



**CREDENCE AUDITORS & ADVISORS**

## **ANNUAL AUDIT REPORT**

**HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)**

**AUDIT FOR THE YEAR 2025**

Address: 3rd Floor, Mirwais Plaza, Near Etisalat Building, Haji Yaqoob Square,  
Shahr-e Naw, Kabul, Afghanistan

Contact Numbers: +93 (0) 798 572 588 & +92 (0) 345 945 94 90

Email: [info@caa.af](mailto:info@caa.af) & [caa.audit.advisory@gmail.com](mailto:caa.audit.advisory@gmail.com)

Website: [www.caa.af](http://www.caa.af)

## **INDEPENDENT AUDITORS' REPORT TO THE GENERAL DIRECTOR**

### **Opinion**

We have examined the accompanying statement of receipts and payments of HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC) (hereinafter "the Organization"), which comprise the Statement of financial position as at December 31, 2025 Financial statement, and notes to the statement of receipts and payments, including a summary of significant accounting policies and other explanatory information (together "the financial statement").

In our opinion, the accompanying financial position of the Organization as at 31 December 2025, and of its financial performance and its cash Flows for the year ended 31 December, 2025 statements present fairly, in all material respects, the income and expenditure of the organization for the Financial statement in accordance with the basis of preparation described in note 2 to the financial statement.

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Organization in accordance with the 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.

### **Basis of Accounting and Restriction on Distribution and use**

Without modifying our opinion, we draw attention to the financial statement, which describe the basis of accounting. The financial statement is prepared to assist the Organization to meet the financial reporting requirements of the donor. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for the Organization and its donor and should not be distributed to or used by parties other than the Organization or its donors.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statement**

Management is responsible for preparation and fair presentation of this financial statement in accordance with the modified cash basis of accounting describe in This includes determining that the modified cash basis of accounting is an acceptable basis for the preparation pf the financial statement in the circumstances and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free form material misstatement, whether due to fraud or error.

### **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 statement, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with The General 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.

*Credence Auditors & Advisors CAA*



**Kabul, Afghanistan**  
**Date 18 May 2026**  
**Credence Auditors & Advisors (CAA)**

**HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)  
AUDIT FOR THE YEAR 2025  
CRE-DENCE AUDITORS & ADVISORS (CAA)**

**AUDITED FINANCIAL STATEMENTS**

HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)  
 STATEMENT OF FINANCIAL POSITION  
 AS AT DECEMBER 31, 2025



	NOTE	2025 USD	2024 USD
<b>ASSETS:</b>			
<b>NON CURRENT ASSETS</b>			
Property and Equipment		-	-
<b>CURRENT ASSETS</b>			
Grants Receivables	4.	33,485	-
Cash and Cash Equivalents	5.	95,387	46,829
		<b>128,871</b>	<b>46,829</b>
<b>TOTAL ASSETS</b>		<b>128,871</b>	<b>46,829</b>
<b>ACCUMULATED FUNDS AND LIABILITIES:</b>			
<b>ACCUMULATED FUNDS</b>			
		8,911	46,829
<b>CURRENT LIABILITIES</b>			
Payable to Donor	6.	1,946	-
Accrued and other liabilities	7.	118,014	-
		<b>119,961</b>	<b>-</b>
<b>CONTINGENCIES AND COMMITMENTS</b>			
	8.	-	-
<b>TOTAL FUNDS AND LIABILITIES</b>		<b>128,871</b>	<b>46,829</b>

The annexed notes from 1 to 13 forms an integral part of these financial statement.

EXECUTIVE DIRECTOR



FINANCE MANAGER



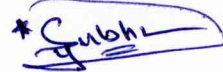
HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)  
 STATEMENT OF INCOME AND EXPENDITURE  
 FOR THE YEAR ENDED DECEMBER 31, 2025

	NOTE	2025 USD	2024 USD
<b><u>INCOME:</u></b>			
Funds from Donors	9.	539,602	478,226
		539,602	478,226
<b><u>EXPENDITURES:</u></b>			
Project Expenditures	10.	571,140	359,983
General and Administrative Expenses	11.	6,380	10,615
		577,520	370,598
<b>NET SURPLUS / (DEFICIT) FOR THE YEAR</b>		<b>(37,918)</b>	<b>107,628</b>

The annexed notes from 1 to 13 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, 2025

