

AGENCY FOR MINORITY RIGHTS AND DEVELOPMENT

Annual Report and Financial Statements

For the year ended 31st December 2025



AGENCY FOR MINORITY RIGHTS AND DEVELOPMENT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

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BOARD OF DIRECTORS

Saadia Ahmed Kerrow : Board Chairperson
Yusuf Mohamed Hassan : Board Secretary
Mohamed Abdi Abdulle : Board Treasurer
Ahmed Abdikadir : Board Member

MANAGEMENT

Siyad Abdirahman : Project Manager
Salat Abdullahi Ahmed : Finance & Operations Manager
Mohamed Ali Olow : M&E Manager
Deka Mohamud Hassan : Logistics/Procurement Manager

REGISTERED OFFICE

Horseedsection, Baidoa Main Road
Next to Zeitun Hotel
Baidoa District, Somalia

INDEPENDENT AUDITOR

Ibrahim Abdikarim & Associates
Certified Public Accountants
Jamia Plaza, Second Floor
Nairobi, Kenya

PRINCIPAL BANKERS

Premier Bank
Taleh Junction, Mogadishu, Somalia

REPORT OF THE DIRECTORS

The directors submit their report together with the audited financial statements for the year ended 31st December 2025. The organization is domiciled in Baidoa, Somalia where it is registered as a Non-Governmental Organization under Article 54 of Somalia Civil Law No:37 of June 2, 1973. The address of the registered office is set out on page 1.

Registration

Statement as to disclosure to the company's auditor

With respect to each director at the time this report was approved:

- (a) there is, so far as the person is aware, no relevant audit information of which the Organization's auditor is unaware; and
- (b) the person has taken all the steps that the person ought to have taken as a director so as to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Terms of appointment of the auditor

Ibrahim Abdikarim and Associates continues in office in accordance with the company's Articles of Association. The directors monitor the effectiveness, objectivity and independence of the auditor. The directors approve the annual audit engagement contract which sets out the terms of the auditor's appointment and the related fees.

By order of the board

.....
Saadia Ahmed Keiro

Board Chairperson Name



.....
Signature

.....
Siyad Abdirahman Mohamud

Executive Director's Name

.....
Signature

STATEMENT OF DIRECTORS' RESPONSIBILITIES

It is the responsibility of the management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation as at the end of the financial year and of its income and expenditure for that year in accordance with International Financial Reporting Standards for Non-Profit Making Organizations.

The directors accept responsibility for the preparation and presentation of these financial statements in accordance with International Financial Reporting Standards. They also accept responsibility for:

- i designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements;
- ii selecting and applying appropriate accounting policies; and
- iii making accounting estimates and judgements that are reasonable in the circumstances.

The directors acknowledge that the independent audit of the financial statements does not relieve them of their responsibilities.

Having made an assessment of the company's ability to continue as a going concern, the directors are not aware of any material uncertainties related to events or conditions that may cast doubt upon the company's ability to continue as a going concern.

Approved by the board of directors on **May 18,** 2026 and signed on its behalf by:

..... **Saadia Ahmed Keiro**

Board Chairperson Name



..... 

..... **Siyad Abdirahman Mohamud**

Executive Director's Name

..... 

... Signature

Report of the independent auditor to the members of Agency for Minority Rights and Development (AMARD)

Opinion

We have audited the financial statements of AMARD set out on pages 6 to 17 which comprise the statement of financial position as at 31 December, 2025, statement of comprehensive income, statement of changes in fund balance and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements give a true and fair view of the state of financial affairs of AMARD as at 31 December 2025 and of its surplus and cash flows for the period then ended in accordance with International Financial Reporting Standards.

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 Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Somalia, 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.

Other Information

The Directors are responsible for the other information. Other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Board of Directors' responsibility for the financial statements

The organisation's management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards. The responsibility includes: designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial statements, the Directors are responsible for assessing the organization's ability to continue as a going concern.

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.

Auditor's responsibilities for the audit of the financial statements (continued)

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 company's internal control.
- 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.
- 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 company'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 the auditor's report. However, future events or conditions may cause the company 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 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.

Report on other legal and regulatory requirements

We report to you, based on our audit, that:

- i. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

- ii. in our opinion proper books of account have been kept by the company, so far as appears from our examination of those books; and
- iii. the company's balance sheet and the income statement are in agreement with the books of account.

In our opinion the information given in the report of the directors on page 2 is consistent with the financial statements.

The engagement partner responsible for the audit resulting in this independent auditor's report was CPA Ibrahim Abdikarim, Practising Certificate No. A/0001.

