

**THE INDEPENDENT COMMISSION
FOR HUMAN RIGHTS (“ICHR”)**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

AND INDEPENDENT AUDITOR’S REPORT

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**Independent Auditor's Report
To the Board of Commissioners of the Independent Commission for Human Rights**

Report on the financial statements

We have audited the accompanying financial statements of the Independent Commission for Human Rights (hereinafter the "ICHR"), which comprise the statement of financial position as at December 31, 2013, the statement of activities and changes in net assets, and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the ICHR as of December 31, 2013, and its activities and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Other matter

The financial statements of the ICHR for the year ended December 31, 2012 were audited by another audit firm whose report, dated February 27, 2013, expressed an unmodified opinion on those statements.

PricewaterhouseCoopers
February 26, 2014
Ramallah, Palestine

THE INDEPENDENT COMMISSION FOR HUMAN RIGHTS

Financial statements for the year ended December 31, 2013


STATEMENT OF FINANCIAL POSITION

(All amounts are in USD)

	<u>Note</u>	<u>2013</u>	<u>2012</u>
ASSETS			
Non-current assets			
Property, plant and equipment	(4)	810,570	744,915
Current assets			
Contributions receivable	(5)	194,648	1,423,049
Prepayments and other current assets	(6)	122,158	131,427
Cash and cash equivalents	(7)	1,437,336	2,390,283
Total current assets		1,754,142	3,944,759
Total assets		2,564,712	4,689,674
NET ASSETS AND LIABILITIES			
Net assets			
Temporarily restricted contributions	(8)	1,320	2,405,999
Unrestricted net assets		629,609	637,397
Total net assets		630,929	3,043,396
Non-current liabilities			
Deferred revenues	(9)	250,462	196,883
Provision for employees' indemnity	(10)	1,510,634	1,261,822
Total non-current liabilities		1,761,096	1,458,705
Current liabilities			
Account payable		81,189	86,455
Accruals and other current liabilities	(11)	91,498	101,118
Total current liabilities		172,687	187,573
Total liabilities		1,933,783	1,646,278
Total net assets and liabilities		2,564,712	4,689,674

- The notes on pages 6 to 14 are an integral part of these financial statements.

- The financial statements on pages 3 to 14 were authorized for issue by the Board of Commissioners on February 23, 2014 and were signed on its behalf.



Dr. Ahamad Harb
Commissioner General



Ms. Randa Siniora
Executive Director

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
 (All amounts are in USD)

	<u>Note</u>	<u>2013</u>	<u>2012</u>
Changes in unrestricted net assets:			
Grants, revenues and gains			
Net assets released from restriction	(8)	2,234,253	2,202,828
Deferred revenues recognized	(9)	58,669	51,634
Other revenues	(12)	22,336	3,875
Total unrestricted grants, revenues and gains		<u>2,315,258</u>	<u>2,258,337</u>
Expenses			
Operating expenses	(13)	2,234,253	2,202,828
Currency variance loss		17,700	8,559
Depreciation	(4)	71,093	63,887
Total expenses		<u>2,323,046</u>	<u>2,275,274</u>
Changes in net assets for the year		(7,788)	(16,937)
Net assets, beginning of year		637,397	654,334
Net assets, end of the year		<u><u>629,609</u></u>	<u><u>637,397</u></u>

- The notes on pages 6 to 14 are an integral part of these financial statements.

STATEMENT OF CASH FLOWS

(All amounts are in USD)

	<u>2013</u>	<u>2012</u>
Cash flows from operating activities		
Changes in net assets for the year	(7,788)	(16,937)
Adjustments of non-cash items:		
Depreciation	71,093	63,887
Provision for employees indemnity	276,198	285,066
Gain on disposal of property, plant and equipment	(19,985)	-
	<u>319,518</u>	<u>332,016</u>
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Contribution receivable	1,228,401	2,891,085
Prepayments and other current assets	9,269	(31,389)
Temporarily restricted net assets	(2,404,679)	(2,324,501)
Accounts payable	(5,266)	19,702
Accruals and other current liabilities	(9,620)	58,937
Deferred revenues	53,579	10,559
Employees indemnity paid	(27,386)	(82,411)
Net cash provided by (used in) operating activities	<u>(836,184)</u>	<u>873,998</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(136,748)	(62,193)
Sale of property, plant and equipment	19,985	-
Net cash used in investing activities	<u>(116,763)</u>	<u>(62,193)</u>
Change in cash and cash equivalents	(952,947)	811,805
Cash and cash equivalents, beginning of the year	2,390,283	1,578,478
Cash and cash equivalents, end of the year	<u>1,437,336</u>	<u>2,390,283</u>

- The notes on pages 6 to 14 are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

(All amounts are in USD)

NOTE (1) GENERAL

The Independent Commission for Human Rights (ICHR) was established in 1993 upon a presidential decree issued by President Yasser Arafat in his capacity as President of the State of Palestine and chairman of the Palestine Liberation Organization. The ICHR commenced its activities in early 1994.

