

AFGHAN GAS ENTERPRISE (AGE)

Audited Financial Statements

**Year Ended December 21, 2018 and
December 21, 2019**



ISLAMIC REPUBLIC OF AFGHANISTAN
SUPREME AUDIT OFFICE



AUDIT DIRECTORATE OF STATE OWNED
ENTERPRISES AND CORPORATIONS

AUDIT REPORT

AFGHAN GAS ENTERPRISE

(Years Ended December 21, 2018)



KABUL- AFGHANISTAN



Reference Number:

Date:

Auditor General's Report

To

Board of Directors of Afghan Gas Enterprise

Kabul

Report on the Audit of the Financial Statements

Adverse Opinion

We were engaged to audit the financial statements of Afghan Gas Enterprise/ Afghan Gas Company (AGE/AGC), which comprise the statements of financial position as at December 21, 2018, the statement of comprehensive income and statement of cash flows for the year then ended.

In our opinion, because of the significance of the matter discussed in the basis for adverse opinion section of our report, the accompanying financial statements do not present fairly in all material respect, in accordance with international financial reporting standards.

Basis for Adverse Opinion

1) Revenue overstatement

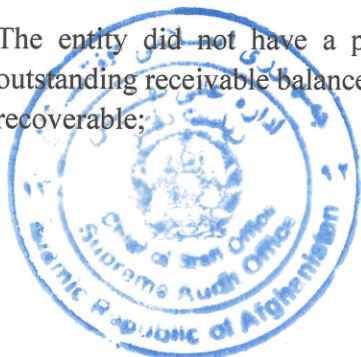
We noted that AGE recognized revenue amounting AFN 438,408,147 for FY 1397 from Kod-e-Barq against natural gas supplied. However, Kod-e-barq has confirmed only AFN 412,071,758, As a result, revenue overstated by AFN 26,336,389.

In addition, AGE is recognizing revenue from Sheberghan city and Aqcha district based on monthly estimated gas usage, not based on actual usage, there are material difference of 5,926,323 M3 natural gas in 1397, between 11,880,000 M3 gas supplied and 5,953,677 M3 gas reported in revenue. As a result, revenue from Sheberghan city and Aqcha district has been materially understated.

2) No provisioning for receivables as per IFRS 9

We noted the following exceptions regarding receivable balance AFN 1,338,741,469 As at the balance sheet date:

The entity did not have a provisioning policy for bad/doubtful debts; hence all the outstanding receivable balances were recognized in the financial statements as current and recoverable;



AGE confirmed that receivables balance amounting AFN 59,348,705 are suspicious to recover but not provided for.

Receivable amounting AFN 873,892,361 outstanding from long time and Afghan Gas Enterprise has confirmed that these are difficult to recover from customers.

following receivable confirmations, receivables amounting AFN 224,684,284 were not confirmed by customers.

S. N	Trade Receivable	Reported amount (AFN)	Confirmed Amount (AFN)	Unconfirmed Amount (AFN)
1	Kod-e-Barq	727,960,971	504,104,840	223,856,131
3	C.N. G	828,153	0	828,153
Total Overstatement in fiscal year 1397				224,684,284

As a result, AGE trade receivable balances have been materially overstated by aforementioned amounts and also this is non-compliance with IFRS 9.

3) Inventory Overstated and not valued as per IAS2

AGE's Inventory include 24,188 Gas meters. lubricant and other low value items total amounting AFN 67,959,225 which were purchased more than 15 years ago, AGE is not able to use forementioned inventories due to incompatibility of gas meters with natural gas pressure and outdated lubricants and low value and less lasting goods, but still recorded at cost in statement of financial position. We were unable to satisfy ourself on valuation attributed to these inventories as stated in statement of financial position.

4) Assets and Equity overstated

AGE is presenting fixed assets at cost and did not deducted accumulated depreciation amounting AFN 1,385,342,738 from cost of assets, as result fixed assets has been overstated by AFN 1,385,342,738 in FY1397, this is also non-compliance with IAS 16.

Additionally, fixed assets depreciation amounting AFN 62,523,618 for FY 1397 has been debited as expenses but the other effect recorded in equity under heading of rehabilitation fund and repairing fund. As a result, equity is overstated by AFN 62,523,618 in FY 1397.

5) Fixed assets not valued as per IAS 16

AGE fixed assets include 19 active gas well in khowja gogardak area but these gas wells are recorded at nil due to incorrect useful life assigned to assets an didn't reassess at the end of each year end, but still, they are extracting gas from it and supplying to customers.

AGE fixed assets include two floor building of head quarter, 9 residential block which has 273 apartments with its residential hall, but these assets were recorded at nil due to incorrect useful life assigned to assets an didn't reassess at the end of each year. As a result, Fixed Assets of Afghan Gas Enterprise has been understated.

The Company has a non-current asset net book value of AFN 1,108,734,292 for which there is no fixed assets register, and we could not ascertain its completeness.

6) Net profit treated twice in equity

AGE has accounted twice net profit of the year, once they charged net profit of AFN 91,197,678 for FY1397 to equity under name of profit for the year, but again for the second time the same amount has been posted to current assets and other effect recorded in different equity fund accounts and surplus profit account. So, equity and current asset of AGE has been materially overstated by AFN 91,197,678 for FY 1397.