Ibrahim Abdikarim & Associates

Certified Public Accountants

Nairobi



STATEMENT OF COMPREHENSIVE INCOME AND FUND BALANCE

	2025	2024
	USD	USD
Grants Income from Donors	1,362,447.05	1,341,667.19
Other Income	-	-
Total Income	1,362,447.05	1,341,667.19
Expenses		
Programme Activities	1,537,038.46	669,823.39
Administration Costs	-	534,653.54
Total Expenses	1,537,038.46	1,204,476.93
Surplus / (Deficit)	(174,591)	137,190

STATEMENT OF FINANCIAL POSITION

AS AT 31ST DECEMBER 2025

	2025	2024
	USD	USD
NON-CURRENT ASSETS		
Property, Plant and Equipment	-	-
Total Non-current Assets	-	-
CURRENT ASSETS		
Cash and Cash Equivalents	18,125.00	182,690.00
Accounts Receivables	-	-
Total Current Assets	18,125	182,690
CURRENT LIABILITIES		
Accounts Payable	2,000.00	-
Accrued Expenses	-	-
Total Current Liabilities	2,000.00	-
Net Current Assets	16,125	182,690
FUND BALANCE		
Restricted Fund Balance	16,125	
Capital Reserve	16,125	182,690
Total Equity	16,125	182,690

The financial statements on pages 7 to 14 were approved for issue by the board of directors on and were signed on its behalf by:

Director:

Mogadishu, Somalia

STATEMENT OF CHANGES IN EQUITY

	Note Capital	Retained Earnings	Total
	USD	USD	USD
As at 1st January 2025	-	182,690	182,690
Surplus / (Deficit)	-	(174,591)	(174,591)
Adjustments	-	8,027	8,027
As at 31st December 2025	-	16,125	16,125
As at 1st January 2024	-	45,499	45,499
Surplus / (Deficit)	-	137,190	137,190
Adjustments	-	-	-
As at 31st December 2024	-	182,690	182,690

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025	2024
	USD	USD
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	(174,591)	137,190
Adjustments for:		
Depreciation of property, plant and equipment	-	-
Operating profit before working capital changes	(166,565)	137,190
Changes in working capital:		
Increase in trade and other receivables	-	-
(Increase) / Decrease in Prepaid Accounts	2,000	-
Increase in trade and other payables	-	-
Net cash generated from operating activities	(164,565)	137,190
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-	-
Net cash used in investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	-	-
Net cash used in financing activities	-	-
Net increase / (decrease) in cash and cash equivalents	(164,565)	137,191
Cash and cash equivalents at 1st January 2025	182,690	45,499
Cash and cash equivalents at 31st December 2025	18,125	182,690

NOTES TO THE FINANCIAL STATEMENTS

1. General Information

Agency for Minority Rights and Development (AMARD) is a Non-Governmental Organization domiciled in Baidoa, Somalia, registered under Article 54 of Somalia Civil Law No:37 of June 2, 1973.

2. Basis of Preparation and Summary of Significant Accounting Policies

These financial statements have been prepared on a going concern basis and in compliance with the International Financial Reporting Standard for Non-Profit Making Organizations, issued by the International Accounting Standards Board. The 2015 Amendments to the Standard were applied (early) in 2016. The financial statements are presented in United States Dollars (USD). The measurement basis used is the historical cost basis except where otherwise stated in the accounting policies below.

a) Revenue Recognition

Income is accounted for when the charity has entitlement, the receipt is probable, and the amount can be measured.

b) Expenditure

Expenditure is recognised at the earlier of when payments are made or when the organisation is invoiced. Accruals are made for outstanding liabilities at the date of the statement of financial position.

c) Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:

Computers	30%
Furniture & Fittings	12.5%
Equipment	13%

If there is an indication that there has been a significant change in the useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

d) Account Receivables

Receivables arise in the ordinary course of business when the organisation gives advances to the staff and when it engages in intercompany transactions. All accounts receivables are recognised at the transaction price.

At the end of each reporting period, the carrying amounts of receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in the statement of income and expenditure.

Receivables not collectible are written off against the impairment. Subsequent recoveries of amounts previously written off are credited to the statement of income and expenditure under administrative expenses in the year of their recovery.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

e) Summary of Significant Accounting Policies (continued)

g) Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash in hand, and deposits held at call with banks.

h) Accounts Payables

Accounts Payables arise in the ordinary course of business where the organisation receives goods and services and pays for them at a later date. Payables are recognised at the transaction price (including transaction costs). They are obligations on the basis of normal credit terms and do not bear interest.

i) Translation of Foreign Currencies

Transactions in foreign currencies during the year are converted into USD (the base currency), using the prevailing rates at the transaction dates. For reporting purposes the USD has been used as the base currency.

j) Capital Commitments

There were no capital commitments as at 31 December 2025.

k) Comparatives

Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year.

l) Going Concern

The financial statements have been prepared on a going concern basis on the assumption that continued financial support will be made available by the Head Quarters.

m) Presentation Currency

The financial statements are presented in USD as the main operating and reporting currency.

