



CAWC MISSION



ماموریت مؤسسه CAWC

CAWC is a national nonprofit NGO dedicated to reducing poverty and promoting sustainable development in rural communities in Central Afghanistan and other isolated regions. CAWC also works in cooperation with other CSOs, government and community organizations, CAWC deliver projects that aim to strengthen employment, income generation, WASH, sustainable natural resource management, Peace Building and Advocacy.

کمیته رفاه مناطق مرکزی افغانستان یک مؤسسه ملی غیر انتفاعی است که جهت کاهش فقر و انکشاف پایدار در دهات مناطق مرکزی و سایر ساحات دور افتاده در افغانستان فعالیت می نماید. کمیته رفاه مناطق مرکزی با همکاری سایر نهادهای مدنی، دولت و ارگانهای اجتماعی پروژه هایی را تطبیق می کند که به هدف ایجاد شغل، ایجاد عواید، بهبود حفظ الصحة، مدیریت پایدار منابع طبیعی، اعمار صلح و دادخواهی در نظر گرفته شده باشد.

ANNUAL REPORT

2021

CENTRAL AFGHANISTAN WELFARE COMMITTEE “CAWC”

CAWC Strategic Objectives



اهداف استراتژیک موسسه CAWC

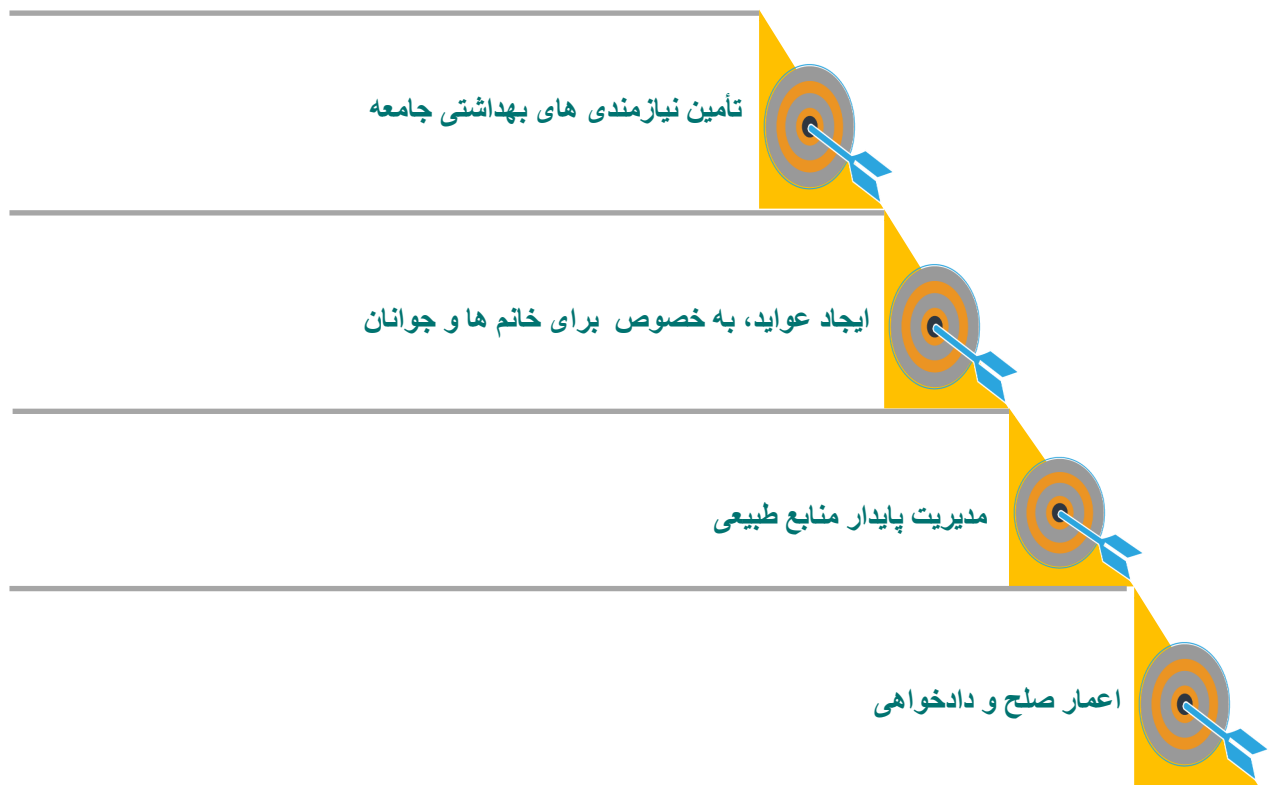


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CAWC Management Team



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Eng. A. Raza Hamdard
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M. Saalim Bayan
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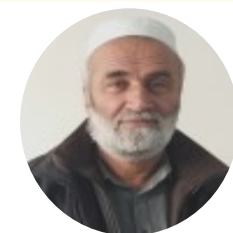
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Finance Assistant



Aziz Zaki
Project Manager



Zia Jafari
M&E Officer



Eng M. Dawood
Provincial Manager



Eng Khodadad Zaki
Provincial Manager



Eng Ali Aqa Bassiry
WASH Engineer



Eng Murad Ali Ahmadi
Site Engineer

Thanks to our Partners

On behalf of the CAWC management, supporting staff, and CAWC project beneficiaries, we would like to extend our profound thanks and sincere appreciation to all our Coordination Bodies, our active donors, and with whom we have had the honor of working in the Past, and individuals who have generously assisted us in our cause. Because of their continuous support and assistance CAWC has been able to help thousands of Afghan vulnerable families in the most remote and marginalized communities.



