 75-year-old resident of Ab Shakhuk village in Takhar province, has faced numerous challenges over the past two decades, including economic hardship, poverty, and food insecurity. As the sole provider for his family of seven — four of whom are disabled, including himself — he often struggled to secure enough food, sometimes going to bed hungry after walking 20 kilometers to receive food rations from the World Food Programme (WFP) through the NSDO.

Thanks to this assistance, Ahmad Sharif has experienced a significant relief from his food crisis. He expresses heartfelt gratitude to the WFP and NSDO for their support, highlighting the urgent need for increased assistance in his district, where many vulnerable households continue to lack adequate food resources.

Ahmad Sharif said “I am deeply grateful for the food assistance from NSDO and WFP. It has not only solved my immediate hunger but also brought hope to my family. I urge you to continue and expand this support, as many others in my community are in desperate need.”

3. Success Story in Badakhshan

Mohammad Nabi, a 45-year-old resident of Tagab district in Badakhshan province, has been a beneficiary of WFP humanitarian food aid for the past six months. After a fall in Iran left him disabled and bedridden, he has been unable to work or provide for his family, which includes four sons and three daughters, the eldest of whom is just 14. The assistance he receives has been vital; without it, he fears that both he and his young children would have faced starvation. The food aid has allowed his children to attend school instead of being forced into labor for survival.

Mr. Nabi expresses deep concern over the potential suspension of WFP aid in his district, noting that such a decision would jeopardize the lives of his family. He emphasizes that the food support is their only lifeline, as he is unable to work due to his condition and his children are too young to contribute. He hopes that humanitarian assistance will continue, enabling families like his to live without the constant worry of hunger. He said “If the food aid from WFP is stopped, it would mean the end of my life and the lives of my children. This support is our only lifeline, and without it, we would have no hope for survival.”



4. Success Story in Badakhshan

Gada Mohammad, a resident of Tagab district in Badakhshan disabled and supported through winter food assistance. “Being disabled and illiterate, I was unable to work and generate an income for my family, especially in the winters when everything freezes in our area.

One day the head of the council knocked along a team from NSDO. After completing the process, I was identified and received the package token card which was provided by NSDO and WFP humanitarian cooperation. I received a food package and I thank WFP and NSDO for providing this humanitarian support that saved me and my family from hunger.





SAVING LIVES THROUGH WASH AND NUTRITION

Decades of violence and instability have left Afghanistan deeply scarred. The country's struggles intensified with the recent development happened in Afghanistan government in 2021, followed by the COVID-19 pandemic's grip. Climate change has delivered another blow, creating a perfect storm that has crippled Afghanistan's economy and plunged its people into multi-dimensional poverty.

As the climate crisis tightens its grip, water scarcity is an increasingly troubling issue across Afghanistan, especially for women and girls. Just 42 percent of Afghans have access to safe drinking water, and only 27 percent of the rural population have access to sanitation facilities. In Afghanistan, the growing impacts of climate change means droughts are becoming ever more common - making already scarce water even harder to come by. Additionally, flash flooding is happening more often, polluting water sources and destroying homes and agricultural land, as well as other vital infrastructure, like water points and toilets. For many, this means the climate crisis is being experienced as a water crisis. [1]

This water crisis in Afghanistan is making the situation for women and girls much harder. Inadequate access to safe drinking water, proper sanitation facilities, and limited knowledge of hygiene practices deprives women and girls of opportunities, undermines their health, and sustains cycles of poverty. Diarrheal diseases, a direct consequence of poor sanitation and unsafe drinking water, claim the lives of an estimated 85,000 Afghan children under five every year.[2]

Record droughts have forced families from their homes by the tens of thousands, in search of clean water for drinking, cooking and bathing. Today, nearly two thirds of people have been impacted by drought. This means an entire generation of children already knows what it is to suffer malnutrition from dying crops, or cholera from contaminated streams, or poverty as families flee villages left dry and barren. And the scale of this crisis is magnifying.

After decades of conflict and instability, resources needed to cope with environmental shocks have been severely strained, leaving a third of the population without access to basic drinking water today. As more communities vie for a shrinking resource no one can live without, tensions flare – both within the country and across borders. The water crisis in Afghanistan is a complex issue with deep roots and it has left many communities in Afghanistan struggling to access basic WASH services.[1]

This is particularly true in ten villages of Kunduz Province, where a recent NSDO needs assessment revealed a dire situation. The vast majority of families (90%) resorted to open defecation due to a lack of proper latrines. Even those with access to dug wells (70%) faced challenges.

The water quality was often poor due to high turbidity, and the distance to these wells was significant, taking up to 12 minutes by foot for each collection trip. This limited access to clean water for essential needs like drinking, cooking, and bathing. The remaining 30% of families relied on stagnant water sources, further increasing the risk of waterborne diseases.

Understanding the urgency of the situation, NSDO launched its GBV & Emergency WASH Services project funded by NCA in these ten villages. NCA is a potential partner for WASH (Water, Sanitation and Hygiene) interventions, particularly in northeastern Afghanistan.

NSDO and the NCA have a shared/common value, joint efforts, and pursue the same objectives for the development of the Afghan nation through project implementation.

Their recent funding for our GBV (Gender-Based Violence) Emergency & WASH project in Kunduz demonstrates their commitment to vulnerable populations. The project directly benefited 6,500 individuals, with a focus on ensuring both men (2,990) and women (3,510) had equal access to improved WASH service.

The project addressed the challenges on multiple fronts. To improve hygiene practices and prevent WASH-related health risks, NSDO provided hygiene training and distributed hygiene items. They also tackled the sanitation issue by constructing new latrines and promoting proper hygiene practices to discourage open defecation.

A crucial aspect of the project involved rehabilitating existing water sources and the water distribution network. This not only ensured better water quality but also reduced the time and effort required for water collection.



NSDO recognized the importance of women and adolescent girls' specific needs within the WASH sector. The project provided dignity materials and conducted training sessions on MHPSS Mental Health Psycho-Social Support.

Additionally, Female WASH Committees were established in each village. These committees, comprised of 12 women and 15 men from each community, played a crucial role in promoting hygiene practices, providing psychosocial counseling, and ensuring community participation in the project's success.



Beyond the core WASH services, the project incorporated a **Cash for Work (CfW)** program. This program created employment opportunities for 600 skilled and unskilled laborers from the targeted villages. These laborers not only received income to help them cope during the harsh winter season but also contributed to the project's goals.



They were responsible for cleaning 10 kilometers of canals, which improved water flow to agricultural lands, and cleaned 7 kilometers of roads, enhancing access within and between villages.



The NSDO GBV & Emergency WASH Services project stands as a testament to the transformative power of well-designed interventions. By addressing the immediate WASH needs of the community while fostering long-term sustainability through community involvement and capacity building, the project demonstrably improved the lives of 6,500 people in Kunduz Province.

Lack of access to clean potable drinking water has resulted in thousands of people, especially children suffering from water-borne diseases including diarrhea, cholera, leptospirosis, and typhoid fever. This is exacerbated by open defecation practice especially in the rural areas. NSDO through its WASH project of 'One Defecation Free Village' is creating community level awareness and behavior change by adopting community led approaches.

In the village of Qara Turkman, open defecation has become a serious health issue as people continued to suffer from multiple ailments and serious health complications such as diarrhea and typhoid. These conditions were mistakenly considered commonplace. However, the establishment of WASH committees by the NSDO brought about a significant change.

Through participation in these committees, villagers gained valuable knowledge on preventing water- and sanitation-related diseases. This newfound awareness included the crucial role of clean drinking water and effective water treatment methods.



NSDO initiates the process by familiarizing itself with the community's hygiene practices. Volunteers are then organized into village-level WASH committees. Following the mapping of unhygienic and improper sanitation areas, a practical demonstration (sometimes involving a visit to such a point) is conducted to illustrate the connection between flies and foodborne illnesses. This powerful visualization empowers the WASH committee members, who then become active volunteers, spreading awareness and best practices throughout the village.

MAKING A DIFFERENCE, ONE VILLAGE AT A TIME A STORY

Says - Abdul Satar " I initially joined the WASH committee reluctantly, thinking it would be a waste of time.

However, after attending my first session on hygiene and water, my perspective changed completely.

I learned about the dangers of dirty water and unhygienic practices, which inspired me to improve conditions at home.

I taught my wife to boil water and wash hands before meals, and I built a latrine for our family. I then shared this knowledge with my neighbors, helping them construct latrines and adopt better hygiene practices.

I understand that poor sanitation in our village can impact everyone, so it's essential that we work together to ensure a healthier community." — Abdul Satar.

[1][https://www.afghanaid.org.uk/news/the-water-crisis-in-afghanistan-is-making-the-situation-for-women-and-girls-much-harder?](https://www.afghanaid.org.uk/news/the-water-crisis-in-afghanistan-is-making-the-situation-for-women-and-girls-much-harder?gad_source=1&gclid=Cj0KCQjwm5e5BhCWARIsANwm06jgdO2O5tnNtPXaefK39_D9pAEIqdlr-hwJy7qq2pKTqSsNzNxpnmYaAvreEALw_wcB)

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[1][https://www.afghanaid.org.uk/news/the-water-crisis-in-afghanistan-is-making-the-situation-for-women-and-girls-much-harder?](https://www.afghanaid.org.uk/news/the-water-crisis-in-afghanistan-is-making-the-situation-for-women-and-girls-much-harder?gad_source=1&gclid=Cj0KCQjwm5e5BhCWARIsANwm06jgdO2O5tnNtPXaefK39_D9pAEIqdlr-hwJy7qq2pKTqSsNzNxpnmYaAvreEALw_wcB)

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[1] <https://www.unicef.org/afghanistan/water-sanitation-and-hygiene>

From Water Scarcity to Domestic Stress: A Multifaceted Challenge for Afghan Women

Water scarcity disproportionately burdens Afghan girls, creating a cascade of negative effects on their well-being. Because they're typically responsible for fetching water, girls lose valuable time for education and income-generating activities. This burden also keeps them home to care for children weakened by illness or malnutrition, a consequence of water shortages. In a desperate attempt to survive, families are increasingly resorting to child marriage for their daughters.

Afghanistan's long history of conflict has already taken a heavy toll on women's mental health, leaving thousands in need of psychosocial support. Poverty, coupled with limited access to nutritious food and education, further exacerbates mental health risks for women, making them more vulnerable to psychological disorders. To address this critical need, NSDO provides psychosocial counseling to women struggling in these harsh conditions.

In many rural villages, women face a big problem that hurts their happiness. After marriage, what often starts out as a good and joyful life can turn into daily stress and worries. In these situations, the way things are supposed to be in society often puts women at a disadvantage, even when both the husband and wife are unhappy. Constant arguing and violence at home can have a terrible effect, not just on the couple but also on the way their children feel mentally and emotionally, and on the whole family life.

Water is Just the Beginning: NSDO's Comprehensive Approach to Hygiene Promotion in Afghanistan

MY JOURNEY THROUGH MARITAL CONFLICT

"Our marital life was initially stable, with my husband's earnings supporting our family and a close relative. However, when his income began to decline last year, we had to rely on very limited resources. Despite this, he continued to support his relative, which caused me to feel worthless and led to frequent arguments. I was filled with anger and confusion. Thankfully, after attending psychological support sessions, I regained my confidence and cleared up many misunderstandings. Now, everything has returned to normal, and happiness is back in our lives." — Kubra

The burden can be even worse if there aren't many ways to make money, which can trap women in bad situations and make them feel even more alone and hopeless. However, NSDO is working to help bridge this gap and offer important support. Trained mental health workers visit these communities and provide essential services, including confidential talking sessions and ways to deal with stress. This help empower women to handle the challenges they face, improve their mental health, and create a healthier and more stable family environment.

The provision of potable water can have a positive impact on health; however, it is not the complete solution. The NSDO performed a formative study analysis to learn about the communities' current awareness and practices because changing their behaviors is crucial for a good outcome. The results of the formative study also contributed to the personalization of the sessions on developing awareness and communicating a change in behavior. In addition to conducting hygiene promotion and behavior modification interventions, NSDO field teams provided further training to community-level hygiene promoters (both male and female).

