

To: members of the National Institute for Human Rights – Kirkuk

Auditor's report

Greetings...

We would like to inform you that we checked the general budget of (National Institute for Human Rights - Kirkuk) as at 31 December 2015 and accounts of results of activity, data and related disclosures for the fiscal year ending on the same date and the annual report prepared under corporate provisions Act number 21 of 1997, regulations and instructions issue about.

And we've got the information that we think is needed to perform our mission according to the recognized accounting rules, which included tests for aspects of company activity that fall within our jurisdiction and we have the following clarifications:

1. Revenues and expenses are installed with the support of the Commissioner.
2. Book group used by the Institute in accordance with the requirements of commercial books holding system, included logging of all assets, liabilities, and expenses of the company.
3. The actual inventory was done for cash, stored and fixed assets 31/12/2015 properly with our supervision. Inventory results matching the supporting records.
4. The annual report and its information comprehensively reflects the company's history and that does not include the contravention of the provisions of the prevailing laws and regulations.

Thus, the final accounts and data organized according to accounting rules and applicable legislation and is fully consistent with what the records show and it's organized according to the corporate law and the regulations and directives issued thereunder and that the overall budget reflects the financial position of the Institute on 31 December 2015 and that accounts for the result reflects the result of the activity for the year ended on that date in honest and fair way.

With appreciation...



Disclosure of resources and expenses

Current year Dinar		Details		
Resources of Organization				
500.000		Subscription of members		
		Donations received \ with statement of its kind, internal or external and the name of the donor.		
407.922.848		Grants received from others \ with statement of its kind, internal or external, name and details of received grants.		
		Recommendations \ with statement of its kind, internal or external		
		Giveaways and gifts \ with statement of its kind, internal or external		
		Proceeds from activities and projects		
00000		Other resources (loan from Chairman of administrative board)		
0000		Add: excess of the previous year increase in resources of expenses for the previous year)		
98,854,970		Subtract: the deficit for the previous year (decrease in resources from previous year's expenses)		
309.567.878	000	Total resources of the Organization		

Annual expenses

I- Fixed expenses (purchased during the year) and includes:-

000		- Furniture and electricals and electronics appliances and cooling\ mentioned by type		
		- Vehicles		
		- Generators		
125.750		- Depreciation	-	
		- Others (except the mentioned in above, mentioned by type)		
125.750		Total fixed expenses		

II- Variable expenses and includes:-

9600.000		- Salaries and wages paid to employees of the Organization		
		- Fuel & oils.		
250.000		- Stationery and publications		
		- Water and electricity		
250.000		- Maintenance expenses of buildings, furniture, machinery and equipment.		
		- advertising & publicity.		
300.000		- Hospitality expense.		
		- Travel & Scholarship for the activity.		
720.000		- Communications & internet.		

500.000		- Transportation expenses for the employees.		
		- Subscriptions & affiliations		
		- Staff training wages.		
1800.000		- Organization's headquarters and branches rental		
600.000		- Legal Services		
		- Taxes and fees paid to the State		
000.00		- Grants and donations given to others		
000.000	Total expenses	- Gifts to others.		
295.368.392		- Other expenses (activities) \mentioned by type – seminars- conferences-exhibitions-publications-training courses- advocacy campaign-media awareness sessions. (Grants from Organizations)		
309.388.392				
		Total variable expenses		

309.514 .142

Total annual expenses = (fixed expenses + variable expenses)

53.736

Excessexpenses) (deficit) processes under way = (total resources – total annual

Resources details

Amount	Authority name	Receipt date	Resources type	#
500.000	Organization members	2014 Jan.	Members subscriptions	
			Received donations	
407.922.848	International organizations & agencies		Received grants	
			Wills	
			Presents and donations	
			Others	
	chairman of the administrative board		Loan by the chairman of the administrative board	

Disclosure of fixed assets and their depreciation of the year 2015

Assets	Cost in 1-1 2015	Accumulated depreciation in 1-1-2015	Annual depreciation	Logs Value
Female	1.006.000	377.250	125.750	880.250

**Name and signature of the chairman of
the administrative board**

..... Sameer N. Hasan

