

NORTH COAL ENTERPRISE (NCE)
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

NORTH COAL ENTERPRISE

(Years Ended December 21, 2018)



KABUL- AFGHANISTAN



Government of Islamic Republic of Afghanistan
Supreme Audit Office



Reference Number:

Date:

Auditor General's Report

To:

The Board of Northern Coal Enterprise (NCE),
Government of the Islamic Republic of Afghanistan

Report on the Audit of the Financial Statements

Adverse Opinion

We were engaged to audit the financial statements of Northern Coal Enterprise/ Northern Coal Company (NCE/NCC), which comprise the statements of financial position as at December 21, 2018, the Statement profit and loss and other 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) Incorrect Treatment of Depreciation and Accumulated Depreciation

Northern Coal Enterprise is presenting Fixed Assets at cost and is not deducting accumulated depreciation AFN 527,238,868 for FY 1397, thus Fixed asset of Afghan Enterprise overstated by AFN 527,238,868.

Depreciation of AFN 17,145,349 for FY 1397 has been charged as expenses and the other effect is recorded in equity under heading of revitalization fund reserve and fundamental reconstruction fund reserve, as a result equity is overstated by AFN 17,145,349 for FY 1397

And also there is no comprehensive fixed asset register and deprecation list includes items at zero net book value.

2) Unconfirmed and Overstatement of Account Receivable

As at the Statement of Financial Position dates, Northern Coal Enterprise had on its Statement of Financial Position an amount of AFN 631,161,165 (FY1397) relating to receivable balances. We noted the following exceptions regarding the accounts receivable;

- (i) Account Receivable include an amount of AFN 461,013,212 for the FY 1397 which is not confirmed by respective parties. details are given in below table



Table 1: Unconfirmed Receivable

S. N	Trade Receivable	Amount (AFN)	Confirmed Amount	Unconfirmed Amount
1	Ministry of Mine and Petroleum	261,046,505	0	261,046,505
2	Jabal Saraj Cement	118,445,686	0	118,445,686
3	AIC	15,821,942	0	15,821,942
4	Ano investment	4,449,721	0	4,449,721
5	Ghuri Cement	61,249,358	0	61,249,358
Total unconfirmed amount				461,013,212

- (ii) Receivable balances of AFN 144,841,707, which are outstanding from long time and no provision for doubtful receivable has been booked by management, which indicate an overstatement of receivables.

3) Financial statements non-compliance with IAS-1.

Northern Coal Enterprise did not prepare statement of changes in equity and notes to the financial statements. In addition, Statement cash flow for FY 1397 is not of standard format as per IAS 1.

4) Inventory not valued as per IAS2

Due to non-availability of Net realizable values and aggregated quantity register of inventory we could not perform alternative procedures to verify existence and valuation of stocks, amounting AFN 414,822,553 for FY 1397 at the year-end which is in non-compliance with ISA2 as well.

5) Unsupported Revenue and Expenditure

We were unable to verify amount of AFN 92,711,500 and AFN 8,790,600 of revenue and expenditure respectively for the FY 1397 due to the non-provision of supporting documents by NCE.

6) Land recognized which are not controlled by NCE

The Northern Coal enterprise has recognized a lease asset (land) amounting AFN 498,816,015. though land is not controlled by the entity and its economic benefit flows to the Ministry of Mine and Petroleum. Thus, fixed assets are materially overstated by AFN 498,816,015; this also is non-compliance with IAS 16.

7) Payables not confirmed by relevant parties

Payables amounting AFN 8,550,670 has not been confirmed by circularizing the third-party confirmation istelams sent to mentioned parties in Table 2, thus the financial statements are overstated by AFN 8,550,670.