The decree entrusted the ICHR with drafting its statutes in a manner that would ensure its independence and effectiveness.

The ICHR undertakes activities and projects that aim for increasing the awareness of citizens' rights and other promoting work of the legislative, judicial, and executive branches of the Palestinian government.

NOTE (2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set below. These policies have been consistently applied to all years presented, unless otherwise stated.

Basis of preparation:

The financial statements have been prepared in accordance with the International Financial Reporting Standards under the historical cost convention and presented in United States Dollar (USD), which is the functional and presentation currency of the ICHR.

Foreign currency translation:

(a) Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the ICHR operates which is the US Dollar (USD). The financial statements are presented in USD, which is the ICHR presentation currency.

(b) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are re-measured. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of activities and changes in net assets.

Property, plant and equipment:

Property, plant and equipment are stated at historical cost less accumulated depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the ICHR and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to the statement of activities and changes in net assets during the financial period in which they are incurred.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost amounts to their residual values over their estimated useful lives as follows:

	<u>%</u>
Building	2.5
Office furniture	7
Office equipment	20
Motor vehicles	20
Library books	14
Leasehold improvement	20

NOTES TO THE FINANCIAL STATEMENTS

(All amounts are in USD)

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognized within the statement of activities and changes in net assets.

Impairment of assets:

The carrying values of the assets are reviewed for impairment when events or changes in circumstances indicate that the carrying values may not be recoverable. If any such indications exist and when the carrying values exceed the estimated recoverable amounts, the values of the assets are decreased to the recoverable amount, and the difference is recognized in the statement of activities and changes in net assets.

Contributions receivable:

Contributions receivable are stated at the original amount of the conditional pledge less amounts received and any uncollectible pledges. An estimate for the uncollectible amount is made when the collection of full conditional pledge is no longer probable.

Cash and cash equivalents:

Cash and cash equivalents include cash on hand and cash at banks. In the statement of cash flows, cash and cash equivalents consist of cash in hand and bank balances net of outstanding bank overdrafts.

Net Assets:

Net assets of the ICHR and changes therein are classified and reported as follows:

- *Unrestricted net assets*: Net assets whose use by the ICHR is not subject to donor-imposed restrictions.
- *Temporarily restricted net assets*: Net assets whose use by the ICHR is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and released by actions of the ICHR pursuant to those donor-imposed stipulations.

Accounts payable, accruals and other current liabilities:

Liabilities are recognized for the amounts to be paid in the future for goods and services received, whether billed by the suppliers or not.

Provision for employees indemnity:

Provision for the employees' severance pay is provided for in accordance with the ICHR's internal policies, by accruing one-month compensation for each year of service based on last gross salary paid.

The ICHR deducts 7.5% from the employees' monthly salaries and contributes a similar amount to the employees' provident fund. Payments of provident fund are made to employees upon their resignation and settlement with the ICHR.

Revenue recognition:

Contributions and grants:

Donor's unconditional pledges are those pledges where the donor does not specify prerequisites that have to be carried out by the recipient before obtaining the fund. Donation revenue from unconditional pledges is recognized as follows:

- a) Unconditional pledges that are not restricted for a specific purpose or time are recognized when the pledge is obtained.
- b) Conditional pledges that are temporarily restricted by the donor for a specific purpose or time are recognized when such purpose is satisfied.

NOTES TO THE FINANCIAL STATEMENTS

(All amounts are in USD)

Deferred revenues:

Donation related to property, plant and equipment are recorded as deferred revenues, and are recognized as “deferred revenue recognised” through the statement of activities and changes in net assets on a systematic basis over the useful life of the property, plant and equipment.

Expenses recognition:

Expenses are recognized when incurred based on the accrual basis of accounting.