European Union
Humanitarian Aid





CAWC Management Team Message

Dear Readers

The year 2021 was a challenging year for the Afghan people but it was an incredibly important year for CAWC as well. A year where we faced many challenges and changes which needed to ensure our continued success in the future while staying true to our purpose and core values.

CAWC strongly believes that the people of Afghanistan remain the most important constituency of the development process and its true beneficiaries. Their trust and confidence in the process should be strongly maintained, this can only be done when the actors in the assistance community deliver on their promises and implement projects that bring real, tangible changes in the quality of people's lives.

It is with intense pleasure that we present CAWC's 2021 annual report. We feel extremely honored and appreciative for the good achievement and inspiration to realize our dreams of developing innovation. The purpose of the report is to explain the mission of CAWC to review our strategic plan and to disclose how the budget and donations have properly been spent. However, it was also another year of significant milestone achievements for our organization. This report additionally lays out in detail

what CAWC has done and achieved over the past year.

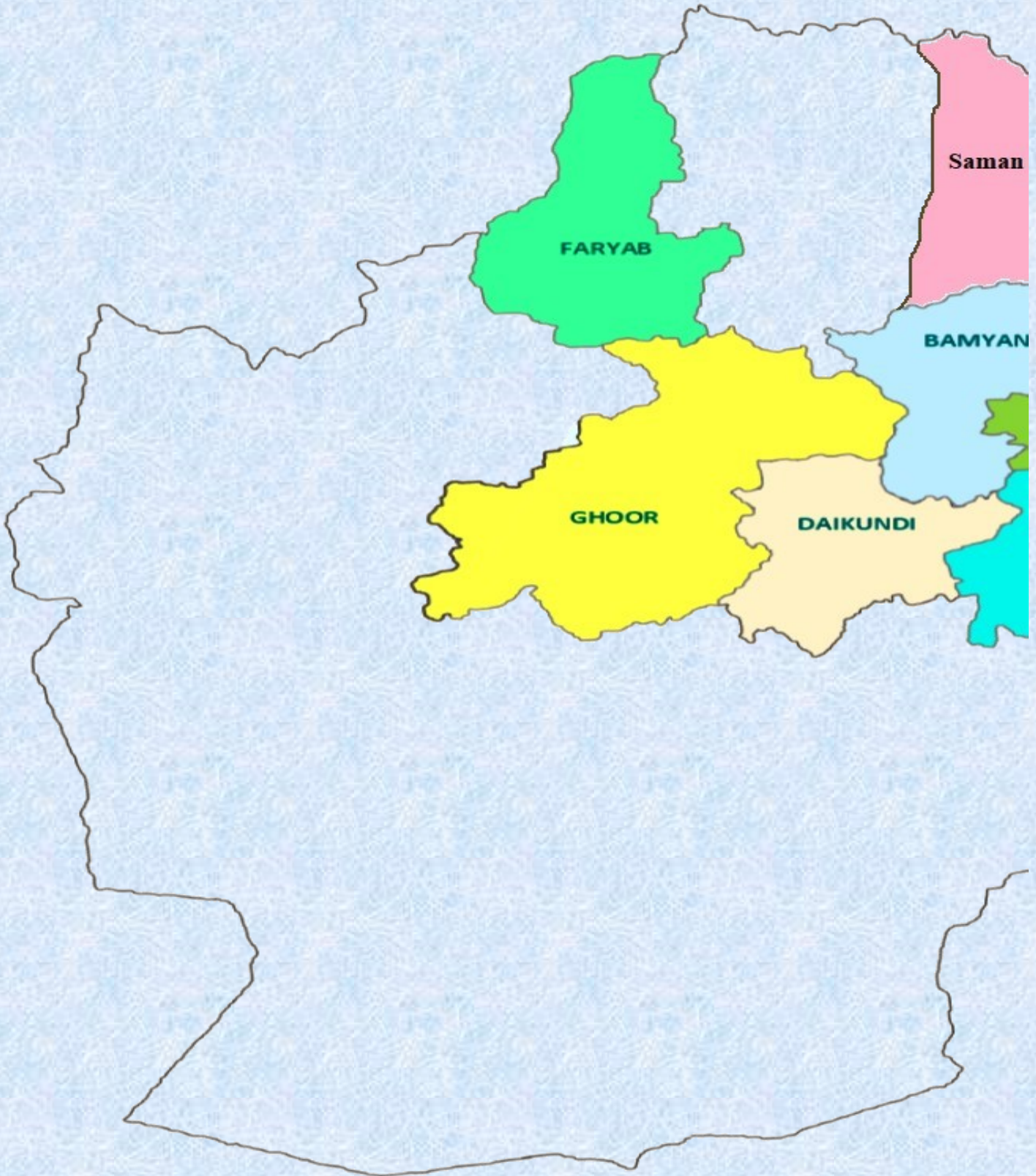
We look forward to the future of this organization, success is inevitable due to the combined strength of the wonderful members who comprise our staff and partners. Our management team and employees conducted impeccable work in 2021 to further evolve and grow our organization. CAWC would like to extend its appreciation to the Executive Team, for executing our organization strategy so proficiently, regardless of what challenges arose in the field. Their commitment has made a tremendous impact on our performance and positioned us for even greater success in 2021 and beyond. We at CAWC look forward to continuing our mission as strongly as ever this year. It is our pleasure to share our Annual Report with you. We hope you enjoy reading about our notable achievements which are summarized in this report.