Table 2: Payables

Sr.#	Description	1397	Confirmation
1	Amir Rahyab co ltd	5,460,486	Not Confirmed
2	Nesar Ansar Co ltd	3,088,787	Not Confirmed
Total		8,550,670	

8) Incorrect Deduction of 4% BRT

As per Article NO 80 of income tax law of Afghanistan, NCE should not pay 4% BRT, During the audit we observed that NCE did not complied with mentioned article and has deducted tax amounting AFN 140,104,666 from gross revenue, which results in understatement of statement of profit and loss and other comprehensive income

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.

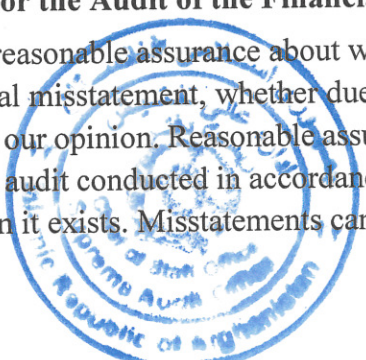
Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 Northern Coal Enterprise 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





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SUPREME AUDIT OFFICE



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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 (IFRS).

Basis for Adverse Opinion

1) Incorrect Treatment of Depreciation and Accumulated Depreciation

Northern Coal Enterprise is presenting Fixed Assets at cost and is not deducting accumulated depreciation AFN 544,648,415 for FY 1398, thus Fixed asset of Afghan Gas Enterprise overstated by mentioned amount.

Depreciation of 17,409,547 for FY 1398 has been charged as expenses and the other effect is recorded in equity under heading of revitalization fund reserve and fundamental reconstruction fund reserve, as a result equity is overstated by AFN 17,409,547 for FY 1398 respectively.

There is no comprehensive fixed asset register and also deprecation list includes items at zero net book value.

2) Unconfirmed and Overstatement of Account Receivable

As at the Statement of Financial Position reporting dates, Northern Coal Enterprise had on its Statement of Financial Position an amount of 334,376,387 (FY1398) relating to receivable balances. We noted the following exceptions regarding the accounts receivable;



- (i) Account Receivable include an amount of AFN 166,315,757 for the FY 1398 and which is not confirmed by respective parties. details are given in below table

Table 1: Unconfirmed Receivable

S. N	Trade Receivable	Amount (AFN)	Confirmed Amount	Unconfirmed Amount
1	Ministry of Mine and Petroleum	19,761,552	0	19,761,552
2	Jabal Saraj Cement	118445686	0	118,445,686
3	AIC	15821942	0	15,821,942
4	Ano investment	4449721	0	4,449,721
5	Ghori Cement	61249358	0	61,249.358
6	Ghori Cement New	45352099	37,576,492	7775607
Total unconfirmed amount				166,315,757.358

- (ii) Receivable balances of AFN 144,841,707, which are outstanding from long time and no provision for doubtful receivable has been booked by management, which indicate an overstatement of receivables, this is non compliance with IFRS 9

3) Financial statements non-compliance with IAS-1.

Northern Coal Enterprise did not prepare statement of changes in equity and notes to the financial statements. In addition, Statement of cash flow for FY 1397 is not of standard format as per IAS 1.

4) Inventory not valued as per IAS2

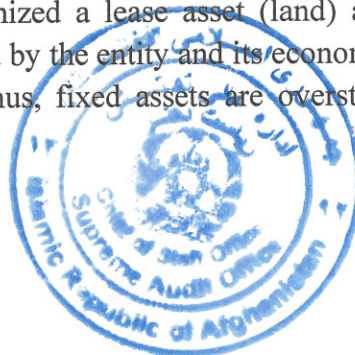
Due to non-availability of Net realizable values and aggregated quantity register of inventory we could not perform alternative audit procedures to verify existence and valuation of stocks, amounting AFN 469,893,906 for FY 1398 at the year-end which is in non-compliance with ISA2 as well.

5) Unsupported Expenditure

The auditor did not verify amount of AFN 895,527,600 and AFN 17,930,500 of revenue and expenditure respectively for the FY 1398 due to the non-provision of supporting documents.