In each of the localities that were targeted, NSDO field volunteers held ten health and hygiene awareness seminars. almost the course of their efforts, they raised awareness and educated almost 2,910 people (1282 men, 1089 women, and 539 children) about the need of clean water, personal hygiene, and environmental sanitation. Hygiene promotion at the community level made use of a variety of media. For a special hygiene marketing session, a certain channel was utilized. In order to promote good hygiene among the general public, religious leaders were enlisted to speak at the Juma Prayer (Friday Sermon).

Equally important was the mobilization of female volunteers to hold hygiene sessions in homes, where mothers and teenage girls could learn and practice better cleanliness habits. The members of the WASH committee set up individual meetings with each community to show them how to practice good hygiene.



According to Soma, a counsellor, "the project's target community has had its destiny changed by the availability of water and hygiene awareness." Soma had the chance to be a part of this wonderful initiative that is helping to educate women about the importance of personal cleanliness. She eagerly took part in the hygiene promotion sessions because her enthusiasm for this major transformation was so strong.

"The village community came to me because I've always been passionate about hygiene and health promotion," said Soma.

The fact that the ladies of these communities have begun to prioritize their health and cleanliness makes me extremely happy. Since women are disproportionately responsible for maintaining cleanliness in the home, it is crucial that they participate in hygiene promotion efforts.



Furthermore, after conducting a survey by the technical team, they found and selected the damaged water wells that were most needed to be rehabilitated in the targeted villages of Imam Sahib district and Kunduz Center.

The technical team for the selection of water wells included the NSDO engineer, DRRD engineer, DoE engineer, WASH committee, and CDC of the targeted community; they were involved and had the responsibility for finding and selecting the water wells in the targeted villages of Imam Sahib district and Kunduz center. In total, 16 water wells have been rehabilitated in the targeted villages.



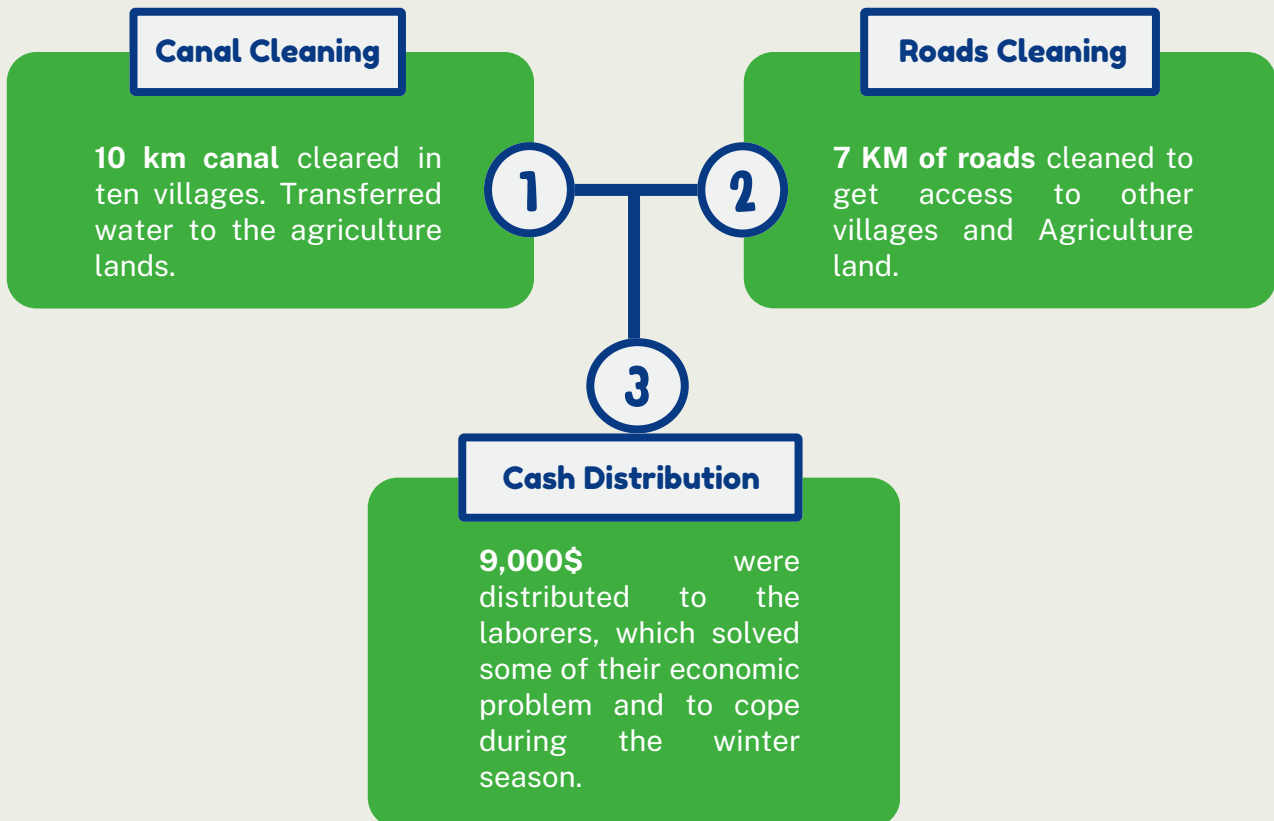
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GBV & Emergency WASH Services'

Achievements



WHOLE OF AFGHANISTAN ASSESSMENT (TAKHAR & BADAKHSHAN PROVINCES)

Afghanistan is facing an unprecedented humanitarian crisis with a very real risk of systemic collapse and human catastrophe. In addition to unimaginable human costs, this humanitarian crisis is reversing many of the gains of the last 20 years, including around women's rights. The end of the 20 year armed conflict between the Taliban and the Afghan National Security and Defense Forces in August 2021, and the simultaneous takeover of the country by the Taliban, has ushered in a new era characterized by rapid economic decline, hunger and risk of malnutrition, inflation driven by global commodity shocks, drastic rises in both urban and rural poverty, a near-collapse of the national public health system, a stifling of the media and civil society sectors, and almost-total exclusion of half the population – women and girls – from public life.[1]

To ensure the evidence-based identification and prioritization of needs, the OCHA-led Inter-Cluster Coordination Team (ICCT) calls on a yearly basis for an annual assessment of multi-sectoral needs of affected populations in Afghanistan. To that end, REACH Initiative (REACH) in coordination with the ICCT, is facilitating the Whole of Afghanistan Assessment (WoAA 2023) in July-August 2023. The WoAA 2023 will be assessing the needs and vulnerabilities of the entire population of Afghanistan and expand-upon previous alterations (before 2022) exclusively focusing on displacement-based population groups (e.g., recent IDPs, recent CB returnees, and refugees).

This assessment shall inform the Humanitarian Needs Overview (HNO) and Humanitarian Response Plan (HRP) processes; in the meantime, support the post-harvest IPC analysis (expected to happen in mid-September 2023) as well as provide an evidence base for a more development-oriented planning.

In order to contribute to reduction of the above-mentioned challenges, in 2023, the New Way Social & Development Organization (NSDO), in partnership with ACTED, conducted the Annual Whole Afghanistan Assessment (WoAA) 2023, a multi-sectoral needs assessment survey across Takhar and Badakhshan provinces. This initiative was carried out by REACH, funded by the UK's Foreign, Commonwealth and Development Office (FCDO) and the U.S. Bureau for Humanitarian Assistance (BHA). NSDO was tasked with carrying out the survey, which aimed to assess the needs of various population groups in both provinces. The assessment used a combination of household-level surveys (HHS) and settlement-level surveys, incorporating Key Informant Interviews (KIIs). The data collection process involved mixed-sex enumerator teams, including female enumerators in compliance with local customs, and utilized both in-person and remote data collection methods, depending on access conditions.

NSDO successfully surveyed a total of 1,183 households across both provinces, 643 households in Badakhshan and 540 in Takhar. Additionally, 1,455 Key Informant Interviews were completed (816 in Badakhshan and 639 in Takhar), providing comprehensive data on the humanitarian needs in these regions. The results from both the household surveys and KIIs were compiled and submitted to ACTED for further processing and official review. This survey represents a critical contribution to understanding the needs of vulnerable populations in northern Afghanistan and will support evidence-based decision-making for humanitarian interventions in the region.

[1][https://reliefweb.int/report/afghanistan/afghanistan-humanitarian-needs-overview-2023-january-2023#:~:text=Humanitarian%20conditions%2C%20severity%20and%20people%20in%20need&text=In%202023%2C%20a%20total%20of,extreme%20need%20\(severity%204\).](https://reliefweb.int/report/afghanistan/afghanistan-humanitarian-needs-overview-2023-january-2023#:~:text=Humanitarian%20conditions%2C%20severity%20and%20people%20in%20need&text=In%202023%2C%20a%20total%20of,extreme%20need%20(severity%204).)

GIZ DONATION TO NSDO

In 2023, following the decision by GIZ headquarters to discontinue their direct operations in Afghanistan, the organization developed a plan to donate their used equipment to well-established NGOs.

This initiative was designed to assist these NGOs in improving their operational capacity, enabling them to deliver high-quality humanitarian aid to vulnerable communities, and supporting efforts to reduce poverty and empower local populations. As part of this plan, NSDO (New Way Social & Development Organization) was selected as one of the beneficiaries of this donation.

In mid-2023, the official donation took place in Takhar province, with representatives from both GIZ and NSDO in attendance. During the event, the GIZ team handed over a variety of items, including office furniture such as desks, chairs, shelves, and cupboards; heating and cooling equipment, including heaters and air conditioners; essential IT equipment such as monitors, printers, scanners, CCTV cameras, and stabilizers; as well as gym equipment.

This generous donation would significantly enhance NSDO's operational capacity, supporting their ongoing efforts to deliver effective humanitarian aid and improve the livelihoods of the communities they serve.



Monitoring, Evaluation & Research



An effective monitoring and evaluation MEAL system is crucial for every program's success. This essential component steers the program's operations and encourages constant enhancement. One of the primary goals of the MEAL unit is to facilitate development and bring about a more just society for the underprivileged.

Critical to the success of the NSDO strategic (2021–2023), the MEAL unit established early on the framework that would support subsequent programme efforts. By promoting programme collaboration and sharing of development processes, it enhanced accountability and transparency, which in turn bolstered the organization's standing. Essential to its functioning, the MEAL unit painstakingly gathers, examines, and compiles an exhaustive dataset covering all programme operations.

Programme sites are subject to quarterly and yearly field assessments by NSDO's MEAL section. The essential goal of these site visits is to compare the status of the programme or project to predetermined standards. Quarterly monitoring reports for all initiatives are produced by the unit, further demonstrating their dedication.

There is more to the MEAL unit's duties than just regular monitoring.

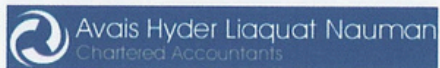
Important documentation like case studies, baseline reports, impact assessments, and beneficiary evaluations are created by it, and it also plays a key role in monitoring the success of donor-funded initiatives. In addition, the unit is the go-to spot for NSDO data management and project tracking since it performs socio-economic baseline investigations. The MEAL unit keeps programs on track and makes sure they achieve their goals by closely monitoring progress against defined targets and donor requirements.

NSDO Financial Audit Report 2023



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

FOR THE YEAR ENDED 31 DECEMBER, 2023



NSDO Financial Audit Report 2023



RSM Avais Hyder Liaquat Nauman
Chartered Accountants

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District 3, Kabul, Afghanistan

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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, 2023, statement of income and expenditure, statement of changes in funds 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 present fairly, in all material respects, the statement of financial position as at December 31, 2023, statement of income and expenditure, statement of changes in funds and its statement of cash flows for the year ended 31 December, 2023 in accordance with the basis of accounting 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.