Taxes:

The ICHR is a not-for-profit quasi-governmental organization and therefore it is exempted from income tax.

NOTE (3) RISK MANAGEMENT

Credit risk:

Credit risk is defined as the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The risk is composed of the two following sections:

A) Fully performing assets:

<u>Item</u>	<u>Carrying amount 2013</u>	<u>Carrying amount 2012</u>
Accounts receivable and other current assets	122,158	131,427
Contributions receivable	194,647	1,423,049
Cash and cash equivalent	1,437,336	2,390,283

- Prepayments and other current assets: represent prepayments and dues from employees. There are no risks associated with their settlement.
- Contributions receivable: represent amounts receivable from donors according to signed agreements. There is no risk associated with its settlement.
- Cash and cash equivalents: the ICHR maintains its cash in banks with good reputation and there are no restrictions on using these amounts.

B) As of December 31, 2013 and 2012, there were no assets that are past due or impaired.

NOTES TO THE FINANCIAL STATEMENTS

(All amounts are in USD)

Liquidity risk:

Liquidity risk is the risk where an entity will encounter difficulty in meeting obligations associated with financial liabilities. The schedule below presents expected cash outflow resulting from financial liabilities broken down by time brackets:

Items	Carrying amounts	0-6 Month	More than 6 months
Salaries and related benefits payable	84,770	84,770	–
Accounts payable	81,189	81,189	–
Accrued expenses	6,728	6,728	–

The ICHR is planning to settle all its current liabilities during the first 6 months of the year 2014. The ICHR will use the available cash and remaining balance of the contribution receivables to pay these liabilities.

Market risk:

Market risk is defined as the risk that the fair value or future cash flows of financial instruments will fluctuate because of changes in market prices.

The main market risk faced by the ICHR is currency risk. Currency risk is defined as the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The main currencies that the ICHR uses are the United States Dollars (USD) and the New Israeli Shekels (NIS). The NIS rate to the USD at the end of the year 2013 was 3.48 and for 2012 was 3.73, while the average rate for 2013 was 3.61 and for 2012, the average rate was 3.85, these fluctuations in the exchange rates resulted in a net loss of 18,207 USD for the year-ended 2013.

In addition, the ICHR had made agreements with the donors' consortium in other currencies except for the Netherlands, which was in USD. Details of the agreements' amounts per each donor are provided in the table below:

Donor	Currency	Amount
Netherlands Representative Office	US Dollars	1,110,000
Danish Representative office	Danish Krone (DKK)	6,500,000
Norway Representative Office	Norwegian Krone (NOK)	6,500,000
Consulate General of Sweden	Swedish Krone (SEK)	7,400,000
Swiss Agency for Development and Cooperation	Swiss Franc (CHF)	1,221,000

Transfers from donors to the ICHR were made in USD using the exchange rate at the transfer date, which resulted in losses due to currency translation and in writing off the remaining contributions receivable from those donors at each year end. These fluctuations in the exchange rates resulted in writing-off in contributions receivable of 64,166 USD for the year-ended 2013.

Concentration of risk in geographic area

The ICHR is carrying out all its activities in Palestine. The relevant current political and economic situation in the area increases the risk of carrying out its activities and might adversely affect the ICHR's performance.

THE INDEPENDENT COMMISSION FOR HUMAN RIGHTS

Financial statements for the year ended December 31, 2013

NOTES TO THE FINANCIAL STATEMENTS

(All amounts are in USD)

NOTE (4) PROPERTY, PLANT AND EQUIPMENT

Details:

	<u>Land</u>	<u>Building</u>	<u>Office furniture</u>	<u>Office equipment and software</u>	<u>Motor vehicles</u>	<u>Library</u>	<u>Leasehold improvements</u>	<u>Total</u>
Cost								
At January 1, 2012	152,250	496,970	107,253	365,513	50,815	75,322	10,496	1,258,619
Additions	–	–	4,960	42,515	–	14,718	–	62,193
Disposals	–	–	–	(226)	–	–	–	(226)
At December 31, 2012	<u>152,250</u>	<u>496,970</u>	<u>112,213</u>	<u>407,802</u>	<u>50,815</u>	<u>90,040</u>	<u>10,496</u>	<u>1,320,586</u>
Accumulated depreciation								
At January 1, 2012	–	69,343	51,512	307,691	38,534	34,378	10,381	511,839
Depreciation change for the year	–	12,424	6,478	29,136	4,292	11,442	115	63,887
Disposals	–	–	–	(55)	–	–	–	(55)
At December 31, 2012	<u>–</u>	<u>81,767</u>	<u>57,990</u>	<u>336,772</u>	<u>42,826</u>	<u>45,820</u>	<u>10,496</u>	<u>575,671</u>
Net book value	<u>152,250</u>	<u>415,203</u>	<u>54,223</u>	<u>71,030</u>	<u>7,989</u>	<u>44,220</u>	<u>–</u>	<u>744,915</u>

