

Audited Financial Statements

**Human Rights Research and Advocacy
Consortium (HRRAC)**

For the financial year 2023



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INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS

Opinion

We have audited the accompanying financial statements of Human Rights Research and Advocacy Consortium (the Organization) which comprises the statement of financial position as at December 31, 2023 and the statement of income and expenditure, statement of cash flows and statement of changes in funds for the year then ended, and notes to the financial statements, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the organization as at December 31, 2023, and of its financial activities, and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

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 Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Afghanistan, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of these financial statements in accordance with the financial reporting requirements and for such internal control as management determines is necessary to enable the preparation of financial statements that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization ability to continue as a going concern, disclosing, as applicable, matters relating 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.

Auditors' 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 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 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 Director 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.

SFAI Assurance Kabul
Chartered Accountants
Kabul

15/May/2024



HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023

	NOTE	2023 USD	2022 USD
<u>ASSETS:</u>			
Fixed assets		-	-
Current assets			
Cash and cash equivalents	4.	34,222	38,279
		34,222	38,279
TOTAL ASSETS		34,222	38,279
<u>ACCUMULATED FUNDS AND LIABILITIES:</u>			
Accumulated funds		(60,799)	38,279
Current liabilities			
Accrued and other liabilities	5.	95,021	-
		95,021	-
Contingencies and commitments	6.	-	-
TOTAL FUNDS AND LIABILITIES		34,222	38,279

The annexed notes from 1 To 11 forms an integral part of these financial statement.

EXECUTIVE DIRECTOR




FINANCE MANAGER




**HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2023**

	NOTE	2023 USD	2022 USD
<u>INCOME:</u>			
Funds from donors	7.	295,355	359,920
Other income			25,915
		295,355	385,835
<u>EXPENDITURES:</u>			
Expenditure from donors' funds	8.	378,808	403,675
General & administrative expenses	9.	15,625	16,316
		394,433	419,992
NET (DEFICIT) FOR THE YEAR		(99,078)	(34,157)

The annexed notes from 1 To 11 forms an integral part of these financial statement.


EXECUTIVE DIRECTOR




FINANCE MANAGER



HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE	2023 USD	2022 USD
(A) CASH FLOW FROM OPERATING ACTIVITIES		
(Deficit) for the year	(99,078)	(34,157)
Adjustment of Non-Cash Items:		
Add: Depreciation	-	-
Adjustment of non-cash Items:	-	-
Net Cash Before Working Capital Changes	(99,078)	(34,157)
Working Capital Changes		
Increase / (Decrease) in Current Liabilities:		
Accrued and other liabilities	95,021	-
Net Changes in Working Capital	95,021	-
Less: Taxes paid	-	-
Net Cash flow Generated from Operating Activities	(4,057)	(34,157)
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	-	-
Net Cash (Used in) Investing Activities	-	-
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS FOR THE YEAR	(4,057)	(34,157)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	38,279	72,435
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	34,222	38,279

The annexed notes from 1 To 11 forms an integral part of these financial statement.

EXECUTIVE DIRECTOR



FINANCE MANAGER



HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL
U S D.....		
BALANCE AS AT JANUARY 01, 2022	72,436	-	72,436
Add: Previous year adjustments	-	-	-
Net (deficit) for the year	(34,157)	-	(34,157)
BALANCE AS AT DECEMBER 31, 2022	38,279	-	38,279
Add: Previous year adjustments	-	-	-
Net (deficit) for the year	(99,078)	-	(99,078)
BALANCE AS AT DECEMBER 31, 2023	(60,799)	-	(60,799)

The annexed notes from 1 To 11 forms an integral part of these financial statement.

EXECUTIVE DIRECTOR



FINANCE MANAGER



HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

1. STATUS AND NATURE OF BUSINESS

HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC) (Hereinafter Referred to as "the Organization") was established in 2006 with the Ministry of Economy, Government of Afghanistan under registration No. 947, as a Non-Governmental Organization. HRRAC's mission is "to advance the fundamental rights and freedoms of all people of Afghanistan, particularly those most vulnerable to human rights violations and are deprived of sustainable and equitable development."