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RSM Avais Hyder Liaquat Nauman is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

NSDO Financial Audit Report 2023



Auditor's Responsibilities for the Audit of the Financial Statements

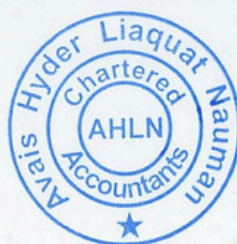
Our objectives are to obtain reasonable assurance about whether the financial statements of the Organization as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but 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: 23 May, 2024

NSDO Financial Audit Report 2023

FINANCIAL STATEMENTS

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2023

	Note	2023		2022	
		.... AFN ....	.... USD ....	.... AFN ....	.... USD
ASSETS					
<i>Current Assets</i>					
Receivable from Donors	4	4,330,900	53,866	11,590,427	130,716
Advances and Other Receivable	5	6,654,080	96,709	-	-
Cash and Cash Equivalents	6	2,384,504	33,091	5,488,569	61,267
Total Current Assets		13,369,484	183,665	17,078,996	191,983
GENERAL FUND AND LIABILITIES					
<i>General Fund Balance</i>					
General Fund Balance		95,138	1,243	286,724	3,693
Total General Fund Balance		95,138	1,243	286,724	3,693
<i>Current Liabilities</i>					
Account and Other Payables	7	13,274,346	182,421	16,792,272	188,291
Total Current Liabilities		13,274,346	182,421	16,792,272	188,291
Total General Fund and Liabilities		13,369,484	183,665	17,078,996	191,983

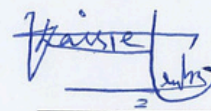
Auditor's Report Annexed.

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

Executive Director




Finance Manager



NSDO Financial Audit Report 2023

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 2023

	Note	2023		2022	
		.... AFN ....	.... USD ....	.... AFN ....	.... USD
INCOME					
Fund Received from Donors	8	62,740,576	782,549	63,077,407	705,140
In Kind Donation		1,030,751	12,512	-	-
Total Income		63,771,327	795,062	63,077,407	705,140
EXPENDITURES					
ACTED-REACH-Project	9	1,600,322	23,904	-	-
European Union-Advancing Women-Led Agro Business to Reach Economic Empowerment-AWARE-Project	10	17,239,979	215,030	30,421,511	338,290
Concern Worldwide-PEARL HPP-Project	11	-	-	2,681,702	29,821
WFP-Assistance Program	12	28,308,949	339,316	14,156,715	158,231
NCA-Provision of Emergency Wash Services-Project	13	11,341,992	149,216	14,438,157	163,460
KNH-Empowering Education-Project	14	1,041,331	14,929	-	-
KNH-Emergency Relief for Afghani Returnees-Project	15	213,920	3,062	-	-
DRC-Building Resilient Communities for Sustainable Development in Rural Afghanistan-Project	16	256,036	3,729	-	-
ACBAR-Twinning Programme	17	589,891	7,317	233,920	2,601
EPD-Afghan Local Action Fund-Project	18	109,641	1,331	154,849	1,722
GIZ in Kind Donation	19	1,030,751	12,512	-	-
Total Expenditures		61,732,810	770,347	62,086,854	694,125
Operating Surplus / (Deficit) for the Year		2,038,517	24,715	990,553	11,015
Administrative Expenses	20	(1,885,293)	(22,992)	(670,705)	(7,450)
Foreign Currency Exchange Gain/ (Loss)		(303,623)	(3,673)	(284,620)	(3,165)
Financial Charges		(41,186)	(500)	(22,334)	(248)
Net Surplus/(Deficit) for the year		(191,586)	(2,450)	12,894	144
Surplus at the Beginning of the Year		194,148	2,486	181,254	2,342
Accumulated Surplus/(Deficit) for the Year		2,563	36	194,148	2,486

Auditor's Report Annexed.

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

—

Executive Director



Finance Manager

NSDO Financial Audit Report 2023

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) STATEMENT OF CHANGES IN FUND FOR THE YEAR ENDED DECEMBER 31, 2023

	Fund		Surplus/(Deficit) for the year		Total	
	AFN	USD	AFN	USD	AFN	USD
Balance as at January 01, 2022	92,576	1,207	181,254	2,342	273,830	3,549
Addition	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	12,894	144	12,894	144
Prior Year Adjustment	-	-	-	-	-	-
Balance as at December 31, 2022	92,576	1,207	194,148	2,486	286,724	3,693
Balance as at January 01, 2023	92,576	1,207	194,148	2,486	286,724	3,693
Addition	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	(191,586)	(2,450)	(191,586)	(2,450)
Prior Year Adjustment	-	-	-	-	-	-
Balance as at December 31, 2023	92,576	1,207	2,563	36	95,138	1,243

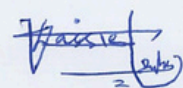
Auditor's Report Annexed.

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

NSDO

Executive Director





Finance Manager

NSDO Financial Audit Report 2023

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2023

Note	2023		2022	
	.... AFN ....	.... USD ....	.... AFN ....	.... USD
CASH FLOWS FROM OPERATING ACTIVITIES				
Surplus/(Deficit) for the year	(191,586)	(2,450)	12,894	144
Adjustments for Non-Cash Items:				
Depreciation	-	-	-	-
Operating Cash Flows Before Working Capital Changes	(191,586)	(2,450)	12,894	144
(Increase)/ Decrease in Current Assets:				
Receivable from Donors	7,259,527	76,851	8,513,992	70,328
Advances and Other Receivable	(6,654,080)	(96,709)	-	-
	605,447	(19,858)	8,513,992	70,328
Increase / (Decrease) in Current Liabilities:				
Account and Other Payables	(3,517,926)	(5,869)	(5,304,435)	(31,865)
	(3,517,926)	(5,869)	(5,304,435)	(31,865)
Cash Generated from/(used in) Operating Activities	(3,104,065)	(28,177)	3,222,451	38,606
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment	-	-	-	-
Proceed from Sale of Property, Plant & Equipment	-	-	-	-
Net Cash from/ (used in) Investing Activities	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES				
Borrowings	-	-	-	-
Prior Year Adjustment	-	-	-	-
Donations	-	-	-	-
Net Cash Flow from/ (used in) Financing Activities	-	-	-	-
Net Increase/ (Decrease) in Cash and Cash Equivalents	(3,104,065)	(28,177)	3,222,451	38,606
Cash and Cash Equivalents at the Beginning of Year	5,488,569	61,267	2,266,118	22,661
Cash and Cash Equivalents at the end of the Year	2,384,504	33,091	5,488,569	61,267

Auditor's Report Annexed.

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

Executive Director



Finance Manager

NSDO Financial Audit Report 2023

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

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 Humanitarian, Development, and Advocacy organization working in Afghanistan since 2011. NSDO is based in Kabul and extends its programming reach to the northern regions while demonstrating operational capacity across the country. With a focus on the inclusive value chain and market development, community-driven natural resource management, and innovative agriculture, NSDO brings robust technical expertise and years of experience to its initiatives.

NSDO's core mission revolves around the empowerment and well-being of women and children. Through its endures NSDO has significantly impacted the lives of numerous marginalized and vulnerable communities, particularly women and children living in fragile and humanitarian situations in Afghanistan. This transformative work has been made achievable through the steadfast support from upright partners such as the United States Agency for International Development (USAID), European Commission (EC), Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), UN-WFP, Save the Children International, Concern Worldwide, GFA Consulting Group GmbH, DAI, United Nations Human Settlement Programme (UN-HABITAT), United Nations Assistance Mission in Afghanistan (UNAMA), Kindernothilfe (KNH), Danish Refugee Council (DRC), International Development Stakeholders, and community partners.

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.

Further, these financial statements has been prepared to meet country specific statutory requirements and for the purpose of reporting to those charged with governance and donor(s) of the NSDO.

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 Afghani (AFN). Functional currency of the organization is Afghani (AFN).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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.

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NSDO Financial Audit Report 2023

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

3.3 Financial Liabilities

Financial liabilities are recognized when NSDO becomes party to contractual provision of the instrument and are derecognized when the obligation specified in the contract is discharged, cancelled or expired.

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's general-purpose funding is principally obtained from short-term borrowings.

3.6 Income Recognition

Grants are recognized as income when earned rather than when received. It includes both cash and in-kind contribution.

3.7 Recognition of Expenses

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

3.8 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.

NSDO

NSDO Financial Audit Report 2023

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

	Note	2023		2022	
		.... AFN ....	.... USD ....	.... AFN ....	.... USD
4 Receivable from Donors					
Receivable from GIZ SEDEP Project		-	-	6,918,212	78,761
Receivable from NCA Emergency Wash Project		395,576	5,611	-	-
Receivable from WFP-Assistance Program Project		3,519,285	42,138	4,672,215	51,955
Receivable from DRC-BRCSDRA Project		256,036	3,729	-	-
Receivable from REACH-Project		160,004	2,387	-	-
Total		4,330,900	53,866	11,590,427	130,716
5 Advances and Other Receivable					
Receivable from Hawala Center (Sarafi)		6,654,080	96,709	-	-
Total		6,654,080	96,709	-	-
6 Cash and Cash Equivalents					
Cash in Hand	6.1	724,518	10,339	587,249	6,530
Cash at Bank	6.2	1,659,987	22,752	4,901,320	54,737
Total		2,384,504	33,091	5,488,569	61,267
6.1 Cash in Hand					
Cash in Hand-AFN Main Account		159,167	2,232	274,670	3,054
Cash in Hand-AWARE Project		79,414	1,132	1,721	19
Cash in Hand-WFP-Assistance Program Project		80,562	1,148	52,210	581
Cash in Hand-NCA-WASH Project		1,036	15	130,356	1,450
Cash in Hand-PEARL HPP Project		-	-	9,200	102
Cash in Hand-Afghan Local Action Fund Project		-	-	110,153	1,225
Cash in Hand-KNH-Empowering Education Project		229,858	3,277	-	-
Cash in Hand-KNH-Emergency Relief for Afghani Returnees Project		4,278	61	-	-
Cash in Hand-DRC-BRCSDRA Project		165,985	2,414	-	-
Cash in Hand-ACBAR-Twinning Programme		4,218	60	8,940	99
Total		724,518	10,339	587,249	6,530
6.2 Cash at Bank					
First Micro Finance Bank-AFN-SEDEP Project		7,048	100	7,048	70
First Micro Finance Bank-EURO-SEDEP-Project		8,420	120	11,389	127
First Micro Finance Bank-AFN-AWARE Project		532,271	7,500	1,740,403	19,443
First Micro Finance Bank-AFN-NSDO Main Account		14,191	202	7,500	83
First Micro Finance Bank-USD-NSDO Main Account		1,081,315	14,503	3,122,116	34,952
Ghazanfar Bank-EURO-NSDO Main Account		15,741	225	1,784	20
Maiwand Bank-AFN-NSDO Main Account		1,000	14	3,000	33
Total		1,659,987	22,752	4,901,320	54,737
7 Account and Other Payables					
Salary Payable		2,557,094	34,685	2,469,233	27,458
Salary Tax Payable		346,246	4,586	224,681	2,498
Office Rent Payable		238,134	2,881	-	-
Office Rent Tax Payable		18,870	233	25,280	281
Vehicle Rent Payable		682,961	8,963	659,620	7,335
Vehicle Rent Tax Payable		37,080	480	54,062	601
Accrued Expenses		1,408,297	18,068	3,719,806	41,365
Contractor Tax Payable		84,267	1,061	107,677	1,197
Other Payable		759,901	10,550	7,538,060	85,165
Accrued Income		7,141,495	100,914	1,993,853	22,390
Total		13,274,346	182,421	16,792,272	188,291

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NSDO Financial Audit Report 2023

