

**Dalia Association**  
Ramallah

**Financial Statements**  
**And Independent Auditor's Report**  
**For the Year Ended December 31, 2017**

- TABLE OF CONTENTS -

	<u>PAGE</u>
Independent Auditor's Report	2-3
Statement of Financial Position	4
Statement of Activities	5
Statement of Changes in Net Assets	6
Statement of Cash flows	7
Notes to the Financial Statements	8
Appendix I- Temporarily Restricted Contributions 2017	14
Appendix II-Temporarily Restricted Contributions 2016	15

**To the Management of  
Dalia Association  
Ramallah**

## **Report on the Audit of the Financial Statements**

### **Opinion**

We have audited the financial statements of **Dalia Association** (hereinafter "the Association") which comprise the statement of financial position as of **December 31, 2017**, statement of activities, statement of changes in net assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **Dalia Association** as of December 31, 2017, its financial performance and its cash flows for the year then ended in accordance with the Accounting Standards as described in Note (2).

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of **Dalia Association** in accordance with the ethical requirements that are relevant to our audit of the financial statement in areas under the jurisdiction of Palestinian Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Accounting Standards as described in Note (2), 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.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Management is responsible for overseeing the Association's financial reporting process.

## INDEPENDENT AUDITOR'S REPORT (Continued)

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISA's, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also,

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit 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 internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of *management's* use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Samir Sahhar, Certified Public Accountant**  
**Licence Number 109/2001**  
**Deloitte & Touche (M.E.)**

**May 05, 2018**  
**Ramallah, Palestine**



**Dalia Association**  
**Financial Statements for the Year Ended December 31, 2017**

**Statement of Financial Position**

(All amounts are in US Dollar)

	Note	December 31, 2017	December 31, 2016
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	(3)	217,297	161,623
Contribution Receivable	(4)	201,477	302,755
Other Current Assets		2,458	1,655
<b>Total Current Assets</b>		<b>421,232</b>	<b>466,033</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment, Net	(5)	3,112	5,347
<b>Total Non-Current Assets</b>		<b>3,112</b>	<b>5,347</b>
<b>Total Assets</b>		<b>424,344</b>	<b>471,380</b>
<b>Liabilities and Net Assets</b>			
<b>Current Liabilities</b>			
Other Current Liabilities	(6)	75,494	48,599
Philanthropy Funds Liabilities	(7)	50,612	36,156
<b>Total Current Liabilities</b>		<b>126,106</b>	<b>84,755</b>
<b>Non-Current Liabilities</b>			
Accumulated Employees' Severance Pay Benefits	(8)	12,662	13,728
<b>Total Non-Current Liabilities</b>		<b>12,662</b>	<b>13,728</b>
<b>Total Liabilities</b>		<b>138,768</b>	<b>98,483</b>
<b>Net Assets</b>			
Unrestricted Net Assets		241,413	223,637
Temporarily Restricted Net Assets (for projects)		44,163	149,260
<b>Total Net Assets</b>		<b>285,576</b>	<b>372,897</b>
<b>Total Liabilities and Net Assets</b>		<b>424,344</b>	<b>471,380</b>

- Notes to the financial statements form an integral part thereof.

  
Ms. Basma Abu Swai  
**Chairperson**



  
Ms. Hekmat Bessiso  
**Treasurer**

**Statement of Activities**

(All amounts are in US Dollar)

	<u>Note</u>	<u>2017</u>	<u>2016</u>
<b>Changes In Unrestricted Net Assets</b>			
<b>Revenues And Gains</b>			
Unrestricted Contributions	(9)	44,647	214,286
Other Contributions and Income	(10)	4,101	21,718
<b>Total Unrestricted Revenues And Gains</b>		<b>48,748</b>	<b>236,004</b>
Net Assets Released From Temporary Restrictions	(AI)	168,715	129,978
<b>Total Unrestricted Revenues , Gains and Net Assets Released From Temporary Restrictions</b>		<b>217,463</b>	<b>365,982</b>
<b>Expenditures</b>			
Project Expenses	(11)	168,715	127,231
General and Administrative	(12)	37,128	26,578
Depreciation	(5)	2,235	3,549
Foreign Currency Exchange Differentials		(8,831)	(4,021)
<b>Total Expenditures</b>		<b>199,247</b>	<b>153,337</b>
<b>Change In Unrestricted Net Assets from operations</b>		<b>18,216</b>	<b>212,645</b>
Reclassification to Unrestricted Net Assets	(AI)	(440)	-
<b>Change In Unrestricted Net Assets</b>		<b>17,776</b>	<b>212,645</b>
<b>Changes In Temporarily Restricted Net Assets</b>			
Restricted Contributions Received	(AI)	63,178	239,238
Net Assets Released From Temporary Restrictions	(AI)	(168,715)	(129,978)
Reclassification from Temporarily Restricted Net Assets	(AI)	440	-
Prior Period Adjustments		-	(5,170)
<b>Changes in Temporarily Restricted Net Assets</b>		<b>(105,097)</b>	<b>104,090</b>
<b>Changes in Net Assets for the Year</b>		<b>(87,321)</b>	<b>316,735</b>

- Notes to the financial statements form an integral part thereof.

