



Independent member of **EAI** 
INTERNATIONAL

Auditor's Report

For the year ended December 31, 2020

Human Rights Research & Advocacy Consortium

(HRRAC)



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Certified Public Accountants & Management Consultants

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Independent Auditor's Report

Creative Vision Audit & Consultancy
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Executive Director
Human Rights Research &
Advocacy Consortium (HRRAC)
Kabul, Afghanistan

Opinion

We have audited the financial statements of Human Rights Research & Advocacy Consortium (hereafter referred to as "HRRAC"), which comprises the statement of Income and expenditure for the period from January 01, 2020 to December 31, 2020 and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects the statement of Income & Expenditure of the Human Rights Research & Advocacy Consortium for the period from January 01, 2020 to December 31, 2020 in accordance with the note 3 to the financial statements.

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 International Ethics Standards Board for Accountant's *Code of Ethics for Professional Accountants (IESBA Code)* together with the ethical requirements that are relevant to our audit of the financial statements in Afghanistan, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. 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 and fair presentation of the financial statements in accordance with note 3, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

A handwritten signature in blue ink, appearing to be 'W', is located at the end of the text in the 'Responsibilities of Management' section.

Those charged with governance are responsible for overseeing the Organization'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 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.

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.

For and on behalf of

*Creative Vision Audit,
& Consultancy Services*



Creative Vision
Audit & Consultancy Services

Date: July 28, 2021

House No. 612, Street No. 12, Qualle Fatehullah,
Kabul, Afghanistan

*Human Rights Research & Advocacy Consortium
Statement of Receipts and Expenditure
For the year ended December 31, 2020*

	<i>Notes</i>	2020 ----- USD -----	2019
Receipts:			
Opening balance		32,022	12,002
Grants from donor	5	337,110	195,866
Total receipts		369,132	207,869
Disbursements:			
Program expenses	6	411,572	155,269
Core fund expenses	7	6,645	19,927
Bank Charges		547	650
Total disbursements		418,764	175,847
Surplus / deficiency		(49,632)	32,022
Represented by:			
Cash in hand		-	31,617
Cash at bank		11,991	404
Receivable from donor		37,640	-
		49,632	32,022



Annexed notes form integral part of these financial statements



Executive Director



Finance Manager



1 STATUS AND NATURE OF ITS OPERATIONS

HRRAC is a national Non-Governmental Organizations working in the field of human rights including child rights and women rights, peace building as well as climate change, environment and equitable development. HRRAC was formed in early 2006 to engage in proactive research and advocacy on human rights in Afghanistan. At the beginning it was jointly funded by USIP (United States for Peace) and consortium member. Later it was funded by Oxfam NOVIB with contributions by Consortium members. HRRAC at the beginning was a project of Care International. In March 2007 the project went through some organizational changes and became an independent organization registered with the Ministry of Economy of Afghanistan. HRRAC carries out research and proactive activities on human rights in Afghanistan. The consortium focuses on the rights of all Afghans to peace and physical security, their rights to participate politically, their rights to share in economic resources and development. This theme have reflected by HARRAC's work on a number of studies conducted/published on a child education, civic education, disarmament, governance, women rights and security issues proposes to develop community based research, advocacy and promotion of the basic rights of Afghans. HRRAC is the first Afghan led research organization, and remains the only woman run organization of its kind in Afghanistan. HRRAC is a unique platform that brings together national and international organizations committed to advocating with and on behalf of Afghans for the protection and respect of human rights in Afghanistan.

2 BASIS OF PREPARATION

2.1 Statement of Compliance

The financial statement has been prepared on cash basis, where income is recognized when cash is received and expenses are recognized when actually paid.

2.2 Basis of Measurement

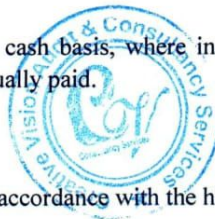
The financial statements have been prepared in accordance with the historical cost convention.

2.3 Functional & Presentation Currency

These financial statements are presented in US Dollars (USD) and the organization functional currencies are USD and AFN.

2.4 Use of estimates and Judgements

The preparation of financial statements in conformity with approved accounting standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expense. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making the judgments about carrying value of assets and liabilities that are readily not apparent from other sources.



*Human Rights Research and Advocacy Consortium
Notes to the Financial Statements
For the year ended December 31, 2020*

3 SIGNIFICANT ACCOUNTING POLICIES

3.1 REVENUE

Revenue is recognized as income when cash is received.