Property, plant and equipment include 278,664 USD of fully depreciated assets that are still in operation as of December 31, 2012.

THE INDEPENDENT COMMISSION FOR HUMAN RIGHTS

Financial statements for the year ended December 31, 2013

NOTES TO THE FINANCIAL STATEMENTS

(All amounts are in USD)

NOTE (4) PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Details:

	<u>Land</u>	<u>Building</u>	<u>Office furniture</u>	<u>Office equipment and software</u>	<u>Motor vehicles</u>	<u>Library</u>	<u>Leasehold improvements</u>	<u>Total</u>
Cost								
At January 1, 2013	152,250	496,970	112,213	407,802	50,815	90,040	10,496	1,320,586
Additions	–	–	6,286	47,012	69,500	13,950	–	136,748
Disposals	–	–	–	–	(29,354)	–	–	(29,354)
At December 31, 2013	<u>152,250</u>	<u>496,970</u>	<u>118,499</u>	<u>454,814</u>	<u>90,961</u>	<u>103,990</u>	<u>10,496</u>	<u>1,427,980</u>
Accumulated depreciation								
At January 1, 2013	–	81,767	57,990	336,772	42,826	45,820	10,496	575,671
Depreciation change for the year	–	12,424	4,855	33,172	7,035	13,607	–	71,093
Disposals	–	–	–	–	(29,354)	–	–	(29,354)
At December 31, 2013	<u>–</u>	<u>94,191</u>	<u>62,845</u>	<u>369,944</u>	<u>20,507</u>	<u>59,427</u>	<u>10,496</u>	<u>617,410</u>
Net book value	<u>152,250</u>	<u>402,779</u>	<u>55,654</u>	<u>84,870</u>	<u>70,454</u>	<u>44,563</u>	<u>–</u>	<u>810,570</u>

Property, plant and equipment include 304,843 USD of fully depreciated assets that are still in operation as of December 31, 2013.

NOTES TO THE FINANCIAL STATEMENTS

(All amounts are in USD)

NOTE (5) CONTRIBUTIONS RECEIVABLE

Details:

Donor	Beginning balance	Received during the year	Written-off	Ending balance
Netherlands Representative Office	441,104	(385,689)	-	55,415
Norway Representative Office	428,552	(428,552)	-	-
Swiss Agency for Development and Cooperation	483,057	(349,994)	-	133,063
Danish Representative office	62,588	-	(62,588)	-
Consulate General of Sweden	1,578	-	(1,578)	-
Subtotal (Donors Consortium)	1,416,879	(1,164,235)	(64,166)	188,478
United Nations Development Fund for Women (UNIFEM)	6,170	-	-	6,170
	1,423,049	(1,164,235)	(64,166)	194,648

NOTE (6) PREPAYMENTS AND OTHER CURRENT ASSETS

Details:

	2013	2012
Due from employees	106,685	117,212
Prepaid expenses	15,473	14,215
	122,158	131,427

NOTE (7) CASH AND CASH EQUIVALENTS

Details:

	2013	2012
Cash on hand	8,623	11,447
Cash at banks (current accounts)	7,184	1,167,453
Time deposits (severance pay and provident fund)	1,421,529	1,211,383
	1,437,336	2,390,283

NOTE (8) TEMPORARILY RESTRICTED NET ASSETS

Details:

Donor	Beginning balance	Released from restriction	Deferred revenues	Written- off	Ending balance
Donor's consortium *	2,397,553	(2,227,127)	(112,248)	(58,178)	-
UNIFEM	1,320	-	-	-	1,320
Consulate General of Sweden (Developing the result framework)	7,126	(7,126)	-	-	-
	2,405,999	(2,234,253)	(112,248)	(58,178)	1,320

* The donors' consortium consists of the Consulate General of Sweden, Norway Representative Office, Netherlands Representative Office, Danish Representative Office, and the Swiss Agency for Development and Cooperation.