7) Non-compliance with IAS-1.

AGE did not prepare statement of changes in equity and notes to the financial statements. In addition, statement of cash flow was not presented as per IAS 7. Furthermore, the amount presented in statement of cash flow were not supported by underlying documents.

8) Incorrect treatment of revenue

At the time of extraction of natural gas during filtering process, AGE is also producing Condensate fuel and they are recording the extracted fuel at a price of AFN 30 per liter in revenue despite of these fuels are not sold, during audit we found AFN 1,676,250 in fiscal year 1397 were remaining fuel at year end but were recorded in revenue. As a result, revenue has been materially overstated by AFN 1,676,250 in fiscal year 1397.

9) Non-Monetary Government Grant

Constructed three gas wells in Yatim Taq area with value of USD 3,065,000 has been granted by Ministry of Mine & Petroleum to AGE and the completed construction project have been handed over on 2/7/1393 but since that date till end of FY 1397 these non-monetary government grant has not been recorded in statement of financial position. So, since 1393 Fixed Assets and Depreciation expenses has been materially understated.

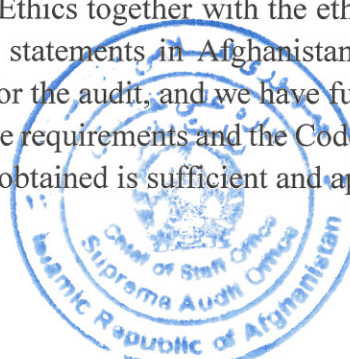
Furthermore, Ministry of Mine and Petroleum has also granted total of 47 equipment to AGE, but these equipment were also not recorded in statement of balance sheet for FY 1397.

10) Unsupported expenses

In absence of supporting documents, we were not able to satisfy ourselves concerning occurrence, accuracy and cut-off of the Expenses amounting AFN 17,449,387:

We conducted our audit in accordance with the International Standards of Supreme Audit Institutions ("ISSAIs"). 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 the Supreme Audit Institution (SAI) of the Islamic Republic of Afghanistan and independently derive our legal mandate from the Supreme Audit Office Law and in accordance with the Code of Ethics implemented by the SAO based on the ISSAI 130-Code of Ethics together with the ethical requirements that are relevant to our audit of the financial statements in Afghanistan and applicable to SAO auditors including external experts for the audit, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics of SAO. 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 preparation and fair presentation of the Financial Statements in accordance with International Financial Reporting Standards. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements which are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial statements, management is responsible for assessing Afghan Gas Enterprise'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 Corporation or to cease operations, or has no realistic alternative but to do so. Management and those charged with governance are responsible for overseeing the Corporation's financial reporting process.

Auditor's Responsibilities 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 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 ISSAIs 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 ISSAIs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

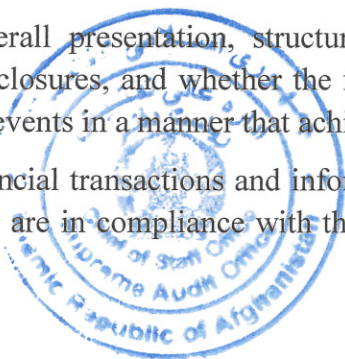
Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may 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 project's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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.

Evaluate the financial transactions and information reflected in the Financial Statements and whether they are in compliance with the terms and conditions of Project's Grant/ or



Financing Agreements.

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. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Mohammad Naiem Haqmal (FCCA, CPFA)

Auditor General of Afghanistan

Supreme Audit Office

Kabul Afghanistan





ISLAMIC REPUBLIC OF AFGHANISTAN
SUPREME AUDIT OFFICE



AUDIT DIRECTORATE OF STATE OWNED
ENTERPRISES AND CORPORATIONS

AUDIT REPORT

AFGHAN GAS ENTERPRISE

(Years Ended December 21, 2019)



KABUL- AFGHANISTAN



Government of Islamic Republic of Afghanistan
Supreme Audit Office



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Basis for Adverse Opinion

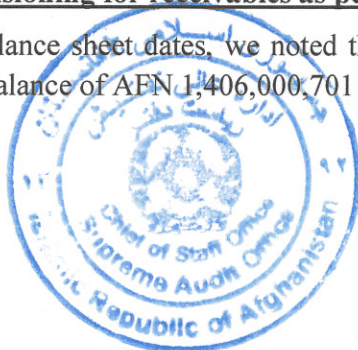
1) Revenue overstated

AGE recognized revenue of AFN 346,786,718 from Kod-e-Barq and AFN 34,080,937 from Bayat Power Company in FY 1398 against natural gas supplied. But Kod-e-barq and Bayat Power company have only confirmed AFN 290,533,822 and AFN 30,728,705 respectively. As a result, AGE revenue materially overstated by AFN 56,252,896 and AFN 3,352,232 respectively in FY 1398.

In addition, AGE is recognizing revenue from Sheberghan city and Aqcha district based on monthly estimated gas usage but not based on actual usage, there are material difference of 3,705,890 M³ natural gas in 1398, between 9,360,000 M³ gas supplied and 5,654,110 M³ gas reported in revenue. As a result, revenue from Sheberghan city and Aqcha district has been materially understated.

