

The National Institute for Human Rights \ Kirkuk

Financial Data and Final Accounts of the Fiscal year Ending in 31\December\2016

**Izz Al-Din Nuri Ismail Al-Khashab and Partners Co.
For accounts monitoring and audit / solidarity - Baghdad
Financial and managerial consultancy and economic feasibility studies
Baghdad – Eastern Gate – Liberation Square – Faris Building**

Email:
tahasheer@yahoo.com
07901719721
07713061395

Email:
ahmedaburagheef@yahoo.com
07901777517

Email:
Khashab1944@yahoo.com
07901762826
07711077984

Esteemed Chairman and members of the Administrative Board of the National Institute for Human Rights – Kirkuk

T/ Accounts Monitor Report

We have checked the general budget of the National Institute for Human Rights / Kirkuk as in 31/December/2016 and the accounts for the activity result and data and disclosures for the period ended with the same date and the annual report of the National Institute for Human Rights - Kirkuk, prepared under the provisions of the NGO Law No. 12 of 2010 and its instructions.

We have obtained the information and clarifications that we have seen are necessary to carry out our mission, which we have done in accordance with the legislation in force and in accordance with the recognized audit, which included the necessary tests of the center activity within our terms of reference, and we have the following observations:

The National Institute of Human Rights, Kirkuk/Iraq, was established under registration leave No. 38618 in 8/11/2012, issued by the General Secretariat of the Council of Ministers/Non-governmental organization service

1. The inventory of fixed and traded assets has been properly managed by the Centre and the results of the inventory are identical for the balances of Control records. The Department has been supporting the documentation in support of these procedures.
2. The Centre deals in foreign currency (dollar) and is funded through foreign grants and the exchange rate (1200) is approved for all its transactions, but the center did not receive a grant during the year in question.
3. The balance of creditors during the year amounted to JD 909489.

In our view, as far as we have come through our examination and according to what is recorded in the Office's records and according to the information and clarifications given to us, the book collection used by the office administration was in accordance with the requirements of the bookkeeping system and, in our estimation, included the recording of all assets, liabilities and expenditures of the Office.

The annual report and its inclusion reflected in a comprehensive manner the march of the Office during the year under the report.

That the final statements and accounts were organized in accordance with the established accounting rules and legislation and are in full conformity with the records shown by the registers and are regulated in accordance with the Companies Act No. 21 of 1997 (rate) and the regulations and instructions issued thereunder, the attached general budget reflects the financial position of the Office at the date of 31/12/2016 and the result accounts show its excess activity for the period ended with the same date.

- With appreciation -

احمد ابراهيم نعمة
محاسب قانوني ومراقب حسابات

عز الدين نوري اسماعيل الخشاب وشركاؤه
عضو الجمعية العراقية للمحاسبين القانونيين



The National Institute for Human Rights – Kirkuk
General budget as in 31\Jan.\2016

Disclosure no.	Accountant manual no.	Details	2016 IQD	2015 IQD
	1	<u>Assets</u>		
1	11	<u>Fixed assets</u>		
		Fixed assets with (book value)	754500	880250
		<u>Current assets</u>		
	18	Money	<u>209000</u>	<u>3500</u>
		Total current assets	<u>209000</u>	<u>3500</u>
		Total Assets	<u>933250</u>	<u>933250</u>
	2	<u>Fund sources</u>		
		<u>Long term fund sources</u>		
3	22	Reserves	53736	54011
		<u>Short term fund resource</u>		
	26	Creditors	<u>879514</u>	<u>909489</u>
		Total liabilities and equity	<u>933250</u>	<u>963500</u>

المحاسب
رحاب مسعود صالح

خضوعاً لتقريرنا المرقم ح/ ٥٥٧ والمؤرخ في ٢٠١٧ / ٣ / ٢٠

احمد ابراهيم نعمة
محاسب قانوني ومراقب حسابات
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The National Institute for Human Rights – Kirkuk
Disclosure of ongoing operations for the financial year ended on 31 / December / 2016

Disclosure no.	Accountant manual no.	Details	2016 IQD	2015 IQD
	41 -45	<u>Ongoing activity revenue</u>		
	436	Enrollment and subscription revenues	200000	500000
		<u>Subtract :current expenditures</u>		
3	31	Salaries and wages	9600000	9600000
4	32	Goods supplies	350000	250000
5	33	Service supplies	10712000	4170000
1	37	Depreciations	125750	125750
		Total expenditures	20787750	14145750
		Excess of ongoing operations (the first stage)	(20787750)	(13645750)
		Add: conversion revenues and others		
6	48	Revenues expenditures	684787308	407922848
		Subtract: conversion expenditures		
7	38	conversion expenditures	(664199283)	(295368392)
		Excess of ongoing operations (the second stage)	275	98908706