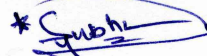
**CREDESCENCE**  
 AUDITORS & ADVISORS

	NOTE	2025 USD	2024 USD
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES</b>			
Surplus / (Deficit) for the year		(37,918)	107,628
Adjustment of Non-Cash Items:			
Add: Depreciation		-	-
Adjustment of Non-Cash Items:		-	-
<b>Net Cash Before Working Capital Changes</b>		<b>(37,918)</b>	<b>107,628</b>
<b>Working Capital Changes</b>			
(Increase) / Decrease in Current Assets:			
Grants Receivables		(33,485)	-
Increase / (Decrease) in Current Liabilities:			
Payable to Donor		1,946	-
Accrued and other liabilities		118,014	(95,021)
<b>Net Changes in Working Capital</b>		<b>86,476</b>	<b>(95,021)</b>
Less: Taxes Paid		-	-
<b>Net Cash flow Generated from Operating Activities</b>		<b>48,557</b>	<b>12,607</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property & Equipment		-	-
<b>Net Cash (Used in) Investing Activities</b>		<b>-</b>	<b>-</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES</b>			
Fund introduced during the year		-	-
Drawings		-	-
<b>Net Cash (Used in) Financing Activities</b>		<b>-</b>	<b>-</b>
<b>NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS FOR THE YEAR</b>		<b>48,557</b>	<b>12,607</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>		<b>46,829</b>	<b>34,222</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>		<b>95,387</b>	<b>46,829</b>

The annexed notes from 1 to 13 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, 2025

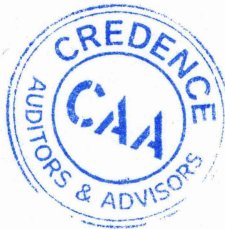


	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL
	..... U S D.....		
BALANCE AS AT JANUARY 01, 2024	(60,799)	-	(60,799)
Add: Previous year adjustments	-	-	-
Net Surplus / (Deficit) for the Year	107,628	-	107,628
<b>BALANCE AS AT DECEMBER 31, 2024</b>	<b>46,829</b>	<b>-</b>	<b>46,829</b>
Add: Previous year adjustments	-	-	-
Net Surplus / (Deficit) for the Year	(37,918)	-	(37,918)
<b>BALANCE AS AT DECEMBER 31, 2025</b>	<b>8,911</b>	<b>-</b>	<b>8,911</b>

The annexed notes from 1 to 13 forms an integral part of these financial statement.

  
 EXECUTIVE DIRECTOR

FINANCE MANAGER  

**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**

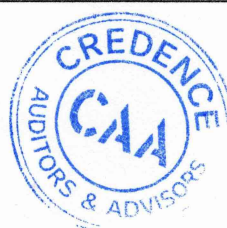
The Preparation of Financial Statements Requires Management to make Judgments, Estimates and Assumptions that Affect the Application of Accounting Policies and the Reported Amount of Assets, Liabilities, Income and Expenses. Actual results may Differ from these Estimates.

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 & 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 & 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 & 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.



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 & 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 & 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 & Equipment on Regular Basis. Any Change in Estimate in Respect of Future Years Might Affect the Carrying Value of the Property & 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

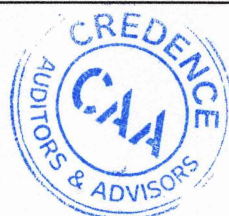
Expenses are recognized as when these are incurred. Expenses are eligible under the project if they are incurred in the period of project and are directly related to the completion of the project.

### 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**

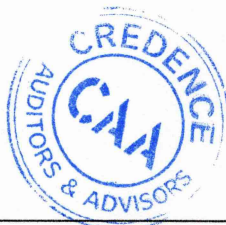
Transactions in currencies other than reporting currency (USD) are converted into reporting currency at the rate prevailing at the date of transaction i.e. the most recent conversion rate. Exchange gain or loss, if any, arising on the conversion is dealt within statement of comprehensive income. Monetary 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 2025 is (1 USD = 66.1713 AFN) and (1 GBP = 1.33855 USD).