NOTES TO THE FINANCIAL STATEMENTS

(All amounts are in USD)

NOTE (9) DEFERRED REVENUES

This figure represents fixed assets acquired out of temporarily restricted contributions. The movement on deferred revenues during the year was as follows:

Details:

	<u>2013</u>	<u>2012</u>
Balance, beginning of the year	196,883	186,324
Additions during the year	112,248	62,193
Less: Deferred revenues recognized during the year	(58,669)	(51,634)
Balance, end of the year	<u>250,462</u>	<u>196,883</u>

NOTE (10) PROVISION FOR EMPLOYEES INDEMNITY

Details:

	<u>End of service benefits</u>	<u>Employees saving fund</u>	<u>Total 2013</u>	<u>Total 2012</u>
Balance, beginning of the year	645,385	616,437	1,261,822	1,059,167
Additions during the year	111,742	164,456	276,198	282,066
Payments during the year	(11,105)	(16,281)	(27,386)	(79,411)
Balance, end of the year	<u>746,022</u>	<u>764,612</u>	<u>1,510,634</u>	<u>1,261,822</u>

NOTE (11) ACCRUALS AND OTHER CURRENT LIABILITIES

Details:

	<u>2013</u>	<u>2012</u>
Salaries and related benefits payable	84,770	96,805
Accrued expenses	6,728	4,313
	<u>91,498</u>	<u>101,118</u>

NOTE (12) OTHER REVENUES

Details:

	<u>2013</u>	<u>2012</u>
Interest revenue	2,351	3,875
Gain from sale of property, and equipment	19,985	–
	<u>22,336</u>	<u>3,875</u>

NOTES TO THE FINANCIAL STATEMENTS

(All amounts are in USD)

NOTE (13) OPERATING EXPENSES

Details:

	2013	2012
Salaries and related expenses	1,515,347	1,490,493
Media expenses	70,257	106,909
Publications	55,503	87,841
Workshop and training expenses	83,190	80,223
Consultation expenses and interns	120,866	64,392
Travel and lodging expenses	55,110	56,646
Utilities	48,320	51,906
Communication expenses	39,087	49,567
Rent expenses	42,847	35,376
Hospitality	53,879	23,797
Local transportation	19,640	22,993
Translation and editing	30,090	22,305
Maintenance expenses	26,426	21,446
Staff training	12,449	18,154
Field trip and seminar for national institutions	–	15,698
Professional fees	9,622	11,585
Stationary and office supplies	16,028	10,916
Regional and international membership fees	9,389	9,319
Vehicle expenses	7,409	6,107
Bank charges	1,965	1,523
Other expenses	16,829	15,632
	<u>2,234,253</u>	<u>2,202,828</u>

NOTE (14) RELATED PARTY TRANSACTIONS

This item represents transactions and balances with related parties, i.e. commissioners, senior management and organizations, over which they exercise significant control.

Balances with related parties are as follows:

	2013	2012
Key management compensation and related benefit	99,484	108,347

NOTE (15) COMPARATIVE FIGURES

The corresponding figures of December 31, 2012 of the Temporarily Restricted Contributions have been reclassified in order to conform with the presentation for the current year.

Annex
Budget versus Actual



**To the Board of Commissioners of the Independent Commission for Human Rights
Ramallah – Palestine**

Dear Sirs/Madams,

Our audit of the financial statements of the Independent Commission for Human Rights (hereinafter the "ICHR") for the year ended December 31, 2013, has been made primarily for expressing an opinion on the financial statements taken as a whole. The schedule of actual operational and capital costs for the year ended December 31, 2013, compared versus the relevant budget agreed upon with donors as set out on pages 16 to 19 are presented for information purposes only and are not considered necessary to present fairly the financial statements of the ICHR for the year ended December 31, 2013. Accordingly, we do not express any opinion thereon.