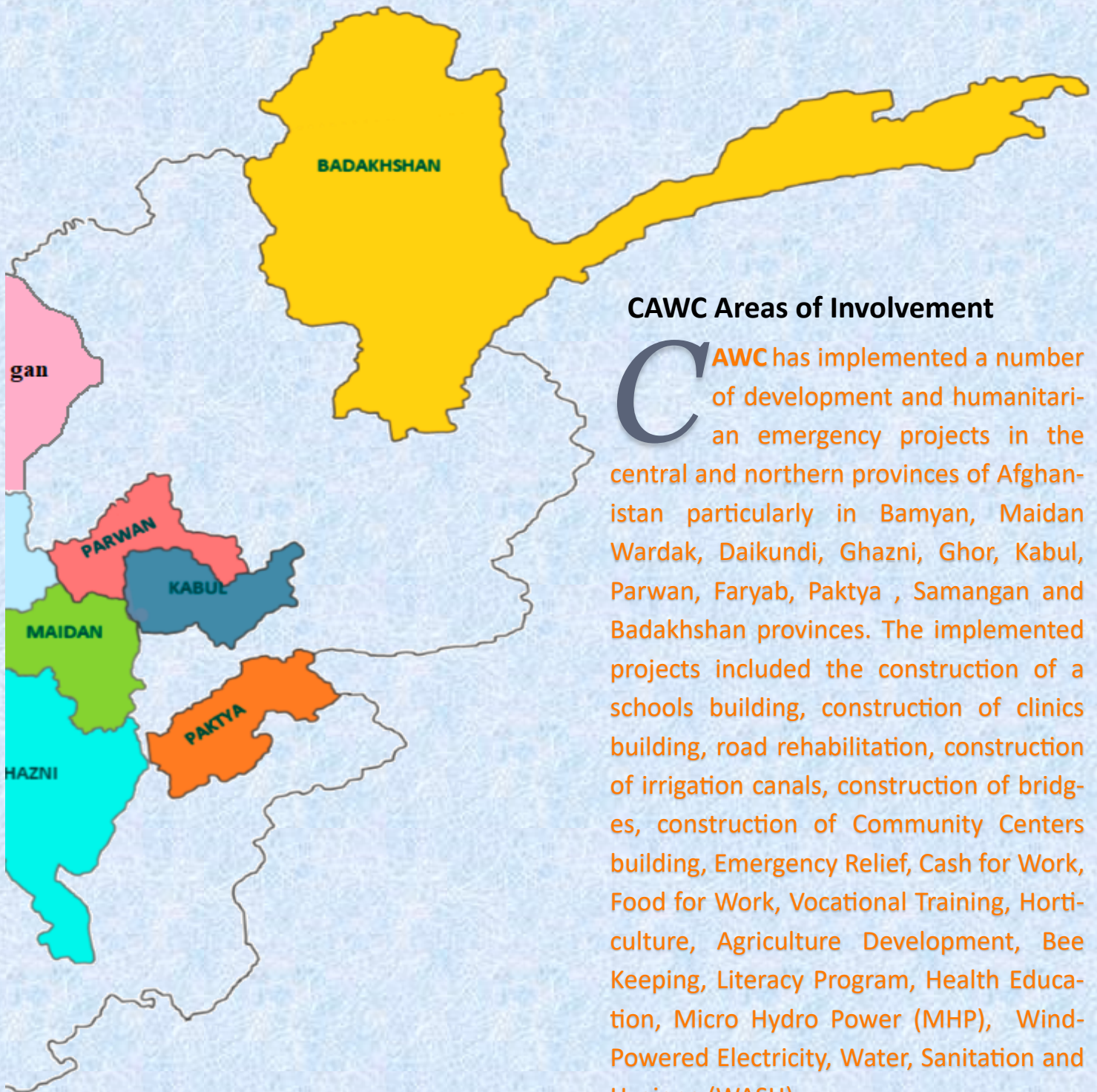
With Regards

CAWC Management Team



CAWC Geographical Areas of Intervention





CAWC Areas of Involvement

CAWC has implemented a number of development and humanitarian emergency projects in the central and northern provinces of Afghanistan particularly in Bamyan, Maidan Wardak, Daikundi, Ghazni, Ghor, Kabul, Parwan, Faryab, Paktya, Samangan and Badakhshan provinces. The implemented projects included the construction of schools building, construction of clinics building, road rehabilitation, construction of irrigation canals, construction of bridges, construction of Community Centers building, Emergency Relief, Cash for Work, Food for Work, Vocational Training, Horticulture, Agriculture Development, Bee Keeping, Literacy Program, Health Education, Micro Hydro Power (MHP), Wind-Powered Electricity, Water, Sanitation and Hygiene (WASH)

In 2021 CAWC focused its involvement in the Central Highland and northern Region including Daikundi, and Samangan provinces through the implementation of Humanitarian and WASH projects with the partnership of Norwegian Church Aid (NCA) and Caritas Germany (CG) through the AHF program for Afghanistan

CR -WASH Program in Daikundi and Samangan Provinces

Project start date: Jan 01, 2021

Project end date: Dec 31, 2021

Funded by: NCA

Implemented by: CAWC

Project location: 07 communities in Sang Takht and Kiti districts of Daikundi and 05 communities in Feroz Nakhchir and Hazrat Sultan districts of Samangan, provinces

CAWC with financial support of Norwegian Church Aid (NCA) have been implementing WASH program since 2015 in different districts of Daikundi province but has expanded this partnership since 2021 in Samangan as well. In 2021 total number of four communities including: Sar-e-Roghani, Elaso, Malmori and Shenya Kharbid covered in SangTakht and total number of three communities including: Petab Shenya, Madrasa Olya and Madras Sofla villages covered in Kiti, districts of Daikundi province. In Samangan total five communities were covered including three communities in Feroz Nakhchir district: Rahmat Abad, Zelzela Abad and Islam Abad and two communities in Hazrat Sultan district which included Kalcha Bala & Qaza Yoghli. The program consisted of four components: Water Supply, Hygiene Promotion, Community Lead to Total Sanitation (CLTS) and Community Resilience, with five outcomes.

Establishment of Water Supply System

Due to insecurity, conflict, poverty, and lack of awareness, only an average of 3% of the population have access to clean water in Daikundi and Samangan provinces. The families in these two provinces mostly use unsafe water for drinking from common sources such as public rivers and unprotected streams. The unprotected water sources are usually polluted with animal and human waste, which is unsafe to be used for drinking purposes, and because of that, the residents are