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

		2023		2022	
		.... AFN ....	.... USD ....	.... AFN ....	.... USD
8 Project Receipts					
European Union-Advancing Women-Led Agro Business to Reach Economic Empowerment-AWARE-Project	8.1	17,242,479	215,061	30,421,501	338,289
Concern Worldwide-PEARL HPP-Project		-	-	2,681,289	30,022
WFP-Assistance Program		30,340,996	363,943	15,147,687	169,127
NCA-Provision Of Emergency Wash Services-Project		11,341,992	149,216	14,438,162	163,335
KNH-Empowering Education-Project		1,041,331	14,929	-	-
KNH-Emergency Relief for Afghani Returnees-Project		213,920	3,062	-	-
ACTED-REACH-Project		1,600,322	23,904	-	-
DRC-Building Resilient Communities for Sustainable Development in Rural Afghanistan-Project		256,036	3,729	-	-
ACBAR-Twinning Programme		589,891	7,317	233,920	2,613
EPD-Afghan Local Action Fund-Project		109,741	1,332	154,849	1,753
Other Income		3,870	56	-	-
Total		62,740,576	782,549	63,077,407	705,140
8.1 Project Receipts					
European Union-Advancing Women-Led Agro Business to Reach Economic Empowerment-AWARE-Project		15,703,475	195,866	-	-
NSDO Contribution		1,539,004	19,196	-	-
Total		17,242,479	215,061	-	-
9 ACTED-REACH-Project					
Salary and Wages		1,233,086	18,419	-	-
Vehicle Rent		41,296	617	-	-
Travel and Transportation		325,940	4,869	-	-
Total		1,600,322	23,904	-	-
10 European Union-Advancing Women-Led Agro Business to Reach Economic Empowerment-AWARE-Project	Annex A				
Remunerations/ Salaries, Wages		7,473,473	93,215	8,975,369	99,807
Local (Staff Assigned to the Action)		194,100	2,421	-	-
Local Transportation		5,250	65	-	-
Equipment and Supplies		819,100	10,216	1,208,687	13,441
Furniture, Computer and Equipment		-	-	138,200	1,537
Local Office Expenses		1,433,902	17,885	1,453,470	16,163
Publications		83,500	1,041	212,000	2,357
Visibility Actions		-	-	151,500	1,685
Output 1.2. Women have Increased Access to and Control over Economic Resources		4,080,127	50,890	6,556,635	72,910
Output 1.3. Women Have Improved Technical Capacity to Produce High Quality and Quantity of Profitable Crops		1,252,616	15,624	1,793,251	19,941
Output 1.4. Women-Led Micro and Small Agro Businesses Market Their Products and Services More Effectively.		39,900	498	326,078	3,626
Output 2.1. Women have Improved Business and Financial Management Skills.		-	-	4,150,177	46,150
Output 2.2. Women have Enhanced Confidence and Life Skills.		1,230,175	15,344	3,416,809	37,995
Output 2.3. Strengthened Collaboration Among Female Entrepreneurs, Business Networks, Governmental Institutions, Agriculture Cooperatives, and other Relevant Stakeholders.		237,660	2,964	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.		390,175	4,867	369,946	4,114
Total		17,239,979	215,030	30,421,511	338,290

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NSDO Financial Audit Report 2023

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

	2023		2022	
	.... AFN ....	.... USD ....	.... AFN ....	.... USD
11 Concern Worldwide-PEARL HPP-Project				
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
Total	-	-	2,681,702	29,821
12 WFP-Assistance Program	Annex B+C			
Staff Salary	17,008,434	203,982	8,987,748	100,416
Rental Vehicle	3,396,000	41,452	1,537,000	17,223
Office Rent	631,554	7,926	368,000	4,103
Rents of FDPs in Badakhshan	658,000	7,957	414,000	4,627
Rents of FDPs in Takhar	324,000	3,884	200,000	2,234
Communication (Top Up Card)	260,500	3,273	104,000	1,163
Printings - Token Cards - BDK & TKR	349,500	4,184	-	-
Internet Cost for Office	157,221	1,962	134,000	1,496
Banners/ Visibility for SCOPE	16,020	181	9,945	111
Banners/ Visibility for FDPs	17,000	201	29,835	332
Printings - Brochures - BDK & TKR	914,500	10,474	24,130	268
Power Bank for KOBO Devices	18,000	211	-	-
Utilities BDK & TKR	76,277	999	97,875	1,102
Tools Package	1,640,000	18,573	-	-
Stationery - Field Office -BDK & TKR	128,470	1,626	47,840	534
Labor Cost for Packaging of Food - BDK + TKR	72,959	970	-	-
Plastic Bag - BDK & TKR	547,800	6,365	646,150	7,251
Consumables and Office Supplies - BDK & TKR	134,165	1,695	90,070	1,004
Loudspeaker for Food Distribution Points	18,750	220	-	-
Plastic for Floor of Food Delivery Points in - BDK & TKR	237,700	2,770	100,838	1,142
Electronic Scale for Weighing the Food 150kg	10,200	116	51,000	578
Procuring Hygiene Kits (Masks, Gloves and Soap) for Office	17,100	194	109,080	1,212
Water Tank -BDK&TKR	-	-	132,500	1,472
Off-Loading Cost	967,949	11,459	1,072,704	11,964
Field Jacket and Hat with UNWFP and NSDO Logo	69,600	1,016	-	-
Plastic Table for Distribution Point BDN and TKR	29,250	343	-	-
Plastic Chair for Distribution Point for BDN and TKR	7,500	88	-	-
Umbrella for the Distribution Points - Bfg Size	42,000	492	-	-
Tools for CVI activities for Five Districts of BDK and TKR (Shovel, Spade and PPEs)	486,500	5,698	-	-
Mobility Expenses	72,000	1,008	-	-
Total	28,308,949	339,316	14,156,715	158,231
13 NCA-Provision of Emergency Wash Services-Project	Annex D			
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	2,651,832	34,054	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	1,589,689	21,921	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 their Dignity and Well-Being.	222,760	2,852	1,009,696	11,370
Output 4.2 SGBV Survivors Safely Access Quality, Survivor-Centered Mental Health and Psychosocial Support Focused on Healing, Empowerment and Recovery	1,930,474	26,437	1,822,296	20,626
Output 4.3 4.3.5: # of Women and Girls Receive Dignity and WASH Kits, and/or Cash or Voucher Assistance to Reduce GBV Risk and Promote Safety and Dignity	817,072	11,811	-	-
1. Salaries (Gross Salaries Including Social Security Charges and other Related Costs, Local Staff)	2,079,399	25,992	1,626,119	18,531
1. 2 Administrative Support Staffs	681,976	8,539	1,599,089	18,031
2. Operational Support Cost	1,368,790	17,610	1,974,365	22,359
Total	11,341,992	149,216	14,438,157	163,460

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NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

		2023		2022	
		.... AFN ....	.... USD ....	.... AFN ....	.... USD
14	KNH-Empowering Education-Project				
	Annex E				
	Education in Emergency	121,797	1,746	-	-
	Lobbying and Advocacy in Humanitarian Assistance	232,927	3,339	-	-
	Project Personnel - Position	381,632	5,471	-	-
	Administration Costs of the Project	113,455	1,627	-	-
	Transportation of the Project Staff	78,400	1,124	-	-
	Overhead Cost	113,120	1,622	-	-
	Total	1,041,331	14,929	-	-
15	KNH-Emergency Relief for Afghani Returnees-Project				
	Annex F				
	Administration Costs of the Project	213,920	3,062	-	-
	Total	213,920	3,062	-	-
16	DRC-Building Resilient Communities for Sustainable Development in Rural Afghanistan-Project				
	Annex G				
	Personnel Cost	120,106	1,717	-	-
	Running Cost	135,930	1,982	-	-
	Total	256,036	3,729	-	-
17	ACBAR-Twinning Programme				
	Vehicle Rent	17,800	221	-	-
	Refreshment	66,965	831	-	-
	Travel and Transportation	41,800	518	50,300	559
	Perdiem and Accommodation	75,000	930	76,525	851
	Computers	66,000	819	-	-
	Connex	-	-	60,095	668
	Communication Charges	1,750	22	-	-
	Internet Charges	28,000	347	-	-
	Office Stationary	27,755	344	-	-
	Dank Charges	780	10	-	-
	Printing & Stationary	29,600	367	-	-
	Generator	90,900	1,128	-	-
	Kabul Office Rent	71,110	882	-	-
	Membership Fee	62,081	770	-	-
	IT Tools	10,350	128	-	-
	Copier Machine	-	-	47,000	523
	Total	589,891	7,317	233,920	2,601
18	EPD-Afghan Local Action Fund-Project				
	Salary and Wages	109,641	1,331	154,849	1,722
	Total	109,641	1,331	154,849	1,722
19	GIZ In Kind Donation				
	Computers & Accessories	42,655	518	-	-
	Electrics, Miscellaneous and other Office Equipment	593,917	7,210	-	-
	Furniture & Fixtures	62,673	761	-	-
	Generator	313,500	3,806	-	-
	Gym Equipments	17,000	206	-	-
	IT Equipments	1,006	12	-	-
	Total	1,030,751	12,512	-	-

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NSDO Financial Audit Report 2023

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

	2023		2022	
	.... AFN ....	.... USD ....	.... AFN ....	.... USD
20 Administrative Expenses				
Salary & Wages	715,341	8,720	-	-
Office Rent	373,331	4,551	-	-
Stationary for Office	78,644	959	148,935	1,656
Utilities	109,817	1,339	170,368	1,895
Printing	79,000	963	-	-
Furnitures	8,650	105	-	-
Equipment	141,370	1,723	-	-
Office Supplies	13,030	159	-	-
Communication Top Up Card	33,500	408	84,000	934
Consumable for office	73,741	899	115,780	1,287
Audit Fee	-	-	61,622	685
Internet Charges	99,000	1,207	-	-
Perdiem and Transportation	159,869	1,958	90,000	1,001
Total	1,885,293	22,992	670,705	7,458

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.

21.3 These financial statements have been approved by the executive director and finance manager on 22 May, 2024.

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Executive Director

Finance Manager



NSDO Financial Audit Report 2023

Annex A

NAME OF THE RECIPIENT: NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)

BUDGET VS ACTUAL STATEMENT

DONOR NAME: EUROPEAN UNION (EU)

PROJECT TITLE: ADVANCING WOMEN LED AGRO BUSINESSES TO REACH ECONOMIC EMPOWERMENT

PROJECT DURATION: FROM APRIL 01, 2021 TO 31 MARCH, 2025

Description	Total Budget January 01, 2023, to March 31, 2024 Budget		Actual Cost from January 01, 2023 to December 31, 2023		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Remunerations/ Salaries, Wages							
1.1.1.3.1 Project Manager (1) (100%) (Kunduz)	821,604	10,133	625,945	7,807	195,659	2,325	76%
1.1.1.3.2 Agro-business and Value Chain Specialist (1) (100%) (Kunduz)	686,249	8,471	513,086	6,400	173,163	2,071	75%
1.1.1.3.3 Gender Officer (1) (100%) (Kunduz)	549,364	6,759	415,064	5,177	134,300	1,582	76%
1.1.1.3.4 Value Chain Officer (3) (100%) (Kunduz)	1,647,178	20,289	1,247,170	15,556	400,008	4,733	76%
1.1.1.3.6 Community Mobiliser (4) (100%) (Kunduz)	1,645,354	20,283	1,253,744	15,638	391,610	4,646	76%
1.1.1.3.7 MEAL Officer (1) (100%) (Kunduz)	548,042	6,757	375,831	4,688	172,211	2,070	69%
1.1.2.3.1 Executive Director (1) (27.5%)	1,331,615	16,449	1,065,900	13,295	265,715	3,154	80%
1.1.2.3.2 Program Manager (1) (27.5%)	709,934	8,769	511,940	6,385	197,994	2,384	72%
1.1.2.3.3 Finance and Admin Manager (1) (30%)	608,280	7,515	486,000	6,062	122,280	1,453	80%
1.1.2.3.4 MEAL Manager (1) (27.5%)	549,135	6,780	445,500	5,557	103,635	1,223	81%
1.1.2.3.5 Logistic Officer (1) (27.5%)	221,877	2,740	177,484	2,214	44,393	526	80%
1.1.2.3.6 IT Officer (1) (27.5%)	221,873	2,741	177,484	2,214	44,389	527	80%
1.1.2.3.7 HR Officer (1) (27.5%)	233,279	2,865	178,324	2,224	54,954	641	76%
Subtotal	9,773,784	120,550	7,473,473	93,215	2,300,311	27,336	76%
Local (staff assigned to the Action)							
1.3.2.1 Per diem and accommodation (NSDO)	127,680	1,593	194,100	2,421	(66,420)	(828)	152%
Subtotal	127,680	1,593	194,100	2,421	(66,420)	(828)	152%
Local Transportation							
2.2.1 Local Travel -Flights (NSDO)	602,461	5,955	5,250	65	597,211	5,890	1%
Subtotal	602,461	5,955	5,250	65	597,211	5,890	1%
Equipment and Supplies							
3.1.1 Local Travel- Rental Vehicle (NSDO)	1,982,606	23,181	819,100	10,216	1,163,506	12,964	41%
Subtotal	1,982,606	23,181	819,100	10,216	1,163,506	12,964	41%

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NSDO Financial Audit Report 2023