6) Land recognized which are not controlled by NCE.

The Northern Coal enterprise has recognized a lease asset (land) amounting to AFN 498,816,015. though land is not controlled by the entity and its economic benefit flows to the Ministry of Mine and Petroleum. Thus, fixed assets are overstated by mentioned amount.





7) **Payables not confirmed by relevant parties**

Payables amounting AFN 8,550,670 has not been confirmed by sending third-party confirmation istelams sent to mentioned parities in Table 2, thus the financial statements are overstated by AFN 8,550,670.

Table 2: Payable

Sr.#	Description	1398	Confirmation
1	Amir Rahyab co ltd	5,460,486	Not Confirmed
2	Nesar Ansar Co ltd	3,088,787	Not Confirmed
Total		8,550,670	

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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:

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- 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 جمهوري دولت
د ملي پراختيا سرکټ | شرکت انکشاف ملي
NATIONAL DEVELOPMENT CORPORATION

رياست شرکت ذغال سنگ شمال
معاونيت مالي و حسابي
بيلانس نفع و ضرر



year 1397	year 1398	عواید Revenues
3,502,616,656	3,101,521,541.50	1- صورت حساب اجناس تکمیل شده و یا خدمات انجام یافته (فروش ذغالسنگ)
140,104,666		2- وضع 4% مالیات بر عایدات
3,362,511,990	3,101,521,541.50	A - عواید فعالیت های اساسی بعد از وضع مالیه
-		عواید غیر اساسی
251,651	50,000	1- عواید کرایه و اجاره دارائی های ثابت (اجاره زمین)
263,000		2- 10% عواید بهره (مفاد حسابات بانکی) کرایه اتنن تلفون
-	-	3- عواید بهره از مدرک خریداری سهام
-	-	4 - عواید تغییر نرخ تبادلنه اسعار
6,067,520	5,027,793.50	5 - عواید پیشبینی نشده (اضافه بار)
-	-	6 - افزایش نرخ کالا ها در حال ساخت و یا تکمیل شده
91,021.10	100,268.00	7 - سایر عواید متفرقه
6,673,192	5,178,061.50	مجموع عواید غیر اساسی
371,975		وضع 5% و 10% و 15% مالیات بر عواید غیر اساسی
6,301,217	5,178,061.50	B - عواید غیر اساسی بعد از وضع مالیه
2,962,752,384	3,106,699,603.00	1 - مجموع کل عواید A + B
-	-	C - مصارف عمومی
16,368,622	10,226,954	1- مصارف مواد خام و ترکیبات (چوب تحکیماتی)
4,683,260	4,318,020	2- مصارف ذخایر (پروژه جات و مواد محرکه)
7,079,369	10,287,917	3 - پرداخت به قراردادیان خدمات (روغنات و محروقات)
1,630,021,519	1,443,670,417	4 - مصارف اجناس و لوازم تولیدی موسسه (پول ریالتي)
219,538,926	214,275,549	5 - معاشات
-	-	6 - مصارف پرداخت جريمه های قراردادیان خساره نقدی و پایین آمدن نرخ ها
17,145,349	17,409,547	7 - استهلاکات جنسي سال راپور دهی
-	-	8 - مصارف کاهش قیمت کالا ها در حال ساخت و یا تکمیل شده
19,254,731	44,179,319	9 - سایر مصارف
1,914,091,776	1,744,367,723	C :- مجموع مصارف عمومی
1,448,420,214	1,362,331,880	نتایج فعالیت تصدی از مدرک عواید اساسی (عواید اساسی - مصارف)
1,454,721,431	1,362,331,880	نتیجه عمومی = A + B - C مقدار یا ضرر (عواید مجموعی - مصارف = نتیجه)

