

HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)

Audited Financial Statements

FOR THE YEAR ENDED
DECEMBER 31, 2024



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INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE DIRECTOR

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 on December 31, 2024 and the statement of income and expenditure 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 on December 31, 2024 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 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.

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

Management is responsible for the preparation of this 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.

Kabul, Afghanistan



HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024

	NOTE	2024 USD	2023 USD
ASSETS:			
NON CURRENT ASSETS			
Property and equipment		-	-
CURRENT ASSETS			
Cash and cash equivalents	4.	46,829	34,222
		46,829	34,222
TOTAL ASSETS		46,829	34,222
ACCUMULATED FUNDS AND LIABILITIES:			
ACCUMULATED FUNDS		46,829	(60,799)
CURRENT LIABILITIES			
Accrued and other liabilities	5.	-	95,021
		-	95,021
CONTINGENCIES AND COMMITMENTS	6.	-	-
TOTAL FUNDS AND LIABILITIES		46,829	34,222

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


EXECUTIVE DIRECTOR

SFAI AKAS

FINANCE MANAGER





HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2024

	NOTE	2024 USD	2023 USD
<u>INCOME:</u>			
Funds from donors	7.	478,226 478,226	295,355 295,355
<u>EXPENDITURES:</u>			
Project expenditure	8.	359,983	378,808
General and administrative expenses	9.	10,615 370,598	15,625 394,433
NET SURPLUS / (DEFICIT) FOR THE YEAR		107,628	(99,078)

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

EXECUTIVE DIRECTOR

SFAI AKAS

FINANCE MANAGER



HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

	NOTE	2024 USD	2023 USD
(A) CASH FLOW FROM OPERATING ACTIVITIES			
Surplus / (Deficit) for the year		107,628	(99,078)
Adjustment of Non-Cash Items:			
Add: Depreciation		-	-
Adjustment of non-cash items:		-	-
		-	-
Net Cash Before Working Capital Changes		<u>107,628</u>	<u>(99,078)</u>
Working Capital Changes			
Accrued and other liabilities		(95,021)	95,021
Net Changes in Working Capital		<u>(95,021)</u>	<u>95,021</u>
Less: Taxes Paid		-	-
Net Cash flow Generated from Operating Activities		<u>12,607</u>	<u>(4,057)</u>
(B) CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property & equipment		-	-
Net Cash (Used in) Investing Activities		<u>-</u>	<u>-</u>
(C) CASH FLOW FROM FINANCING ACTIVITIES			
Drawings		-	-
Net Cash (Used in) Financing Activities		<u>-</u>	<u>-</u>
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS FOR THE YEAR		<u>12,607</u>	<u>(4,057)</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		<u>34,222</u>	<u>38,279</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		<u><u>46,829</u></u>	<u><u>34,222</u></u>

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, 2024

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL
U S D.....		
BALANCE AS AT JANUARY 01, 2023	38,279	-	38,279
Add: Previous year adjustments	-	-	-
Net surplus / (deficit) for the year	(99,078)	-	(99,078)
BALANCE AS AT DECEMBER 31, 2023	(60,799)	-	(60,799)
Net surplus / (deficit) for the year	107,628	-	107,628
BALANCE AS AT DECEMBER 31, 2024	46,829	-	46,829

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

SFAI AKAS


EXECUTIVE DIRECTOR

FINANCE MANAGER





HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

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.

SFAI AKAS

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.

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 LIABILITIES

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.

HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

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 2024 is (1 USD = 67.9384 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, 2024

	NOTE	2024 USD	2023 USD
4. CASH AND CASH EQUIVALENTS			
Cash in hand		33,804	1,510
Cash at bank	4.1	13,025	32,712
		46,829	34,222
4.1 CASH AT BANK			
Azizi Bank - USD (A/C# 7077432)		-	-
AIB Bank - USD (A/C# 0009201)		13,025	32,712
		13,025	32,712
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, 2024.			
COMMITMENTS			
The Organization had no significant commitment as at December 31, 2024.			
7. FUNDS FROM DONORS			
Funds from Donor - FCDO	Annex "A"	477,626	124,863
Funds from Donor - ACBAR		600	550
Last year funds from donors		-	169,942
		478,226	295,355
8. EXPENDITURE FROM DONOR'S FUNDS			
Expenditure from Donor's Fund - FCDO	Annex "A"	359,983	256,137
Last year project expenditures		-	122,671
		359,983	378,808
9. GENERAL AND ADMINISTRATIVE EXPENSES			
Salaries, wages and other benefits		2,800	2,980
Legal and Professional Charges	9.1	1,394	2,120
Repair & Maintenance		1,450	2,503
Communication Cost		271	113
Bank Charges		250	881
Assets / Utilities expenses		2,450	2,028
Office Rent		2,000	5,000
		10,615	15,625
9.1 Legal and Professional Charges			
ACBAR Annual Membership fees		394	420
Audit fees		900	1,200
Website & Domain fees		100	500
		1,394	2,120