Description	Total Budget January 01, 2023, to March 31, 2024 Budget		Actual Cost from January 01, 2023 to December 31, 2023		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Local Office							
4.1.3 Transport Running & Maintenance Cost -NSDO	978,966	11,745	104,940	1,309	874,026	10,436	11%
4.2.9 Office rent - (NSDO)	976,966	12,001	564,000	7,035	412,966	4,966	58%
4.2.10 Utilities (NSDO)	389,282	4,849	282,069	3,518	107,213	1,331	72%
4.2.11 Bank Charges (NSDO)	160,782	1,909	15,451	193	145,330	1,716	10%
4.3.3 Consumables - office supplies-NSDO	418,491	5,163	285,586	3,562	132,905	1,601	68%
4.4.3 Communications Cost (NSDO)	356,890	4,395	181,856	2,268	175,034	2,127	51%
Subtotal	3,281,376	40,063	1,433,902	17,885	1,847,474	22,178	44%
Other Costs, Services							
Publications							
5.1.1 Project Brochure	7,860	114	-	-	7,860	114	0%
5.1.2 Impact and annual reports	116,886	1,521	83,500	1,041	33,386	480	71%
5.1.3 Posters	56,569	652	-	-	56,569	652	0%
Subtotal	181,314	2,287	83,500	1,041	97,814	1,245	46%
Visibility Actions							
5.8.1 Billboards	406,366	4,681	-	-	406,366	4,681	0%
5.8.2 Standing banners	181,180	2,177	-	-	181,180	2,177	0%
5.8.3 Mng for District Government officials and beneficiaries	10,192	138	-	-	10,192	138	0%
Subtotal	597,739	6,996	-	-	597,739	6,996	0%
Output 1.2. Women have Increased Access to and Control over Economic Resources (Land, Assets, and Capital)							
6.1.2.3. Provide agro and business asset support to WABCs and existing women-led agro businesses, with predefined eligible assets and budget scope per value chain	7,051,740	94,530	4,080,127	50,890	2,971,613	43,639	58%
6.1.2.4. Provide financial support to WABCs and existing women-led agro businesses through a competitive system of calls	2,570,845	32,066	-	-	2,570,845	32,066	0%
6.1.2.5. Orient WABCs and existing women-led agro businesses on the formal processes of registering their businesses and obtaining licenses/legal documents under the Ministry of Industry and Commerce (MoIC)	365,621	4,560	-	-	365,621	4,560	0%
Subtotal	9,988,206	131,156	4,080,127	50,890	5,908,079	80,265	41%
Output 1.3. Women Have Improved Technical Capacity to Produce High Quality and Quantity of Profitable Crops							
6.1.3.2. Conduct onsite technical production, processing, and packaging trainings for WABCs	2,606,513	32,292	1,252,616	15,624	1,353,897	16,668	48%
Subtotal	2,606,513	32,292	1,252,616	15,624	1,353,897	16,668	48%
Output 1.4. Women-Led Micro and Small Agro Businesses Market Their Products and Services More Effectively.							
6.1.4.3. Conduct business management and marketing trainings for WABCs	1,686,464	19,996	39,900	498	1,646,564	19,498	2%
Subtotal	1,686,464	19,996	39,900	498	1,646,564	19,498	2%

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NSDO Financial Audit Report 2023

Description	Total Budget January 01, 2023, to March 31, 2024 Budget		Actual Cost from January 01, 2022 to December 31, 2023		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Output 2.1. Women Have Improved Business and Financial Management Skills.							
6.2.1.2. Deliver an accelerated four-month financial literacy and numeracy training for SHG members	563,972	9,590	-	-	563,972	9,590	0%
Subtotal	563,972	9,590	-	-	563,972	9,590	0%
Output 2.2. Women Have Enhanced Confidence and Life Skills.							
6.2.2.1. Provide life skills trainings 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	1,211,900	15,116	1,211,900	15,116	-	-	100%
6.2.2.2. Conduct gender transformative trainings with SHG members, with opportunities to engage their daughter(s) and/or close female relatives	380,000	4,740	18,275	228	361,725	4,512	5%
Subtotal	1,591,900	19,855	1,230,175	15,344	361,725	4,512	77%
Output 2.3. Strengthened Collaboration Among Female Entrepreneurs, Business Networks, Governmental Institutions, Agriculture Cooperatives, and other Relevant Stakeholders.							
6.2.3.1. Map and analyse existing cooperation initiatives to inform best practices for collaboration among programme participants and financial service providers, traders, business networks, governmental institutions, and other relevant stakeholders	20,813	239	-	-	20,813	239	0%
6.2.3.3. Conduct exposure visits with exemplary SHGs under existing programme, including the Women's Economic Empowerment National Priority Programme (WEE-NPP)	356,250	4,443	21,200	264	335,050	4,179	0%
6.2.3.4. Organise trade shows, exhibitions, and other events—including biannual provincial centre market fairs—that display the products and services of women-led enterprises and promote collaboration between existing business services and networks	366,162	4,567	127,060	1,585	239,102	2,982	0%
6.2.3.5. Convene an annual regional conference to bring together consortium partners, representatives of each target group and LSCs, and members of key government and private sector bodies	774,260	5,450	89,400	1,115	684,860	8,335	12%
Subtotal	1,517,486	18,700	237,660	2,964	1,279,826	15,735	16%
Output 3.1. Increased Community Awareness and Acceptance of the Capabilities and Contributions of Women in Economic Development.							
6.3.1.1. Organize a two-day training for project staff on protection mainstreaming gender inclusion and GBV through the National Protection-GBV Cluster	342,348	4,152	-	-	342,348	4,152	0%
6.3.1.2. 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	804,396	5,733	-	-	804,396	9,733	0%
6.3.1.3. 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	902,178	10,824	-	-	902,178	10,824	0%

NSDO Financial Audit Report 2023

Description	Total Budget January 01, 2023, to March 31, 2024 Budget		Actual Cost from January 01, 2023 to December 31, 2023		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
6.3.1.4. Facilitate gender transformative dialogue and interactive exercises with community members	170,980	1,970	-	-	170,980	1,970	0%
Subtotal	2,220,402	26,679	-	-	2,220,402	26,679	0%
Output 3.2. Men and Boys, Including Religious Leaders, are Engaged in Promoting Gender Equality and Positive Masculinity.							
6.3.2.1. Conduct a 3-day training for project staff on gender transformative programming, with a particular focus on the Transformative Household Methodology (THM)	80,050	1,057	9,300	116	70,750	941	12%
6.3.2.2. Facilitate single-sex dialogue and trainings with husbands/male relatives of programme participants and mixed sessions with couples through the Transformative Household Methodology (THM)	2,862,138	33,364	335,825	4,189	2,526,313	29,176	12%
6.3.2.3. 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	399,999	4,790	8,750	109	391,249	4,681	2%
6.3.2.4. Identify and train 216 religious leaders on Gender from an Islamic Perspective to integrate gender messaging in religious sermons	532,500	6,542	36,300	453	496,200	6,089	7%
6.3.2.5. Facilitate exposure visits with existing Religious Leader Working Groups and Gender Champions under other programmes	421,453	5,217	-	-	421,453	5,217	0%
Subtotal	4,296,140	50,971	390,175	4,867	3,905,965	46,104	9%
Grand Total	41,018,043	509,862	17,239,979	215,030	23,778,064	294,832	42.03%

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Annex B

NAME OF THE RECIPIENT: NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)

BUDGET VS ACTUAL STATEMENT

DONOR NAME: UNITED NATIONS WORLD FOOD PROGRAM (WFP)

PROJECT TITLE: WFP ASSISTANCE PROGRAM

PROJECT DURATION: FROM NOVEMBER 01, 2022 TO JUNE 30, 2023

Position/Item	Total Budget From November 01, 2022 to June 30, 2023		Total Actual Cost From January 01, 2023 to June 30, 2023		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)							
Executive Director	134,198	1,536	135,660	1,553	(1,462)	(17)	101%
Program Manager	102,092	1,169	85,240	973	16,852	196	83%
Finance Manager	128,214	1,467	121,500	1,391	6,714	76	95%
MEAL Manager	134,417	1,537	121,500	1,391	12,917	146	90%
HR & Admin Manager	120,198	1,376	121,500	1,391	(1,302)	(15)	101%
Procurement Manager	120,197	1,376	121,500	1,391	(1,303)	(15)	101%
Security Officer	35,639	408	36,024	413	(385)	(5)	101%
Gender specialist	160,370	1,836	162,120	1,856	(1,750)	(20)	101%
Project Provincial Coordinators BDK&TKR	320,740	3,672	324,240	3,713	(3,500)	(41)	101%
Project Officer -BDK	213,828	2,448	213,156	2,475	(2,328)	(27)	101%
Project Officer -TKR	213,828	2,448	213,156	2,475	(2,328)	(27)	101%
Admin & Finance Officer BDK	160,370	1,836	162,120	1,856	(1,750)	(20)	101%
Admin & Finance Officer TKR	160,370	1,836	162,120	1,856	(1,750)	(20)	101%
Field Monitoring Officer BDK	187,099	2,142	183,138	2,166	(2,039)	(24)	101%
Field Monitoring Officer TKR	187,099	2,142	183,138	2,166	(2,039)	(24)	101%
Community Mobilizer - BDK	534,570	6,120	540,390	6,188	(5,820)	(68)	101%
Community Mobilizer - TKR	534,570	6,120	540,390	6,188	(5,820)	(68)	101%
SCOPE registrars BDK&TKR	213,828	2,448	216,156	2,475	(2,328)	(27)	101%
Guards for Food Delivery Points in BDK	1,080,800	12,240	1,080,800	12,240	-	(0)	100%
Guards for Food Delivery Points in TKR	455,424	5,214	460,416	5,272	(4,992)	(58)	101%
EBSFP Moderator BDK	248,413	2,844	25,136	2,876	(2,723)	(32)	101%
EBSFP Moderator TKR	668,205	7,650	675,510	7,735	(7,305)	(86)	101%
Food Distributor BDK	267,282	3,060	270,204	3,094	(2,922)	(34)	101%
Food Distributor TKR	854,963	9,792	857,743	9,767	2,220	26	100%
Food Distributor Officer BDK	427,656	4,856	432,312	4,951	(4,656)	(55)	101%
Food Distributor Officer TKR	534,328	6,120	537,258	6,119	70	1	100%
Crowd Management Officer BDK	213,828	2,448	216,156	2,475	(2,328)	(27)	101%
Support staff - guard BDK	71,275	816	72,054	825	(779)	(9)	101%
Support staff - guard TKR	71,275	816	72,054	825	(779)	(9)	101%
Provincial Manager - TKR	321,615	3,672	162,120	1,836	159,495	1,836	50%
Communication Officer	220,204	2,514	111,000	1,257	109,204	1,257	50%
Community Mobilizer - TKR	432,969	4,943	436,500	4,998	(3,531)	(55)	101%
Data Entry Clerk-TKR	42,000	476	42,000	476	-	-	100%