HRRAC fulfills its mandate by assisting deprived communities with: Humanitarian Aid, Livelihood and Rural Recovery projects, conducting researches, baseline studies and need assessments to shed light over the obstacles that prevent communities and marginalized groups from advancing their rights. Based on its findings, HRRAC coordinates evidence-based advocacy actions to raise awareness, build capacity, and influence lawmakers, and policy making processes aiming at removing the barriers that prevent people's advancement in society. The Registered Office of the Organization is Situated in Kabul, Afghanistan.

2. BASIS OF PREPARATION

2.1 STATEMENT OF COMPLIANCE

These Financial Statements have been Prepared in Accordance with Organization Accounting Policies adopted from International Financial Reporting Standards (IFRS's) and also in accordance with the Special Consideration adopted by the Organization.

2.2 BASIS OF MEASUREMENT

These Financial Statements have been Prepared under Historical Cost Basis, Except Monetary Assets and Liabilities in Currency Other than Reporting Currency Which are Stated as Per Accounting Policy of Foreign Currency Transactions.

2.3 FUNCTIONAL AND PRESENTATION CURRENCY

Items included in these Financial Statements are Measured Using the Currency of the Primary Economic Environment in Which the Organization Operates. These Financial Statements have been Presented in US Dollars (USD), Which is also the Organization 's Functional Currency.

2.4 USE OF ESTIMATES AND JUDGEMENTS

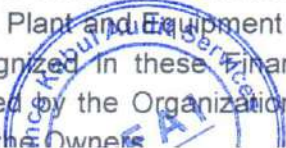
The Preparation of Financial Statements Requires Management to make Judgments, Estimates and Assumptions that Affect the Application of Accounting Policies and the Reported Amount of Assets, Liabilities, Income and Expenses. Actual results may Differ from these Estimates.

Estimates and Underlying Assumptions are Reviewed on an Ongoing Basis. Revisions to Accounting Estimates are Recognized in the Year in Which the Estimates are Revised and in any Future Years Affected.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 PROPERTY, PLANT & EQUIPMENT

These are Stated at Cost Less Accumulated Depreciation and Impairment Losses, If Any. Cost Comprises Acquisition and Other Directly Attributable Costs. An Item of Property, Plant and Equipment is Capitalized on the Basis of Probability of Future Inflow of Economic Benefit and the Reliability of the Cost Measurement. Some Items of Property, Plant and Equipment were Purchased by the Owners of the Organization But have been Recognized in these Financial Statements Because Economic Benefits from Such Items is being Utilized by the Organization in the Present and Probably in the Future, as is Evident from the Intention of the Owners.



HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

Depreciation is Provided by Using Reducing Balance Method and Charged to Statement of Comprehensive Income to Write Off the Depreciable Amount of Each Category of Property, Plant and Equipment Over its Useful Life at the Rates Specified in **NOTE: 4**. Depreciation is Calculated on the Annual Basis. Full Year Depreciation is Charged in the Year of Acquisition and No Depreciation is Charged in the Year of Disposal.

Maintenance and Normal Repairs are Charged to Income as and When Incurred, While Major Renewals and Improvements are Capitalized. Gains 'or' Losses on Disposal 'or' Retirement of Property, Plant and Equipment, If any, are Taken to the Statement of Comprehensive Income for the Year.

The Organization Reviews the Useful Life and Residual Value of Property, Plant and Equipment on Regular Basis. Any Change in Estimate in Respect of Future Years Might Affect the Carrying Value of the Property, Plant and Equipment Along with the Depreciation Amount.

3.2 RECEIVABLES & PREPAYMENTS

Receivables & Prepayments are Measured at Original Invoice Amount Less an Estimate Made for Doubtful Receivable & Prepayments, If any, Based on Review of All Outstanding Amounts at the Year End. Bad Debts are Written Off When Identified.