3.2 EXPENDITURE

Expenditure is recognized as an expense when is paid and accrued. Expenditure are eligible under the project if they are incurred in the period of the project and are directly related to the completion of the project.

3.2 EMPLOYEE BENEFITS

Employee benefits consists of short term employee benefits obligations only and are measured on an undiscounted basis and expensed as the related service is provided. These include salaries, eid bonuses and other benefits.

3.2 TAXATION

The organization is not liable to tax in accordance with the Income Tax Law of Afghanistan, 2005 (Amended in 2009-2015).

3.2 TRANSACTIONS IN OTHER CURRENCIES

Expenditures incurred in US Dollar and Afghanis have been converted into US Dollar by applying exchange rate prevailing on the date of transactions.

	Note	2020	2019
		----- USD -----	
4 Cash and bank balances			
Cash in hand		-	31,617
Cash at bank		<u>11,991</u>	<u>404</u>
		<u>11,991</u>	<u>32,022</u>
4.1 Cash at bank			
Azizi Bank - 7077432 - USD		969	325
Azizi Bank - 7966207 - USD		-	20
Azizi Bank - 555821 - AFN		<u>11,022</u>	<u>59</u>
		<u>11,991</u>	<u>404</u>
5 Grants from donors			
Ensuring transparency through community & CSO engagement in the Mining Industry of Afghanistan	Annex I	37,206	-
Raising awareness on COVID-19 & GBV in Helmand province	Annex II	20,238	-
Provision of Data Collection Services in Khost Province	Annex III	11,499	-
ACBAR Twinning Program		4,917	
Every Voice Count - Care International Afghanistan	Annex V	87,763	149,540
ADALAT- Traditional Dispute Resolution	Annex IV	175,487	
ADALAT-GRA-2018-029		-	46,327
		<u>337,110</u>	<u>195,866</u>



Human Rights Research and Advocacy Consortium
Notes to the Financial Statements
For the year ended December 31, 2020

	Note	2020	2019
		----- USD -----	
6 Program Expenditure			
Ensuring transparency through community & CSO engagement in the Mining Industry of Afghanistan	Annex I	82,680	-
Raising awareness on COVID-19 & GBV in Helmand province	Annex II	28,306	-
Provision of Data Collection Services in Khost Province	Annex III	11,899	-
ADALAT- Traditional Dispute Resolution	Annex IV	200,818	-
Every Voice Count - Care International Afghanistan	Annex V	87,870	143,616
ADALAT-GRA-2018-029		-	11,653
		411,572	155,269

7 Core fund expenses

ACBAR membership fee	250	-
Communication Cost	-	512
Stationary	12	-
Internet expenses	382	-
Utility expenses	1,222	1,651
Office rent	458	9,092
Website & domain fee	219	-
Vehicle fuel & repairing	1,070	1,178
Staff salaries	3,032	7,493
	6,645	19,927



8 Date of Authorization for issue

These financial statements were approved by the Director & Manager Finance of the Organization on 26-7-2021.

11 GENERAL

10.1 Number of Employees

The total number of employees as at December 31, 2020 were 25 (Dec 31, 2019 19).

11.1 Figures

.... Figures have been rounded off to the nearest of USD.

.... Of previous year has been rearranged and regrouped wherever necessary for the purpose of comparison. *we*



Organization:
Program Title

Human Rights Research & Advocacy Consortium **Annex I**
Ensuring Transparency through Community and
Civil Society Engagement in the Mining Industry of Afghanistan
USAID-(AMANAT)

Donor:
Project Implementation Period:
Reporting Period:

January 01, 2020 to December 30, 2020
January 01, 2020 to December 30, 2020

DESCRIPTIONS/PARTICULARS	Activity ID	Approved Budget	Total Expenditure	Balance
	 USD		
HUMAN RESOURCES				
Executive Director (15%)		2,700	2,700	-
Project Manager		6,000	6,000	-
M&E and Advocacy Officer		3,000	3,000	-
Finance Manager (10%)		1,350	1,350	-
Admin/HR officer (20%)		840	840	-
Media Advocacy Officer		2,400	2,400	-
PROGRAM ACTIVITIES				
Refreshment and Meal cost for formation of 3 Mining Watch Committees at Provincial Level		240	240	-
Refreshment and Meal cost for formation and mobilization of 3 communities living around mines, one in each province.		2,400	2,400	-
Training Cost in all targeted Provinces on Community base monitoring, ESIA, AEITI, Mining Cycle, advocacy and lobby, Social Audit and CSC, and negotiating community development agreement.		18,540	18,540	-
Promotional Materials, Mugs, Stickers, Brouchers and Bill boards with Legal messages to seek change in policies, practices, systems, decisions and attitude of communities, beneficiaries and decision makers regarding Transparency, the importance of community, and gender mainstreaming at Extractives		3,400	3,400	-
Develop and print toolkit for target communities.		7,200	7,200	-
Formation of Mining for Development Forum at National Level.		2,300	2,300	-
Installation and use of Complaint boxes in each Community.		510	510	-
Train MWCs in identifying and addressing cases of corruption, Reporting cases of corruptions and abuses in mining sites and Review of corruption cases and resolving 12 cases.		3,000	3,000	-
Develop and launch Advocacy Application for iOS & ANDRIOD Users		8,500	8,500	-
Staff traveling and accomodation cost from Kabul to Badakhshan and Samangan Provinces.		4,800	4,800	-
National Government Oversight Conference at Extractive Sector.		3,500	3,500	-
Total Direct Cost		70,680	70,680	-
Office Utilities (Electricity, Generator Fuel, Gas, Cosumable)		1,000	1,000	-
Office Stationary		1,000	1,000	-



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Organization:
Program Title

Human Rights Research & Advocacy Consorti **Annex I**
Ensuring Transparency through Community and
Civil Society Engagement in the Mining Industry of Afghanistan

Donor:
Project Implementation Period:
Reporting Period:

USAID-(AMANAT)
January 01, 2020 to December 30, 2020
January 01, 2020 to December 30, 2020

DESCRIPTIONS/PARTICULARS	Activity ID	Approved Budget	Total Expenditure	Balance
		USD		
Communication (Top ups and Internet)		1,500	1,500	-
Office rent		3,500	3,500	-
Vehicle rent		5,000	5,000	-
Total Indirect Cost		12,000	12,000	-
TOTAL DIRECT & INDIRECT COST		82,680	82,680	-

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Executive Director





Finance Manager



Organization:

Human Rights Research & Advocacy Consortium

Annex II

Program Title

Raising awareness on COVID-19 & GBV in Helmand province

Donor:

Embassy of Canada in Afghanistan

Project Implementation Period:

August 01, 2020 to October 31, 2020

Reporting Period:

August 01, 2020 to October 31, 2020

DESCRIPTIONS/PARTICULARS	Approved Budget CAD	Approved Budget USD	Total Expenditure	Total expenditure USD	Balance
	CAD	USD	CAD	USD	USD
HUMAN RESOURCES					
Executive Director Salary	1,470	1,088	1,470	1,088	-
Finance Manager Salary	1,350	999	1,350	999	-
Project Manager Salary	1,380	1,021	1,380	1,021	-
Project Officer Salary	2,520	1,865	2,520	1,865	-
M&E Officer Salary	960	710	960	710	-
SUBTOTAL HUMAN RESOURCES	7,680	5,683	7,680	5,683	-
PROGRAM ACTIVITIES					
Survey assessment to select communities and project beneficiaries	4,331	3,205	4,347	3,217	(12)
Providing training to 120 men and youth on women's rights and preventing and responding to gender based violence (GBV)	6,163	4,561	5,715	4,229	332
Providing vocational training to 120 women on sewing	10,477	7,753	10,917	8,078	(326)
Raising awareness on COVID-19, encouraging public to adopt precautionary measures, and discussing COVID-19 impact on GBV	4,780	3,537	4,859	3,595	(58)
Launching an advocacy campaign on GBV and COVID-19; facilitating a dialogue between CSOs & women's rights activists and local government officials	1,961	1,451	1,874	1,387	64
SUBTOTAL PROGRAM ACTIVITIES	27,712	20,507	27,712	20,507	(0)
Total Direct Cost	35,392	26,190	35,392	26,190	(0)
Office rent	1,629	1,205	1,608	1,190	16
Office Utilities(electricity, LPG gas Internet)	1,230	910	1,251	925	(15)
Total Indirect Cost	2,859	2,116	2,859	2,115	0
TOTAL DIRECT & INDIRECT COST	38,251	28,306	38,251	28,306	0