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Position/Item	Total Budget From November 01, 2022 to June 30, 2023		Total Actual Cost From January 01, 2023 to June 30, 2023		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Surveyor for TKR-Food for work	97,000	1,099	97,000	1,099	-	-	100%
SCOPE registrarsTKR	112,800	1,277	112,800	1,277	-	-	100%
CVI Supervisor	1,163,463	13,352	589,500	6,676	579,963	6,676	50%
EBSFP Moderator TKR	433,218	5,015	221,400	2,507	217,818	2,507	50%
Guards for Food Delivery Points in TKR	142,835	1,631	48,000	544	94,835	1,087	34%
Food Distributor TKR	374,942	4,281	378,000	4,329	(3,058)	(48)	101%
Crowd Management Officer TKR	584,732	6,676	294,750	3,338	289,982	3,338	50%
Subtotal	11,958,286	136,629	10,531,371	120,248	1,426,915	16,381	88%
CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle- and Running costs, Equipment and Supplies)							
Top up card -BDK&TKR	102,193	1,170	100,900	1,155	1,293	14	99%
Internet cost for office -BDK&TKR	57,589	661	61,808	708	(4,218)	(48)	107%
Printings - Token Cards - BDK & TKR	171,318	1,956	154,500	1,750	16,818	206	90%
Printings - Brochures - BDK & TKR	715,324	8,150	677,000	7,667	36,824	483	95%
Stationery - Field Office -BDK & TKR	37,348	430	35,425	406	2,123	24	94%
Plastic Bag - BDK & TKR	98,560	1,103	129,500	1,467	(30,940)	(364)	131%
Plastic for floor of Food Delivery Points in - BDK & TKR	137,399	1,578	36,100	409	101,299	1,169	26%
Consumables and Office supplies - BDK & TKR	42,135	482	39,485	452	2,650	30	94%
Utilities & heating cost - BDK & TKR	2,650	30	2,650	30	-	0	100%
Hygiene kits (Masks, Gloves, sanitizer and soap) for beneficiaries and offices - COVID precautions -BDK&TKR	52,551	600	17,100	194	35,451	406	33%
Food Off-loading cost-BDK&TKR	3,049,581	12,003	688,928	7,845	3,605	4,158	66%
Office rent -BDK	106,137	1,215	102,000	1,168	4,137	47	96%
Office rent -TKR	106,137	1,215	102,000	1,168	4,137	47	96%
Rental vehicle-BDK	763,791	8,743	744,000	8,520	19,791	224	97%
Rental vehicle-TKR	1,022,265	11,682	1,032,000	11,819	(9,735)	(137)	101%
Food Distribution Point Rent -BDK	490,404	5,613	378,000	4,329	112,604	1,284	77%
Food Distribution Point Rent -TKR	322,270	3,686	196,000	2,241	126,370	1,445	61%
Water Tank -BDK&TKR	17,517	200	-	-	17,517	200	0%
Rental Vehicle for the survey stage for BDK & and TKR	1,185	43	-	-	1,185	43	0%
Electronic scale for weighing the food 150kg	18,434	215	10,200	116	8,234	100	55%
Banner for Distribution points and SCOPE	17,387	204	16,020	181	1,847	23	90%
Tools package	1,751,715	20,000	1,540,000	18,573	111,715	1,427	94%
Subtotal	7,883,371	80,979	6,153,616	70,198	919,755	10,781	87%
Total	19,041,655	217,608	16,684,987	190,446	2,346,670	27,162	88%
Management Fee 7%	1,419,651	16,229	1,257,035	14,380	162,627	1,849	89%
Grand Total	20,461,313	233,837	17,952,021	204,826	2,509,296	29,011	88%

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Annex C

**NAME OF THE RECIPIENT: NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)
 BUDGET VS ACTUAL STATEMENT
 DONOR NAME: UNITED NATIONS WORLD FOOD PROGRAM (WFP)
 PROJECT TITLE: WFP ASSISTANCE PROGRAM
 PROJECT DURATION: FROM JULY 01, 2023 TO JUNE 30, 2024**

Position/Item	Total Budget from July 01, 2023 to June 30, 2024		Total Actual Cost From July 01, 2023 to December 31, 2023		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Food Transfer Modality (Staff Salary, Staff Related Costs*, Transport, Storage, Food Mgmt & Transformation Services)							
Deputy Executive Director	324,000	4,381	162,000	2,111	162,000	2,269	50%
Program Manager	403,680	5,458	201,840	2,630	201,840	2,827	50%
Finance Manager	324,000	4,381	162,000	2,111	162,000	2,269	50%
MEAL Manager	324,000	4,381	162,000	2,111	162,000	2,269	50%
HR & Admin Manager	324,000	4,381	162,000	2,111	162,000	2,269	50%
Procurement Manager	324,000	4,381	162,000	2,111	162,000	2,269	50%
Gender Officer - BDK + TKR	324,000	4,381	162,000	2,111	162,000	2,269	50%
Project Provincial Coordinator	648,000	8,761	324,000	4,223	324,000	4,539	50%
MEAL officer	378,000	5,111	189,000	2,463	189,000	2,648	50%
Project Officer - BDK + TKR	432,000	5,841	213,652	2,785	218,348	3,055	49%
Finance Officer - BDK + TKR	324,000	4,381	162,000	2,111	162,000	2,269	50%
HR, Admin and Procurement Assistant - BDK + TKR	240,000	3,245	120,000	1,564	120,000	1,681	50%
Field supervisor - BDK + TKR	216,000	2,920	108,000	1,408	108,000	1,449	50%
Community Mobilizer - BDK	216,000	2,920	106,531	1,390	109,469	1,530	49%
Community Mobilizer - TKR	648,000	7,624	648,000	7,624	-	-	100%
Surveyor/SCOPE registrars - BDK + TKR	810,000	10,951	491,036	6,379	516,964	7,249	49%
Guards for Food Delivery Points in - BDK + TKR	270,000	3,650	279,720	3,704	530,280	7,247	35%
EBSFP Moderator - BDK	2,160,000	29,204	1,042,795	13,638	68,760	1,008	75%
EBSFP Moderator - TKR	864,000	11,682	417,085	5,454	1,117,205	15,566	48%
Food Distributor - BDK + TKR	864,000	11,682	418,164	5,466	446,915	6,228	48%
Crowd Controller - BDK + TKR	324,000	4,381	162,000	2,111	162,000	2,269	48%
Help Desk Information Officer - - BDK + TKR	288,000	3,894	144,000	1,877	144,000	2,017	50%
Communication Officer - BDK + TKR	288,000	3,894	144,000	1,877	144,000	2,017	50%
Support staff - guard - BDK	288,000	3,894	144,000	1,877	144,000	2,017	50%
Support staff - guard - TKR	288,000	3,894	144,000	1,877	144,000	2,017	50%
Subtotal	12,589,680	169,079	6,477,063	83,734	6,112,617	85,345	51%

CP Direct Support Costs (Staff Salary, Staff related costs, Office Rent & Running costs, Vehicle and Running costs, Equipment and Supplies)							
Top up card - BDK&TKR	384,000	5,192	159,600	2,118	224,400	3,074	42%
Internet cost for office - BDK&TKR	206,400	2,791	95,413	1,254	110,987	1,537	46%
Printings - Token Cards - BDK & TKR	200,000	2,501	195,000	2,434	5,000	67	98%
Printings - Brochures and awareness messages - BDK & TKR	250,000	2,969	237,500	2,807	12,500	162	95%

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Position/Item	Total Budget from July 01, 2023 to June 30, 2024		Total Actual Cost From July 01, 2023 to December 31, 2023		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Power bank for KOBO devices	18,000	211	18,000	211	-	-	100%
Plastic Bag - BDK & TKR	432,000	5,092	418,300	4,899	13,700	193	97%
Plastic for floor of Food Delivery Points in - BDK & TKR	216,000	2,564	211,600	2,361	14,400	203	93%
Consumables and Office supplies - BDK & TKR	192,000	2,596	34,680	1,243	97,320	1,353	49%
Utilities - BDK & TKR	192,000	2,596	73,627	969	118,373	1,627	38%
Stationery - Field Office -BDK & TKR	192,000	2,596	93,045	1,220	98,955	1,376	48%
Hygiene kits -BDK&TKR	4,800	65	-	-	4,800	65	0%
Food Off-loading cost-BDK&TKR	885,450	11,972	279,021	3,614	606,439	8,358	32%
Labor cost for packaging of food - BDK + TKR	300,000	4,056	72,959	970	227,041	3,086	24%
Loudspeaker for food distribution points	22,500	272	18,750	220	3,750	53	83%
Office Rent -BDK	360,000	4,867	180,000	2,346	180,000	2,521	50%
Office Rent - TKR	360,000	4,867	180,000	2,346	180,000	2,521	50%
Office Rent - KBL	192,000	2,596	67,554	898	124,446	1,698	35%
Rental vehicle-BDK + TKR	3,300,000	44,617	1,620,000	21,113	1,680,000	23,504	49%
Food Distribution Point Rent -BDK	960,000	12,979	250,000	3,629	680,000	9,351	29%
Food Distribution Point Rent -TKR	384,000	5,192	123,000	1,643	256,000	3,549	33%
Banner for FDPs BDK and TKR	45,000	595	17,000	201	28,000	394	38%
Field jacket and hat with UNWFP and NSDO logo	70,000	1,022	69,600	1,016	400	6	99%
Plastic Table for distribution point BDN and TKR	30,000	353	29,250	343	750	11	98%
Plastic Chair for distribution point for BDN and TKR	7,500	88	7,500	88	-	-	100%
Umbrella for the distribution points - Big size	45,000	534	42,000	492	3,000	42	93%
Tools for CVI activities for Five districts of BDK and TKR (Shovel, spade and PPEs)	507,600	5,995	483,500	5,698	21,100	297	96%
Tarpaulin for FDP	45,000	608	-	-	45,000	608	0%
Mobility Expenses	215,000	2,907	72,000	1,008	143,000	1,899	33%
Subtotal	10,016,260	132,693	5,136,899	65,136	4,879,361	67,556	51%
Total	22,605,940	301,772	11,615,962	148,870	10,991,978	152,902	51%
Management Fee 7%	1,582,416	21,124	880,642	11,490	701,774	9,634	56%
Grand Total	24,188,355	322,896	12,494,504	160,360	11,693,751	162,536	52%

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Annex D

**NAME OF THE RECIPIENT: NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)
 BUDGET VS ACTUAL STATEMENT
 DONOR NAME: NORWEGIAN CHURCH AID (NCA)
 PROJECT TITLE: PROVISION OF EMERGENCY WASH SERVICES FOR KUDUZ PROVINCE
 PROJECT DURATION: FROM JANUARY 01, 2023 TO DECEMBER 31, 2023**

Position/Item	Total Budget		Total Actual Cost		Variance		Utilize Budget %
	(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							
310.3.1.1 Hygiene promoters	864,018	10,800	864,016	10,800	2	0	100%
315.3.1.1 Stationary food preservation and processing skills	321,269	3,738	316,750	3,685			99%
314.3.1.1 Procurement of Hygiene kits	605,191	8,750	542,050	7,837			90%
310.3.1.2 CLTS Facilitator	864,018	10,800	864,016	10,800	2	0	100%
314.3.1.2 CLTS Sign boards (procurement and installation)	62,795	1,000	65,000	931	4,795	69	93%
314.3.1.3 Deworming tablets	75,012	1,000	-	-	76,012	1,000	0%
Subtotal	2,800,303	36,088	2,651,832	34,054	80,811	1,069	95%

Output 3.3 Women, girls, men and boys access safe, equitable and sustainable quantity of water for drinking, cooking, and personal hygiene							
315.3.3.1 Rehabilitation of existing non-functioning water wells	507,258	7,268	491,680	7,045	15,578	223	97%
310.3.3.1 WASH Engineer	463,009	5,850	468,009	5,850	0	0	100%
315.3.3.2 Cash for work activity (Skilled and unskilled labor from the community)	628,154	9,000	630,000	9,026	(1,846)	(26)	100%
Subtotal	1,605,421	22,118	1,589,689	21,921	13,732	197	99%

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.							
315.3.4.1 Refreshment for MHM trainings (115 sessions each with 20 participants)	186,070	2,300	172,500	2,132	13,570	168	93%
315.3.4.2 Pre and post KAP survey	55,044	750	50,260	720	2,784	40	95%
Subtotal	235,114	3,060	222,750	2,852	16,354	208	93%

Total OUTCOME 3	4,642,838	61,266	4,464,281	58,827	110,897	1,473	96%
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OUTCOME 4: SGBV Survivors access life-saving, specialized SGBV services appropriate and relevant to their immediate needs							
Output 4.2 SGBV survivors safely access quality, survivor-centred mental health and psychosocial support focused on healing, empowerment and recovery							
410.4.2.1 Recruitment of Psychosocial Counselors (WASH Committees) - female	490,277	6,084	463,038	5,746	27,239	338	94%
415.4.2.1 Refreshments for food preservation and processing skills	83,948	1,200	78,100	1,116	5,848	84	93%
415.4.2.2 Stationary food preservation and processing skills	28,199	400	26,210	372	1,989	28	93%

