

مكتب

صبحي صديق طيفور
محاسب قانوني و مراقب حسابات

Subhi Sideeq Tayfour
Chartered Accountant

علي مرتضى ميرزا
عضو نقابة المحاسبين والمدققين

Ali Murtadha Mirza
Auditor

Jiyan Foundation for Human Rights

**Final Accountings for the year
Ended on 31-December-2019**

Subhi Sideeq Tayfour
Chartered Accountant
Member of Iraqi Chartered Accountants

Kirkuk Governorate – Al-Ahmadi Building – Second Floor
Tel: 07701347616
Ground: 216967

No. : Sh / 2020

Date: 13/10/2020

Mr. President and Members of Jiyan Foundation for Human Rights

Subj. / Auditing Report

We have checked the general budget of your organization, for the period from 01-Jan-2019 until 31-Dec-2019 with the accountings regarding the result of the activities, data's and the related statements for the ended year on the aforementioned date, the audit was required by and is done according to Iraqi law and we have the bellow notices:

1. We approve of the cash accounts for the assets that was prepared by the administration of the organization.
2. We received bank statements confirm the balance in the bank at 31-Dec-19.
3. The revenues and the expenses have been collectively calculated, as per confirmation from the organization administration.
 - A- The total of the revenues has reached (5,194,105.28) euro after adding the balance forwarded from the previous year which was amounted (1,409,812.89) euro.
 - B- The total of the expenses was reached (4,400,468.82) euro.

Taking into account the above and in the bases of the best data, information and certification that were necessary of the performance of our mission in accordance with the applicable audit procedures, the attached general balance sheet reflects the financial position of the branch as at 31-Dec-2019, and that the outcomes accounts show their summary of the activates for the year then ended.



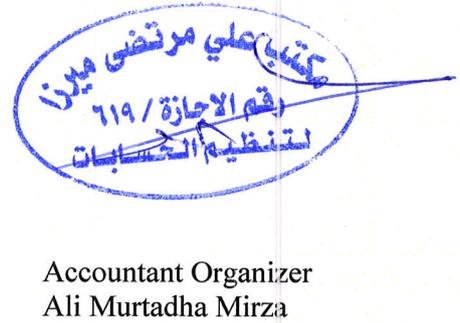
Subhi Sideeq Tayfour
Chartered Accountant and Auditor

**Jiyan Foundation for Human Rights
General Budget as at 31-Dec-2019**

Statement No.	Guide No.	Name of the account	Current Year Dinar / Euro	Previous Year
1	1 11	Assets Fixed assets as per (Book value)	592,685.36	599,971.70
2	118	Deferred Incoming Expenses		
2	18	Cash in the safe	38,258.60	934,995.57
	183	Cash in the bank	762,664.20	407,715.56
		Total of Current Assets	800,922.80	1,342,711.13
		Total of the Assets	1,393,608.16	1,942,682.83
	2	Liabilities		
	224	Increase of the incomes over the expenses (Savings)	793,636.46	1,409,812.89
	29	Reciprocal Accounts	599,971.70	532,869.94
	26	Creditors		
		Total Current Liabilities	1,393,608.16	1,942,682.83
		Total Liabilities	1,393,608.16	1,942,682.83


Accountant


Head of the Organization


Accountant Organizer
Ali Murtadha Mirza


Subhi Sideeq Tayfour
Chartered Accountant and Auditor
License No. 78 on 03/10/1977

In submission to our report no. /SH / 2020

Subhi Sideeq Tayfour
Chartered Accountant and Auditor
License No. 78 on 03/10/1977

Jiyan Foundation for Human Rights

Disclosure of the Current Operations for the year ended 31-Dec-2019

Statement No.	Guide No.	Name of the Account	Current Year Dinar / Euro	Previous Year
7	43	Revenues of the service activities (External grants)	3,784,292.39	3,252,889.06
		Balance brought forward from the previous year	1,409,812.89	1,325,427.12
			5,194,105.28	4,578,316.18
		<u>Deduction of the expenses</u>		
3	31	Salaries and Wages	1,061,068.20	1,314,331.15
4	32	Supplied of Commodities	1,625,837.69	852,561.11
5	33	Required Services	1,374,042.51	937,161.52
1	37	Depreciations	70,800.97	64,449.51
	38	Transferring Expenses (Fees)	268,719.45	---
	39	Other Expenses	---	---
12	384	Taxes and Fees	---	---
		Total Expenses	4,400,468.82	3,168,503.29
		Increase in the shortfall of income over expenses	793,636.46	1,409,812.89