ریاض الدین (شریفی)
ریس شرکت ذغالسنگ شمال

سراج الدین (ناصری)
معاون مالی و اداری



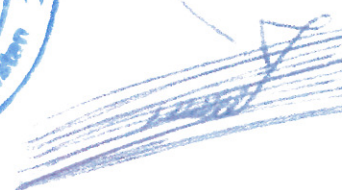
1397	1398	Current Asset Cash
AFN	AFN	
573.83	76,032.83	موجوده نقدی
246,248,080.50	615,949,890.52	پایه
246,248,654.33	616,025,923.35	آرایی های نقدی (مطابق بیلانس قضاچه دوره و وجود نقدی)
111,847,026.11	146,095,017.41	قابل فروش (مقدار 77484.63) تن به قیمت مختلف
15,681,476.42	21,178,552.44	خام و ترکیبات
103,661,467.09	94,608,220.32	در ذخایر (براد جات محرکه)
1,520,318.62	5,106,414.72	به نیم کاره در اخیر سال
3,337,000.48	3,973,837.14	مصرفی و مازاد
178,775,264.80	198,931,864.83	س و اموال کم قیمت و کم دوام داخل تحویلخانه
414,822,553.52	469,893,906.86	در ذخایر
821,514	1,210,932	ت که زودتر قابل حصول است
630,192,315.17	334,018,120.42	کمی ها
147,335.91	147,335.91	ت بالای قراردادیان
631,161,165.08	335,376,387.85	ت بالای مشتریان
2,301,320.13	2,301,320.13	طلقات
2,301,320.13	2,301,320.13	نسبت
294,533,693.06	1,423,597,538.19	دارایی های جاری
819,020,794.38	817,166,759.43	ن خساره
527,238,868	544,648,415	دارایی ها
291,781,926.38	272,518,344.43	سایر دارایی های جاری
498,816,014.82	498,816,014.82	آرایی جاری $D + C + B + A$
1,854,035.04	3,765,147.02	بی ثابت
817,166,759.43	813,401,612.41	ابتدائی دارایی ثابت
527,238,868	544,648,415	به استهلاکات آتی سال راهور دهی
291,781,926.38	272,518,344.43	بعد از وضع استهلاکات
498,816,014.82	498,816,014.82	به به اجازه داده شده
1,854,035.04	3,765,147.02	ت تغییرات و تبدلات در دارایی ثابت
817,166,759.43	813,401,612.41	ص دارایی های ثابت
286,075,153.00	286,075,153.00	ی های متفرقه
11,700,452.49	2,523,074,303.60	ات انجام شده که پول آن پرداخت نشده
		به گذاری یون به خطر بدست آوردن نقد (بعد از سرمایه گذاری به بانک شده باشد)
		ت و وجایب نادیدنی بحسابات مربوطه قبلا انتقال شده باشد
		ارایی متفرقه
		ی دارایی های نقد + + + ج

ریاض الدین (شریعی)
ریس شرکت غالبانگ





ج الدین (حاضری)
ن مالی و اداری





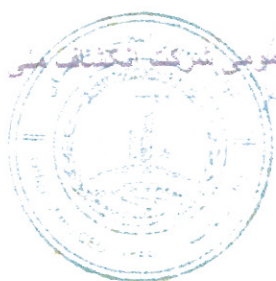
د افغانستان اسلامي جمهوریت
د ملي ترهګرۍ پوځي ځواک
NATIONAL DEVELOPMENT CORPORATION

