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Sirs\ **the National Institute for Human Rights - Kirkuk**

t\ Auditor report

We have examined the balance sheet of your Institute at 31/December/2014 and the results of calculations of the activity and the data and related disclosures for the year ending on the same date and the annual report of the administration of your Institute. We have the following observations: -

- 1- The opening balances of the general budget for the previous year and that have not gotten from us.
- 2- Fixed assets have been stripped and cash management by the Institute and support them
- 3-
 - A- The total income has reached (253360780) IQD two hundred fifty-three millions and three hundred sixty thousand and seven hundred eighty IQD, including received total sums (external grants) by the institute (252752780) IQD (two hundred fifty-two millions and seven hundred fifty-two thousands and seven hundred eighty IQD) and according to the advocacy of the Institute administration and we have not received any advocacy from the donor
 - B- Moreover, its total outgoings reached (352215750) IQD (three hundred fifty-two million and two hundred fifteen thousand and seven hundred fifty IQD.
 - C- The total (overload) the increased outgoings over incomes had reached (98854970) IQD (ninety-eight million and eight hundred fifty-four thousand and nine hundred seventy IQD)
- 4- The loans balance appeared in the annexed general budget (loaner) paid by the director of the Institute (97826810) IQD (ninety-seven million and eight hundred twenty-six thousands and eight hundred ten IQD) in order to implement some projects until the coming of allocated grants.

With consideration of what came above and based on best data, information, and clarifications that in our opinion was necessary to perform our mission which we have done according to the worked-on check procedures, so the annexed general budget expresses the financial center of the Institute on 31\Jan\2014, and the results of calculations shows the brief of its activity for the expired period on that date.



Current year Dinar		Details		
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Resources of Organization

500.00		Subscription of members		
		Donations received \ with statement of its kind, internal or external and the name of the donor.		
252752780		Grants received from others \ with statement of its kind, internal or external, name and details of received grants.		
		Wills \ with statement of its kind, internal or external		
		Giveaways and gifts \ with statement of its kind, internal or external		
		Proceeds from activities and projects		
253252780		Total resources of the Organization		
		Subtract current expenditures		
		Salaries and wages		
3000000		- Cash wages		
		- Other allocations		
		- Contribution to social insurance		
3000000		- Total salaries and wages		
		- Goods accessories		
		- Fuel & oils.		
		- Supplies and equipment.		
250000		- Stationery and publications		
		- Water and electricity		
		- Food items		
		- Clothing		
250000		- Total goods equipment		

		- Maintenance services		
150000		- Buildings maintenance		
300.000		- Machines and tools maintenance		
		- Furniture maintenance		
		- Advertisement		
150000		- Hospitality		
475000		- Communications & internet.		
3000000		- Transportation expenses		
		- Subscriptions & unions		
		- Rewards to non-workers		
1800000		- Buildings rent		
		- Training and school wages.		
11000		- Bank services		
		- Legal Services		
395000		- Audit wages		
5981000		- Total service accessories		
125750		- Appreciation and reimbursement		
		- Fund expenditure		
		- Grants and donations given to others		
		- Taxes and fees		
		- Total fund expenditure		
342859000		Other expenditures (activities) seminars – conference – exhibitions		
342859000		Total other expenditures = (fixed expenses + variable expenses)		
352215750		Total expenditures		
(98962970)		(Deficit) expenditure revenues over revenue		

Disclosure of fixed assets and their depreciation of the year 2014

Assets	Cost in 1-1 2014	Accumulated depreciation in 1-1-2014	Annual depreciation	Logs Value 31/12/2014
Furniture	1.257.500	125.750	125.750	1.006.000




 المعهد الوطني لحقوق الإنسان
 National Institute For Human Rights