SFAI AKAS

HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

10. FINANCIAL INSTRUMENTS AND RELATED DISCLOSURES

10.1 FINANCIAL ASSETS AND LIABILITIES

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	
	USD		USD		USD
FINANCIAL ASSETS					
Cash and cash equivalents	-	-	46,829	-	46,829
	-	-	46,829	-	46,829
FINANCIAL LIABILITIES					
Accrued and other liabilities	-	-	-	-	-
	-	-	-	-	-
NET FINANCIAL ASSETS / (LIABILITIES)					
	-	-	46,829	-	46,829
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
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)

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.

HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

b. CREDIT RISK

Credit risk is the risk that one party to a financial instrument will fail to discharge its obligation and cause the other party to incur a financial loss. The organization's financial assets mainly comprise of cash in hand and bank balances. Credit risk on liquid fund is limited because the

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, 2024 were: and as at December 31, 2023 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 _____.

SFAI AKAS


EXECUTIVE DIRECTOR

FINANCE MANAGER





HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2024

4. MEMORANDUM RECORDS OF PROPERTY AND EQUIPMENT

##	VEHICLES	FURNITURE AND FIXTURES	OFFICE EQUIPMENT	COMPUTER & ACCESSORIES	ELECTRICAL EQUIPMENT	HEATING AND KITCHEN EQUIPMENTS	TOTAL
U.S.D.....						
COST							
AS AT JANUARY 01, 2024	19,358	12,414	982	4,684	2,538	1,217	41,193
ADDITION / (DISPOSAL) DURING THE YEAR	-	-	-	1,280	-	-	1,280
AS AT DECEMBER 31, 2024	19,358	12,414	982	5,964	2,538	1,217	42,473
ACCUMULATED DEPRECIATION							
AS AT JANUARY 01, 2024	766	4,469	186	2,582	914	338	9,255
FOR THE YEAR	372	1,589	80	1,116	325	132	3,614
AS AT DECEMBER 31, 2024	1,138	6,058	266	3,698	1,239	470	12,869
NET BOOK VALUE							
AS AT DECEMBER 31, 2024	18,220	6,356	716	2,266	1,299	747	29,604
AS AT DECEMBER 31, 2023	18,592	7,945	796	2,102	1,624	879	31,938
DEPRECIATION RATE (%)	2%	20%	10%	33%	20%	15%	

SFAI AKAS

HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC) Annexure "A"
 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, 2024

BUDGET	ACTUAL			VARIANCE	VARIANCE
	2023	2024	TOTAL		
USD					% age

FUNDS

Funds from Donor - FCDO	618,521	124,863	477,626	602,489	16,032	3
	618,521	124,863	477,626	602,489	16,032	3

EXPENDITURE

PERSONAL COST

Program Manager	33,558	19,842	13,715	33,558	0	0
Legal and PSS Counselors	22,078	11,494	10,585	22,078	(0)	(0)
Program Officers	20,876	11,810	9,066	20,876	(0)	(0)
MEAL Officer	15,353	9,042	6,311	15,353	0	0
Coordination Officer	8,334	4,814	3,520	8,334	(0)	(0)
Executive Director	10,072	5,965	4,107	10,072	(0)	(0)
Finance Manager	16,779	9,921	6,858	16,779	(0)	(0)
Support Staff	24,429	14,595	9,834	24,429	0	0
	151,479	87,484	63,995	151,479	(0)	(0)