NOTES TO THE FINANCIAL STATEMENTS

11 NOTES TO THE FINANCIAL STATEMENTS

		NOTE	
a)	10	FUNDS ACCOUNTS	2025
	(a)	Grants	US\$
		IOM	224,460
		SHF -36492	320,000
		SHF- 36523	240,000
		UNFPA	577,987
		Total Income	<u>1,362,447</u>
		Expenditure	
		IOM 11.a)	225,000
		SHF -364911.b)	320,583
		SHF- 365211.c)	232,366
		SHF 2803 11.d)	67,008
		SHF 2816 11.e)	115,576
		UNFPA 11.f)	576,505
		Total Expenditure	<u>1,537,038</u>

Financial statements

For the year ended 31 December 2025

NOTES TO THE FINANCIAL STATEMENTS

	2025 US\$	2024 US\$
8. ACCOUNTS RECEIVABLE		
Due from the donor	-	-
Total Accounts Receivable	<u>-</u>	<u>-</u>
9. CASH AND BANK BALANCES		
Cash at Bank		
Premier 20301221001	292	115,682
Premier- 070301529002	15	67,023
Premier Bank-020301221002	7,639	
Amal Bank 411104973279		8,704
Amal Bank 411104971352	<u>10,178</u>	
Total Cash at Bank	<u>18,125</u>	<u>191,408</u>
Cash at Hand		
Petty Cash		
Total Cash at Hand	<u>-</u>	<u>-</u>
Total Cash and Bank Balances	<u>18,125</u>	<u>191,408</u>
10. ACCOUNTS PAYABLE		
Accruals		
Audit Fees	<u>2,000</u>	-
Total Accounts Payable	<u>2,000</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS

10 FUNDS ACCOUNTS	NOTE	2025 US\$
(a) Grants		
IOM		224,460
SHF -36492		320,000
SHF- 36523		240,000
UNFPA		<u>577,987</u>
Total Income		<u><u>1,362,447</u></u>
 Expenditure		
IOM	11.a)	225,000
SHF -36492	11.b)	320,583
SHF- 36523	11.c)	232,366
SHF 28037	11.d)	67,008
SHF 28165	11.e)	115,576
UNFPA	11.f)	<u>576,505</u>
Total Expenditure		<u><u>1,537,038</u></u>

01/26/2025	PV#068/WP	Staff & Personell cost	Being Staff salaries for Janu -SPLIT-	14,214.20					-
01/26/2025	PV#069PBWP	Staff & Personell cost	Being Staff Taxes for Janua -SPLIT-	1,405.80				Staff & Personell cost	31,240.00
01/26/2025	PV#070PB	Contractual	Being Paymentfor Vehicle h E.1 - Vehicle rentfor projectactivi	1,800.00				Contractual	3,600.00
01/26/2025	PV#071PB	General Operating	Being Payment to Gashaan G.1 - Office Rent	400.00				Supply & Consumbles	2,920.00
01/26/2025	PV#072PB	General Operating	Being Pay ment to Wajeer w G.4 - Office Utilites	126.33					-
01/26/2025	PV#073PB	General Operating	Being Payment to Bibito powG.4 - Office Utilites	110.75				General Operating	29,247.78
01/26/2025	PV#074PB	General Operating	Being Payment to Hormuud -SPLIT-	240.00					-
01/26/2025	PV#075PB	General Operating	Payment for Supply of office G.2 - Office supplies and stationery	1,313.00					-
01/26/2025	PV#076PB	Supply & Consumbles	Being payment for purchase B.6 - Spare parts for shallow wells	1,050.00					-
02/22/2025	PV#077/WP	Staff & Personell cost	Being Staff salaries for Febr -SPLIT-	14,214.20					-
02/22/2025	PV#078PBWP	Staff & Personell cost	Being Staff Taxes for Febru -SPLIT-	1,405.80					-
02/22/2025	PV#079PB	Contractual	Being Paymentfor Vehicle h E.1 - Vehicle rentfor projectactivi	1,800.00					-
02/22/2025	PV#080PB	General Operating	Being Payment to Gashaan G.1 - Office Rent	400.00					-
02/22/2025	PV#081PB	General Operating	Being Payment to Wajeer w G.4 - Office Utilites	143.00					-
02/22/2025	PV#082PB	General Operating	Being Payment to Bibito powG.4 - Office Utilites	106.48					67,007.78
02/22/2025	PV#083PBWP	General Operating	Being Payment to Hormuud -SPLIT-	240.00					-
02/22/2025	PV#084PB	Supply & Consumbles	Being Payment to Dhegawe B.14 - Clean-up campaign	1,870.00					-
02/23/2025	PV#085PB	General Operating	Being payment for internal o G - Internal Operations Cost	26,168.22					-
				67,007.78					

Office Rent	12,750.00
Staff Salaries	206,479.00
Tax	20,421.00
construction	0.00
Refreshment	45,060.60
Communication cost	900.00
Stationery	37,980.20
Vehicle rent	89,700.00
Supplies	1,620.00
Electric expense	6,692.19
Water Supply	6,700.81
Internal Office Operations	34,013.38
Bank Charges	80.00
Airticket	0.00
Incentives	49,993.00
HOTELSERVICES	54,614.73
Cheque boo	70.00
Perdiem	430.00
16 Days of Activism	9,000.00
	576,504.91