3.3 PAYABLES & OTHER LIABILITES

Payables & Other Liabilities Amounts are Measured at Cost Which is the Fair Value of the Consideration to be Paid in Future to Discharge Such Liabilities.

3.4 FUND ACCOUNTING

The funds fall into two categories i.e. Restricted funds and Unrestricted funds.

Restricted funds represent income to be used for a specific purpose as requested by the donor. Income and expenditure on these funds are shown separately within the statement of income and expenditure and analyzed into their main components.

Unrestricted funds are those that have not had a restriction placed on them by the donor and the funds which the Organization can utilize at its own discretion.

3.5 EXPENSES

Expenses are recognized as when these are incurred. Expenses are eligible under the project if they are incurred in the period of project and are directly related to the completion of the project.

3.6 FINANCIAL ASSETS

Financial Assets includes Receivables, Advances, Deposits & Prepayments and Cash & Cash Equivalents. Financial Assets are recognized Initially at Fair Value Plus Directly Attributable Transaction Costs, if any, and Subsequently Measured at Amortized Cost Using Effective Interest Rate Method, If Applicable, Less Provision for Impairment, If any. A Provision for Impairment is Established When there is Objective Evidence that the Organization Will not be Able to Collect all Amounts Due according to the Original Terms of the Arrangement.

3.7 FINANCIAL LIABILITIES

Financial Liabilities Include Long term Loans and Payables & Other Liabilities . All Financial Liabilities are Recognized Initially at Fair Value Plus Directly Attributable Transactions Costs, If Any, and Subsequently Measured at Amortized Cost Using Effective Interest Rate Method, If Applicable.

3.8 TRANSACTIONS IN OTHER CURRENCIES

Transactions in Currencies Other Than the Reporting Currency (USD) are Accounted for at the Exchange Rates Prevailing on the Date of Transactions. All Monetary Assets and Liabilities Denominated in Currencies Other than the Reporting Currency at the Year End are Translated at Exchange Rates Prevailing on the Statement of Financial Position Date. Non Monetary Items that are Measured in Terms of Historical Cost in a Foreign Currency are Translated Using the Exchange Rate at the Date of Transaction, If any. Exchange Differences are Included in the Statement of Comprehensive Income for the Year.

3.9 OFFSETTING

Financial Assets and Liabilities are Offset and The Net Amount is Reported in the Statement of Financial Position of the Organization has a Legally Enforceable Right to Offset the Recognized Amounts and It Intends to Settle Either On a Net basis, 'or' to Realize the Asset and Settle the Liability Simultaneously.

3.10 DONATIONS

Donations received from the donors are reflected in the accounts at either prevailing market value of the asset received or value determined by the donor.

3.11 EXCHANGE GAIN OR LOSS

Transactions in currencies other than reporting currency (USD) are converted into reporting currency at the rate prevailing at the date of transaction i.e. the most recent conversion rate. Exchange gain or loss, if any, arising on the conversion is dealt within statement of comprehensive income. Monetary assets and liabilities denominated in currency other than reporting currency are re-measured into reporting currency by applying exchange rate prevailing at statement of financial position date. Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated to the functional currency at the exchange rate at the date that the fair value was determined. Exchange gain or loss, if any, arising on the re-measurement of monetary assets and liabilities is dealt within statement of comprehensive income. The average exchange rate is on December 31 2023 is (1 USD = 69.7383 AFN) and (1 GBP = 1.23793 USD).

3.12 TAXATION

The organization is subject to local taxation in accordance with the Income Tax Law of Afghanistan..



HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	NOTE	2023 USD	2022 USD
4. CASH AND CASH EQUIVALENTS			
Cash in hand		1,510	1,800
Cash at bank	4.1	32,712	36,479
		34,222	38,279
4.1 CASH AT BANK			
Azizi Bank - USD (A/C# 7077432)		-	533
AIB Bank - USD (A/C# 0009201)		32,712	35,947
		32,712	36,479
5. ACCRUED AND OTHER LIABILITIES			
Accrued and other liabilities		95,021	-
		95,021	-
6. CONTINGENCIES AND COMMITMENTS			
CONTINGENCIES			
The Organization was not facing any significant contingency as at December 31, 2023.			
COMMITMENTS			
The Organization had no significant commitment as at December 31, 2023.			
7. FUNDS FROM DONORS			
Funds from Donors - UNESCO	<i>Annex "A"</i>	90,777	38,999
Funds from Donors - FCDO	<i>Annex "B"</i>	124,863	-
Funds from Donors - ACBAR		550	-
Funds received for prior years projects		79,165	-
Last year Funds from Donors		-	320,921
		295,355	359,920
8. EXPENDITURE FROM DONOR'S FUNDS			
Expenditure from Donors' Funds - UNESCO	<i>Annex "A"</i>	122,671	7,105
Expenditure from Donors' Funds - FCDO	<i>Annex "B"</i>	256,137	-
Last year Donor Project Expenditures		-	396,570
		378,808	403,675



HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

	NOTE	2023 USD	2022 USD
9. GENERAL AND ADMINISTRATIVE EXPENSES			
Salaries, wages and other benefits		2,980	5,722
Legal and Professional Charges	9.1	2,120	2,007
Repair & Maintenance		2,503	-
Communication Cost		113	-
Bank Charges		881	2,245
Assets / Utilities expenses		2,028	1,115
Office Rent		5,000	5,227
		15,625	16,316
9.1 Legal and Professional Charges			
ACBAR Annual Membership fees		420	618
Audit fees		1,200	1,200
Website & Domain fees		500	189
		2,120	2,007



HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2023

10. FINANCIAL INSTRUMENTS AND RELATED DISCLOSURES

10.1 FINANCIAL ASSETS AND LIABILITIES

2023	MARK - UP / INTEREST BEARING		NON MARK - UP / NON INTEREST BEARING		TOTAL
	MATURITY		MATURITY		
	WITHIN ONE YEAR	ONE YEAR TO FIVE YEARS	WITHIN ONE YEAR	ONE YEAR TO FIVE YEARS	USD
	USD		USD		USD
FINANCIAL ASSETS					
Cash and Cash Equivalents	-	-	34,222	-	34,222
	-	-	34,222	-	34,222
FINANCIAL LIABILITIES					
Accrued and other liabilities	-	-	95,021	-	95,021
	-	-	95,021	-	95,021
NET FINANCIAL ASSETS / (LIABILITIES)					
	-	-	(60,799)	-	(60,799)

2022	MARK - UP / INTEREST BEARING		NON MARK - UP / NON INTEREST BEARING		TOTAL
	MATURITY		MATURITY		
	WITHIN ONE YEAR	ONE YEAR TO FIVE YEARS	WITHIN ONE YEAR	ONE YEAR TO FIVE YEARS	USD
	USD		USD		USD
FINANCIAL ASSETS					
Cash and Cash Equivalents	-	-	38,279	-	38,279
	-	-	38,279	-	38,279
FINANCIAL LIABILITIES					
Accrued and other liabilities	-	-	-	-	-
	-	-	-	-	-
NET FINANCIAL ASSETS / (LIABILITIES)					
	-	-	38,279	-	38,279

10.2 RISK MANAGEMENT

a. LIQUIDITY RISK

Liquidity risk reflects an enterprise inability in raising funds to meet its commitments. The organization commenced its activities many years ago and the organizational commitments during the year have been met through grants received from different donors. The management believes that the organization is not exposed to any liquidity risk.



b. CREDIT RISK

Credit Risk Arises from the Possibility of Accounting Loss that Would be Recognized at the Reporting Date if Counter Parties Failed Completely to Perform as Contracted. All the Financial Assets except Cash In Hand, are Subject to Credit Risk. The Organization Believes that It is not Exposed to Major Concentration of Credit Risk. To Manage Exposure to Credit Risk, The Organization Applies Credit Limits to its Customers Besides Obtaining Guarantees and by Dealing with Major Banks.