2) No provisioning for receivables as per IFRS 9

As at the balance sheet dates, we noted the following exceptions regarding the accounts receivable Balance of AFN 1,406,000,701 for FY 1398:



- (i) The entity did not have a provisioning policy for bad/doubtful debts; hence all the outstanding receivable balances were recognized in the financial statements as current and recoverable;
- (ii) Account Receivable balance include an amount of 59,348,705 AFN which Afghan Gas Enterprise confirmed are suspicious.
- (iii) Receivable balance had Balances of 873,892,361 AFN, which are outstanding from long time and Afghan Gas Enterprise has confirmed that these are difficult to recover from customers.
- (iv) Amounting AFN 295,823,215 has not been confirmed by customer.

S. N	Trade Receivable	Reported amount AFN	Confirmed amount AFN	Difference in AFN
1	Kod-e-Barq	664,597,385	383,560,203	281,037,182
2	Bayat Power Company	34,080,937	20,111,752	13,969,185
3	C.N. G	816,848.00	0	816,848
Total Overstatement for fiscal year 1398				295,823,215

As a result, Afghan Gas Enterprise trade receivable balances have been materially overstated by aforementioned amount, and also this is non-compliance with IFRS 9.

3) Inventory Overstated

AGE, s Inventory include 24,188 Gas meters. lubricant and other low value items total amounting AFN 67,959,225 which were purchased more than 15 years ago, AGE is not able to use forementioned inventories due to incompatibility of gas meters with natural gas pressure and outdated lubricants and low value and less lasting goods, but still recorded at cost in statement of financial position. We were unable to satisfy ourself on valuation attributed to these inventories as stated in statement of financial position.

4) Assets and Equity overstated

AGE is presenting Fixed Assets at cost but not deducting accumulated depreciation AFN 1,363,628,527 from cost of assets, as result fixed assets has been materially overstated by AFN 1,363,628,527 in F 1398.

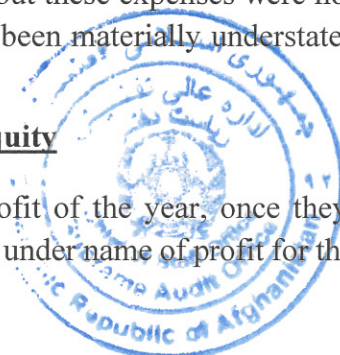
Fixed assets depreciation of AFN 58,161,723 for FY 13978 has been debited as expenses but the other effect recorded in equity under heading of rehabilitation fund and repairing fund. As a result, equity is overstated by AFN 58,161,723 for FY 1398.

5) Unreported Expenditure

Bayat Power Company has responded to us that they incurred 10,003,458 AFN expenditure on behalf of AGE and provided us support documents in which AGE staff acknowledgement was available, but these expenses were not recorded in AGE Financial Statements, so expenditures have been materially understated by AFN 10,003,458 in FY 1398.

6) Net profit treated twice in equity

AGE has accounted twice net profit of the year, once they charged net profit of AFN 129,972,251 for FY1398 to equity under name of profit for the year, and also same amount



has been posted to current assets and other effect recorded in different equity fund accounts and surplus profit account. So, equity and current asset of AGE has been materially overstated by AFN 129,972,251 for FY 1398.

7) Fixed Assets not valued as per IAS 16

AGE fixed assets include 19 active gas well in khowja gogardak area but these gas wells are recorded at nil, due to incorrect useful life assigned to assets and didn't reassess at the end of each year end, but still, they are extracting gas from it and supplying to customers.

AGE fixed assets include two floor building of head quarter, 9 residential block which has 273 apartments with its residential hall, but these assets were recorded at nil due to incorrect useful life assigned and didn't reassess at the end of each year end. As a result, Fixed Assets of AGE has been understated.

Additionally, the Company has a non-current asset net book value of AFN 1,300,700,036 for which there is no fixed assets register, thus we could not ascertain the completeness of the aforementioned assets.

8) Non-compliance with IAS-1

AGE did not prepare statement of changes in equity and notes to the financial statements, as per IAS 1. In addition, statement of cash flow was not presented as per IAS 7 requirements. Furthermore, the amount presented in statement of cash flow were not supported by underlying documents and net cash flow was negative amounting to AFN (5,983,452) for FY 1398.

9) Incorrect treatment of revenue and noncompliance with IFRS 15

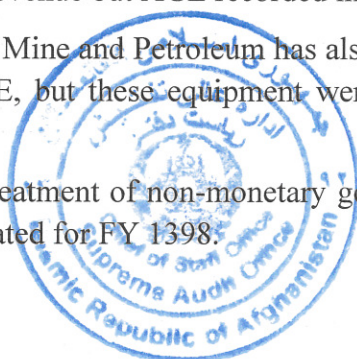
In processing natural gas "Condensate fuel, a byproduct of AGE, valued and recognized as revenue AFN 30 per litter, we noted that amounting to AFN 582,750 Condensate fuel were not sold but still AGE recorded it as revenue for the FY 1398, and also the company recorded AFN 655,795 rent income for which rent services were not provided as of income statement date, as result, AGE is in noncompliance with IFRS and overstated the revenue amounting to AFN 1,238,545.