suffering from different waterborne diseases. CAWC with the support of NCA covered four communities in Sang Takht and three communities in Kiti, districts of Daikundi province, and covered three communities in Feroz Nachchir and two communities in Hazrat Sultan, districts of Samangan province, in 2021. Through this project, four gravity pipe schemes project has been constructed in the four target communities of SangTakht district and three solar-powered pipe schemes have been constructed in three target communities of Kiti district, in Daikundi province. In Samangan totally, five solar-powered pipe schemes have been constructed in districts of Samangan province: Feroz Nakhchir and Hazrat Sultan.

With the implementation of these pipe scheme projects in the two target provinces totally, 9745 individuals (2441 men, 2941 women, 2000 boys, and 2363 girls) got access to safe drinking for 12 months of the year near their houses which is suitable for drinking, cooking, and washing. Furthermore, the distance for fetching the water decreased to 100% while before the project the women and children had to travel at least 30 minutes to get the water from the rivers or streams that were unsafe for their health and time-consuming as well. Currently, the families in those twelve communities have equal access to safe drinking water and everyone can spend twenty-five liters of water per day for different purposes. The women and children now can save more energy to spend their time on education, social work, and any other activities for their improvement and empowerment.



Project Sustainability

To make sure the project is sustainable, get managed, and maintained after the project completion CAWC established one committee by the name of the WASH Committee in each target village. Each committee consists of at least ten members including 30% women to ensure the role of women in decision making and the water management inside the village. The WASH committee members were elected by the communities from among the most interested and influential people for taking this responsibility and the election process was facilitated by the project team. The Committee Members are volunteer peoples who are responsible for managing the Pipe Schemes, collecting the fee, and managing the conflict that may arise over the water distribution, based on the agreed rule at the project start point and equal access opportunity for every family in the villages. For capacity building of the Committee Members, CAWC conducted five rounds of training with different topics like “Water Management, Conflict Management, Advocacy, Financial Management, and Communication” during the project implementation, and the Committees were linked to the relevant Government Department in the district to get required supports from and advocate them for their problems as an everlasting source at the district and provincial level.