**Statement 1,
Fixed Assets and Depreciations for the ended year in 31-Dec-2019**

Fixed Assets Accounting Guide Number	Buildings 112 Euro	Machinery and Equipment 113 Euro	Transportation Means 114 Euro	Tools and Equipment 115 Euro	Furniture 116 Euro	Total
Cost as in 01/01/2019	181,421.73	216,054.81	150,363.08	591.56	204,621.48	753,052.66
Additions, Purchasing, Converted	0	63,514.63	0	0	0	63,514.63
Cost as in 31/12/2019	181,421.73	279,569.44	150,363.08	591.56	204,621.48	816,567.29
Depreciation Rate- Installment	4 %	10 %	10 %	15 %	10 %	
The Allocation in 01/01/2019	20,877.02	53,257.76	36,433.95	266.19	42,246.04	153,080.96
Added Depreciation of the period	7,256.86	27,956.94	15,036.30	88.73	20,462.14	70,800.97
Subtracting the canceled and sold Depreciation	0	0	0	0	0	0
The Allocation in 31/12/2019	28,133.88	81,214.70	51,470.25	354.92	62,708.18	223,881.93
Book Value in 31/12/2019	153,287.85	198,354.74	98,892.83	236.64	141,913.30	592,685.36

Statement No. 2

Cash statement as in 31-Dec-2019

Accounting Guide Number	Accounting Name	Current Year Euro	Previous Year Euro
181	Cash in the Safe	38,258.60	402,125.63
183	Cash in the Banks	762,664.20	407,715.56
	Total	800,922.80	809,841.19

Statement No. 3

Statement of the salaries and wages for the ended year in 31-Dec-2019

Accounting Guide Number	Accounting Name	Current Year Euro	Previous Year Euro
312	Cash for employee wages	1,006,202.58	1,237,047.41
3151	Share of the organization from Social Security	54,865.62	77,283.74
	Total of Salaries and Wages	1,061,068.2	1,314,331.15

Statement No. 4

Statement of the supplied commodities for the ended year in 31-Dec-2019

Accounting Guide Number	Accounting Name	Current Year Euro	Previous Year Euro
322	Fuel and oils	164,085.35	67,393.12
325	Miscellaneous	61,038.36	20,059.92
326	Supplying for the employees (Medicine and treatment)	1,358,998.49	753,340.80
327	Water and electricity	41,715.49	11,767.27
	Total	1,625,837.69	852,561.11

Statement No. 5**Statement of the required services for the ended year in 31-Dec-2019**

Accounting Guide Number	Accounting Name	Current Year Euro	Previous Year Euro
331	Maintenance services (Building, Equipment and Furniture)	139,924.40	82,240.59
332	Researches, Auditing and Legal Consultant Services	0	9,548.94
3331	Advertising	37,793.94	12,778.84
3331	Hospitality	0	23,289.30
3341	Employees Transportation	52,699.71	0
3342	Transportation of Commodities	0	0
3343	Travel and Delegation	88,298.86	67,873.32
3344	Public Communications	69,317.81	68,738.81
3352	Rent for Buildings	83,371.97	140,897.01
3354	Rental for Transport Means	0	0
3355	Rental for Equipment	0	0
3363	Rewards for Non-employees for executed services	0	0
3364	Taxes and Fees	0	0
3365	Legal Services	0	0
3366	Banking Services	0	0
33672	Training and Rehabilitation	442,393.87	309,427.95
33681	Payments for organizing accounts	0	0
33682	Payments for auditing accounts	0	0
3369	Expenses for other services	460,241.95	222,366.76
	Total	1,374,042.51	937,161.52

Statement No. 6

Statement of the other uses for the ended year in 31-Dec-2019

Accounting Guide Number	Accounting Name	Current Year Euro	Previous Year Euro
3831	Expenses of services outside of Iraq	268,008.67	0
3836	Donations of others	96.15	0
3842	Taxes and Fees	614.63	0
	Total	268,719.45	0

Conclusion

1. Our audit has not led to any reservations.

2. in our opinion

- The financial statements prepared by the management of the organization give a true and fair view of income and expenditures.
- The resources of the organization have been used economically and in accordance with its statutes.

Kirkuk

October 13th, 2020



Ali Murtadha Mirza
Auditor

License No 619

May 15th, 2005



Subhi Sideeq Tayfour
Chartered Accountant

License No 78

October 3rd, 1977