10) Non-Monetary Government Grant

Constructed three gas wells in yatim taq area valued USD 3,065,000 equivalent to AFN 173,294,900 has been granted by Ministry of Mine & Petroleum to AGE and the completed construction project have been handed over on 2/7/1393 but AGE recorded at constructed price instead of fair value as per IAS 20 in FY 1398. So, since 1393 AGE fixed assets and depreciation expenses has been understated. Furthermore, these assets second effect should have been recorded in revenue but AGE recorded in equity.

In addition, Ministry of Mine and Petroleum has also granted total of 47 equipment value AFN 1,185,660 to AGE, but these equipment were also recorded as equity instead of revenue.

As result of incorrect treatment of non-monetary government grant revenue of AGE has been materially understated for FY 1398.



11) Unsupported expenses

In absence of supporting documents, we were not able to satisfy ourselves concerning occurrence, accuracy and cut-off of the Expenses amounting to AFN 24,246,459 AFN:

We conducted our audit in accordance with the International Standards of Supreme Audit Institutions ("ISSAIs"). 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 the Supreme Audit Institution (SAI) of the Islamic Republic of Afghanistan and independently derive our legal mandate from the Supreme Audit Office Law and in accordance with the Code of Ethics implemented by the SAO based on the ISSAI 130- Code of Ethics together with the ethical requirements that are relevant to our audit of the financial statements in Afghanistan and applicable to SAO auditors including external experts for the audit, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics of SAO. 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

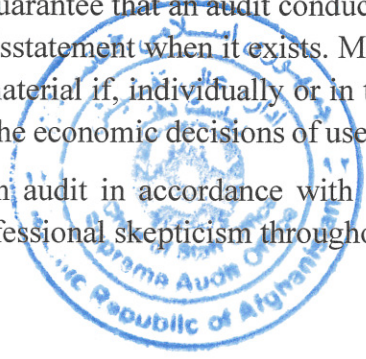
The Management is responsible for preparation and fair presentation of the Financial Statements in accordance with International Financial Reporting Standards. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements which are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial statements, management is responsible for assessing Afghan Gas Enterprise'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 Corporation or to cease operations, or has no realistic alternative but to do so. Management and those charged with governance are responsible for overseeing the Corporation's financial reporting process.

Auditor's Responsibilities 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 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 ISSAIs 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 ISSAIs, 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 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 project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.
- Evaluate the financial transactions and information reflected in the Financial Statements and whether they are in compliance with the terms and conditions of Project's Grant/ or Financing Agreements.

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. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


Mohammad Naiem Haqmal (FCCA, CPFA)
Auditor General of Afghanistan
Supreme Audit Office
Kabul Afghanistan





د افغانستان اسلامي جمهوریت
وزارت معادن و پترولیم

Islamic Republic of Afghanistan
Ministry of Mines and Petroleum
Directorate of Afghanistan

ریاست معادن و پترولیم
مردم شمیر
مکتوب خدمت مالی



د افغانستان اسلامي جمهوریت
د کسبو او پلورلو وزارت

بیلانس شپږم

الف:	سال مالی 1397	سال مالی 1398
A: دارایی های جاری (نقدی)	33250062	5983452
1- حسابات بانکی	13692	0
2- حسابات کسه	33263754	5983452
مجموع دارایی های نقدی (مطابق بیلانس افتتاحیه دوران وجوئدی)	سال مالی 1397	سال مالی 1398
B: ذخایر	32140883	31047383
1- امتعه قابل فروش	37182540	41878721
3- مواد ذخایر (روغنیات و محرکه)	170337	190245
5- مواد مصرفی و مازاد و داغمه	46671505	59764642
6- اجناس و اموال کم قیمت و کم دوام داخل تحویلخانه	313279	348812
7- سایر ذخایر	116478544	133229803
مجموع دارایی در ذخایر	سال مالی 1397	سال مالی 1398
C: طلبات	2685450	4824399
1- طلبات که زود تر قبل حصول است	17791782	20004695
2- پیشگی ها	31178765	5404931
3- طلبات بالای شرکت ها تصدی ها ، موسسات و ادارات دولتی و قطعاعات نظامی	1273981410	1360291897
4- طلبات بالای مشتریان و قراردادیان	13104062	15474779
5- سایر طلبات	1338741469	1406000701
مجموع طلبات	سال مالی 1397	سال مالی 1398
D: سایر دارایی های جاری	91197678	129972251
1- وجوه جذب شده (از مدرک مفاد سال)	91197678	129972251
مجموع سایر دارایی های جاری	1579681445	0
مجموع سایر دارایی های جاری (A-B-C)	سال مالی 1397	سال مالی 1398
ب: دارایی ثابت	2494446075	2494077030
1- قیمت ابتدائی دارایی ثابت	1385342738	1363628527
2- ذخیره ابتدائی استهلاکات الی سال راپوردهی	1109103337	1130448503
3- قیمت بعد از وضع استهلاکات	(-369045)	170251533
4- صورت تغییرات و تبدلات در دارایی ثابت یا جایداد ها	1108734292	1300700036
5- قیمت خالص دارایی ها ثابت	2494077030	2664328563
6- قیمت خالص دارایی ثابت ذخیره استهلاکات سال راپوردهی	سال مالی 1397	سال مالی 1398
ج: دارایی متفرقه	0	0
1- خدمات انجام شده که پول آن پرداخته نشده	0	0
2- سرمایه گذاری پول به خاطر دست آوردن مفاد (بفایده سرمایه گذاری به بانک گذاشته شده باشد)	0	0
3- مالیات و وجایب تادیهاتی به حسابات مربوط قبلاً انتقال شده باشد	0	0
مجموع دارایی متفرقه	4073758475	4339514770
مجموع کل دارایی های الف + ب + ج		