05/29/2025	PV001AB	Staff Salaries	-SPLIT-	4,759.30	Office Rent	300.00
05/29/2025	PV002AB	Tax	-SPLIT-	470.70	Staff Salaries	14,277.90
05/29/2025	PV003AB	construction	B.2 - Supply &Instal of Water bladder	10,000.00	Tax	1,412.10
05/29/2025	PV004AB	Incentives	B.4 - Hygiene Promoters Incentive	480.00	construction	110,093.39
05/29/2025	PV005AB	Vehicle rent	E.2.1 - Vehicle Hire	1,800.00	Refreshment	2,630.60
05/29/2025	PV006AB	Refreshment	B.3 - Hygiene Promotion Training	1,552.00	Communication cost	570.00
05/29/2025	PV007AB	Refreshment	B.5 - WASH Committees Training	1,078.60	Stationery	1,208.00
05/29/2025	PV008AB	Incentives	B.5 - WASH Committees Training	720.00	Vehicle rent	5,400.00
05/29/2025	PV009AB	Stationery	B.8 - Project Visibility(logo,paintin	948.00	Supplies	25,853.25
05/29/2025	PV010AB	Stationery	F.1.2 - Office supplies and stationary	260.00	Baidoa Electricity Co	204.70
06/29/2025	PV011AB	Staff Salaries	-SPLIT-	4,759.30	Water Supply	209.75
06/29/2025	PV012AB	Tax	-SPLIT-	470.70	Internal Office Opera	10,680.78
06/29/2025	PV013AB	Vehicle rent	E.2.1 - Vehicle Hire	1,800.00	Bank Charges	-
06/29/2025	PV014AB	construction	D.1 - Constr of 8 Emergency latrines	2,392.80	Incentives	2,160.00
06/29/2025	PV015AB	construction	D.2 - Const of 8 latrines for Rural P	3,082.80		175,000.47
06/29/2025	PV016AB	construction	D.3 - Const of 4 Disability friendly	1,093.72		
06/29/2025	PV017AB	Supplies	B.7 - Rehabilitation of One (1) well	12,926.62		
06/29/2025	PV018AB	Incentives	B.4 - Hygiene Promoters Incentive	480.00		
07/01/2025	13229681	IOM	11000 - Accounts Receivabl 50,000.00			
07/28/2025	PV019AB	Staff Salaries	-SPLIT-	4,759.30		
07/28/2025	PV020AB	Tax	-SPLIT-	470.70		
07/28/2025	PV021AB	Vehicle rent	E.2.1 - Vehicle Hire	1,800.00		
07/28/2025	PV022AB	construction	D.1 - Constr of 8 Emergency latrines	2,392.80		
07/28/2025	PV023AB	construction	D.2 - Const of 8 latrines for Rural P	3,082.80		
07/28/2025	PV024AB	construction	D.3 - Const of 4 Disability friendly	1,093.72		
07/28/2025	PV025AB	Supplies	B.7 - Rehabilitation of One (1) well	12,926.63		
07/28/2025	PV026AB	Incentives	B.4 - Hygiene Promoters Incentive	480.00		
07/28/2025	PV027AB	construction	-SPLIT-	53,920.00		
07/28/2025	PV028AB	construction	B.6 - Bore hole rehabilitation	33,034.75		
07/28/2025		IOM	11000 - Accounts Receivabl 125,000.47			
07/29/2025	PV029AB	Communication cost	-SPLIT-	570.00		
07/29/2025	PV030AB	Office Rent	F.1.1 - Office Rent	300.00		
07/29/2025	PV031AB	BaidoaElectricity Com	-SPLIT-	204.70		
07/29/2025	PV032AB	Water Supply	-SPLIT-	209.75		
07/29/2025	PV033AB	Internal Office Operat	G - Project Overhead Cost 6.5%	10,680.78		
				<u>175,000.47</u>		