[Signature]
Executive Director

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Finance Manager



Organization:

Human Rights Research & Advocacy Consortium

Annex III

Program Title

Provision of Data Collection Services in Khost Province

Donor:

ACTED/REACH

Project Implementation Period:

July 23, 2020 to Dec 31, 2020

Reporting Period:

July 23, 2020 to Dec 31, 2020

DESCRIPTIONS/PARTICULARS	Activity ID	Aug and Sept 2020	Total Expenditure	Approved Budget	Balance
USD					
HUMAN RESOURCES					
Khost Enumerators Salary (15)	1	7,369	7,369	7,369	-
Total Direct Cost		7,369	7,369	7,369	-
Khost Vehicle Rent (7)	2	4,130	4,130	4,130	-
Management Fee	3	-	-	400	400
Total Indirect Cost		4,130	4,130	4,530	400
TOTAL DIRECT & INDIRECT COST		11,499	11,499	11,899	400



 Executive Director



 Finance Manager



Organization:
 Donor:
 RFA No:
 Project Title:
 Project period
 Reporting Period:

Human Rights Research & Advocacy Consortium
 USAID (ADALAT)
 ADALAT-GRA-2018-029
 Traditional Dispute Resolution-TDR
 Nov 13 019 to Feb 22 2021
 January 01, 2020 to December 31, 2020

Annex IV

DESCRIPTIONS	Activity ID	Approved Budget	Total Expenditures	Expenditure in USD	Balance
			AFN	USD	AFN
HUMAN RESOURCE					
Executive Director 15%	1.1	341,333	298,666	3,829	42,667
Project Manager	1.2	880,000	770,000	9,872	110,000
Finance Manager 20%	1.3	417,776	341,776	4,382	76,000
M&E Officer (35%)	1.4	339,735	287,513	3,686	52,222
Project Coordinator	1.5	608,000	565,533	7,250	42,467
Program Officers (Male)	1.6	800,000	750,000	9,615	50,000
Program Officers (Female)	1.7	800,000	750,000	9,615	50,000
Guard/Cleaner	1.8	199,104	174,216	2,234	24,888
SUBTOTAL HUMAN RESOURCE		4,385,948	3,937,705	50,483	448,244
PROGRAM ACTIVITIES					
Travel and Trasnports	2.1	118,560	118,560	1,520	-
Accomodation & M&IE	2.2	131,040	131,040	1,680	-
District Network meeting with 378 Male and 378 Female.	3.1	2,122,848	1,592,136	20,412	530,712
Three days Family work shop for 378 Male and 378 Female	3.2	2,059,668	1,544,751	19,805	514,917
Three days Inheretance workshop with 378 male and 378 female	3.3	2,017,548	1,513,161	19,400	504,387
One day Constitutional workshop with 378 male and 378 female	3.4	672,516	538,013	6,898	134,503
One Criminal workshop with 378 male and 378 female	3.5	672,516	538,013	6,898	134,503
Three days Property workshop with 63 male and 63 female	3.6	2,017,548	1,513,161	19,400	504,387
One Days Property Deeds workshop with 63 male and 63 female	3.7	700,596	560,477	7,186	140,119
Introduction to Basic Right workshop-Stationary	3.8	530,712	424,570	5,443	106,142
9 Male Coordination meetings for 45 Participants (3 in each district)	3.9	400,140	320,112	4,104	80,028
12 Male Discussion Sessions for 45 Participants (4 in each district)	4.0	442,260	353,808	4,536	88,452
21 Women Discussion and Spinary groups for 45 participants (7 in each district)	4.1	852,930	682,344	8,748	170,586

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Organization:
 Donor:
 RFA No:
 Project Title:
 Project period:
 Reporting Period:

Human Rights Research & Advocacy Consortium
 USAID (ADALAT)
 ADALAT-GRA-2018-029
 Traditional Dispute Resolution-TDR
 Nov 13 019 to Feb 22 2021
 January 01, 2020 to December 31, 2020

