

The National Institute for Human Rights \ Kirkuk

Financial Data and Final Accounts of the Fiscal year Ending in 31\December\2017

**Izz Al-Din Nuri Ismail Al-Khashab and Partners Co.
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**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/2017 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. 21 of 1997 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 used book group and trade book management and holding and included according to our estimation the registration of all financial document of the company.
2. The inventory of cash and fixed assets was carried out in 2017/12/31 by the management of the company and the results were consistent with the records
3. The annual report of the management and what it included reflects in general the company activity during the year and does not include with what opposes with the in-force legislations.

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 31/12/2017 and the result accounts show its excess activity for the period ended with the same date.

- With appreciation –

احمد إبراهيم نعمة
محاسب قانوني ومراقب حسابات
من شركة عز الدين نوري إسماعيل الخشاب وشركاؤه
عضو الجمعية العراقية للمحاسبين القانونيين



The National Institute for Human Rights – Kirkuk
General budget as in 31\Dec\2017

Discloser No.	Accountant Manual No.	Details	2017	2016
	1	Assets	IQD	IQD
1	11	<u>Fixed assets</u>		
		Fixed assets with (book value)	628750	754500
		<u>Current assets</u>		
	18	Money	53472	<u>209000</u>
		Total current assets	53472	<u>209000</u>
		Total Assets	181111	963500
	2	<u>Fund sources</u>		
		<u>Long term fund sources</u>		
3	22	Reserves	54011	54011
		<u>Short term fund resource</u>		
	26	Creditors	628211	909489
		Total liabilities and equity		682222
963500				

under our report No. 287 dated in 28/1/2018

Executive Director
Salah Uraibi Abbas

Accountant
Rihab Masoud Salih

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The National Institute for Human Rights – Kirkuk

Disclosure of ongoing operations for the financial year ended on 31 / December / 2017

Disclosure no.	Accountant manual no.	Details	2017 IQD	2016 IQD
	41 -45			
	436	Enrollment and subscription revenues	200000	200000
		Subtract: current expenditures		
3	31	Salaries and wages	10800000	9600000
4	32	Goods supplies	250000	250000
5	33	Service supplies	8900000	10712000
1	37	Depreciations	125750	125750
		Total expenditures	20075750	20787750
		Excess of ongoing operations (the first stage)	(19875750)	(20587750)
		Add: conversion revenues and others		
6	48	revenues	294607500	684787308
		Subtract: conversion expenditures		
7	38	conversion expenditures	(274731750)	(664199283)
		Excess of ongoing operations (the second stage)	0	(275)

جَمْعِيَّةُ رَيْثَالْمَعْتَرِقَاتِ
مَجْلِسُ مَهْمَتَةِ مُرَاقَبَةِ وَتَدْقِيقِ الْحِسَابَاتِ
أَمْتَانَةُ السَّرِّ
نُصَّافَةٌ عَلَى صِعَةٍ خَيْرٍ وَتَوْضِيعِ مُرَاقَبَةِ الْحِسَابَاتِ فِي دَوْلَةِ مُزْدَوَلِ
لِهَيْئَةِ مُرَاقَبَةِ وَتَدْقِيقِ الْحِسَابَاتِ لِعَامِ ٢٠١٨ قَوْلِ رَأْيِ مَسْئُولِيَّةِ
عَنْ مَحْمُودِيَّةِ قَهْزَةِ الْبِيَانَاتِ وَاللَّيْسَمِ
لِلْمُصَافِقِ / شَارِهُ حُدُودِي شَاكِرٌ
رقم الوصل / ٥١٩ تاريخه ١/٢٩

The National Institute for Human Rights – Kirkuk Disclosure no. (1)
Disclosure of fixed assets and their depreciation as in 31\December\2017

Details	Furniture and Offices devices 116 IQD	Total
Cost as in 1\1\2017	1257500	1257500
Additions throughout the year	-	-
Cost as in 31\12\2017	1257500	1257500
Depreciation percentage (fixed premium)	10%	10%
Accumulated depreciation allocation as in 1\1\2017	503000	377250
Current year depreciations	125750	125750
Accumulated depreciation in 31\12\2017	628750	503000
Book value as in 31\12\2017	628750	754500

Reserves disclosure as in 31\December\2017

Accountant manual no.	Details	2017 IQD	2016 IQD
222	<u>General reserve</u>		
	Credit 1\1	54011	53736
			275
		<u>54011</u>	<u>54011</u>

The national Institute for Human Rights – Kirkuk

Disclosure no. (3)

Salaries and wages disclosure as in 31\December\2017

Accountant manual no.	Details	2017 IQD	2016 IQD
311	<u>Cash salary of employees</u>		
	Salaries	10800000	9600000
	Salaries and wages total	10800000	9600000