Deposit	08/01/2025		balance	Deposit	3000 - Opening balance	105.20	0
Payment	08/25/2025	RTGS# 9341081	SOMALIHUMANITARIANFUND		11000 - Accounts Receivable	32000000	Staff & Personell cost 69,200.00
Check	09/03/2025	PV001PB-WAS	Staff & Personell cost	Paymentfor StaffsalariesA-SPLIT-		11,939.20	Travel 300.00
Check	09/03/2025	PV002PB-WAS	Staff & Personell cost	Paymentfor Staffpayrolltax-SPLIT-		1,180.80	Contractual 128,787.51
Check	09/07/2025	PV003PB-WAS	Supply & Consumbles	Paymentfor the SupplyofSB7 - Procure&Distribut&anizationof		8,920.00	Supply & Consumbles 106,861.50
Check	09/07/2025	PV004PB-WAS	General Operating	Paymentfor Office StationerG2 - Office supplies andstationery		900.00	General Operating 15,434.17
Check	09/13/2025	PV005PB-WAS	Contractual	40%Paymentfor Rehabilita B13 - Rehabilitation&socialization		30,294.00	
Check	09/13/2025	PV006PB-WAS	Supply & Consumbles	40%Paymentfor Supplyof B6 - Procure&Distribut&anizationof		20,700.00	
Check	09/13/2025	PV007PB-WAS	Supply & Consumbles	40%Paymentfor ConstructB4 - Constructof5 emergencylatrines		16,432.00	320,583.18
Check	09/13/2025	PV008PB-WAS	Supply & Consumbles	40%Paymentfor Rehabilita B1 - Rehaboof2 communal shallowwell		5,412.00	
Check	09/13/2025	PV009PB-WAS	Supply & Consumbles	40%Paymentfor Construct B14 - Constructofanimal trough		5,606.00	
Check	09/26/2025	PV010PB-WAS	Staff & Personell cost	Paymentfor StaffsalariesS-SPLIT-		11,939.20	
Check	09/26/2025	PV011PB-WAS	Staff & Personell cost	Paymentfor Staffpayrolltax-SPLIT-		1,180.80	
Check	09/26/2025	PV012PB-WAS	Supply & Consumbles	Paymentfor HygienePromoB9 - Hygiene promot&es incentives		1,000.00	
Check	09/26/2025	PV013PB-WAS	Supply & Consumbles	Paymentfor Clean upCampB10 - Cleanupcampaignsin IDPs&ett		2,145.00	
Check	09/26/2025	PV014PB-WAS	General Operating	Paymentfor Office rent- Aug- SPLIT-		540.00	
Check	09/26/2025	PV015PB-WAS	General Operating	Paymentfor office electricity- SPLIT-		255.00	
Check	09/28/2025	PV016PB-WAS	General Operating	Paymentfor OfficeWater B- SPLIT-		183.00	
Check	09/28/2025	PV017PB-WAS	Supply & Consumbles	Paymentfor HygienePromo B8 - Hygiene promot&es training		2,187.00	
Check	09/28/2025	PV018PB-WAS	Contractual	Paymentfor Vehicle Hire&ExE1 - Vehicle rentfor projectactiv		1,620.00	
Check	10/16/2025	PV019PB-WAS	Supply & Consumbles	Final60%Paymentfor SuppB6 - Procure &Distribut&anizationof		31,050.00	
Check	10/25/2025	PV020PB-WAS	Staff & Personell cost	Paymentfor StaffsalariesD - SPLIT-		13,031.20	
Check	10/25/2025	PV021PB-WAS	Staff & Personell cost	Paymentfor Staffpayrolltax- SPLIT-		1,288.80	
Check	10/25/2025	PV022PB-WAS	Supply & Consumbles	Paymentfor HygienePromoB9 - Hygiene promot&es incentives		1,000.00	
Check	10/28/2025	PV023PB-WAS	Supply & Consumbles	Paymentfor Clean upCampB10 - Cleanupcampaignsin IDPs&ett		1,105.00	
Check	10/28/2025	PV024PB-WAS	Contractual	Paymentfor Vehicle Hire&ExE1 - Vehicle rentfor projectactiv		1,800.00	
Check	10/28/2025	PV025PB-WAS	General Operating	Paymentfor Office rent- DecG1 - OfficeRent		270.00	
Check	10/28/2025	PV027PB-WAS	General Operating	Paymentfor Office Water&G3 - Office Utilities		105.00	
Check	10/28/2025	PV026PB-WAS	General Operating	Paymentfor office electricity- SPLIT-		141.39	
Check	11/05/2025	PV028PB-WAS	Contractual	Constructio&Emergencyof B4 - Constr of5emergencylatrines		24,648.00	
Check	11/05/2025	PV029PB-WAS	Contractual	Paymentfor Constructio& B5 - Constructio& disability friendli		6,657.50	
Check	11/10/2025	PV030PB-WAS	General Operating	Paymentfor Internal OfficeoH- 7%PSC Cost		12,055.78	
Check	11/25/2025	PV031PB-WAS	Staff & Personell cost	Paymentfor StaffsalariesN - SPLIT-		13,031.20	
Check	11/25/2025	PV032PB-WAS	Staff & Personell cost	Paymentfor Staffpayrolltax- SPLIT-		1,288.80	
Check	11/25/2025	PV033PB-WAS	Supply & Consumbles	Paymentfor HygienePromoB9 - Hygiene promot&es incentives		1,000.00	
Check	11/26/2025	PV034PB-WAS	Supply & Consumbles	Paymentfor Clean upCampB10 - Cleanupcampaignsin IDPs&ett		1,137.50	
Check	11/26/2025	PV035PB-WAS	Contractual	Paymentfor Vehicle Hire&ExE1 - Vehicle rentfor projectactiv		1,800.00	
Check	11/26/2025	PV036PB-WAS	General Operating	Paymentfor Office rent- NovG1 - OfficeRent		270.00	
Check	11/26/2025	PV037PB-WAS	General Operating	Paymentfor office electricity- SPLIT-		144.00	
Check	11/26/2025	PV038PB-WAS	General Operating	Paymentfor Office Water&G3 - Office Utilities		96.00	
Check	11/26/2025	PV039PB-WAS	Supply & Consumbles	Paymentfor WASH CommB2 - WASH Committees Training		3,922.00	
Check	11/26/2025	PV040PB-WAS	Supply & Consumbles	Paymentfor WASH CommB2 - WASH Committees Training		1,000.00	
Check	12/23/2025	PV041PB-WAS	Staff & Personell cost	Paymentfor StaffsalariesD - SPLIT-		13,031.20	
Check	12/23/2025	PV042PB-WAS	Staff & Personell cost	Paymentfor Staffpayrolltax- SPLIT-		1,288.80	
Check	12/23/2025	PV043PB-WAS	Supply & Consumbles	Paymentfor HygienePromoB9 - Hygiene promot&es incentives		1,000.00	
Check	12/27/2025	PV044PB-WAS	Contractual	Final 60%PaymentforRehabB13 - Rehabilitation& socialization		45,441.00	
Check	12/27/2025	PV045PB-WAS	Contractual	Final 60%Paymentfor RehabB1 - Rehab of2 communal shallowwell		8,118.00	
Check	12/27/2025	PV046PB-WAS	Contractual	Final 60%Paymentfor ConsB14 - Constructio&animal trough		8,409.01	
Check	12/28/2025	PV047PB-WAS	Supply & Consumbles	Paymentfor Clean upCampB10 - Cleanupcampaignsin IDPs&ett		975.00	
Check	12/28/2025	PV048PB-WAS	Supply & Consumbles	Paymentfor Vehicle Hire&ExE1 - Vehicle rentfor prjectactiv		1,800.00	
Check	12/28/2025	PV049PB-WAS	General Operating	Paymentfor Office rent- DecG1 - OfficeRent		270.00	
Check	12/28/2025	PV050PB-WAS	General Operating	Paymentfor office electricity- SPLIT-		126.00	
Check	12/28/2025	PV051PB-WAS	General Operating	Paymentfor Office Water&G3 - Office Utilities		78.00	
Check	12/30/2025	PV052PB-WAS	Supply & Consumbles	Paymentfor Per Diem&A- SPLIT-		470.00	
Check	12/30/2025	PV053PB-WAS	Travel	Refund for UNHAS Air ticket&E2 - Flightcost		300.00	