دولت جمهوری اسلامی افغانستان
وزارت معادن و پترولیم

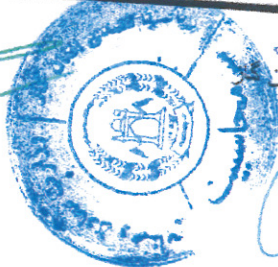
Islamic Republic Of Afghanistan
Ministry Of Mines and Petroleum
Directorate of oil and gas

ریاست تصدی افغان گاز
سرمدانیت
مطهرت عمومی مالی



بیان نفع و ضرر

سال مالی 1397	سال مالی 1398	عوايد
515333934	451458738	1- صورت حساب اجناس تکميل شده و يا خدمات انجام شده
20613357	18058349	2- (4%) ماليات انتقالی
494720577	433400389	A- عوايد فعاليت های اساسی بعد از وضع ماليات
سال مالی 1397	سال مالی 1398	عوايد غير اساسی
17934	83515191	1- عوايد از مدرک فلزات داغمه
9477400	10911000	2- عوايد از مدرک فروش کانتینر
50000	40000	3- عوايد از مدرک خدمات
1342970	230500	4- عوايد متفرقه
435531	3787866	وضع (4%) ماليه
10452773	90908825	عوايد بعد از وضع ماليه
812580	1093238	1- عوايد از مدرک کرایه جايداد ها
32503	109323	وضع (4% و 10% و 15%) ماليه
780077	983915	عوايد بعد از وضع ماليه
11232850	91892740	مجموع عوايد غير اساسی:
505953427	525293129	1- مجموع کل عوايد A+B+C
سال مالی 1397	سال مالی 1398	C- مصارف عمومی
169675416	155128563	1- مصارف معاشات
34494929	34205150	2- مصارف پروژه جات و روغنیات
47065254	37344850	3- مصارف روپالیتی
27999438	13858151	4- مصارف انرژی برق
12731551	16067456	5- مواد مصرفی مواد خام اولیه
8200950	26035823	6- مصارف ترمیم چاه ها و تعمیراتی
34140580	33941440	7- مصارف پرونده چاه ها
62523618	58161723	8- مصارف استهلاکات
17924013	20577722	9- سایر مصارف
414755749	395320878	C: مجموع مصارف عمومی
79964828	38079511	نتیجه فعاليت تصدی از مدرک عوايد اساسی (عوايد اساسی - مصارف)
91197678	129972251	نتیجه عمومی A+B-C مقدار با ضرر (عوايد مجموع - مصارف) نتیجه



سید عبدالله
و ارسى کننده سر محاسبیت شرکت افغان گاز



دولت جمهوري اسلامي افغانستان
وزارت معادن و پتروليم

Islamic Republic of Afghanistan
Ministry of Mines and Petroleum
Directorate of Afghan Gas

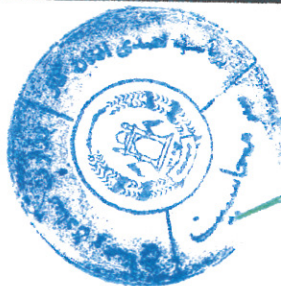
د افغانستان اسلامي جمهوريت دولت
نگارونو پتروليم



رياست تصدي افغان گاز
سرمدانيت
مديريت عمومي مالي

منابع سرمايه

سال مالی 1397	سال مالی 1398	الف : سرمايه جاري
73762904	46524271	1- ديون كه زود تر قبل پرداخت باشند
0	0	2- ديون از مدرک پيشگي ها خريداران
0	0	3- ديون از مدرک پيشگي قرارداديان
0	0	4- مفاد پرداخت نشده با سهم تقسيم نشده
917628625	1013010138	5- ماليات و وجايب تاديه نشده
0	0	6- سايز ديون جاري
991391529	1059534409 ✓	مجموع سرمايه جاري:
سال مالی 1397	سال مالی 1398	ب: سرمايه ثابت و دوراني
2494077030	2664328563	1- سرمايه ثابت
58084791	58334451	2- سرمايه دوراني
143586761	165098614	3- ذخيره احياي مجدد
203774885	164528188	4- ترميم اساسي
2759560	2723860	5- تضمين و تقاعد
3630609	3631056	6- عوايد زمان اينده
24749880	33809853	7- فوند توسعوي
18384477	18591657	8- فوند تشويقي
30901006	33478340	9- فوند كلتوري
11220269	5483528	10- فوند احتياطي
91197678	129972251	11- مفاد سال جاري (ناخالص) و نتيجه فعاليت
3082366946	3279980361	مجموع سرمايه:
4073758475	4339514770	مجموع كل سرمايه الف + ب :