OPERATIONAL COST

Office Rent	16,712	11,005	6,757	17,762	(1,050)	(6)
Vehicle Rent/Fuel and Maintenance	22,283	13,824	9,078	22,902	(619)	(3)
Office Utilities	8,913	4,075	3,962	8,037	876	10
Office Stationery	2,104	1,000	990	1,990	114	5
Bank Charges	2,228	484	880	1,365	864	39
Communication (Top ups, Internet. etc)	6,685	3,166	2,658	5,824	861	13
	58,925	33,554	24,326	57,879	1,046	58

PROJECT ORIENTATION SESSION (KICK OFF MEETING)

Food/Ref	743	743	-	743	-	-
Venue cost	124	124	-	124	-	-
	867	867	-	867	-	-

SFAI AKAS

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, 2024

BUDGET	ACTUAL			VARIANCE	VARIANCE
	2023	2024	TOTAL		
U S D					% age

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

Manual	8,562	8,587	-	8,587	(25)	(0)
Food/Ref/Venue	11,884	-	11,880	11,880	4	0
Transportation						
Compensation for Participants	14,261	-	14,251	14,251	10	0
Stationery	446	-	446	446	(0)	(0)
Trainer	5,942	-	5,936	5,936	6	0
	41,095	8,587	32,513	41,100	(6)	(0)

PERIODIC CONTEXT ANALYSIS AND ASSESSMENTS OF STAKEHOLDERS TO MAXIMISE POSITIVE IMPACTS

Beneficiaries Selection, Mobilization and Periodic Assessments	13,791	13,791	-	13,791	-	-
Food/Ref/Venue	5,942	5,942	-	5,942	-	-
Mahram Travel	1,486	1,486	-	1,486	-	-
	21,218	21,218	-	21,218	-	-

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

SFAI AKAS

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, 2024

BUDGET	ACTUAL			VARIANCE	VARIANCE
	2023	2024	TOTAL		% age
USD					

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	-	11,892	11,892	(8)	(0)
Transportation						
Compensation for Participants	14,261	-	14,261	14,261	0	0
Stationery	446	-	446	446	(0)	(0)
Trainer	4,457	-	4,457	4,457	(0)	(0)
	31,047	-	31,055	31,055	(8)	(0)

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	3,418	4,245	211	5
Transportation						
Compensation for Participants	5,348	828	3,902	4,729	618	12
	9,804	1,655	7,319	8,975	830	16

ADVOCACY TO ADDRESS HARMFUL PRACTICES IN TARGET COMMUNITIES

Food/Ref/Venue	5,942	2,971	2,970	5,941	1	0
Transportation						
Compensation for Participants for advocacy	7,130	3,565	3,563	7,128	2	0
Advocacy Materials	3,565	3,565	-	3,565	-	-
Mahram Travel Cost for advocacy sessions	1,486	124	734	858	627	42
	18,123	10,225	7,267	17,493	631	42

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

HUMAN RIGHTS RESEARCH AND ADVOCACY CONSORTIUM (HRRAC) Annexure "A"
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, 2024

BUDGET	ACTUAL			VARIANCE	VARIANCE
	2023	2024	TOTAL		
U S D					% age

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

Food/Ref/Venue	5,942	-	6,057	6,057	(115)	(2)
Transportation						
Compensation for Participants	7,130	-	7,045	7,045	85	1
Stationery	446	-	450	450	(4)	(1)
	13,518	-	13,552	13,552	(34)	(2)

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	133,696	(0)	(0)
Food/Ref/Venue	5,942	990	4,952	5,942	(0)	(0)
Trainer	14,855	2,476	12,379	14,855	(0)	(0)
Logistic Costs	7,428	1,238	6,190	7,428	(0)	(0)
Mahram Travel	7,428	2,476	4,952	7,428	(0)	(0)
PSS/Hygiene/Nutrition						
Support to women and girls	32,013	9,209	22,804	32,013	(0)	(0)
	201,362	38,672	162,690	201,362	(0)	(0)

TRAVEL COST & PER DIEM

Travel Cost & Per Diem	20,203	9,346	9,466	18,812	1,391	7
	20,203	9,346	9,466	18,812	1,391	7

PROJECT EVALUATION

Consultant Fee	5,199	-	5,199	5,199	(0)	(0)
External Audit	2,600	-	2,600	2,600	(0)	(0)
	7,799	-	7,799	7,799	(0)	(0)

TOTAL EXPENDITURE

618,521	256,137	359,983	616,119	2,401	40
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EXCESS OF EXPENDITURES

(131,274)	117,643	(13,631)
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SFAI AKAS