08/01/2025		Account Opening Balance	30000	- Opening Balance E	5.00		Staff & Personell cost	61,100.00
09/04/2025	PV001PB-FSL	Staff & Personell cost	Payment for Staff salaries A -SPLIT-		11,120.20		Travel	-
09/04/2025	PV002PB-FSL	Staff & Personell cost	Payment for Staff payroll tax -SPLIT-		1,099.80		Contractual	7,020.00
09/27/2025	PV003PB-FSL	Staff & Personell cost	Payment for Staff salaries S -SPLIT-		11,120.20		Supply & Consumbles	116,951.53
09/27/2025	PV004PB-FSL	Staff & Personell cost	Payment for Staff payroll tax -SPLIT-		1,099.80		General Operating	47,294.17
10/02/2025		SOMALI HUMANITARIAN FUND		11000	- Accounts Receivabl	240,000.00		
10/05/2025	PV005PB-FSL	Supply & Consumbles	Payment for Supply of Cash B.6 - CFW Equipment		17,500.00			232,365.70
10/05/2025	PV006PB-FSL	General Operating	Payment for Supply of OfficeG.3 - Office supplies & stationery		1,250.00			
10/05/2025	PV007PB-FSL	Contractual	Payment of Vehicle Hire ExpE.1 - Vehicle rent for project activy		1,620.00			
10/25/2025	PV008PB-FSL	Staff & Personell cost	Payment for Staff salaries O -SPLIT-		11,120.20			
10/25/2025	PV009PB-FSL	Staff & Personell cost	Payment for Staff payroll tax -SPLIT-		1,099.80			
10/25/2025	PV011PB-FSL	Supply & Consumbles	Payment for purchase of CF B.4 - CFM implementation		1,250.00			
10/26/2025	PV010PB-FSL	General Operating	Payment for Un-conditional -SPLIT-		34,890.63			
10/26/2025	PV012PB-FSL	Supply & Consumbles	Payment for IEC Materials B.5 - Inclusive IEC Materials		2,250.00			
10/26/2025	PV013PB-FSL	Supply & Consumbles	Payment for CFW to 20 Skill -SPLIT-		20,320.30			
10/26/2025	PV014PB-FSL	Supply & Consumbles	Payment for CFM Focal Poi B.4 - CFM implementation		100.00			
10/28/2025	PV015PB-FSL	Contractual	Payment of Vehicle Hire ExpE.1 - Vehicle rent for project activy		1,800.00			
10/28/2025	PV016PB-FSL	General Operating	Payment of office rent - Qua -SPLIT-		600.00			
10/28/2025	PV017PB-FSL	General Operating	Payment for Office Utilities(-SPLIT-		404.54			
10/28/2025	PV018PB-FSL	General Operating	Payment of Office Utilities (-SPLIT-		291.00			
10/28/2025	PV019PB-FSL	General Operating	Payment for Field Staff Com B.4 - CFM implementation		350.00			
11/10/2025	PV020PB-FSL	General Operating	Payment for Internal Office H - PSC Costs		8,350.00			
11/25/2025	PV021PB-FSL	Staff & Personell cost	Payment for Staff salaries N -SPLIT-		11,120.20			
11/25/2025	PV022PB-FSL	Staff & Personell cost	Payment for Staff payroll tax -SPLIT-		1,099.80			
11/25/2025	PV023PB-FSL	Supply & Consumbles	Payment for Unconditional C-SPLIT-		34,890.63			
11/25/2025	PV024PB-FSL	Supply & Consumbles	Payment for Conditional Cas-SPLIT-		20,320.30			
11/26/2025	PV025PB-FSL	Contractual	Payment of Vehicle Hire ExpE.1 - Vehicle rent for project activy		1,800.00			
11/26/2025	PV026PB-FSL	General Operating	Payment of office rent - Nov -SPLIT-		200.00			
11/26/2025	PV027PB-FSL	General Operating	Payment for Office Utilities(-SPLIT-		165.00			
11/26/2025	PV028PB-FSL	General Operating	Payment for Office Utilities (G.2 - Office Utilities		99.00			
11/26/2025	PV029PB-FSL	General Operating	Payment for Field Staff Com B.4 - CFM implementation		250.00			
12/23/2025	PV030PB-FSL	Staff & Personell cost	Payment for Staff salaries D -SPLIT-		11,120.20			
12/23/2025	PV031PB-FSL	Staff & Personell cost	Payment for Staff payroll tax -SPLIT-		1,099.80			
12/23/2025	PV032PB-FSL	Supply & Consumbles	Payment for Conditional Cas-SPLIT-		20,320.30			
12/28/2025	PV033PB-FSL	Contractual	Payment of Vehicle Hire ExpE.1 - Vehicle rent for project activy		1,800.00			
12/28/2025	PV034PB-FSL	General Operating	Payment for Office Utilities(-SPLIT-		144.00			
12/28/2025	PV035PB-FSL	General Operating	Payment for Field Staff Com B.4 - CFM implementation		300.00			
								232,365.70