10.3 FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

The Carrying Value of Financial Assets and Liabilities Approximates their Fair Values as Reflected in the Financial Statements.

11. GENERAL

11.1 NUMBER OF EMPLOYEES

Total Number of Full Time Employees of the Organization as at December 31, 2023 were: and as at December 31, 2022 were:

11.2 FIGURES

.....have been Rounded Off to the Nearest USD.

.....have been Rearranged / Regrouped to Facilitate Comparison.

11.3 APPROVAL OF FINANCIAL STATEMENTS

These Financial Statements were Approved by the Executive Director and Finance Manager of the Organization on _____.

EXECUTIVE DIRECTOR



FINANCE MANAGER



MEMORANDUM RECORD OF FIXED ASSETS

	VEHICLES	FURNITURE AND FIXTURES	OFFICE EQUIPMENT	COMPUTER & ACCESSORIES	ELECTRICAL EQUIPMENT	HEATING AND KITCHEN EQUIPMENTS	TOTAL
U.S.D.....						
<u>COST</u>							
AS AT JANUARY 01, 2023	19,358	12,414	982	4,684	2,538	1,217	41,193
ADDITION / (DISPOSAL) DURING THE YEAR	-	-	-	-	-	-	-
AS AT DECEMBER 31, 2023	19,358	12,414	982	4,684	2,538	1,217	41,193
<u>ACCUMULATED DEPRECIATION</u>							
AS AT JANUARY 01, 2023	387	2,483	98	1,546	508	183	5,205
FOR THE YEAR	379	1,986	88	1,036	406	155	4,050
AS AT DECEMBER 31, 2023	766	4,469	186	2,582	914	338	9,255
<u>NET BOOK VALUE</u>							
AS AT DECEMBER 31, 2023	18,592	7,945	796	2,102	1,624	879	31,938
AS AT DECEMBER 31, 2022	18,971	9,931	884	3,138	2,030	1,034	35,988
DEPRECIATION RATE (%)	2%	20%	10%	33%	20%	15%	



BUDGET	ACTUAL	VARIANCE	VARIANCE
U S D			% age

FUNDS

Funds from Donor - UNESCO

129,997	90,777	39,220	30
129,997	90,777	39,220	30

EXPENDITURE**PROJECT COST (PERSONNEL)**

Master Trainers

Counselor

Provincial Community Mobilizer

District Community Mobilizers

Facilitators (Salary Winterization)

1,200	1,200	-	-
4,500	4,500	-	-
3,000	2,550	450	15
10,000	8,500	1,500	15
60,300	60,300	-	-
79,000	77,050	1,950	30

PROJECT COSTS (TRAININGS)

ToT Training for Master Trainers

Pre Service Training for PCM and DCM

Pre Service Training for Facilitators

In-Service Training for Facilitators

561	-	561	100
873	890	(18)	(2)
13,591	13,766	(175)	(1)
3,701	3,519	182	5
18,725	18,175	550	102

OPERATIONS COSTS

Project Officer

Admin/Finance Assistant

M&E Officer

HR Officer

Program Manager

Finance Manager

Executive Director

Guards



3,886	3,886	-	-
3,169	2,532	637	20
3,886	3,886	-	-
-	-	-	-
3,765	2,815	950	25
1,506	1,203	303	20
-	-	-	-
2,773	2,386	387	14
18,985	16,708	2,277	79

OPERATION COST (PROCUREMENT OF GOODS & SERVICES)

Audit cost

Office Furniture

Projector

Laptop

750	750	-	-
-	-	-	-
-	-	-	-
-	-	-	-
750	750	-	-

OPERATION COST (OTHER EXPENSES)