انجنير عبدالقيوم

سيد عبداللّه

وازي كنده سر محاسبيت شركت افغان گاز

سرپرست شركت افغان گاز



د افغانستان اسلامي جمهوریت
وزارت معادن و پترولیم

Islamic Republic Of Afghanistan
Ministry Of Mines and Petroleum
Directorate of Afghan Gas

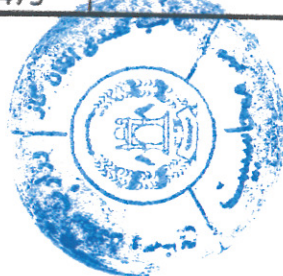
ریاست تصدی آفغان گاز
سرمدیویت
مطهریت عمومی ملی

د افغانستان اسلامي جمهوریت دولت
نگار او پترولیم



بیلانس ثبت

1396 مالی	1397 مالی	الف:
11632396	33250062	A: دارائی های جاری (نقدی)
0	13692	1- حسابات بانکی
11632396	33263754	2- حسابات کسه
1396 مالی	1397 مالی	مجموع دارائی های نقدی (مطابق بیلانس افتتاحیه دوران و چونقدی)
30941928	32140883	B: ذخایر
0	0	1- امتعه قابل فروش
40202774	37182540	2- مواد خام و ترکیبات
0	0	3- مواد ذخایر (روغنیات و محرکه)
152565	170337	4- امتعه نیم کاره در اخیس سال (تجدید پایپ لاین گاز)
37848205	46671505	5- مواد مصرفی و مازاد و داغمه
298026	313279	6- اجناس و اموال کم قیمت و کم دوام داخل تحویلخانه
109443498	116478544	7- سایر ذخایر
1396 مالی	1397 مالی	مجموع دارائی در ذخایر
2643612	2685450	C: طلبات
16262354	17791782	1- طلبات که زود تر قبل حصول است
32444338	31178765	2- پیشگی ها
1128900748	1273981410	3- طلبات بالای شرکت ها تصدی ها ، موسسات و ادارات دولتی و قطعات نظامی
13108315	13104062	4- طلبات بالای مشتریان و قرار دادیان
1193359367	1338741469	5- سایر طلبات
1396 مالی	1397 مالی	مجموع طلبات
0	91197678	D: سایر دارائی های جاری
0	0	1- وجوه جذب شده (از مدرک مفاد سال)
0	91197678	2-
1314435261	1579681445	مجموع سایر دارائی های جاری
1396 مالی	1397 مالی	مجموع سایر دارائی های جاری (A-B-C)
2494406075	2494446075	ب: دارائی ثابت
1325017335	1385342738	1- قیمت ابتدائی دارائی ثابت
1169388740	1109103337	2- ذخیره ابتدائی استهلاکات الی سال راپوردهی
40000	(-369045)	3- قیمت بعد از وضع استهلاکات
1169428740	1108734292	4- صورت تغییرات و تبدلات در دارائی ثابت یا جایداد ها
2494446075	2494077030	5- قیمت خالص دارائی ها ثابت
1396 مالی	1397 مالی	6- قیمت خالص دارائی ثابت ذخیره استهلاکات سال راپوردهی
0	0	ج: دارائی متفرقه
0	0	1- خدمات انجام شده که پول ان پرداخته نشده
0	0	2- سرمایه قرضه پول بخطر بیست اورن مفاد (بخاطر سرمایه قرضه به بانک گذاشته شده باشد)
0	0	3- مالیات و وجایب تادیاتی به حسابات مربوط قبلاً انتقال شده باشد
0	0	مجموع دارائی متفرقه
3808881336	4073758475	مجموع کل دارائی های الف + ب + ج





د افغانستان اسلامي جمهوریت
وزارت معادن و پترولیم

د افغانستان اسلامي جمهوریت
نکولو او پترولیم



Islamic Republic Of Afghanistan
Ministry Of Mines and Petroleum
Directorate of oil and gas