**3.12 TAXATION**

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



	NOTE	2025 USD	2024 USD
<b>4. GRANTS RECEIVABLES</b>			
Receivable from Donor - OCHA (CPIE)	<i>Annex "B"</i>	33,485	-
Other receivables from Donor		-	-
		<u>33,485</u>	<u>-</u>
<b>5. CASH AND CASH EQUIVALENTS</b>			
Cash in Hand		5,214	33,804
Cash at Bank	5.1	90,173	13,025
		<u>95,387</u>	<u>46,829</u>
<b>5.1 CASH AT BANK</b>			
Azizi Bank - USD (A/C# 7077432)		-	-
Afghan United Bank - USD (A/C# 2458963)		89,638	-
AIB Bank - USD (A/C# 0009201)		534	13,025
		<u>90,173</u>	<u>13,025</u>
<b>6. PAYABLE TO DONOR</b>			
Payable to Donor - OCHA (HLP)	<i>Annex "A"</i>	1,946	-
Other Payable to donor		-	-
		<u>1,946</u>	<u>-</u>
<b>7. ACCRUED AND OTHER LIABILITIES</b>			
Accrued and other liabilities		-	-
Other short term loan payable		118,014	-
		<u>118,014</u>	<u>-</u>
<b>8. CONTINGENCIES AND COMMITMENTS</b>			
<b>CONTINGENCIES</b>			
The Organization was not Facing any Significant Contingency as at December 31, 2025.			
<b>COMMITMENTS</b>			
The Organization had no Significant Commitment as at December 31, 2025.			
<b>9. FUNDS FROM DONORS</b>			
Funds from Donors - OCHA (HLP)	<i>Annex "A"</i>	298,215	-
Funds from Donors - OCHA (CPIE)	<i>Annex "B"</i>	241,387	-
Last year Funds from Donors		-	478,226
		<u>539,602</u>	<u>478,226</u>
<b>10. EXPENDITURE FROM DONOR'S FUNDS</b>			
Expenditure from Donors' Funds - OCHA (HLP)	<i>Annex "A"</i>	296,269	-
Expenditure from Donors' Funds - OCHA (CPIE)	<i>Annex "B"</i>	274,872	-
Last year Project Expenditures		-	359,983
		<u>571,140</u>	<u>359,983</u>



	NOTE	2025 USD	2024 USD
<b>11. GENERAL AND ADMINISTRATIVE EXPENSES</b>			
Salaries, wages and other benefits		1,200	2,800
Legal and Professional Charges	11.1	1,770	1,394
Repair & Maintenance		-	1,450
Communication Cost		250	271
Bank Charges		-	250
Assets / Utilities expenses		160	2,450
Office Rent		3,000	2,000
		<b>6,380</b>	<b>10,615</b>
<b>11.1 Legal and Professional Charges</b>			
ACBAR Annual Membership fees		370	394
Financial System Installation Fee		100	-
Audit fees		1,200	900
Website & Domain fees		100	100
		<b>1,770</b>	<b>1,394</b>



12. FINANCIAL INSTRUMENTS AND RELATED DISCLOSURES

12.1 FINANCIAL ASSETS AND LIABILITIES

2025	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	U S D
<b>FINANCIAL ASSETS</b>					
Grants Receivables	-	-	33,485	-	33,485
Cash and Cash Equivalents	-	-	95,387	-	95,387
	-	-	<b>128,871</b>	-	<b>128,872</b>
<b>FINANCIAL LIABILITIES</b>					
Payable to Donor	-	-	1,946	-	1,946
Accrued and other liabilities	-	-	118,014	-	118,014
	-	-	<b>119,961</b>	-	<b>119,960</b>
<b>NET FINANCIAL ASSETS / (LIABILITIES)</b>	-	-	<b>8,911</b>	-	<b>8,912</b>

2024	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	U S D
<b>FINANCIAL ASSETS</b>					
Cash and Cash Equivalents	-	-	46,829	-	46,829
	-	-	<b>46,829</b>	-	<b>46,829</b>
<b>FINANCIAL LIABILITIES</b>					
Accrued and other liabilities	-	-	-	-	-
	-	-	-	-	-
<b>NET FINANCIAL ASSETS / (LIABILITIES)</b>	-	-	<b>46,829</b>	-	<b>46,829</b>

12.2 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.



12.3 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.