رياست شرکت دولتي فعال سنگ شمعان
مخبري خدمت عالي و حساسي
سکون پيښور

نمبر 1397	نمبر 1398	مبلغ برآورد Original Asset
AFN	AFN	الف: سرمایه جاری (دیون)
46,335,874.90	76,114,929.90	1 دیون از شرکت پیشگی خریداری
8,650,395.05	11,049,377.14	2 دیون از شرکت پیشگی قراردادیان
15,963,212.78	19,524,949.00	3 دیون از سایر منابع برده شده
-	-	4 مقدار پرداخت نشده یا سهم تقسیم نشده
63,638,502.81	131,880,638.56	5 مایهات و ذخایر مالیاتی نشده
6,571,747	48,310,872.67	6 سایر دیون
141,159,732.54	286,880,767.27	مجموع سرمایه جاری
-	-	ب: سرمایه ثابت
-	-	1 کمک به فروش
827,270,525	827,270,525.00	2 سرمایه دولت یا سهم سرمایه داران
256,272,588	256,272,588.0	3 سرمایه خارجی
-	-	4 فروض فصولی المقت
88,611,128	99,102,200	5 ذخیره نقد غیر منجمد
53,940,353	60,858,828	6 ذخیره نقد ترمیم اساسی
359,377,068.21	413,870,343.21	7 ذخیره نقد با مسدود
258,865,254.16	400,499,669.16	8 ذخیره تسویفی
34,913,524.45	65,843,445.45	9 ذخیره نقد مرخصی
91,290,277.47	112,475,937.47	10 ذخیره نقد احتیاطی
1,970,540,718	2,236,193,536.29	مجموع سرمایه ثابت
2,111,700,450.83	2,523,074,303.56	مجموع کل سرمایه نقد + ب

ریاست اندیش (شرطی)
ریاست شرکت شمعان سنگ شمعان

سراج ملول (مستور)
سراج ملول سراج ملول



1397	1398	Current Asset (AFN)
AFN	AFN	
573.83	76,032.83	سلفین
246,248,080.50	615,949,890.52	بایک
246,248,654.33	616,025,923.35	ارایی های نقدی (مطابق بیلانسی اکتفا به دوران وجود نقدی)
-	-	ر
111,847,026.11	146,095,017.41	ه قابل فروش (مقدار 77484.63) تن به قیمت مختلف
15,681,476.42	21,178,552.44	خام و ترکیبات
103,661,467.09	94,608,220.32	ه ذخایر (برآورد جات محرکه)
-	-	ه نیم کاره در اخیر سال
1,520,318.62	5,106,414.72	مصرفی و مازاد
3,337,000.48	3,973,837.14	ن و اموال کم قیمت و کم دوام داخل تحویلخانه
178,775,264.80	198,931,864.83	ذخایر
114,822,553.52	469,893,906.86	ارایی در ذخایر
-	-	ت
-	-	ت که زودتر قابل حصول است
821,514	1,210,932	کی ها
630,192,315.17	334,018,120.42	ت بالای قراردادیان
-	-	ت بالای مشتریان
147,335.91	147,335.91	ظلمات
631,161,165.08	335,376,387.85	تبیات
-	-	دارایی های جاری
2,301,320.13	2,301,320.13	ن خساره
-	-	دارایی ها
2,301,320.13	2,301,320.13	سایر دارایی های جاری
294,533,693.06	1,423,597,538.19	ارایی جاری $D + C + B + A$
-	-	بی ثابت
19,020,794.38	817,166,759.43	ه ابتدایی دارایی ثابت
527,238,868	544,648,415	ه استهلاکات الی سال راهپور دهی
91,781,926.38	272,518,344.43	ه بعد از وضع استهلاکات
498,816,014.82	498,816,014.82	بی به اجازه داده شده
1,854,035.04	- 3,765,147.02	رات تغییرات و تبدلات در دارایی ثابت
17,166,759.43	813,401,612.41	ص دارایی های ثابت
-	-	بی های منفرقه
-	-	ات انجام شده که پول آن پرداخت نشده
-	-	به گذاری پول به حذر بایک و ریس نقد (بخطر سرمایه گذاری به بانک شده باشد)
-	286,075,153.00	ت و وجایب تادیباتی بحسابات مربوطه قبلا انتقال شده باشد
-	286,075,153.00	ارایی منفرقه
111,700,452.49	2,523,074,303.60	ارایی های نقد + ب + ج

ریاض الدین (شریقی)
ریس شرکت زغال سنگ



ج الدین (ناصری)
ن مالی و اداری