ریاست تصدی افغان گاز
سر محاسبیت
ماریت عمومی مالی

بیان لنس نفع و ضرر

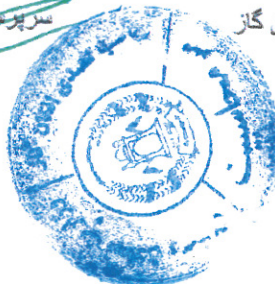
عواید	سال مالی 1397	سال مالی 1396
1- صورت حساب اجناس تکمیل شده و یا خدمات انجام شده	515333934	486849578
2- (4%) مالیات انتقالی	20613357	19473983
A- عواید فعالیت های اساسی بعد از وضع مالیات	494720577	467375595
عواید غیر اساسی	سال مالی 1397	سال مالی 1396
1- عواید از مدرک فلزات داغمه	17934	20808
2- عواید از مدرک فروش کاندنسات	9477400	10696000
3- عواید از مدرک خدمات	50000	0
4- عواید متفرقه	1342970	2089352
وضع (4%) مالیه	435531	512246
عواید بعد از وضع مالیه	10452773	12293914
1- عواید از مدرک کرایه جابدها	812580	1288780
وضع (4% و 10% و 15%) مالیه	32503	128878
عواید بعد از وضع مالیه	780077	1159902
مجموع عواید غیر اساسی:	11232850	13453816
1- مجموع کل عواید A+B+C	505953427	480829411
C- مصارف عمومی	سال مالی 1397	سال مالی 1396
1- مصارف معاشات	169675416	166634238
2- مصارف پرزه جات و روغنیات	34494929	30311500
3- مصارف رویالیتی	47065254	48029526
4- مصارف انرژی برق	27999438	12964504
5- مواد مصرفی (اموال کم قیمت)	12731551	12973133
6- مصارف ترمیم چاه ها	8200950	15450332
7- مصارف پرونده چاه ها	34140580	2635200
8- مصارف استهلاکات	62523618	67261336
9- سایر مصارف	17924013	13386365
C: مجموع مصارف عمومی	414755749	369646134
نتیجه فعالیت تصدی از مدرک عواید اساسی (عواید اساسی - مصارف)	79964828	97729461
نتیجه عمومی A+B-C بقاد با ضرر (عواید مجموع - مصارف) نتیجه	91197678	111183277

انجنیر عبدالقیوم

سرپرست ریاست تصدی افغان گاز

سید عبدالله

سرپرست سر محاسبیت تصدی افغان گاز





دولت جومهوری اسلامی افغانستان
وزارت معادن و پتروایم

Islamic Republic Of Afghanistan
Ministry Of Mines and Petroleum
Directorate of Afghan Gas

ریاست معادن افغان گاز
سرمداریت
مدیریت سرمایه گذاری

د افغانستان اسلامي جمهوریت دولت
د ککړو پتروایم



منابع سرمایه

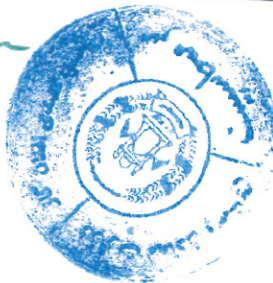
سال مالی 1396	سال مالی 1397	الف : سرمایه جاری
56070028	73762904	1- دیون که زود تر قبل پرداخت باشد
0	0	2- دیون از مدرک پیشگی ها خریداران
0	0	3- دیون از مدرک پیشگی قرار دادیان
744801665	917628625	4- مفاد پرداخت نشده با سهم تقسیم نشده
0	0	5- مالیات و وجایب تأدیه نشده
800871693	991391529	6- سایر دیون جاری
		مجموع سرمایه جاری:
سال مالی 1396	سال مالی 1397	ب: سرمایه ثابت و دورانی
2494446075	2494077030	1- سرمایه ثابت
58084791	58084791	2- سرمایه دورانی
101402732	143586761	3- ذخیره احیای مجدد
185264466	203774885	4- ترمیم اساسی
3150514	2759560	5- تضمین و تقاعد
3630609	3630609	6- عرایض زمان آینده
16654642	24749880	7- فوند توسعه
0	18384477	8- فوند تشویقی
26210363	30901006	9- فوند کلتوری
7982174	11220269	10- فوند احتیاطی
111183277	91197678	11- مفاد سال جاری (ناخالص) و نتیجه فعالیت
3008009643	3082366946	مجموع سرمایه:
3808881336	4073758475	مجموع کل سرمایه الف + ب :

انجنیر عبدالقیوم

سرپرست ریاست تصدی افغان گاز

سید عبداللہ

سرپرست سرمداریت





دولت جمهوری اسلامی افغانستان
وزارت معادن و پترولیوم

Islamic Republic Of Afghanistan
Ministry Of Mines And Petroleum
Directorate of Afghan Gas