PricewaterhouseCoopers
Ramallah, Palestine

February 26, 2014

THE INDEPENDENT COMMISSION FOR HUMAN RIGHTS

Per the donor's consortium request, the ICHR prepared the following schedule of actual operational and capital costs for the year ended December 31, 2013, compared versus the relevant budget agreed upon with donors:

Strategic Objectives	Monitoring & Reporting			(Protection) Mediation & Intervention			Promotion (Education & Awareness Raising)			Institutional Independence			Transparency & Good Governance			Human Resources and institutional Capacities			Training and capacity building for ICHR staff & Commissioners		
	Budget	Actual	Diff.	Budget	Actual	Diff.	Budget	Actual	Diff.	Budget	Actual	Diff.	Budget	Actual	Diff.	Budget	Actual	Diff.	Budget	Actual	Diff.
FY 2013																					
Personnel Costs																					
Salaries - Gross	528,848	528,848	-	196,781	196,781	-	172,183	172,182	1	184,482	184,481	1	24,598	23,097	1,500	49,195	37,981	11,214	73,793	73,793	-
Provident Fund Allowance	36,509	34,508	2,001	13,585	13,229	356	11,887	11,552	335	12,736	12,736	-	1,698	1,698	-	3,396	633	2,763	5,094	5,094	-
Severance Pay Allowance	52,455	51,946	509	19,518	15,411	4,107	17,078	17,004	74	18,298	15,236	3,062	2,440	1,671	769	4,880	4,800	80	7,319	7,319	-
Health Insurance	15,910	15,872	38	5,920	5,519	401	5,180	2,846	2,334	5,550	4,954	596	740	106	634	1,480	-	1,480	2,220	2,200	20
Cost of living (according to PCBS)	12,900	12,872	28	4,800	4,800	-	4,200	4,200	-	4,500	4,500	-	600	600	-	1,200	1,200	-	1,800	1,800	-
General Commissioner remuneration	7,943	7,943	-	7,943	7,163	780	7,943	6,577	1,366	7,943	6,088	1,855	7,943	5,677	2,266	7,943	1,236	6,707	7,943	1,097	6,846
Sum	654,566	651,989	2,577	248,547	242,903	5,644	218,471	214,361	4,110	233,509	227,995	5,514	38,018	32,849	5,169	68,094	45,850	22,244	98,169	91,303	6,866
Activities																					
Media Activities	17,525	17,439	86	1,000	1,000	-	33,840	18,335	15,505	-	-	-	-	-	-	-	-	-	-	-	-
Promotional Materials	4,500	1,519	2,981	-	-	-	33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Publications	47,500	43,282	4,218	-	-	-	17,000	12,221	4,779	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	14,350	14,343	7	2,270	2,218	52	8,390	8,390	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial Interventions	-	-	-	6,500	4,040	2,460	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Survey & Measure Research	7,000	4,687	2,313	-	-	-	8,000	5,904	2,096	-	-	-	-	-	-	-	-	-	-	-	-
Training Expenses	-	-	-	-	-	-	58,240	58,240	-	-	-	-	-	-	-	-	-	-	-	-	-
Editing & Translation	35,560	21,653	13,907	2,200	1,647	553	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
International Travel (ICC, APF)	-	-	-	-	-	-	-	-	-	13,000	8,276	4,724	-	-	-	-	-	-	-	-	-
Regional and international membership fees	-	-	-	-	-	-	-	-	-	12,000	9,389	2,611	-	-	-	-	-	-	-	-	-
Meetings of BC	-	-	-	-	-	-	-	-	-	-	-	-	19,600	19,600	-	-	-	-	-	-	-
Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-	11,500	6,728	4,772	-	-	-	-	-	-
Organizational strategic review and planning	-	-	-	-	-	-	-	-	-	-	-	-	42,000	42,000	-	-	-	-	-	-	-
Distribution of ICHR publications, mailing & postage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,600	1,586	14	-	-	-