Office supplies (Stationary) disclosure as in 31\December\2017

Accountant manual no.	Details	2017 IQD	2016 IQD
3252	Stationary	250000	350000
	Office supplies total	<u>250000</u>	<u>350000</u>

Service supplies disclosure as in 31\December\2015

Accountant manual no.	Details	2017 IQD	2016 IQD
331	<u>Maintenance services</u>		
3312	Buildings, facilities, and roads maintenance	150000	200000
3333	Hospitality	250000	300000
334	<u>Transport, send off, and communication</u>	500000	500000
3341	Workers transportation	750000	750000
3343	General communications	1250000	1250000
335	<u>Fixed assets renting</u>		
3352	Buildings renting	600000	7500000
336	<u>Various service expenditure</u>		
3365	Legal services	400000	712000
33682	Accounts organizing wages	365000	100000
33683	Accounts audit wages	485000	650000
	Service supplies total	8900000	10712000

Donor revenues disclosure as in 31\December\2017

Accountant manual no.	Details	2017 IQD	2016 IQD
	<u>Donor revenues</u>		
48 483	Various donor revenues \ Grants	294207500	684787308
	Total donor revenues and others	294207500	684787308

Other uses accounts disclosure as in 31\December\2017

Accountant manual no.	Details	2017 IQD	2016 IQD
	<u>Donor expenditure</u>		
38 383	Various donor expenditure	274731750	664199283
	Total donor expenditure	274731750	664199283

Organization Activities:

Donor	No. of beneficiaries	Date of activity	Location of activity	Type of activity	Name of activity	No.
CA	450 Families	2017	Tikrit	Food aid distribution	Distribution of food aid to the IDPs	1
MC	Unlimited	2017	Kirkuk	Non-food aid distribution	Distribution of non-food aid to IDPs	2
CA	295	2017	Mousel Karama	Food aid distribution	Distribution of food aid to IDPs	3
CA	1077	2017	Mousel Yarmouk	Food aid distribution	Distribution of food aid to IDPs	3

Project title (distribution of emergency humanitarian aid to IDPs in Tikrit)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
MF12617	\$61,145	\$60,890	3/6/2017	Tikrit	CA	

Distribution of humanitarian aid of non-food relief materials to IDPs Beneficiaries (number), genre (gender) /men – women. (450) of IDP families...

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

Project status:

- Still under implementation: No
- Project ended in 6\4\2017

2- Project description

Project title (Distribution of NFI relief to IDPs)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
MF11917	Unlimited	26,510\$	2/11/2016	Kirkuk Province	Mercy Corps	

Project objective: -

Beneficiaries (number), genre (gender) /men – women. (unlimited) children of both genders...

Local partners (State institutions, organizations, Etc.).

No partners.....

Project status:

- Still under implementation: No
- Project ended in 30/9/2017

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
MF12817	31,071\$	30,936\$	30/3/2017	Mousel - Karama	CA	

Distribution of emergency humanitarian aid to IDPs in Kirkuk **Beneficiaries**

(number), genre (gender) /men – women.

(295) families of IDP families...

Local partners (State institutions, organizations, Etc.).

No partners.....

Project status:

- Still under implementation: No
- Project ended on 30/4/2017

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
MF126118	\$118,076	\$117,593	15/8/2017	Mousel - Yarmouk	CA	

Distribution of food items to IDPs

Beneficiaries (number), genre (gender) /men – women.

(1077) families of IDP families of both genders...

Local partners (State institutions, organizations, Etc.).

No partners.....

Project status:

- Still under implementation: No
- Project ended on 15/10/2017

The administrative board of the Organization: The administrative board of the Organization are:

#	Name	Job title	Salary or received rewards
1	Nagam Hussain Ali	Public relations	Did not receive any salary, rewards, or loans
2	Salah Uraibi Abbas	Executive director of the Organization	Did not receive any salary, rewards, or loans
3	Zainul-Abideen Jasim Kadhum	Assistant director	Did not receive any salary, rewards, or loans
4	Sameer Nooruldeen Hasan Asaad	Administration and financials	Did not receive any salary, rewards, or loans
5	Rihab Masoud Salih	Programs and Projects	Did not receive any salary, rewards, or loans

Salaries of administrative board and staff:

#	Names	posts	Annual salary
1	Rihab Masoud Salih	Accountant	5,400,000
2	Hussain Jamal Mal Allah	Administrator	6,000,000

5. External participations and activities of the Organization: no participations

Resources of Organization

#	Resource type	Receipt date	Donor name	Amount \ IQD
	Subscription of members	January	Organization members	200000
	Grants received		International organizations and agencies	294,207,500
	Donations received			0
	Recommendations			0
	gifts and donations			0
	Others			0
	loan from Chairman of administrative board	Chairman of administrative board		0
total				294,407,500

Executive director of the organization
Salah Uraibi Abbas

