

The National Institute for Human Rights \ Kirkuk

Financial Data and Final Accounts of the Fiscal year Ending in 31\December\2018

**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**

**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 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.
3. The balance of creditors during the year amounted to 1710573 IQD.

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.

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 (amended) and the regulations and instructions issued thereunder, the attached general budget reflects the financial position of the Office at the date of 31/12/2018 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\2018

Discloser No.	Accountant Manual No.	Details	2018	2017
	1	Assets	IQD	IQD
1	11	<u>Fixed assets</u>		
		Fixed assets with (book value)	503000	628750
		<u>Current assets</u>		
	18	Money	1261584	53472
		Total current assets	1261584	53472
		Total Assets	1764584	682222
	2	<u>Fund sources</u>		
		<u>Long term fund sources</u>		
3	22	Reserves	54011	54011
		<u>Short term fund resource</u>		
	26	Creditors	1710573	628211
		Total liabilities and equity	1764584	682222

under our report No. 594 dated in 28/6/2019

Executive Director
Zain-alabdeen Jasim Khadim

Accountant
Rihab Masoud Salih

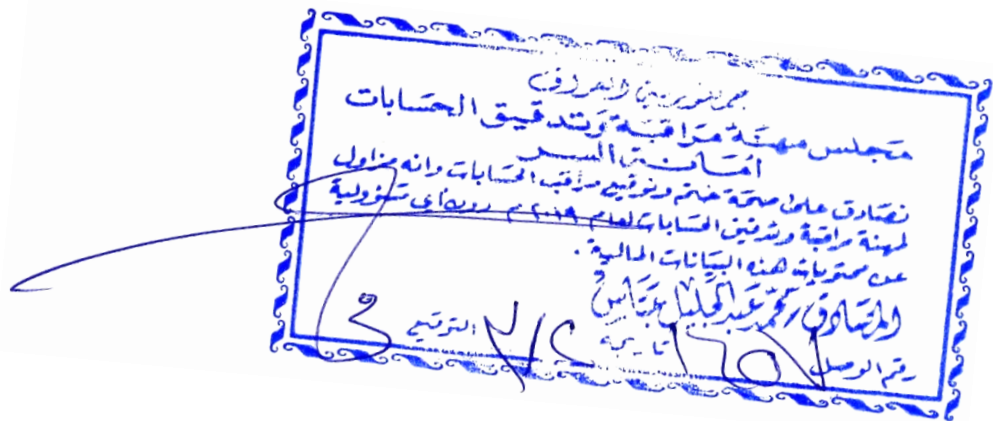


 احمد ابراهيم نعمة
 محاسب قانوني ومراقب حسابات
 من شركة عز الدين نوري اسماعيل الخشاب وشركاؤه
 عضو الجمعية العراقية للمحاسبين القانونيين

The National Institute for Human Rights – Kirkuk

Disclosure of ongoing operations for the financial year ended on 31 / December / 2018

Disclosure no.	Accountant manual no.	Details	2018 IQD	2017 IQD
	41 -45	Enrollment and subscription revenues		
	436	Enrollment and subscription revenues	200000	200000
Subtract: current expenditures				
3	31	Salaries and wages	10800000	10800000
4	32	Goods supplies	200000	250000
5	33	Service supplies	7000000	8900000
1	37	Depreciations	125750	125750
Total expenditures			19875750	20075750
Shortage of ongoing operations (the first stage)			(17925750)	(19875750)
Add: conversion revenues and others				
6	48	transformational revenues	221789232	294607500
Subtract: conversion expenditures				
7	38	transformational revenues	(203863482)	(274731750)
Excess of ongoing operations (the second stage)			19875750	17925750



The National Institute for Human Rights – Kirkuk Disclosure no. (1)
Disclosure of fixed assets and their depreciation as in 31\December\2018

Details	Furniture and Offices devices 116 IQD	Total
Cost as in 1\1\2018	628750	628750
Additions throughout the year	628750	628750
Cost as in 31\12\2018	1257500	1257500
Depreciation percentage (fixed rate)	10%	10%
Accumulated depreciation allocation as in 1\1\2018	628750	628750
Current year depreciations	125750	125750
Accumulated depreciation in 31\12\2018	754500	754500
Book value as in 31\12\2018	503000	503000

The national Institute for Human Rights – Kirkuk Disclosure no. (2)

Reserves disclosure as in 31\December\2018

<u>Accountant manual no.</u>	<u>Details</u>	<u>2018</u> <u>IQD</u>	<u>2017</u> <u>IQD</u>
222	<u>General reserve</u>		
	Credit 1\1	54011	54011
	Additions	-	-
	Credit in 31/12	54011	54011

The national Institute for Human Rights – Kirkuk Disclosure no. (3)