13. GENERAL

13.1 NUMBER OF EMPLOYEES

Total Number of Full Time Employees of the Organization as at December 31, 2025 were: 70 and as at December 31, 2024 were: 35

13.2 FIGURES

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

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

13.3 APPROVAL OF FINANCIAL STATEMENTS

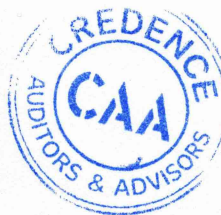
These Financial Statements were Approved by the Executive Director and Finance Manager of the Organization on 18/15/2026

EXECUTIVE DIRECTOR



FINANCE MANAGER

A handwritten signature in blue ink, starting with an asterisk and the name 'Subh', written over the text 'FINANCE MANAGER'.



4. MEMORANDUM RECORDS OF PROPERTY AND EQUIPMENT

	VEHICLES	FURNITURE AND FIXTURES	OFFICE EQUIPMENT	COMPUTER & ACCESSORIES	ELECTRICAL EQUIPMENT	HEATING AND KITCHEN EQUIPMENTS	TOTAL
<b>COST</b>							
AS AT JANUARY 01, 2025	19,358	12,414	982	5,964	2,538	1,217	42,473
ADDITION / (DISPOSAL) DURING THE YEAR	-	2,858	243	6,314	456	79	9,950
AS AT DECEMBER 31, 2025	19,358	15,272	1,225	12,278	2,994	1,296	52,423
<b>ACCUMULATED DEPRECIATION</b>							
AS AT JANUARY 01, 2025	1,138	6,058	266	3,698	1,239	470	12,869
FOR THE YEAR	364	1,843	96	2,831	351	124	5,609
AS AT DECEMBER 31, 2025	1,502	7,901	362	6,529	1,590	594	18,478
<b>NET BOOK VALUE</b>							
AS AT DECEMBER 31, 2025	17,856	7,371	863	5,749	1,404	702	33,945
AS AT DECEMBER 31, 2024	18,220	6,356	716	2,266	1,299	747	29,604

DEPRECIATION RATE (%)      2%      20%      10%      33%      20%      15%

U S D



HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)  
 PROJECT NAME: ENHANCING PROTECTION AND HOUSING, LAND AND PROPERTY (HLP) RIGHTS FOR VULNERABLE COMMUNITIES IN  
 KABUL AND KHOST



Annexure "A"

DONOR NAME: UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA)

PROJECT CODE: CBPF-AFG-25-R-NGO-35102

PROJECT PERIOD: START FROM 04 MAY 2025 TO 03 DECEMBER 2025

FOR THE YEAR ENDED DECEMBER 31, 2025

BUDGET	ACTUAL		VARIANCE	VARIANCE
	2025	TOTAL		
	U S D			% age

298,215	298,215	298,215	0	0%
<b>298,215</b>	<b>298,215</b>	<b>298,215</b>	<b>0</b>	<b>0%</b>

**FUNDS**

Funds from Donor - OCHA (HLP)

**EXPENDITURE**

**STAFF AND OTHER PERSONNEL COSTS**

Project Manager (Kabul)	6,045	6,045	6,045	(45)	-1%
Project Officers (Kabul/Khost)	5,400	5,400	5,400	-	0%
Community Mobilizers (Male)	5,760	5,760	5,760	-	0%
M&E Officer (Kabul)	2,700	2,700	2,700	-	0%
Admin/Finance Assistant (Khost)	1,920	1,920	1,920	-	0%
Support Staff (Khost)	1,200	1,200	1,200	-	0%
Executive Director	3,430	3,430	3,430	-	0%
Finance Manager	3,528	3,528	3,528	-	0%
Support Staff (Kabul)	1,200	1,200	1,200	-	0%
Community Mobilizers (Female)	8,640	8,640	8,640	-	0%
Legal Trainers (1Kabul, 1 Khost)	7,200	7,200	7,200	-	0%
	<b>46,978</b>	<b>47,023</b>	<b>47,023</b>	<b>(45)</b>	<b>0%</b>

**SUPPLIES, COMMODITIES AND MATERIALS**

Cash-Based Protection Assistance for Households	166,000	166,200	166,200	(200)	0%
Providing Assistance to Vulnerable Individuals for Accessing Civil Documentation	17,600	14,581	14,581	3,019	17%
Training Information, Counselling, and Legal Assistance on HLP Rights	19,200	20,150	20,150	(950)	-5%
Orientation Sessions on PSEA and AAP for provincial project staff	880	843	843	37	4%
	<b>203,680</b>	<b>201,774</b>	<b>201,774</b>	<b>1,906</b>	<b>1%</b>