Hygiene Promotion

Since the lack of awareness regarding the hygiene practice is one of the major problems among the residents of the community members, CAWC covered the total number of 8249 individuals (2563 men, 3044 women, and 1296 boys and 1346 girls) in seven target villages of Kiti and SangTakht districts in Daikundi and five villages of Feroz Nakhchir and Hazrat Sultan districts in Samangan through conducting hygiene promotion sessions to promote hygiene practices in the families. Lacks of awareness cause different infectious diseases such as Malaria, Cholera, Diarrhea, Pneumonia and etc. among the families, especially children who are most vulnerable to these diseases. CAWC Hygiene Promotor conducted training sessions for men, women, and school children to increase their awareness about the fecal-oral contamination and how to prevent the mentioned diseases by practicing the handwashing with soap or other detergent materials before taking the food and after touching their hands with animals' waste or after going to the toilet. Furthermore, they have trained on how to manage the garbage in the villages and how to use sanitation facilities to keep themselves safe from any type of infectious disease in an uncomplicated way. The end-line survey which was conducted after project completion is indicating that most of the community members are using the practices in which 60% of them utilize sanitation facilities and wash their hands with soap after going to the toilet, before taking the food, and after touching with animals' waste or garbage in the villages. The Focus Group Discussion with the mothers shows that the rate of diarrhea for children decreased to 20% after conducting hygiene sessions for the mothers and children.



Furthermore, CAWC, planned and conducted Menstrual Hygiene Session for 2628 women and girls in the seven target villages in Daikundi and five target villages in Samangan to increase the knowledge of participants and improve their health and well beings. Menstrual Hygiene Management, while incredibly important for the health and wellbeing of women and girls, is a taboo in the Afghan community, thus hardly ever talked about, even among women and girls. Due to the culturally sensitive nature of this topic, its proper and safe management which neglected by the families, communities, and mostly WASH committees as well. As a result, thousands of girls and women face menstrual hygiene challenges that sometimes even threaten their lives

Community Lead Total Sanitation

CLTS is an innovative self-sustainable approach with a focus on blocking fecal-oral contamination routes and is different from traditional sanitation interventions in its systematic design of a “hands-off” approach that guides people from various socio-economic backgrounds to collectively work towards an open defecation free environment. The approach was not backed by massive external inputs (sanitation infrastructure). Instead, it is an attempt to build the capacity of the community to analyze, decide and create locally appropriate methods to confine human excreta and clean up their community. The CLTS is a continuous activity that will take weeks, the aim is to activate and trigger the community to bring change in sanitation behaviors through the Participation of the whole community in the process as well as to enable the community to lead future collective initiatives in designing, construction, monitoring, and reporting latrines.

In 2021 CAWC implemented the CLTS approach in the seven target communities in SangTakht and Kiti districts of Daikundi and five target communities of Feroz Nakhchir and Hazrat Sultan districts of Samangan in the three steps of 1) Pre-Triggerring, 2)Triggerring and 3) Post-Triggerring which include different activities for the objective of sensitizing the community member on the human waste in the village and cleaning the communities from Open-Defecation (OD) and utilizing sanitation facilities, particularly latrine for each house/families.



Through this intervention covered the total number of 8249 individuals (2563 men, 3044 women, and 1296 boys and 1346 girls) and the knowledge of participants increased, and 12 target communities in two provinces cleaned their villages from human excrement and prevented any further Open- Defecation in the villages and instead they habituated to manage the garbage appropriately, use sanitation facilities, particularly latrine for defecation. As a result of community mobilization by CLTS Facilitators in the 12 target villages totally 127 new latrines were constructed, and 553 latrines were rehabilitated by the families.

Construction of latrines in the Health and Education Institutes

Start date: June 15, 2021

End date: Dec 31, 2021

Funded by: NCA

Implemented by: CAWC

Location: Kiti Hospital and Dasht-e-Kisaw School in Kiti district of Daikundi province

Lack of sanitation facilities in the schools and hospitals is one of the problems that the people are dealing with in the rural areas. To address this problem as much as its capacity CAWC included the construction of sanitation facilities in the health and education institutes in the WASH program. Through this activity, Six latrines in Kiti Hospital were constructed which are used by the hospital staff and patients and four latrines in Dashte Kisaw school were constructed which are used by the school students, school teachers, and school management team.



Food Assistance for IPC Phase 3 and 4 Food Insecure Vulnerable People in Daikundi

Project duration : June 20, 2021 - Jan 19, 2022
 Funded by: Caritas Germany/AHF
 Implemented by: CAWC
 Location: Ashtarlay district, Daikundi Province

According to the Spring Disaster Contingency Plan- March 2021, 384,000 people in Daykundi province needed providing emergency assistance to cope with overlapping challenges including a potential La Niña-driven drought. Below average snowfalls and winter precipitations, and elevated temperatures associated with a La Niña weather event, drought-like conditions are predicted to have a significant impact on spring cultivation, causing a production deficit and increasing vulnerabilities. Based on a range of weighted indicators,

the province had been classified with an elevated level of risk of drought (2.45 score) among the 25 most-affected provinces in Afghanistan with 60% of the population projected to be in IPC 3+ during the period June-November 2021. Additionally, emergency levels of food insecurity (IPC 4) were recorded in the province, especially in rural areas, during the post-harvest analysis of August 2020 and March 2021. Smallholder farmers had long seen their food stocks exhausted after the long winter and we're already faced with the necessity

of adopting negative coping strategies.