THE INDEPENDENT COMMISSION FOR HUMAN RIGHTS

Strategic Objectives	Monitoring & Reporting			(Protection) Mediation & Intervention			Promotion (Education & Awareness Raising)			Institutional Independence			Transparency & Good Governance			Human Resources and institutional Capacities			Training and capacity building for ICHR staff & Commissioners		
	Budget	Actual	Diff.	Budget	Actual	Diff.	Budget	Actual	Diff.	Budget	Actual	Diff.	Budget	Actual	Diff.	Budget	Actual	Diff.	Budget	Actual	Diff.
FY 2013																					
Capacity Building training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,032	12,449	17,583
Staff International travel & perdiems & allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	29,387	5,613
Incentives & Social Activates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	9,999	1
Resource Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,300	13,950	1,350	-	-	-
Interns & Volunteers	58,875	54,112	4,763	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management information system	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	-	-	-	-
External Evaluation	-	-	-	-	-	-	-	-	-	-	-	-	60,000	59,849	151	-	-	-	-	-	-
Sum	185,310	157,035	28,275	11,970	8,905	3,065	158,470	136,091	22,379	25,000	17,665	7,335	133,100	128,177	4,923	31,900	30,536	1,364	75,032	51,835	23,197
Administration Costs																					
Rental Charges	5,214	4,950	264	5,214	5,214	-	5,214	4,833	381	5,214	5,200	15	5,214	5,214	-	5,214	5,214	-	5,214	5,214	-
Electricity, Fuel, Water	7,200	7,115	85	7,200	7,151	49	7,200	7,200	-	7,200	7,169	31	7,200	7,200	-	7,200	7,200	-	7,200	6,686	514
Vehicles Expenses	2,057	1,884	173	2,057	1,599	459	2,057	1,744	313	2,057	1,112	945	2,057	566	1,491	2,057	307	1,750	2,057	296	1,761
Transportation Expenses	2,571	2,571	-	2,571	2,571	-	2,571	2,571	-	2,571	2,558	13	2,571	2,571	-	2,571	2,548	24	2,571	2,438	133
Communications incl. Internet	7,714	7,099	615	7,714	7,714	-	7,714	7,714	-	7,714	7,714	-	7,714	6,960	754	7,714	6,959	756	7,714	7,643	71
Maintenance & Repairs	3,086	2,992	93	3,086	3,086	-	3,086	3,034	52	3,086	3,086	-	3,086	3,086	-	3,086	2,974	112	3,086	2,957	129
Stationary	1,371	695	676	1,371	289	1,083	1,371	809	562	1,371	828	544	1,371	1,034	337	1,371	957	414	1,371	1,343	28
Hospitality & Office Supplies	1,714	1,714	-	1,714	1,610	105	1,714	1,714	-	1,714	1,714	-	1,714	1,702	12	1,714	1,688	26	1,714	1,574	140
Advertisement (job Others)	214	214	-	214	212	2	214	214	-	214	214	-	214	214	-	214	214	-	214	160	55
Photocopying & Material Reproduction	643	261	382	643	49	594	643	631	12	643	50	593	643	163	480	643	32	611	643	49	594
Miscellaneous Expenses	2,200	1,737	463	2,200	2,142	58	2,200	2,139	61	2,200	2,197	3	2,200	2,200	0	2,200	1,693	507	2,200	2,200	-
Sum	33,986	31,233	2,753	33,986	31,636	2,349	33,986	32,603	1,383	33,986	31,841	2,145	33,986	30,911	3,075	33,986	29,786	4,200	33,986	30,560	3,425
Capital Cost:																					
Office equipment	3,571	3,571	-	3,571	3,572	-	3,571	3,571	-	3,571	3,571	-	3,571	3,571	-	3,571	1,652	1,919	3,571	2,584	987
Furniture & Fixture	1,429	1,085	344	1,429	1,429	-	1,429	385	1,043	1,429	839	590	1,429	598	831	1,429	560	869	1,429	1,391	38
Software	571	571	-	571	571	-	571	494	77	571	571	-	571	571	-	571	571	-	571	571	-
Sum	5,571	5,227	345	5,571	5,571	-	5,571	4,450	1,121	5,571	4,981	591	5,571	4,740	831	5,571	2,783	2,788	5,571	4,546	1,026
Sub-Total	879,433	845,484	33,949	300,074	289,016	11,058	416,498	387,505	28,993	298,066	282,482	15,584	210,676	196,677	13,998	139,551	108,955	30,596	212,759	178,244	34,515

	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Sub-Total/ year	<u>2,457,057</u>	<u>2,288,363</u>	<u>168,693</u>
Contingencies at 2%	49,141	–	49,141
Non Recurring Cost (Air Condition for the new site)	6,000	6,000	–
Non Recurring Cost (2 Vehicles)	45,000	45,000	–
Grand Total Related To Consortium	<u>2,557,198</u>	<u>2,339,363</u>	<u>217,835</u>
Additional Fund from Consulate General of Sweden for the Development of Result Framework	7,158	7,126	32
Vehicle for Gaza office from selling Gaza & Ramallah old cars	–	24,500	-
ICHR Total Expenditures for the Year 2013	<u><u>2,564,356</u></u>	<u><u>2,370,989</u></u>	<u><u>217,867</u></u>