**EQUIPMENT**

Office Equipment	1,200	1,176	1,176	24	2%
Printer (All-in-One)	470	470	470	-	0%
Laptop	1,700	1,780	1,780	(80)	-5%
	<b>3,370</b>	<b>3,426</b>	<b>3,426</b>	<b>(56)</b>	<b>-2%</b>

**CONTRACTUAL SERVICES**

Rental Vehicles	9,800	9,800	9,800	-	0%
Bank/MSP Charges	4,748	4,748	4,748	-	0%
	<b>14,548</b>	<b>14,548</b>	<b>14,548</b>	<b>-</b>	<b>0%</b>

**TRAVEL**

Monitoring Cost	1,400	1,643	1,643	(243)	-17%
Mahram Cost	1,440	1,194	1,194	246	17%
	<b>2,840</b>	<b>2,837</b>	<b>2,837</b>	<b>3</b>	<b>0%</b>

**GENERAL OPERATING AND OTHER DIRECT COSTS**

Field Office Rent (Khost)	1,800	1,800	1,800	-	0%
Main Office Rent (Kabul)	2,100	2,100	2,100	-	0%
Office Utilities Cost (Khost)	1,200	1,194	1,194	6	0%
Office Utilities Cost (Kabul)	840	786	786	54	6%
Communication	900	938	938	(38)	-4%
Bank Charges	450	461	461	(11)	-2%
	<b>7,290</b>	<b>7,279</b>	<b>7,279</b>	<b>11</b>	<b>0%</b>

**TOTAL DIRECT PROJECT COSTS**

	<b>278,706</b>	<b>276,887</b>	<b>276,887</b>	<b>1,819</b>	<b>1%</b>
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**PSC Amount**

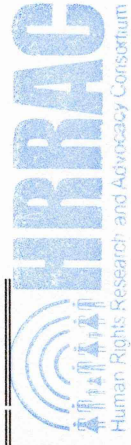
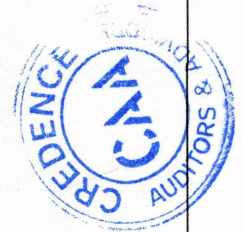
	19,509	19,382	19,382	127	1%
	<b>19,509</b>	<b>19,382</b>	<b>19,382</b>	<b>127</b>	<b>1%</b>

**TOTAL PROJECT COSTS (DIRECT AND PSC COST)**

	<b>298,215</b>	<b>296,269</b>	<b>296,269</b>	<b>1,946</b>	<b>1%</b>
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**PAYABLE TO DONOR**

	<b>1,946</b>	<b>1,946</b>
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HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)  
PROJECT NAME: ENHANCING PROTECTION, ECONOMIC RESILIENCE AND EMERGENCY ASSISTANCE FOR VULNERABLE POPULATIONS IN  
HELMAND, NIMROZ AND ZABUL PROVINCES

DONOR NAME: UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA)

PROJECT CODE: CBPF-AFG-25-R-NGO-35391

PROJECT PERIOD: START FROM 15 JULY 2025 TO 14 MAY 2026

FOR THE YEAR ENDED DECEMBER 31, 2025

BUDGET	ACTUAL		VARIANCE	VARIANCE
	2025	TOTAL		
U S D				
603,467	241,387	241,387	362,080	60%
<b>603,467</b>	<b>241,387</b>	<b>241,387</b>	<b>362,080</b>	<b>60%</b>

**FUNDS**

Funds from Donor - OCHA (CPIE)

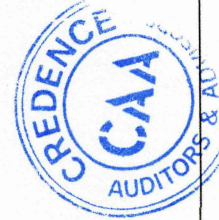
603,467	241,387	241,387	362,080	60%
<b>603,467</b>	<b>241,387</b>	<b>241,387</b>	<b>362,080</b>	<b>60%</b>

**EXPENDITURE**

**STAFF AND OTHER PERSONNEL COSTS**

Project Manager (Helmand)  
Project Officer (Zabul and Nimroz)  
Child Protection Coordinator (Helmand)  
Caseworkers (6 male, 6 female)  
PSEA & Safeguarding Focal Point (Female)  
Community Mobilizers/CFS Facilitators (6 male, 6 female)  
Monitoring and Evaluation Officer (Helmand)  
Liaison Officer (Kabul)  
Finance Manager (Kabul)  
Admin & Finance Assistant (Helmand)  
Executive Director (Kabul)  
Support Staff  
Child Protection Assistant (Helmand)