**Dalia Association**  
**Financial Statements for the Year Ended December 31, 2017**

**Statement of Changes in Net Assets**  
(All amounts are in US Dollar)

	<b>Unrestricted Net Assets</b>	<b>Temporarily Restricted Net Assets</b>		<b>Total</b>
	<b>Activities</b>	<b>Projects</b>	<b>Fixed Assets</b>	
<b>Net assets as of December 31, 2015</b>	<b>10,992</b>	<b>40,000</b>	<b>5,170</b>	<b>56,162</b>
<b>Increases during the year</b>				
Contributions Received	214,286	239,238	-	453,524
Other Revenues	21,718	-	-	21,718
	<b>236,004</b>	<b>239,238</b>	<b>-</b>	<b>475,242</b>
<b>Decreases during the year</b>				
Expenditure	(150,590)	-	-	(150,590)
Project Currency Differential	-	(2,747)	-	(2,747)
Released from restriction	127,231	(127,231)	-	-
Prior period adjustments	-	-	(5,170)	(5,170)
	<b>(23,359)</b>	<b>(129,978)</b>	<b>(5,170)</b>	<b>(158,507)</b>
<i>Changes for the year</i>	<i>212,645</i>	<i>109,260</i>	<i>(5,170)</i>	<i>316,735</i>
<b>Net assets as of December 31, 2016</b>	<b>223,637</b>	<b>149,260</b>	<b>-</b>	<b>372,897</b>
<b>Increases during the year</b>				
Contributions Received	44,647	63,178	-	107,825
Other Revenues	4,101	-	-	4,101
	<b>48,748</b>	<b>63,178</b>	<b>-</b>	<b>111,926</b>
<b>Decreases during the year</b>				
Expenditure	(199,247)	-	-	(199,247)
Released from restriction	168,715	(168,715)	-	-
Reclassification	(440)	440	-	-
	<b>(30,972)</b>	<b>(168,275)</b>	<b>-</b>	<b>(199,247)</b>
<i>Changes for the year</i>	<i>17,776</i>	<i>(105,097)</i>	<i>-</i>	<i>(87,321)</i>
<b>Net assets as of December 31, 2017</b>	<b>241,413</b>	<b>44,163</b>	<b>-</b>	<b>285,576</b>

- Notes to the financial statements form an integral part thereof.

**Statement of Cash Flows**  
 (All amounts are in US Dollar)

	<u>2017</u>	<u>2016</u>
<b>Cash flows from operating activities</b>		
Changes in net assets for the year	<b>(87,321)</b>	<b>316,735</b>
<i>Adjustments to reconcile current year changes in net assets to net cash flows (used in) from operating activities:</i>		
Depreciation	2,235	3,549
Other Current Assets	(803)	1,503
Contribution Receivable	101,278	(293,244)
Philanthropy Funds Liabilities	14,456	5,764
Other current liabilities	26,895	(73,558)
Employees' Severance Pay Benefits	(1,066)	1,847
<b>Net Cash flows used in from operating activities</b>	<b><u>55,674</u></b>	<b><u>(37,404)</u></b>
<b>Net Increase (Decrease) in Cash and cash equivalents</b>	<b>55,674</b>	<b>(37,404)</b>
Cash and cash equivalents at the beginning of the year	161,623	199,027
<b>Cash and cash equivalents at the end of the year</b>	<b><u>217,297</u></b>	<b><u>161,623</u></b>

- Notes to the financial statements form an integral part thereof.



**Notes to the Financial Statements**

(All amounts are in US Dollar)

**Note (1) - General**

Dalia Association is a Palestinian community foundation that was founded by members of the Palestinian community from the West Bank including East Jerusalem, the Gaza Strip, Israel and the Diaspora. The Association's members are diverse in terms of religion, gender, age, and politics, yet united by their commitment to mobilizing, investing and distributing resources according to local Palestinian priorities using community-based decision-making.

The Association is legally registered as a non-for-profit organization in Belgium, as well as in the Palestinian Ministry of the Interior as a branch of a society/ organization under No. QR-0115-F.

**Note (2) - Significant Accounting Policies**

The financial statements are prepared in accordance with the International Financial Reporting Standards (IFRS) and non-profit organizations accounting standards codification (Topic 958) published by the U.S Financial Accounting Standards Board, which require the classification of funds into:

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

Following are significant accounting policies:

**a. Cash and cash equivalents**

For the purpose of preparing the Statement of Cash Flows, cash and cash equivalents include cash on hand and cash at banks.

**b. Contributions receivable**

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

**c. Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost and are depreciated using the straight-line method, with depreciation rates that are considered adequate to write-off the cost of the assets during their useful economic life.