Salaries and wages disclosure as in 31\December\2018

<u>Accountant manual no.</u>	<u>Details</u>	<u>2018</u> <u>IQD</u>	<u>2017</u> <u>IQD</u>
311	Cash salary of employees		
3111	Salaries	10800000	10800000
	Salaries and wages total	10800000	10800000

The national Institute for Human Rights – Kirkuk

Disclosure no. (4)

Office supplies (Stationary) disclosure as in 31\December\2018

<u>Accountant manual no.</u>	<u>Details</u>	<u>2018</u> <u>IQD</u>	<u>2017</u> <u>IQD</u>
3252	Stationary	200000	250000
	Office supplies total	200000	250000

The National Institute for Human Rights – Kirkuk

Disclosure no. (5)

Service supplies disclosure as in 31\December\2018

<u>Accountant manual no.</u>	<u>Details</u>	<u>2018</u> <u>IQD</u>	<u>2017</u> <u>IQD</u>
331	<u>Maintenance services</u>		
3312	Buildings, facilities, and roads maintenance	100000	150000
3333	Hospitality	200000	250000
334	<u>Transport, send off, and communication</u>		
3341	Workers transportation	400000	500000
3343	General communications	500000	750000
335	<u>Fixed assets renting</u>		
3352	Buildings renting	4800000	6000000
336	<u>Various service expenditure</u>		
3365	Legal services	300000	400000
33682	Accounts organizing wages	250000	465000
33683	Accounts audit wages	450000	385000
	Service supplies total	7000000	8900000

Revenues of transfer disclosure as in 31\December\2018

<u>Accountant manual no.</u>	<u>Details</u>	<u>2018</u> <u>IQD</u>	<u>2017</u> <u>IQD</u>
48	Revenues of transfer		
483	Various donor revenues \ Grants	294207500	221789232
	Total donor revenues and others	294207500	221789232

Disclosure of accounts of other uses as in 31\December\2018

<u>Accountant manual no.</u>	<u>Details</u>	<u>2018</u> <u>IQD</u>	<u>2017</u> <u>IQD</u>
38	<u>Expenditure of Transfer</u>		
383	Various expenditure of transfer	274731750	203863482
	Total expenditure of transfer	274731750	203863482

About the organization and its main and subsidiary objectives:

Organization: The organization was established under the registration certificate number 1Z38615 in (18/11/2012) issued by the NGO Department.

Branches of the Organization: There are no branches of the Organization.

The organization's goals: -

- 1- Increasing awareness of the human rights culture worldwide, based on international legitimacy of human rights and international agreements in the field.
- 2- Increase the knowledge and skill of NGOs to use international, regional and national mechanisms.
- 3- Facilitate the active participation of the society to spread the culture of democracy and contribute to comprehensive development.

- 4- Encourage dialogue and consultation between governmental institutions and non-governmental organizations to create a political climate conducive to the dissemination of a culture of human rights.
- 5- Strengthening the capacities of institutional and human organizations (human capacity development, finance, strategic planning, organization management, etc.)
- 6- Monitor violations of human rights that are contrary to international data and agreements.

Note that our organization is a member of the Iraqi Child Network, which is in the process of registration in accordance with Law No. 12 of 2010.

Organization Activities:

Donor	No. of beneficiaries	Date of activity	Location of activity	Type of activity	Name of activity	No.
CA	60 young people	November 2017	Kirkuk	Workshops	Building social cohesion	1
Creative	Unlimited	April 2018	Mousel	Workshops	Voter education	2
Creative	Unlimited	April 2018	Kirkuk	Workshops	Elections Monitoring	3
NDI	13 women leaders	June 2018	Kirkuk	Workshops and meetings	Empowering women to participate in the national reconciliation process.	3

Project title (Building social cohesion in Kirkuk)						
Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
MF131	\$70,311.30	\$65,807.23	1/11/2017	Kirkuk	CA	

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

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

No partners.....

Project status:

- Still under implementation: No
- Project ended in 30/7/2018

Project title (Voter Education in Mousel)

Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
POA-IGPA-Elections-001	38,575\$	38,370\$	15/4/2018	Mousel Province	Creative	

Project objective:-

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

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

Project status:

- Still under implementation: No
- Project ended in 15/5/2018

Project title (Election Monitoring in Kirkuk)

Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
POA-IGPA-Elections-001	74,530\$	74094.31\$	5/4/2018	Kirkuk	Creative	

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

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

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

Project status:

- Still under implementation: No
- Project ended on 6/5/2018

Project title (Empowering women to participate in the national reconciliation process)

Contract No.	Contract \ Grant value	Amount received according to bank disclosure	Project implement date	Project implementation location	Donor	Donor website
PSOP16-098	\$3,800	\$3,760	1/8/2018	Kikruk	NDI	

Distribution of food items to IDPs

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

(13) women leaders...

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

No partners.....

Executive Director
Zain-albdeen Jasim Khadim