Project Staff Field Visit

Vehicle Rent

Communication Cost

Office Supplies/Stationary/Utilities

Field Office Rent

Internet Charges

1,800	841	959	53
4,500	4,000	500	11
1,287	1,166	121	9
1,800	1,629	171	10
2,250	1,531	719	32
900	821	79	9
12,537	9,988	2,549	124

TOTAL EXPENDITURE

129,997	122,671	7,326	335
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Balance brought forward

31,894



PROJECT NAME: STRENGTHENING SOCIAL COHESION BY CONSOLIDATING TRADITIONAL DISPUTE

RESOLUTION MECHANISMS AND EMPOWERING WOMEN AND GIRLS IN HELMAND PROVINCE

DONOR NAME: FOREIGN, COMMONWEALTH & DEVELOPMENT OFFICE (FCDO)

FUND PROJECT CODE: PPA CSSF AFK 011502

PROJECT PERIOD: START FROM 01 MARCH 2023 TO 01 SEPTEMBER 2024

FOR THE YEAR ENDED DECEMBER 31, 2023

BUDGET	ACTUAL	VARIANCE	VARIANCE
USD			% age

FUNDS

Funds from Donor - FCDO

618,521	124,863	493,658	80
618,521	124,863	493,658	80

EXPENDITURE

PERSONAL COST

Program Manager
 Legal and PSS Counselors
 Program Officers
 MEAL Officer
 Coordination Officer
 Executive Director
 Finance Manager
 Support Staff

33,558	19,842	13,715	41
22,078	11,494	10,585	48
20,876	11,810	9,066	43
15,353	9,042	6,311	41
8,334	4,814	3,520	42
10,072	5,965	4,107	41
16,779	9,921	6,858	41
24,429	14,595	9,834	40
151,479	87,484	63,995	337

OPERATIONAL COST

Office Rent
 Vehicle Rent/Fuel and Maintenance
 Office Utilities
 Office Stationery
 Bank Charges
 Communication (Top ups, Internet. etc.)



16,712	11,005	5,707	34
22,283	13,824	8,459	38
8,913	4,075	4,838	54
2,104	1,000	1,105	52
2,228	484	1,744	78
6,685	3,166	3,519	53
58,925	33,554	25,372	310

PROJECT ORIENTATION SESSION (KICK OFF MEETING)

Food/Ref
 Venue cost

743	743	-	-
124	124	-	-
867	867	-	-

MOBILIZATION AND CAPACITY BUILDING OF CDRCS, CSOS, AND INFLUENTIAL COMMUNITY LEADERS ON CONFLICT ANALYSIS, MEDIATION, CONSTRUCTIVE DIALOGUE, AND PREPARATION OF RESOLUTION ACTION PLANS

Manual
 Food/Ref/Venue
 Transportation Compensation for Participants
 Stationery
 Trainer

8,562	8,587	(25)	(0)
11,884	-	11,884	100
14,261	-	14,261	100
446	-	446	100
5,942	-	5,942	100
41,095	8,587	32,508	400

PERIODIC CONTEXT ANALYSIS AND ASSESSMENTS OF STAKEHOLDERS TO MAXIMISE POSITIVE IMPACTS

Beneficiaries Selection, Mobilization and Periodic Assessments
 Food/Ref/Venue
 Mahram Travel

13,791	13,791	-	-
5,942	5,942	-	-
1,486	1,486	-	-



PROJECT NAME: STRENGTHENING SOCIAL COHESION BY CONSOLIDATING TRADITIONAL DISPUTE

RESOLUTION MECHANISMS AND EMPOWERING WOMEN AND GIRLS IN HELMAND PROVINCE

DONOR NAME: FOREIGN, COMMONWEALTH & DEVELOPMENT OFFICE (FCDO)