Annex IV

DESCRIPTIONS	Activity ID	Approved Budget	Total Expenditures	Expenditure in USD	Balance
			AFN	USD	AFN
Mediation Hall and Library	4.2	917,490	917,490	11,763	-
SUBTOTAL PROGRAM ACTIVITIES		13,656,372	10,747,635	137,790	2,908,737
TOTAL DIRECT COST		18,042,320	14,685,340	188,274	3,805,224
Indirect Cost					
Vehicles rent	5.1	873,600	698,880	8,960	174,720
Office Utilities (Electricity, Generator Fuel, Gas, Cosumable)	5.2	124,800	99,840	1,280	24,960
Office Stationary	5.3	99,840	79,872	1,024	19,968
Communication (Top ups and Internet)	5.4	124,800	99,840	1,280	24,960
Total Indirect Cost		1,223,040	978,432	12,544	244,608
TOTAL DIRECT & INDIRECT COST		19,265,360	15,663,772	200,818	4,049,832

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[Signature]
 Executive Director

[Signature]
 Finance Manager



Annex V

Organization:
 Program Title
 Donor:
 Project Implementation Period:
 Reporting Period:

Human Rights Research & Advocacy Consortium
 Every Voice Count
 Care International in Afghanistan
 January 01, 2016 to December 31, 2020
 January 01, 2020 to December 31, 2020

DESCRIPTIONS/PARTICULARS	Activity ID	Approved Budget	Total Expenditure-USD	Balance
HUMAN RESOURCES				
Program Manager (100%)	63	12,000	12,000	-
Program/Community Facilitator Kabul (100%)	63	4,050	4,050	-
M&E Officer (50%)	63	5,400	5,400	-
Admin/Finance Assistant (100%)	63	3,600	3,600	-
Provincial Project Coordinator (100%)	63	4,800	4,800	-
Advocacy Officer Khost (100%)	63	3,150	3,150	-
Advocacy Officer Kabul (100%)	63	4,200	4,200	-
Security Guards (100%)	63	4,320	4,320	-
Drivers Khost (100%)	63	2,400	2,400	-
Drivers Kabul (100%)	63	1,800	1,800	-
Driver Kabul (50%)	63	1,200	1,200	-
Executive Director (15%)	63	3,240	3,240	-
Finance Manager (30%)	63	5,400	5,400	-
Admin/Logistic Officer (50%)	63	4,200	4,200	-
SUBTOTAL HUMAN RESOURCES		59,760	59,760	
PROGRAM ACTIVITIES				
IP will conduct MEL for Advocacy orientation session for 2nd tier CSOs	52	132	137	(5)
CAG members bi-monthly meetings	45	1,800	1,808	(8)
Social norms measurement through vignette	55	431	431	0
Persuasive campaign (Social media engagement)	-	210	215	(5)
Quarterly lobby and negotiation sessions (interface meetings)	65	1,680	1,662	18
National Alliance and Allies Quarterly Meetings	53	88	88	(0)
Printing of resolution and position paper for advocacy event	46	721	716	5
Dialogue and awareness raising session between religious leaders and community members	59	1,550	1,549	1
Activity: EVC Learning Event	65	1,549	1,505	45

Annex V

Organization:
 Program Title
 Donor:
 Project Implementation Period:
 Reporting Period:

Human Rights Research & Advocacy Consortium
 Every Voice Count
 Care International in Afghanistan
 January 01, 2016 to December 31, 2020
 January 01, 2020 to December 31, 2020

DESCRIPTIONS/PARTICULARS	Activity ID	Approved Budget	Total Expenditure- USD	Balance
Coordination Meetings between CDC, WC and Community People	59	1,200	1,159	41
Religious leaders as role model/religious leaders gathering	48	400	369	31
Organizing Quarterly best practices learning session with Partners and CARE	53	12	-	12
Monthly Regular field visit monitoring by HRRAC	55	423	383	40
SUBTOTAL PROGRAM ACTIVITIES		10,195	10,021	174
TOTAL DIRECT COST		69,955	69,781	174
INDIRECT COST				
Office Rent for Both Kabul and Khost	62	7,200	7,153	47
Vehicle cost (Fuel and maintenance) for Kabul (100)	62	2,250	2,226	24
Vehicle (Fuel and maintenance) for Kabul (50%)	62	1,500	1,073	427
Vehicle rent for Khost	62	2,700	2,256	444
Office Utilities (Electricity, Generator fuel, Gas, Consumables)	62	2,220	2,225	(5)
Office Stationery	62	1,440	1,469	(29)
Communication (Internet, Top up Cards etc.)	62	1,920	1,685	235
Total Indirect Cost		19,230	18,088	1,142
TOTAL DIRECT & INDIRECT COST		89,185	87,870	1,316


 Executive Director




 Finance Manager