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Position/Item	Total Budget		Total Actual Cost		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
414.4.2.1 Tool kits - Asset for food preservation and processing skill - only for training		400		401		(71)	100%
412.4.2.1 Training centre for the food preservation and processing skill trainings	28,199		28,270				(1)
415.4.2.3 Cash grant (for purchasing complete tools kits for 50 beneficiaries)	28,139		29,000			(801)	(11)
410.4.2.2 Trainer for food preservation and processing skills	1,222,740		1,390,200			132,540	1,907
410.4.2.3 Marketing Facilitators - field level	102,862		102,862			0	0
Subtotal	112,794	28,781	1,352	1,352	166,743	2,344	92%
2,097,217	28,781	1,352	1,352	26,437	166,743	2,344	92%
Output 4.3.4.5: # of women and girls receive dignity and WASH kits, and/or cash or voucher assistance to reduce GBV risk and promote safety and dignity							
414.4.3.1 Procurement and distribution of dignity kits	859,205	12,420	817,072	11,811	42,133	609	95%
Subtotal	859,205	12,420	817,072	11,811	42,133	609	95%
Total OUTCOME 4	2,956,422	41,201	2,47,546	38,248	208,876	2,954	93%
2. Operational Other Support Cost							
1. Salaries (gross salaries including social security charges and other related costs, local staff)							
987.1.1 Project Manager - Field Office	468,009	5,850	468,009	5,850	0	0	100%
987.1.2 Admin and Finance officer - field based	216,005	2,700	216,004	2,700	1	0	100%
987.1.3 Main office finance officer	216,004	2,700	216,004	2,700	0	0	100%
987.1.4 Guard/cook - field office	288,006	3,600	288,005	3,600	0	0	100%
987.1.5 Meal Officer -(100) Field office	216,005	2,700	216,004	2,700	1	0	100%
987.1.6 Logistic/procurement officer	243,365	3,042	243,365	3,042	1	0	100%
987.1.17 Community Mobilizer	432,009	5,400	432,008	5,400	1	0	100%
Subtotal	2,079,403	25,992	2,079,399	25,992	4	0	100%
1.2 Administrative support staffs							
987.1.2.1 Deputy Executive Director - (5%)	72,934	512	72,721	909	213	3	100%
987.1.2.9 Program Manager - (15%)	142,702	1,800	142,702	1,600	15,856	200	89%
987.1.2.11 MEAL Manager - Main office (10%)	108,002	1,350	108,002	1,350	(0)	(0)	100%
987.1.2.12 HR Manager - Main office (10%)	108,002	1,350	108,002	1,350	(0)	(0)	100%
987.1.2.15 Guard - Main office	144,003	1,800	144,003	1,800	0	0	100%
987.1.2.18 Finance Manager (10%)	122,402	1,530	122,403	1,530	(1)	(0)	100%
Subtotal	698,043	8,742	698,043	8,539	16,067	203	98%

Yes

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Position/Item	Total Budget		Total Actual Cost		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
2. Operational support cost							
988.2.1 Local Travel-Rental Vehicle	632,297	8,000	665,000	8,414	(32,703)	(414)	105%
988.2.5 Office Supplies & utilities	75,455	948	74,797	940	658	8	99%
988.2.6 Project staff Top-up cards	73,494	912	73,400	910	94	1	100%
988.2.7 Office Internet cost	50,005	630	49,107	619	898	11	98%
988.2.8 Hawala charges 4.5%	544,400	6,959	506,486	6,727	37,915	232	93%
Subtotal	1,575,651	17,449	1,368,790	17,610	6,861	(161)	100%
Total Operational Other Support Cost	4,53,097	52,182	4,130,165	52,141	22,932	41	99%
Grand Total	11,752,357	154,649	11,341,992	149,216	342,705	4,468	96.51%

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Annex E

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION

BUDGET VS ACTUAL STATEMENT

DONOR NAME: KINDERNOETHILFEE (KNH)

PROJECT TITLE "EMPOWERING EDUCATION: IMPROVING PUBLIC ELEMENTARY SCHOOLS IN ALI ABAD AND KHAN ABAD DISTRICTS IN KUNDUZ

PROJECT DURATION: FROM NOVEMBER 01, 2023 TO MARCH 06, 2024

Description	Total Budget From November 01, 2023 to March 06, 2024			Actual Cost From November 07, 2023 to December 31, 2023			Variance		Utilize Budget %
	(AFN)	(USD)	Euro	(AFN)	(USD)	Euro	(AFN)	(USD)	
Education in Emergency									
AI.1.1 Student Kit	359,100	5,057	4,619	-	-	-	359,100	5,057	4,619
AI.1.2 Teachers Kit	49,950	703	642	43,713	627	575	6,237	77	67
AI.1.3 Classroom Kit	76,950	1,084	990	78,084	1,119	1,027	(1,134)	(36)	(38)
AI.1.4 story books for students	39,900	562	513	-	-	-	39,900	562	513
Subtotal	525,900	7,406	6,764	121,797	1,746	1,603	404,103	5,660	5,161
Food security									
AI.1.5.1 Biscuits and milk for one time nutrition	1,400,490	19,723	18,012	-	-	-	1,400,490	19,723	18,012
Subtotal	1,400,490	19,723	18,012	-	-	-	1,400,490	19,723	18,012
Water, Sanitation and Hygiene (WASH)									
AI.1.6.1 Minimum Hygiene materials	258,000	3,633	3,318	-	-	-	258,000	3,633	3,318
Subtotal	258,000	3,633	3,318	-	-	-	258,000	3,633	3,318
Lobbying and advocacy in humanitarian assistance									
AI.1.10.1 Refreshment for workshop on raising community awareness in support of child's education and rights, girl's education, and capacity building of community	115,200	1,622	1,482	109,440	1,569	1,440	5,760	53	42
AI.1.10.2 Banner for workshop on raising community awareness in support of child's education and rights, girl's education, and capacity building of community	3,600	51	46	3,400	49	45	200	2	2
AI.1.10.3 Stationery for workshop on raising community awareness in support of child's education and rights, girl's education, and capacity building of community	72,000	1,014	926	68,400	981	900	3,600	33	26
AI.1.10.4 Cash for lunch (teacher training)	16,200	228	208	19,800	234	261	(3,600)	(56)	(52)
AI.1.10.5 Transportation (teacher training)	16,200	228	208	17,400	249	229	(1,200)	(21)	(21)
AI.1.10.6 Refreshment for teacher trainings	8,100	114	104	8,712	125	115	(612)	(11)	(10)
AI.1.10.7 Stationery for Teachers trainings	5,400	76	69	5,775	83	76	(375)	(7)	(7)
Subtotal	256,700	3,333	3,044	232,927	3,339	3,065	3,773	(6)	(21)
Assessments and Evaluations of the project									
AI.1.12.1 Audit Fee	60,000	845	772	-	-	-	60,000	845	772
Subtotal	60,000	845	772	-	-	-	60,000	845	772
Project personnel - Position									
B1.1 Deputy Executive Director	27,000	380	347	16,125	231	212	10,875	149	135
B1.2 Program Manager	25,230	355	324	15,068	216	198	10,162	139	126
B1.3 Finance Manager	20,250	285	260	12,094	173	159	8,156	112	101
B1.4 HR & Admin Manager	20,250	285	260	12,094	173	159	8,156	112	101
B1.5 MEAL manager	20,250	285	260	12,094	173	159	8,156	112	101
B1.6 Procurement Manager	20,250	285	260	12,094	173	159	8,156	112	101
B1.7 Project Manager	174,000	2,450	2,238	71,574	1,026	942	102,426	1,424	1,296
B1.8 MEAL Officer	98,400	1,386	1,266	59,319	850	781	39,081	535	485
B1.9 Community mobilizer - Male and Female	132,000	1,859	1,698	64,596	926	850	67,404	933	848
B1.10 Education Trainer - Male and Female	88,000	1,239	1,132	44,000	631	579	44,000	609	553
B1.11 Procurement Assistant	66,000	927	849	39,787	570	524	26,213	359	325
B1.12 Support Staff	37,800	533	486	22,787	327	300	15,013	206	186
Subtotal	729,430	10,273	9,382	381,632	5,471	5,021	347,798	4,802	4,360

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NSDO Financial Audit Report 2023

Description	Total Budget From November 01, 2023 to March 06, 2024			Actual Cost From November 07, 2023 to December 31, 2023			Variance		Utilize Budget %	
	(AFN)	(USD)	Euro	(AFN)	(USD)	Euro	(AFN)	(USD)		
Administration costs of the Project										
B2.1 Utilities	21,000	206	270	7,115	102	94	13,885	194	176	34%
B2.2 Stationery	18,000	253	232	11,320	162	149	6,680	91	83	63%
B2.3 Bank Charges	6,000	84	77	-	-	-	6,000	84	77	0%
B2.4 Consumables - office supplies	18,798	265	242	11,970	172	158	6,828	93	84	64%
B2.5 Communication cost	42,080	593	541	7,050	101	93	35,030	492	448	17%
B2.6 Hawaii Charges (4%)	155,503	2,190	2,000	76,000	1,090	1,000	79,503	1,100	1,000	49%
Subtotal	261,381	3,681	3,362	113,455	1,627	1,493	147,926	2,055	1,869	43%
Transportation of the project staff										
B3.1 Local Travel - Rental Vehicle	150,000	2,112	1,929	78,400	1,124	1,032	71,600	989	898	52%
Subtotal	150,000	2,112	1,929	78,400	1,124	1,032	71,600	989	898	52%
Sub total of Project Activities	3,621,901	51,008	46,583	928,211	13,307	12,213	2,693,690	37,701	34,370	26%
Contingency 2 % of total fund	72,438	1,020	932	-	-	-	72,438	1,020	932	0%
Total of Project Activities	3,694,339	52,028	47,515	928,211	13,307	12,213	2,766,128	38,721	35,301	25%
Indirect Support cost 5.23 % of the total Budget										
Overhead Cost										
NSDO's annual report cost, main office rent cost (partially), consumables, stationery, and utility cost in the main office, project staff per diem cost	193,236	2,721	2,485	113,120	1,622	1,488	80,116	1,100	997	59%
Subtotal	193,236	2,721	2,485	113,120	1,622	1,488	80,116	1,100	997	59%
Grand Total	3,887,575	54,750	50,000	1,041,331	14,929	13,702	2,846,244	39,821	36,298	27%

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NSDO Financial Audit Report 2023

Annex F

NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION
BUDGET VS ACTUAL STATEMENT
DONOR NAME: KINDERNOOTHLIFE (KNH)
PROJECT TITLE: EMERGENCY RELIEF FOR AFGHANI RETURNEES FROM PAKISTAN IN KUNDUZ AND BAGHLAN WINTER 2023-2024
PROJECT DURATION: FROM DECEMBER 19, 2023 TO MARCH 18, 2024

Description	Total Budget From December 19, 2023 to March 18, 2024			Actual Cost From December 19, 2023 to December 31, 2023			Variance		Utilize Budget %
	(AFN)	(USD)	Euro	(AFN)	(USD)	Euro	(AFN)	(USD)	
Program Cost									
A1.7.1 Warehouse	36,000	515	486	-	-	-	36,000	515	486
A1.7.2 ISNPT Package	3,509,600	50,235	47,427	-	-	-	3,509,600	50,235	47,427
A1.7.3 Full frame DSLR Camera	45,000	644	608	-	-	-	45,000	644	608
A1.7.4 Laptop	60,000	859	811	-	-	-	60,000	859	811
A1.7.5 Utilities and maintenance supplies for warehouse	16,392	235	222	-	-	-	16,392	235	222
A1.7.6 Safety Tools for warehouse	8,000	115	108	-	-	-	8,000	115	108
Subtotal	3,674,992	52,692	49,662	-	-	-	3,674,992	52,692	49,662
Position									
B.1 Project Officer	84,000	1,202	1,135	-	-	-	84,000	1,202	1,135
B.2 Social/Community Mobilizer	88,000	1,260	1,189	-	-	-	88,000	1,260	1,189
B.3 Distributor	1,260	1,260	1,189	-	-	-	1,260	1,260	1,189
B.4 CRM/MEAL officer	62,000	887	838	-	-	-	62,000	887	838
B.5 Logistic officer	62,000	887	838	-	-	-	62,000	887	838
B.6 Gender Officer	62,000	887	838	-	-	-	62,000	887	838
B.7 Enumerator	176,000	2,519	2,378	-	-	-	176,000	2,519	2,378
B.8 Guard for the Warehouse	44,000	630	595	-	-	-	44,000	630	595
B.9 Store Keeper	68,000	973	919	-	-	-	68,000	973	919
Subtotal	734,000	10,506	9,919	-	-	-	734,000	10,506	9,919
Administration costs of the Project									
B2.1 Hawala Charges (4%)	207,200	2,956	2,800	213,920	3,062	2,891	(6,720)	(96)	(91)
B2.2 Bank Charges	4,000	57	54	-	-	-	4,000	57	54
Subtotal	211,200	3,023	2,854	213,920	3,062	2,891	(2,720)	(39)	(37)
Transportation of the project staff									
B3.1 Rental Vehicle	200,000	2,863	2,703	-	-	-	200,000	2,863	2,703
B3.2 Offloading of NFIs	20,930	300	283	-	-	-	20,930	300	283
Subtotal	220,930	3,162	2,986	-	-	-	220,930	3,162	2,986
Sub total of Project Activities	4,841,122	69,293	65,421	213,920	3,062	2,891	4,627,202	66,231	62,530
Contingency 0 % of total fund	-	-	-	-	-	-	-	-	-
Total of Project Activities	4,841,122	69,293	65,421	213,920	3,062	2,891	4,627,202	66,231	62,530
Indirect Support cost 7 % of the total Budget									
Overhead Cost									
D1.1 NSDO's main office and Field office rent cost (partially), consumables, stationery, and utility cost in the main office, flight cost, project staff per diem cost, and also institutional development of the organization.	338,879	4,851	4,579	-	-	-	338,879	4,851	4,579
Subtotal	338,879	4,851	4,579	-	-	-	338,879	4,851	4,579
Grand Total	5,180,000	74,144	70,000	213,920	3,062	2,891	4,966,080	71,082	67,109