Thus, CAWC as sub-partners of CG with the financial support of AHF implemented this project to address the needs of vulnerable families in the Ashtarlay district of Daikundi by providing unconditional and unrestricted cash assistance. To do this, 815 most vulnerable and affected families by drought were identified in this district and provided with unconditional cash assistance. Through this intervention, each target family totally received 16624 AFN as unconditional assistance.



Humanitarian Emergency Response for Samangan and Kabul provinces Afghanistan

Kabul Province

The Humanitarian Emergency Response project for Samangan and Kabul provinces Afghanistan started on November 1st, 2021, and was completed on 31 April 2022. This project consists of two parts, the Kabul part has been covered by DCA's own fund and the part related to Samangan province has been covered by DANIDA Fund, Under the part of DCA's own fund in Kabul province, 335 families were planned to receive assistance, but after the revision of project budget on because of including Hawala charges, it was reduced to 319 families, This budget deficit was due to problems in Afghan banks. Since the Hawala fee was not included in the project budget and due to the existing problems and limitations of access to the bank account, it was decided to transfer the project budget in cash to the CAWC office, so the charge remittance fee was later included to the budget and instead the number of beneficiaries was reduced without any change in the overall budget of the project. At the end of this project 319 affected vulnerable IDPs and their host community, and families received assistance. The assistance was distributed to each family in the amount of 242 US\$ for Food Basket, this cash for food basket was distributed to each family according to their basic needs particularly food items identified during the beneficiary assessment. .

Age Group	Male		Female		Total	
	#	%	#	%	#	%
<5	130	5.8	225	10.1	355	16
<18	223	10.0	430	19.3	653	29
18-49	333	14.9	224	10.0	557	25
50 and >	246	11.0	83	3.7	329	15
Total	932	41.8	962	43.2	1894	85
Planned	1115	50.0	1114	50.0	2229	100
Variance	183	8.2	152	6.8	335	15





Samangan Province

This emergency response project was implemented in Samangan province; it has been covered by the DANIDA fund. This part of the project started on November 1st, 2021, and was completed on February 28th, 2022. Under the part of Samangan province, 1030 families were planned to receive assistance, but after the revision of the budget, it was reduced to 1010 families, at the end of the project 1010 affected vulnerable IDPs and their host community, families received assistance. The assistance was distributed to each family in the amount of 85 US\$ for winterization cloths, 80 US\$ for non-food items NFI, and a package of winterization shelter (tents), It should be noted that these three packages were not distributed to one family, but one of these three packages was distributed to each family according to their basic needs identified during the assessment.

A total of 1010 vulnerable families were identified, selected, and received aid in Samangan province, Feroz Nakhcher, Hazrat Sultan, and Aybak Districts. In Feroz nakhcher district 18 communities, in Hazrat Sultan district 17 communities, and in Ayback districts 37 communities, received life-saving emergency shelter, food assistance through cash assistance, non-food items, and winterization packages. The following table shows the detailed disaggregated beneficiaries by Age /sex

Age Group	Male		Female		Total	
	#	%	#	%	#	%
<5	574	8.2	603	8.6	1177	17
<18	1211	17.3	1043	14.9	2254	32
18-49	1241	17.7	1080	15.4	2321	33
50 and >	344	4.9	309	4.4	653	9
Total	3370	48.0	3035	43.2	6405	91
Planned	3564	50.8	3456	49.2	7020	100
Variance	194	2.8	421	6.0	615	9





Women Empowerment through Vocational Training and income generation intervention (Tailoring / Sewing and embroidery)

Follow up activities

Budget year: 2019
 Project duration : February 01, 2019 up to December 31,2019
 Project location: Nili center of Daikundi province
 Funded by: UNHCR

This project was launched in 2019 by CAWC through UNHCR financial support covering 40 returnees and displaced women, in Daikundi province. The duration of this project was 10 months from February 1st, 2019 to December 31st, 2019. During this period, women received comprehensive training on tailoring, sewing, and handicrafts by two well expert male and female trainers. After 10 months of training, the trainees received the graduation certificate, and the project training phase was completed. The project training phase ceremony was officially held in presence of provincial-level authorities on January 3th 2020 CAWC has intended to hand over the project to the Local Government with the coordination of UNHCR. Since neither the Government sectorial departments in Daikundi province nor UNHCR were able to take over the project and provide further technical, financial, marketing and accommodation centers for the trained trainees. So, the governor of Daikundi province recommended that CAWC as a local NGO with the partnership of UNHCR must help the trained women through a follow-up program with the aim of sustainability of the program.