ریاست تصدی افغان گاز
سرمدیت
مدیریت عمومی مالی

د افغانستان اسلامي جمهوریت دولت
د ککړو او پټرولیم



بیلاتس دوران حسابات نقدی
تصدی افغان گاز

سال مالی 1396		سال مالی 1397		دوران حسابات نقدی در فعالیت های اساسی
D	C	D	C	
150181367	0	91197678	0	مفاد مطابق بیلاتس نفع و ضرر
67261336	0	62523618	0	استهلاکات
0	0	0	0	ذخیره از مدرک بهره قروض طویل المدت که تادیه نشده
217442703	0	153721296	0	1- مجموع دوران وجود نقدی قبل از وضع سرمایه دورانی
0	226709052	0	145382102	طلبات بالای مشتریان و قرار دایان (کاهش)
0	0	0	0	موجود اتمعه تکمیل شده که بفروش نرسیده
0	849673	0	7035046	تغیرات و تبدلات در ذخایر
217442703	227558725	0	152417148	2- مجموع وجود نقدی از فعالیت های اساسی
108472750	0	172826960	0	تزیید وجایب مالیاتی و مفاد
0	0	0	34408453	تزیید فوند ها
0	0	0	0	تادیه پیش پرداخت مالیات انتفاعی
325915453	0	172826960	34408453	3- مجموع مفاد سال جاری
325915453	227558725	326548256	186825601	میزان ستون های 1-2-3
98356728	0	139722655	0	A: نتیجه
D	C	D	C	دوران وجه نقدی از فعالیت های سرمایه گذاری
0	0	0	1829170	تغیرات و تبدلات در دارایی ثابت
0	67261336	0	57325403	تغیرات و تبدلات در ذخایر استهلاکات
0	0	0	0	تزیید در تحویلخانه ها از مدرک حواید متفرقه
0	67261336	0	59154573	مجموع دوران نقدی از فعالیت های سرمایه گذاری
0	67261336	0	59154573	B: نتیجه
D	C	D	C	دوران وجود نقدی از فعالیت های مالی
0	8645391	0	0	افزایش و کاهش دیون طویل المدت
0	15168465	0	57224450	پرداخت از مدرک دیون طویل المدت به دولت
0	4633348	0	1712274	تغیرات و تبدلات در فوند ها و سایر ذخایر
0	28447204	0	58936724	C: مجموع دوران وجود نقدی از فعالیت های مالی
0	28447204	0	58936724	نتیجه گروپ C
0	67261336	0	59154573	نتیجه گروپ B
98356728	0	139722655	0	نتیجه گروپ A
98356728	95708540	139722655	118091297	مجموع عمومی
2648188	0	21631358	0	نتیجه افزایش دوران وجه نقدی (تغیرات وجه نقدی)
8984208	0	11632396	0	بقایای بیلاتس افتتاحیه دوران وجه نقدی
11632396	0	33263754	0	بیلاتس اختتامیه دوران وجه نقدی

انجنیر عبدالقیوم
سرپرست ریاست تصدی افغان گاز

مید عبدالله
سرپرست سرمدیت تصدی افغان گاز





د افغانستان اسلامي جمهوریت
وزارت معادن و پترولیم

Islamic Republic Of Afghanistan
Ministry Of Mines And Petroleum
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ریاست تصدی فزونی گاز
سرمدیت
ملکیت عمومی ملی

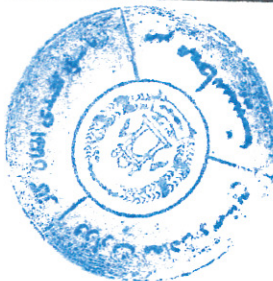


د افغانستان اسلامي جمهوریت
دکتراو پترولیم

بیلانس دوران حسابات نقدی
تصدی افغان گاز

سال مالی 1397		سال مالی 1398		دوران حسابات نقدی در فعالیت های اساسی
D	C	D	C	
91197678	0	129972251	0	مفاد مطابق بیلانس نفع و ضرر
62523618	0	58161723	0	استهلاکات
0	0	0	0	ذخیره از مدرک بهره قروض طویل المدت که تادیه نشده
153721296	0	188133974	0	1- مجموع دوران وجوه نقدی قبل از وضع سرمایه دورانی
0	145382102	0	67259232	طلبات بالای مشتریان و قراردادیان (کاهش)
0	0	0	0	موجود اتمعه تکمیل شده که بفروش نرسیده
0	7035046	0	16751259	تغییرات و تبدلات در ذخایر
0	152417148	0	84010491	2- مجموع وجوه نقدی از فعالیت های اساسی
172826960	0	0	0	تزیید وجایب مالیاتی و مفاد
0	34408453	0	6107746	تزیید فوند ها
0	0	0	0	تادیه پیشپرداخت مالیات انتفاعی
172826960	34408453	188133974	6107746	3- مجموع مفاد سال جاری
326548256	186825601	188133974	90118237	میزان ستون های 1-2-3
139722655	0	98015737	0	A: نتیجه
D	C	D	C	دوران وجه نقدی از فعالیت های سرمایه گذاری
D	C	D	C	
0	1829170	0	75896567	تغییرات و تبدلات در دارایی ثابت
0	57325403	0	0	تغییرات و تبدلات در ذخایر استهلاکات
0	0	0	0	تزیید در تحویلخانه ها از مدرک عواید متفرقه
0	59154573	0	75896567	مجموع دوران نقدی از فعالیت های سرمایه گذاری
0	59154573	0	0	B: نتیجه
D	C	D	C	دوران وجوه نقدی از فعالیت های مالی
D	C	D	C	
0	0	0	0	افزایش و کاهش دیون طویل المدت
0	57224450	0	61366376	پرداخت از مدرک دیون طویل المدت به دولت
0	1712274	0	0	تغییرات و تبدلات در فوند ها و سایر ذخایر
0	58936724	0	61366376	C: مجموع دوران وجوه نقدی از فعالیت های مالی
0	58936724	0	61366376	نتیجه گروپ C
0	59154573	0	75896567	نتیجه گروپ B
139722655	0	98015737	0	نتیجه گروپ A
139722655	118091297	98015737	137262943	مجموع عمومی
21631358	0	0	39247206	نتیجه افزایش دوران وجوه نقدی (تغییرات وجوه نقدی)
11632396	0	33263754	0	بقایای بیلانس اختتامیه دوران وجوه نقدی
33263754	0	0	5983452	بیلانس اختتامیه دوران وجوه نقدی

انجنیر عبدالقیوم
سرپرست شرکت افغان گاز



سید عبدالله
واریسی کننده سرمدیت شرکت افغان گاز