01/11/2025	PV#095PB.P	Supply & Consumbles	Payment for First 50% Instal B.010 · Postdistribution Monitoring	3,100.00			0
01/26/2025	PV#096PB.P	Staff & Personell cost	Being staff salaries for Janu -SPLIT-	27,154.40	Staff & Personell cost	59,680.00	
01/26/2025	PV#097PB.PP	Staff & Personell cost	Being staff Taxes for Januar -SPLIT-	2,685.60	Travel	-	
01/26/2025	PV#098PB.PP	Contractual	Being Vehicle rental expens E.01 · Vehicle rental for monitoring &	1,800.00	Contractual	3,600.00	
01/26/2025	PV#099PB.PP	General Operating	Being office rent payment- J G.01 · Office rent	550.00	Supply & Consumbles	16,580.00	
01/26/2025	PV#100PB.PP	General Operating	Being paymentfor CFSGW G.06 · Rent for the CFS / WGSS	600.00	General Operating	35,716.42	
01/26/2025	PV#101PB.PP	General Operating	Being payment for Office Ut G.02 · Office Utilities Water & electr	172.00			
01/26/2025	PV#102PB.PP	General Operating	Being paymentfor Officer ut G.02 · Office Utilities Water & electr	189.60			115,576.42
01/26/2025	PV#103PB.PP	General Operating	Being payment for Utilities toG.07 · Utilities for the CFS / WGSS	181.12			
01/26/2025	PV#104PB.PP	General Operating	Being payment ofCFSW GSG.07 · Utilities for the CFS/ WGSS	213.83			
01/26/2025	PV#105PB-PP	General Operating	Being payment for communi -SPLIT-	405.00			
01/26/2025	PV#106PB.PP	Supply & Consumbles	Being payment for Transpor B.06 · GBV Transport for referrals	1,000.00			
01/26/2025	PV#107PB.PP	Supply & Consumbles	Being payment to Hormuud B.09 · Cash Voucher Assistance for vul	900.00			
01/26/2025	PV#108PB.PP	Supply & Consumbles	Being payment for Cash Vo B.01 · Cash Voucher Assistance	1,275.00			
01/26/2025	PV#109PB.PP	Supply & Consumbles	Being paymentfor CP Trans B.05 · CP & Family Reunification Trans	900.00			
01/26/2025	PV#110PB-PP	Supply & Consumbles	Being payment for meeting B.07 · Refreshments for CPGBV awarene	1,000.00			
01/26/2025	PV#111PB.PP	General Operating	Being paymentfor Supply of G.03 · Office supplies and stationery	1,632.00			
01/26/2025	PV#112PB.P	Supply & Consumbles	Payment for Final 50% Insta B.010 · Post distribution Monitoring	3,100.00			
02/22/2025	PV#113PB.PP	Staff & Personell cost	Being staff salaries for Febr -SPLIT-	27,154.40			
02/22/2025	PV#114PB.PP	Staff & Personell cost	Being staff Taxes for Februa-SPLIT-	2,685.60			
02/22/2025	PV#115PB.PP	Contractual	Being Vehicle rental expens E.01 · Vehicle rental for monitoring &	1,800.00			
02/22/2025	PV#116PB.PP	General Operating	Being office rentpayment- F G.01 · Office rent	550.00			
02/22/2025	PV#117PB.PP	General Operating	Being paymentfor CFSGW G.06 · Rent for the CFS / WGSS	600.00			
02/22/2025	PV#118PB.PP	General Operating	Being payment for Office Ut G.02 · Office Utilities Water & electr	192.40			
02/22/2025	PV#119PB.PP	General Operating	Being paymentfor Officer ut G.02 · Office Utilities Water & electr	165.33			
02/22/2025	PV#120PB.PP	General Operating	Being payment for Utilities toG.07 · Utilities for the CFS / WGSS	194.39			
02/22/2025	PV#121PB.PP	General Operating	Being payment ofCFSW GSG.07 · Utilities for the CFS/ WGSS	226.50			
02/22/2025	PV#122PB-PP	General Operating	Being payment for communi -SPLIT-	405.00			
02/22/2025	PV#123PB.PP	Supply & Consumbles	Being payment for Transpor B.06 · GBV Transport for referrals	1,140.00			
02/22/2025	PV#124PB.PP	Supply & Consumbles	Being payment to Hormuud B.09 · Cash Voucher Assistance for vul	975.00			
02/22/2025	PV#125PB.PP	Supply & Consumbles	Being payment for Cash Vo B.01 · Cash Voucher Assistance	1,350.00			
02/22/2025	PV#126PB.PP	Supply & Consumbles	Being paymentfor CP Trans B.05 · CP & Family Reunification Trans	840.00			
02/22/2025	PV#127PB-PP	Supply & Consumbles	Being payment for meeting B.07 · Refreshments for CPGBV awarene	1,000.00			
02/22/2025	PV#128PB-PP	General Operating	Being payment for Internal o H · Project Support cost	29,439.25			
				<u>115,576.42</u>			