The trained women were not able to develop their business individually or within groups due to their poverty and lack of financial support. Besides that, some of the trainee women were not able to work independently because during the 10-month course they did not fully learn the necessary tailoring skills.



Referenced the above-mentioned issues CAWC Office decided and initiated to set up a follow-up program and arrange beneficiaries within 5 groups. CAWC established a cooperative center for the trained women in the center of Nili city and under the cooperative platform the following activities have been conducted:

1. Formation of cooperative structure.
2. Establishment of matching long-term and short-term loan system.
3. Establishment of sales center in Nili city.
4. Establishment of women's membership saving account for small quick loans mechanism.
5. Market management and product supervision.
6. Establishment of group based saving box ,collecting monthly membership fee.
7. Arrangement of using the heavy-duty tailoring machine in the center in groups when needed.
8. Establishment of workshop for each group in the different locations of the city

CAWC staff efficiently started and executed the above plan through its own resources immediately after the training period. The plan was moving smoothly, and the cooperative member have the courage to work hard and increase their income with the aim of developing and staying in their own small business. The groups were provided raw materials, technical tools, and electrification through the solar system. CAWC cooperated with them in the management of this program as well as introducing the groups to the local wholesaler and retailer market for selling their products

Unfortunately, after August 2021, military and political changes in the country, the trained trainees suddenly lost everything and were forced to leave the provincial capital and go to the houses of their relatives and friends in remote villages of Daykundi province. This happened just when they had just entered the job market and hoped that shortly they would be able to start their own business independently. Some of them left their sewing supplies and raw materials, and some of them moved their sewing supplies with them.

Due to the political and security changes in the country, CAWC lost control of the management of the groups, and the CAWC sub-office got closed until the security situation got back to normal. CAWC as a local NGO having a long working background in the central region attempted to reopen it is sub-offices in the Daykondi province recently. Our first attempt was to collect information about what happened to the investment and the assets that were provided to the women's cooperative. CAWC through their local staff establish a contact line to find out how many of our beneficiaries are still living in the area. According to the sources that we have on the side our attempt was successful and our connection has been

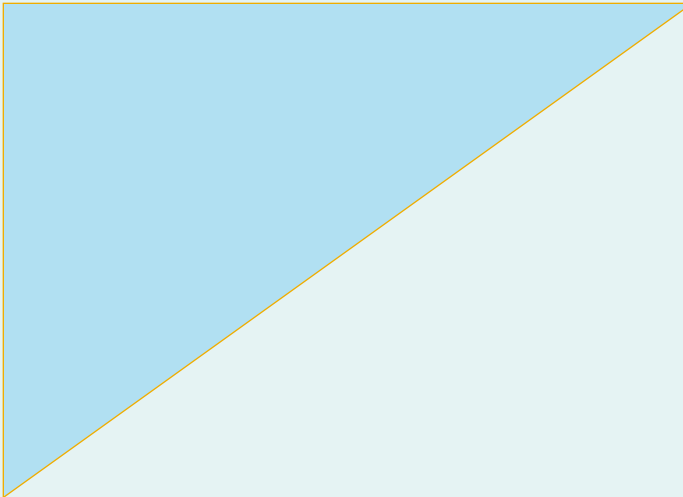




Global Hand Washing Day Celebration

Global handwashing day was celebrated by CAWC on 15th October 2021 in Kiti and Sangtakht-Bandar districts in Daikundi province. In each district, more than 500 males and females including community representatives, school students, government officials, and CDC members

participated in this celebration day. To commemorate this day, a number of participants washed their hands and asked others to inform their family members to maintain good health and hygiene so that they do not forget to wash their hands with soap and water.



Acronyms

ACBAR	Agency Coordinating Body for Afghan Relief
MRRD	Ministry of Rural Rehabilitation & Development
MoEco	Ministry of Economy
OCHA	Office for the Coordination of Humanitarian Affairs
AHF	Afghanistan Humanitarian Fund
CG	Caritas Germany
NCA	Norwegian Church Aid
UNHCR	UN High Commissioner for Refugees
WFP	World Food Program
CAWC	Central Afghanistan Welfare Committee
IDPs	Internal Displaced Persons
ANDMA	Afghanistan National Disaster Management Authority
MAIL	Ministry of Agriculture Irrigation and Livestock
MoEdu	Ministry of Education
CR-WASH	Climate Resilient Water Sanitation and Hygiene
CLTS	Community Lead total Sanitation
CDC	Community Development Council
MHM	Ministerial Hygiene Management
NFI	Non Food Items
BSC	Beneficiary Selection Committee
HHs	Households
CHR	Central Highland Region
PSN	Person With Specific Needs
MHP	Micro Hydro Power
WSP	Water Safety Plan
ODF	Open Defecation
DoRR	Directorate of Refuge and Repatriation
DRRD	Directorate of Rural Rehabilitation and Development
DoEco	Directorate of Economy
MSP	Money service Provider
MoU	Memorandum of Understanding



Emergency Kits Distribution In Daikundi Province

Year of implementation: 2021

Funded by: NCA

Implemented by: CAWC

Location: Shahrستان and Khidir districts Daikundi Province

Based on the agreement between NCA and CAWC for emergency response in Daikundi province, CAWC distributed emergency Kits for the 68 affected families by recent flash flooding in Sharistan and Khedir districts of Daikundi province.