NSDO Financial Audit Report 2023

Annex G

**NAME OF THE RECIPIENT: NEW WAY SOCIAL AND DEVELOPMENT ORGANIZATION (NSDO)
 BUDGET VS ACTUAL STATEMENT
 DONOR NAME: DANISH REFUGEE COUNCIL (DRC)
 PROJECT TITLE: BUILDING RESILIENT COMMUNITIES FOR SUSTAINABLE DEVELOPMENT IN RURAL AFGHANISTAN
 PROJECT DURATION: FROM NOVEMBER 01, 2023, TO JUNE 30, 2026**

Position/Item	Total Budget From November 01, 2023 to June 30, 2026		Total Actual Cost From November 01, 2023 to December 31, 2023		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Personnel Cost							
Project Manager	1,500,000	21,687	-	-	1,500,000	21,687	0.00%
Project Officer	787,200	11,382	-	-	787,200	11,382	0.00%
Vegetable Value Chain officer	1,440,000	20,820	-	-	1,440,000	20,820	0.00%
Poultry Value Chain officer	1,440,000	20,820	-	-	1,440,000	20,820	0.00%
Community mobilizer	2,112,000	30,536	-	-	2,112,000	30,536	0.00%
Finance officer	1,440,000	20,820	-	-	1,440,000	20,820	0.00%
Admin and Procurement Officer	1,440,000	20,820	-	-	1,440,000	20,820	0.00%
MEAL Officer	1,440,000	20,820	-	-	1,440,000	20,820	0.00%
Support staff(Guard+cleaner)	1,411,200	20,403	-	-	1,411,200	20,403	0.00%
Agriculture intern	360,000	5,205	-	-	360,000	5,205	0.00%
Deputy Executive Director (10%)	700,000	10,121	49,704	723	650,296	9,398	7.10%
Finance and Accountant Manager (5%)	189,000	2,733	13,420	195	175,580	2,537	7.10%
Program Manager (5%)	235,480	3,405	16,721	243	218,759	3,161	7.10%
Procurement Manager (5%)	189,000	2,733	13,420	195	175,580	2,537	7.10%
HR & Admin Manager (5%)	189,000	2,733	13,420	195	175,580	2,537	7.10%
MEAL Manager (5%)	189,000	2,733	13,420	195	175,580	2,537	7.10%
Subtotal	15,061,880	217,768	120,106	1,747	14,941,774	216,021	0.8%
Running Cost							
Vehicle rent	2,520,000	36,435	-	-	2,520,000	36,435	0.00%
Office rent	1,680,000	24,290	-	-	1,680,000	24,290	0.00%
Utilities	1,064,000	15,384	71,915	1,051	992,085	14,333	6.76%
Office stationary	414,176	5,988	28,000	407	386,176	5,581	6.76%
Consumables and office supply	560,000	8,097	36,015	524	523,985	7,573	6.43%
Internet	504,000	7,287	-	-	504,000	7,287	0.00%
Communication cost	280,000	4,048	-	-	280,000	4,048	0.00%
Office Equipment Maintenance and Necessary Parts for the Office Equipment	151,275	2,187	-	-	151,275	2,187	0.00%
Bank Charges	56,000	810	-	-	56,000	810	0.00%
Office Setup cost	200,000	2,892	-	-	200,000	2,892	0.00%
Subtotal	7,429,451	107,417	135,930	1,982	7,293,521	105,435	1.83%

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NSDO Financial Audit Report 2023

Position / Item	Total Budget From November 01, 2023 to June 30, 2026		Total Actual Cost From November 01, 2023 to December 31, 2023		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Equipment / Assets							
Printer (Laserjet, Black and White)	60,000	867	-	-	60,000	867	0.00%
DSLR Camera + Equipment	70,000	1,012	-	-	70,000	1,012	0.00%
Laptop(COR I 7 , RAM 16GB, HD 512SSD) + Bag	300,000	4,337	-	-	300,000	4,337	0.00%
Office Desk and chair	100,000	1,446	-	-	100,000	1,446	0.00%
Subtotal	530,000	7,663	-	-	530,000	7,663	0.00%
Programme costs							
Activity 1.1.1 | Training on climate-friendly crop production and livestock management techniques							
Agriculture Expert/Specialist	232,000	3,354	-	-	232,000	3,354	0.00%
Agriculture Trainer	1,440,000	20,820	-	-	1,440,000	20,820	0.00%
Food and Refreshment	200,000	2,892	-	-	200,000	2,892	0.00%
Transportation	120,000	1,735	-	-	120,000	1,735	0.00%
Stationery	20,000	289	-	-	20,000	289	0.00%
Banner	9,000	130	-	-	9,000	130	0.00%
Standing whiteboard	4,000	58	-	-	4,000	58	0.00%
Subtotal	2,025,000	29,278	-	-	2,025,000	29,278	0%
Activity 1.1.2 | Establish kitchen gardens and greenhouses							
1.1.2.1 | Establish kitchen gardens							
Poultry Trainer	1,440,000	20,820	-	-	1,440,000	20,820	0.00%
Food and refreshmsnet	150,000	2,169	-	-	150,000	2,169	0.00%
Transportation	90,000	1,301	-	-	90,000	1,301	0.00%
Stationery	15,000	217	-	-	15,000	217	0.00%
Banner	6,000	87	-	-	6,000	87	0.00%
1.1.2.2 | Establish greenhouses							
Agriculture Expert/Specialist	348,000	5,031	-	-	348,000	5,031	0.00%
Agriculture Trainer	720,000	10,410	-	-	720,000	10,410	0.00%
Food and refreshmsnet	225,000	3,253	-	-	225,000	3,253	0.00%
Transportation	135,000	1,952	-	-	135,000	1,952	0.00%
Stationery	30,000	434	-	-	30,000	434	0.00%
Banner	6,000	87	-	-	6,000	87	0.00%
Greenhouses tools kits	1,600,000	23,133	-	-	1,600,000	23,133	0.00%
Seeds	160,000	2,313	-	-	160,000	2,313	0.00%
DAP+ fertilizer	160,000	2,313	-	-	160,000	2,313	0.00%
Subtotal	5,245,000	75,833	-	-	5,245,000	75,833	0.00%

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NSDO Financial Audit Report 2023

Position/Item	Total Budget From November 01, 2023 to June 30, 2026		Total Actual Cost From November 01, 2023 to December 31, 2023		Variance		Utilize Budget %
	(AFN)	(USD)	(AFN)	(USD)	(AFN)	(USD)	
Activity 1.1.3 | Support indigenous livestock keeping							
Food and refreshment	100,000	1,446	-	-	100,000	1,446	0.00%
Transportation	60,000	867	-	-	60,000	867	0.00%
Stationery	10,000	145	-	-	10,000	145	0.00%
Banner	6,000	87	-	-	6,000	87	0.00%
Poulet/Chicken (Vaccinated)	1,000,000	14,458	-	-	1,000,000	14,458	0.00%
Poulet/Chicken Cage/house Material and Tools	300,000	4,337	-	-	300,000	4,337	0.00%
Poulet/Chicken Feeder/Food	250,000	3,615	-	-	250,000	3,615	0.00%
Subtotal	1,726,000	24,955	-	-	1,726,000	24,955	0.00%
Activity 1.3.1 | Support the start-up and enhancement of new and existing Village Economic and Social Associations							
Business Development Expert/Specialist	348,000	5,031	-	-	348,000	5,031	0.00%
Business Development Trainer	1,440,000	20,820	-	-	1,440,000	20,820	0.00%
Food and refreshment	200,000	2,892	-	-	200,000	2,892	0.00%
Transportation	120,000	1,735	-	-	120,000	1,735	0.00%
Stationery	20,000	289	-	-	20,000	289	0.00%
Banner	9,000	130	-	-	9,000	130	0.00%
Subtotal	2,137,000	30,897	-	-	2,137,000	30,897	0.00%
Activity 1.3.2 | Conduct VESA livelihoods planning discussions							
Food and Refreshment for meetings	50,000	723	-	-	50,000	723	0.00%
Stationery	20,000	289	-	-	20,000	289	0.00%
Banner	9,000	130	-	-	9,000	130	0.00%
Subtotal	79,000	1,142	-	-	79,000	1,142	0.00%
Activity 1.3.3 | Conduct VESA seasonal risk management discussions							
Food and Refreshment	200,000	2,892	-	-	200,000	2,892	0.00%
Transportation	120,000	1,735	-	-	120,000	1,735	0.00%
Stationery	20,000	289	-	-	20,000	289	0.00%
Banner	9,000	130	-	-	9,000	130	0.00%
Subtotal	349,000	5,046	-	-	349,000	5,046	0.00%
Total Programme Costs	11,561,000	167,152	-	-	11,561,000	167,152	0.00%
Grand Total	34,582,331	500,000	256,036	3,729	34,326,295	496,271	0.74%

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NSDO Registration Certificate

Islamic Republic of Afghanistan Ministry of Economy NGOs Department		جمهوری اسلامی افغانستان وزارت اقتصاد ریاست مؤسسات غیر دولتی
Certificate of Registration جواز نامہ فعالیت (NSDO)		
Former Registration No: () Date / /	شماره ثبت قبلی () تاریخ / /	شماره ثبت جدید (۲۱۸۵) تاریخ ۱۳۹۰/۴/۱
New Registration No: (2185) Date / /		
To: <i>New way Social and Development Organization</i>	به مؤسسه محترم اجتماعی و اجتماعی راه نوین	
According to the final decision No: (2185)	بموجب تصویب کمیسیون عالی ارزیابی مؤسسات غیر دولتی	
Dated / / of High Evaluation	تحت فیصله شماره (۲۱۸۵) مورخ ۱۳۹۰/۴/۱	
commission of NGOs your Organization is	برای مؤسسه شما اجازه فعالیت در افغانستان منظور است.	
entitled to work in Afghanistan as an NGO.	مؤسسه مکلف است در اجراءات خویش تمام مواد مندرج قانون	
You shall respect and observe the Afghanistan	اساسی، قانون مؤسسات غیر دولتی و سایر قوانین و مقررات	
constitution, NGO law and the rest of laws and	نافذہ جمهوری اسلامی افغانستان را رعایت نماید.	
regulations enforced in the Islamic Republic of	با احترام	
Afghanistan.		
	وزیر اقتصاد و رئیس کمیسیون عالی ارزیابی Minister of Economy & Director for High Evaluation Commission	

تحت صادره (۶۴۶) مورخ ۱۴۱۱/۱۱/۱۲ مؤسسه (NSDO) جواز فعالیت خویش را منحیت مؤسسه داخلی (Local NGO) دریافت نمود.

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