10,141	5,593	5,593	4,547	45%
7,914	4,400	4,400	3,514	44%
5,559	3,474	3,474	2,085	38%
25,200	8,400	8,400	16,800	67%
1,400	700	700	700	50%
24,338	12,136	12,136	12,202	50%
3,957	2,315	2,315	1,643	42%
3,737	1,840	1,840	1,897	51%
3,024	1,951	1,951	1,074	35%
1,575	933	933	642	41%
2,500	1,461	1,461	1,039	42%
3,437	2,037	2,037	1,400	41%
3,150	1,792	1,792	1,358	43%
<b>95,932</b>	<b>47,032</b>	<b>47,032</b>	<b>48,900</b>	<b>51%</b>



**SUPPLIES, COMMODITIES AND MATERIALS**

Community-Based Parenting Support for Child Protection and Wellbeing  
 Provision of Cash Assistance through Child Protection Case Management  
 Refresher training for Project Staff and Frontline Workers:  
 Establishment of Child-Friendly Spaces (CFS) in Target Provinces  
 Delivery of Structured Psychosocial Support (PSS) through Child-Friendly Spaces (CFS)  
 Distribution of Winter clothing Kits to Support Vulnerable Children:

21,600	5,675	5,675	15,925	74%
60,000	-	-	60,000	100%
560	545	545	15	3%
52,713	36,323	36,323	16,390	31%
6,720	1,643	1,643	5,077	76%
96,000	96,500	96,500	(500)	-1%
<b>237,593</b>	<b>140,687</b>	<b>140,687</b>	<b>96,906</b>	<b>41%</b>

**EQUIPMENT**

Office Furnitures  
 Laptops  
 Printer

765	726	726	39	5%
2,550	2,580	2,580	(30)	-1%
1,410	1,410	1,410	-	0%
<b>4,725</b>	<b>4,716</b>	<b>4,716</b>	<b>9</b>	<b>0%</b>

**CONTRACTUAL SERVICES**

Rental Vehicles  
 Charges  
 Rental Vehicle

18,900	10,994	10,994	7,906	42%
1,200	-	-	1,200	100%
3,500	2,011	2,011	1,489	43%
<b>23,600</b>	<b>13,005</b>	<b>13,005</b>	<b>10,595</b>	<b>45%</b>

**TRAVEL**

Travel  
 Mahram Cost

7,680	3,125	3,125	4,555	59%
3,840	1,297	1,297	2,543	66%
<b>11,520</b>	<b>4,422</b>	<b>4,422</b>	<b>7,098</b>	<b>62%</b>

**TRANSFERS AND GRANTS TO COUNTERPARTS**

Subgrant to Afghanistan Women Mission Empowerment Organization (AWMEO)  
 Subgrant to Nawai Nai Afghan Women Development Organization (NNAWDO)

86,490	16,405	16,405	70,085	81%
93,733	25,708	25,708	68,025	73%
<b>180,223</b>	<b>42,113</b>	<b>42,113</b>	<b>138,110</b>	<b>77%</b>

**GENERAL OPERATING AND OTHER DIRECT COSTS**

Field Office rent  
 Main office  
 Helmand Office Utilities  
 Main Office Utilities  
 Helmand Office Stationary  
 Helmand office Communication  
 Bank Charges

2,700	1,337	1,337	1,363	50%
900	500	500	400	44%
1,890	1,019	1,019	871	46%
360	207	207	153	42%
945	489	489	456	48%
2,700	1,133	1,133	1,567	58%
900	230	230	670	74%
<b>10,395</b>	<b>4,915</b>	<b>4,915</b>	<b>5,481</b>	<b>53%</b>



**TOTAL DIRECT PROJECT COSTS**

563,988	256,889	256,889	307,098	54%
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**PSC Amount**

39,479	17,982	17,982	21,497	54%
39,479	17,982	17,982	21,497	54%

**TOTAL PROJECT COSTS (DIRECT AND PSC COST)**

603,467	274,872	274,872	328,595	54%
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**RECEIVABLE FROM DONOR**

(33,485)	(33,485)
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