حسابات
 حسابات وانه مزاول
 ٢٠١١ دون اي مسؤولية
 التوقيع
 ٢٠١٦ / ١٧

The National Institute for Human Rights – Kirkuk Disclosure no. (1)
Disclosure of fixed assets and their depreciation as in 31\December\2016

Details	Furniture and Offices devices 116 IQD	Total
Cost as in 1\1\2016	1257500	1257500
Additions throughout the year	-	-
Cost as in 31\12\2016	1257500	1257500
Depreciation percentage (fixed premium)	10%	10%
Accumulated depreciation allocation as in 1\1\2016	377250	377250
Current year depreciations	125750	125750
Accumulated depreciation in 31\12\2016	503000	503000
Book value as in 31\12\2016	754500	754500

Reserves disclosure as in 31\December\2016

Accountant manual no.	Details	2016 IQD	2015 IQD
222	<u>General reserve</u>		
	Credit 1\1	53736	98854970
	Additions	275	98908706
	Credit in 31\12	<u>54011</u>	<u>53736</u>

Salaries and wages disclosure as in 31\December\2016

Accountant manual no.	Details	2016 IQD	2015 IQD
311	<u>Cash salary of employees</u>		
	Salaries	9600000	9600000
	Salaries and wages total	9600000	9600000

Office supplies (Stationary) disclosure as in 31\December\2016

Accountant manual no.	Details	2016 IQD	2015 IQD
3252	Stationary	350000	250000
	Office supplies total	350000	250000

Service supplies disclosure as in 31\December\2016

Accountant manual no.	Details	2016 IQD	2015 IQD
331	<u>Maintenance services</u>		
3312	Buildings, facilities, and roads maintenance	200000	250000
3333	Hospitality	300000	300000
334	<u>Transport, send off, and communication</u>		
3341	Workers transportation	500000	500000
3343	General communications	750000	720000
		1250000	1220000
335	<u>Fixed assets renting</u>		
3352	Buildings renting	7500000	1800000
336	<u>Various service expenditure</u>		
3365	Legal services	712000	600000
33682	Accounts organizing wages	100000	-
33683	Accounts audit wages	650000	-
	Service supplies total	10712000	4170000

Donor revenues disclosure as in 31\December\2016

Accountant manual no.	Details	2016 IQD	2015 IQD
48	<u>Donor revenues</u>		
483	Various donor revenues \ Grants	684787308	407922848
	Total donor revenues and others	<u>684787308</u>	<u>407922848</u>

Other uses accounts disclosure as in 31\December\2016

Accountant manual no.	Details	2016 IQD	2015 IQD
48	<u>Donor expenditure</u>		
483	Various donor expenditure	664199283	295368392
	Total donor expenditure	<u>664199283</u>	<u>295368392</u>

Project title (distribution of emergency humanitarian aid to IDPs in Kirkuk)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
PCA/2016/06 NIHR-RRM	\$209,670	\$124,784.50	1 Jan 2016	Distribution of NFI on IDPs	UNICEF	

Distribution of humanitarian aid of non-food relief materials to IDPs

Beneficiaries (number), genre (gender) /men – women.
(10000) of IDP families...

Local partners (State institutions, organizations, Etc.).
No partners.....

Project status:

- Still under implementation:
Yes No x
- Project ended in 31\1\2016

2- Project description

Project title (Opening a CFS in Kirkuk)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
0000	50,000.00	49,790.04	25 Feb. 2016	Kirkuk Province	Foundation Start	

Project objective: -
(Activities achieved under the date and place until 31\6\2018)

Opening a CFS in Kirkuk
Beneficiaries (number), genre (gender) /men – women.
(500) children of both genders...

Local partners (State institutions, organizations, Etc.).
No partners.....

Project status:

- Still under implementation:
Yes x No
- Project ongoing

3- Project description

Project title (distribution of emergency humanitarian aid to IDPs in Kirkuk)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
FLA ID-NIHR-101/RRM/2016	50,611	8,893.55	1-5- 2016	Kirkuk Province	WFP	

Distribution of emergency humanitarian aid to IDPs in Kirkuk

Beneficiaries (number), genre (gender) /men – women.
(10000) families of IDP families...