04/09/2025	PV001AB	Staff Salaries	4,422.35	Office Rent	300
04/09/2025	PV002AB	Tax	307.65	Staff Salaries	13267.05
04/09/2025	PV003AB	construction	4,900.00	Tax	922.95
04/09/2025	PV004AB	Refreshment	1,552.00	construction	9932.88
04/09/2025	PV005AB	Communication cost	480.00	Refreshment	2606
04/09/2025	PV006AB	Stationery	1,180.00	Communication cost	2640
04/09/2025	PV007AB	construction	1,195.88	Stationery	1440
04/09/2025	PV008AB	construction	766.20	Vehicle rent	2700
04/09/2025	PV009AB	construction	554.36	Supplies	12420
04/09/2025	PV010AB	Vehicle rent	900.00	Baidoa Electricity Com	227
04/13/2025	PV011AB	Refreshment	1,054.00	Water Supply	253.09
04/13/2025	PV012AB	Communication cost	720.00	Internal Office Operat	3271.03
04/13/2025	PV013AB	Supplies	6,160.00	Bank Charges	20
04/23/2025	12217727-35745666	IOM			50,000.00
05/11/2025	PV014AB	Staff Salaries	4,422.35		
05/11/2025	PV015AB	Tax	307.65		
05/11/2025	PV016AB	Communication cost	480.00		
05/11/2025	PV017AB	Vehicle rent	900.00		
05/11/2025	PV018AB	Stationery	260.00		
06/05/2025	PV019AB	Staff Salaries	4,422.35		
06/05/2025	PV020AB	Tax	307.65		
06/05/2025	PV021AB	Supplies	6,260.00		
06/05/2025	PV022AB	construction	1,195.88		
06/05/2025	PV023AB	construction	766.20		
06/05/2025	PV024AB	construction	554.36		
06/05/2025	PV025AB	Communication cost	480.00		
06/05/2025	PV026AB	Vehicle rent	900.00		
06/05/2025	PV027AB	Communication cost	480.00		
06/05/2025	PV028AB	Baidoa Electricity Company	227.00		
06/05/2025	PV029AB	Water Supply	253.09		
06/05/2025	PV030AB	Office Rent	300.00		
06/05/2025	PV031AB	Internal Office Operations	3,271.03		
06/05/2025	12934547-37754714	IOM			
06/09/2025		Bank Charges	20.00		
			50,000.00		