FUND PROJECT CODE: PPA CSSF AFK 011502

PROJECT PERIOD: START FROM 01 MARCH 2023 TO 01 SEPTEMBER 2024

FOR THE YEAR ENDED DECEMBER 31, 2023

BUDGET	ACTUAL	VARIANCE	VARIANCE
USD			% age

CAPACITY BUILDING OF CDRCS, CSOS, AND INFLUENTIAL COMMUNITY LEADERS THROUGH THE PROVISION OF TRAININGS ON HOUSING, LAND AND PROPERTY (HLP) RIGHTS

Food/Ref/Venue	11,884	12,618	(734)	(6)
Transportation Compensation for Participants	14,261	14,264	(3)	(0)
Stationery	446	713	(268)	(60)
	26,591	27,595	(1,005)	(66)

MOBILIZATION AND CAPACITY BUILDING OF CDRCS, CSOS, AND INFLUENTIAL COMMUNITY LEADERS TO TAKE INITIATIVES FOR PEACEBUILDING, CONFLICT MONITORING, MEDIATION, AND COLLABORATIVE DIALOGUE

Food/Ref/Venue	11,884	-	11,884	100
Transportation Compensation for Participants	14,261	-	14,261	100
Stationery	446	-	446	100
Trainer	4,457	-	4,457	100
	31,047	-	31,047	400

COMMUNITY DIALOGUES AND COLLABORATIVE INITIATIVES BETWEEN VARIOUS ETHNIC, RELIGIOUS LEADERS, GENDER, AND YOUTH GROUPS FOR PEACEFUL RESOLUTION OF DISPUTES

Food/Ref/Venue	4,457	828	3,629	81
Transportation Compensation for Participants	5,348	828	4,520	85
	9,804	1,655	8,149	166

ADVOCACY TO ADDRESS HARMFUL PRACTICES IN TARGET COMMUNITIES

Food/Ref/Venue	5,942	2,971	2,971	50
Transportation Compensation for Participants for advocacy sessions	7,130	3,565	3,565	50
Advocacy Materials	3,565	3,565	-	-
Mahram Travel Cost for advocacy sessions	1,486	124	1,362	92
	18,123	10,225	7,898	192

AWARENESS RAISING SEMINARS TO CDRCS, CSOS, INFLUENTIAL COMMUNITY LEADERS, AND YOUTH ON WOMEN AND GIRLS' RIGHTS UNDER SHARIA

Food/Ref/Venue	5,942	5,942	-	-
Transportation Compensation for Participants	7,130	7,130	-	-
Stationery	446	446	-	-
Trainer	2,971	3,415	(444)	(15)
	16,489	16,933	(444)	(15)

AWARENESS RAISING SESSION TO CDRCS, CSOS, INFLUENTIAL COMMUNITY LEADERS, AND YOUTH ON HUMAN TRAFFICKING AND ILLEGAL MIGRATIONS

Food/Ref/Venue	5,942	-	5,942	100
Transportation Compensation for Participants	7,130	-	7,130	100
Stationery	446	-	446	100
	13,518	-	13,518	300

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BUDGET	ACTUAL	VARIANCE	VARIANCE
U S D			% age

SUPPORT TO WOMEN AND GIRLS BY THE PROVISION OF NON-CASH ASSISTANCE, LIFE SKILL TRAININGS AND MENTORSHIP

Support to women and girls

133,696	22,283	111,414	83
Food/Ref/Venue	5,942	990	83
Trainer	14,855	2,476	83
Logistic Costs	7,428	1,238	83
Mahram Travel	7,428	2,476	67
PSS/Hygiene/Nutrition Support to women and girls	32,013	9,209	71
201,362	38,672	162,690	471

TRAVEL COST & PER DIEM

Travel Cost & Per Diem

20,203	9,346	10,857	54
20,203	9,346	10,857	54

PROJECT EVALUATION

Consultant Fee

External Audit

5,199	-	5,199	100
2,600	-	2,600	100
7,799	-	7,799	200

TOTAL EXPENDITURE

618,521	256,137	362,384	2,748
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EXCESS OF EXPENDTURE

(131,274)