In the beginning, CAWC constituted a team of response from its field staff in Daikundi and then the team conducted coordination meetings with the Directorate of Economy and ANDMA offices in Daikundi and shared the details of response planning with them. Aftermath, the team received an official letter from ANDMA office to share it with district authorities for further coordination at the district level. Additionally, the CAWC response team received a pre-identified list of affected families from the ANDMA office to conduct an assessment accordingly.

CAWC survey team conducted separate coordination meetings with Shahrستان and Khedir district authorities and shared the details of the response plan with them for further reference and coordination contrarily the district authorities provide sufficient information needed for implementing the response plan and distribution of the assistance to the affected families by flash flooding.

CAWC survey team assessed a total of 68 affected families which had been introduced by the ANDMA office and confirmed by district authorities in two districts of Shahrستان and Khedir. During the assessment, the team found that all the pre-identified families are eligible for the assistance, and distribution of emergency kits. The assessed families lost their houses during the flooding as well as affected loss of their animals by flash flooding.

CAWC head office coordinated with the NCA office in Kabul and received the sixty-eight emergency response Kits and dispatched them to Shahrستان and Khedir districts for distribution by the response team. Each kit consists of one Local tent, one Plastic Jerry cans, PVC Slab, and Plastic Mats. Out of 68 emergency kits, 56 of them were allocated for Shahrستان, and 12 of them were allocated for Khedir district as per the plan.

During the assessment, the team distributed distribution cards for the families who were identified as eligible for the assistance in the seven communities of two target districts; namely Sharistan and Khedir and planned for the distribution of the kits. Then the emergency response team distributed 68 emergency kits to the 68 target affected families according to the plan. The distribution process is monitored by the representatives from Shahrستان and Khedir districts from start to end.

Province	District	Number of communities	Number families received kits
Daikundi	Khidir	2	12
Daikundi	Sharistan	11	56
Total	2	13	68





Emergency Kits Distribution Khidir



Emergency Kits Distribution Shahrستان



CAWC Audit Report

PKF F.R.A.N.T.S.
Chartered Accountants



INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTOR

Opinion

We have audited the financial statements of “**Central Afghanistan Welfare Committee (CAWC)**” (the Organization), which comprise the balance sheet as at **December 31, 2021**, income & expenditure statement and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with accounting policies mentioned in note 2 & 3 to the financial statements.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting policies described in note 2 & 3 to the financial statements, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as 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.

Management is responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to 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

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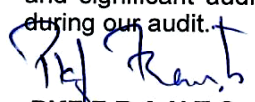
CAWC Audit Report

PKF F.R.A.N.T.S.
Chartered Accountants

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 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management, 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.


PKF F.R.A.N.T.S.
Chartered Accountants



Engagement Partner: Qamar Ali Mumtaz, FCA
Kabul, Afghanistan

Date: 17 MAR 2022

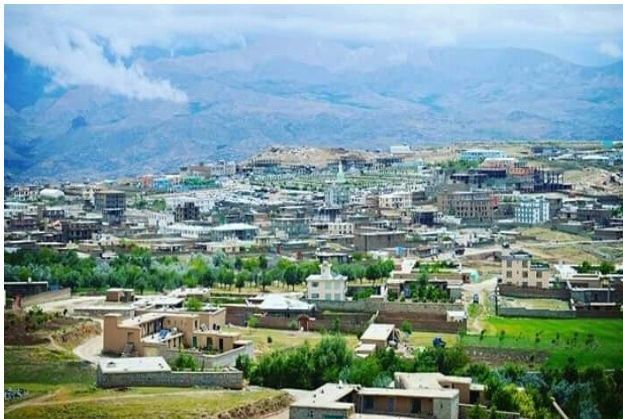
CAWC Offices Location



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CAWC VISION



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دیدگاه مؤسسه CAWC

Rural communities where people take responsibility for their own development and enjoy sustainable livelihoods with access to essential services and local resources.

جامعه ای که در آن مردم خود مسؤلیت انکشاف زندگی شان را به عهده بگیرند، و معیشت شان را به صورت پایدار با دسترسی به خدمات اساسی و منابع محلی تأمین نمایند.



www.cawc-af.org



Rahman BaBa School
Street, Kota-e-Sangi,
District#: 03, Kabul City -
Afghanistan

CAWC VALUES



ارزش های مؤسسه CAWC

1. People Centered مردم محوری
2. Social justice عدالت اجتماعی
3. Creativity خلاقیت
4. Integrity صداقت
5. Cooperation همکاری



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