Local partners (State institutions, organizations, Etc.).
No partners.....

Project status:

- Still under implementation:
Yes No x
- Project ended on July 2016

4- Project description

Project title (distribution of food items to IDPs)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
00974A64MF 12217	\$72,032.71	\$72,032.71	Jan. 2016	distribution of food items to IDPs	CA	

Distribution of food items to IDPs

Beneficiaries (number), genre (gender) /men – women.
(520) families of IDP families of both genders...

Local partners (State institutions, organizations, Etc.).
No partners.....

Project status:

- Still under implementation:
Yes No x
- Project ended on 30-1- 2016

5- Project description

Project title (distribution of NFI to IDPs in Kirkuk)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
PCA/2016/06 NIHR-RRM	\$73,830	\$33,781.30	1 Jan. 2016	distribution of food items to IDPs	UNICEF	

Distribution of NFI to IDPs in Kirkuk

Beneficiaries (number), genre (gender) /men – women.
(20000) families of IDP families...

Local partners (State institutions, organizations, Etc.).
No partners.....

Project status:

- Still under implementation:
Yes No x
- Project ended on July 2016

6- Project description

Project title (distribution of clothing to IDPs)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
00102A64MF 11417	\$51,145.00	\$50940.42	3 May. 2016	distribution of clothing to IDPs	CA	

Distribution of clothing to IDPs

Beneficiaries (number), genre (gender) /men – women.
(550) families of IDP families of both genders...

Local partners (State institutions, organizations, Etc.).
No partners.....

Project status:

- Still under implementation:
Yes No x
- Project ended on 3-may- 2016

7- Project description

Project title (Peaceful coexistence among community of IDPs and host community in Kirkuk)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
00632A64MF 11917	\$58,960.00	\$58,714.20	20 Sept. 2016	Peaceful coexistence among community of IDPs and host community in Kirkuk	CA	

Organizing training courses regarding peaceful coexistence among community of IDPs and host community in Kirkuk

Beneficiaries (number), genre (gender) /men – women.
(60) of IDP and host community youth of both genders...

Local partners (State institutions, organizations, Etc.).
No partners.....

Project status:

- Still under implementation:
Yes x No
- Project ended on 30-April- 2017

8- Project description

Project title (Money distribution on IDPs)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
00634A64MF 12117	\$92,713.00	\$92332.19	3 Oct. 2016	Money distribution on IDPs	CA	

Money distribution on IDPs

Beneficiaries (number), genre (gender) /men – women.
(1700) individual of IDP families of both genders...

Local partners (State institutions, organizations, Etc.).
No partners.....

Project status:

- Still under implementation:
Yes No x

- Project ended on 30-10- 2016

9- Project description

Project title (food distribution on IDPs)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
00974A64MF 12217	\$79,716.00	\$79,387.18	3 Oct. 2016	food distribution on IDPs	CA	

Food distribution on IDPs

Beneficiaries (number), genre (gender) /men – women.
(468) of IDP families of both genders...

Local partners (State institutions, organizations, Etc.).
No partners.....

Project status:

- Still under implementation:
Yes No x
- Project ended on 30-11- 2016

The administrative board of the Organization:

The administrative board of the Organization are:

#	Name	Job title	Salary or received rewards
1	Faiza Abdul-Ghani Yaseen	Public relations	Did not receive any salary, rewards, or loans
2	Sameer Nooruldeen Hasan Asaad	Executive director of the Organization	Did not receive any salary, rewards, or loans
3	Nazik Husain Haydar Karim	Assistant director	Did not receive any salary, rewards, or loans
4	Zainul-Abideen Jasim Kadhum	Administrator	Did not receive any salary, rewards, or loans

Salaries of members of the Administrative Board and staff

#	Name	Administrative position	Annual salary
1	Rehab Masoud Salih	Accountant	3.600.000
2	Fadi Muntassir Abdullah	Administrative	6.000.000

Resources of Organization

#	Resource type	Receipt date	Donor name	Amount \ IQD
	Subscription of members	January 2014	Organization members	200000
	Donations received			0
	Grants received		International organizations and agencies	684787308
	Recommendations			0
	gifts and donations			0
	Others			0
	loan from Chairman of administrative board		Chairman of administrative board	0
Total				684987308

**Chairman of
Administrative Board**

Sameer N. Hasan

