

د افغانستان اسلامي انتقالی دولت

د مالي وزارت



دولت انتقالی اسلامي افغانستان

وزارت ماليه

**Government of Afghanistan**  
**Ministry of Finance**

**Finance Circular No. 14 / 1383**

**Dated .....**

**Subject: Procedures for reporting the assistance received in the form of goods**

---

All budget-funded institutions are required to follow the below-mentioned procedures in reporting the assistance received in the form of goods donated by external entities. Examples of goods affected by this circular are office equipment, vehicles, medical products etc.

Since the value of the goods received through this kind of arrangement form part of the assets of the government, the value of the goods need to be recorded.

1. Upon receipt of the goods the recipient budget institution shall complete the attached form to inform the Treasury Department of the Ministry of Finance the details of the goods received for recording the transaction in the records for the year.
2. Treasury Department shall record the transaction in a manual ledger of the Accounting System to reflect the receipt of goods in the budget as non-cash transaction.
3. The practice whereby the assessed values of the goods-in-kind were debited to the budget of the receiving Ministry will cease, and all transactions so recorded for 1382 will be reversed.
4. These procedures shall come into force immediately.

**Abdul Salam Rahimi**  
Deputy Minister



**Government of Afghanistan**  
**Report on goods received from Donors**

**1. Reporting Institution**

	Code	Name
a) Recipient Ministry / Institution		
b) Recipient Sub-organization		
c) Location (Province, District)		

**2. Donation Details**

a) Name of Donor Organization	
b) Country of Origin	
c) Name of Project / Program	

**3. Details of Goods Received**

No.	Description	Quantity	Unit Cost	Total Cost		Economic Classification
				Original Currency	Local Currency	
	Total					

\_\_\_\_\_  
Chief Accountant

\_\_\_\_\_  
Date

## Procedures for completing the Report on Goods received from Donors

---

### 1. Reporting Institution

- a) Recipient Ministry / Institution
  - o Code Write the Chart of Accounts code of the ministry / institution
  - o Name Write the full name of the ministry / institution
  
- b) Recipient Sub-organization
  - o Code Write the Chart of Accounts code of the sub-organization
  - o Name Write the full name of the sub-organization
  
- c) Location (Province / District)
  - o Code Write the Chart of Accounts codes of the province and district that represent the location of the recipient sub-organization
  - o Name Write the full names of the province and district that represent the location of the recipient sub-organization

### 2. Donation Details

- a) Name of Donor Organization
  - o Write the full name of the organization / institution that donates the goods  
e.g. Japan International Cooperation System
  
- b) Country of Origin
  - o Write the full name of the country in which the donor organization / institution is located  
e.g. Japan
  
- c) Name of Project / Program
  - o Write the full name of the project / program under which the goods are donated  
e.g. Kabul – Kandahar Road Construction Project

### 3. Details of Goods received

- a) No. Write the line number to report different kinds of goods
- b) Description Write the full description of the goods received
- c) Quantity Write the quantity received
- d) Unit Cost Write the unit cost of the item
- e) Total cost Original Currency Write the total cost of goods in the original currency
- f) Total cost Local Currency Write the total cost of goods in Afghani currency
- g) Economic Classification Write the Chart of Accounts Economic sub-code that is relevant to the goods received – that is, if the goods were procured by the Ministry instead

of being donated, from which economic code would the purchase have been made.

e.g. 30100 - for agricultural tools and materials

51000 - for office equipment,

**Note:**

1. The cost figures required in (d) and (e) above can be found on the documents pertaining to the delivery of the goods. The cost in local currency required in (f) above can be either found on the documents pertaining to the delivery of the goods or obtained by converting the original currency cost according to the prevailing exchange rate.
2. If the cost figures are not available the recipient ministry should identify the recommended retail price for the goods in the Country of Origin of Manufacture.