Useful lives of the assets are as follows:

Office Furniture	8 years
Equipment and Computers	3-6 years

Property, plant and equipment that are reflected under releases from restrictions as stipulated under donor's funded projects are reclassified to fixed assets in the statement of changes in net assets and reflected in property, plant and equipment upon capitalization.

**d. Accounts payable and accruals**

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

**e. Accumulated Employees' Severance Pay Benefits**

Accumulated Employees' Severance Pay Benefits are accrued for and recorded in accordance with the provisions of the Palestinian Labor Law.

**f. Donations and Contributions**

Donors' unconditional pledges, when donors do not specify prerequisites that have to be carried out by the recipient before obtaining the fund.

**Note (2) - Significant Accounting Policies** (continued)

**g. Expenses recognition**

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

**h. Foreign currencies**

The financial statements are stated in US dollar at nominal values. No adjustments have been made therein to reflect the changes of the purchasing power of the reporting currency. Transactions carried in other currencies that affect the Statement of Activities revenue and expense accounts, are translated to US Dollars using the official exchange rate prevailing at the date of the transaction. Balances carried in other currencies that affect the Statement of Financial Position accounts are translated to US Dollars according to the official exchange rate prevailing at the end of the year.

The exchange rates at the end of the year are as follows:

	<b>December 31, 2017</b>	<b>December 31, 2016</b>
<b>Israeli Shekel (NIS)</b>	0.288	0.260
<b>Jordanian Dinar (JOD)</b>	1.407	1.407
<b>Euro</b>	1.197	1.052

**Note (3) – Cash and cash equivalents**

*Cash and cash equivalents consist of:*

	<b>December 31, 2017</b>	<b>December 31, 2016</b>
Cash on Hand	109	24
Cash at Banks *	217,188	161,599
	<b>217,297</b>	<b>161,623</b>

\* Cash at banks includes USD 12,662 and 13,728 as at December 31, 2017 and December 31, 2016 respectively as restricted balances in respect of employees' end of service benefits. In addition, Cash at banks includes restricted balances for temporary restricted projects.

**Note (4) – Contributions Receivable**

*Contributions Receivable consist of:*

	<b>December 31, 2017</b>	<b>December 31, 2016</b>
CAAP Fund	190,696	210,281
EED	10,781	14,262
Oxfam Quebec	-	372
PSDF	-	50,000
GIZ	-	22,132
Aid Watch Palestine	-	5,708
	<b>201,477</b>	<b>302,755</b>

**Dalia Association**  
**Financial Statements for the Year Ended December 31, 2017**

**Notes to the Financial Statements** (continued)  
 (All amounts are in US Dollar)

**Note (5) – Property, Plant and Equipment, Net**

*Property, Plant and Equipment, Net consist of:*

	<b>Office Furniture</b>	<b>Equipment and Computers</b>	<b>Total 2017</b>	<b>Total 2016</b>
<b>Historical cost</b>				
Beginning balance	3,962	18,819	<b>22,781</b>	22,781
Additions during the year	-	-	-	-
	<b>3,962</b>	<b>18,819</b>	<b>22,781</b>	22,781
<b>Depreciation</b>				
Beginning balance	2,433	15,001	<b>17,434</b>	13,885
Depreciation for the year	475	1,760	<b>2,235</b>	3,549
	<b>2,908</b>	<b>16,761</b>	<b>19,669</b>	17,434
<b>Net Book Value December 31, 2017</b>	<b>1,054</b>	<b>2,058</b>	<b>3,112</b>	
<b>Net Book Value December 31, 2016</b>	1,529	3,818		5,347

**Note (6) –Other Current Liabilities**

*Other Current Liabilities consist of:*

	<b>December 31, 2017</b>	<b>December 31, 2016</b>
Aid Watch Palestine	47,623	-
Accrued rent expense	11,200	-
Cordaid	9,945	9,945
Outstanding checks	4,899	9,978
Accrued audit fees	1,740	1,740
Income tax withholdings payable	87	338
Palestine Writing Workshop	-	25,719
Other payable	-	879
	<b>75,494</b>	<b>48,599</b>

**Note (7) –Philanthropy Fund Liabilities**

*Philanthropy Fund Liabilities consist of:*

	<b>December 31, 2017</b>	<b>December 31, 2016</b>
Jenin Fund	9,349	5,070
Salfeet Fund	9,223	3,080
Ramallah Fund	6,545	4,905
Taqu' Fund	6,094	6,094
Tulkarem Fund	4,703	4,253
Village Funds (Al-Zawiyeh, Gaza and Burqa)	3,540	7,325
Qalqilya Fund	3,202	3,202
Educational Fund	3,000	-
Jerusalem Fund	2,000	271
Jericho Fund	1,956	1,956
Volunteer Fund	1,000	-
	<b>50,612</b>	<b>36,156</b>

**Dalia Association**  
**Financial Statements for the Year Ended December 31, 2017**

---

**Notes to the Financial Statements** (continued)  
 (All amounts are in US Dollar)

**Note (8) - Employees' Accumulated End of Service Benefits**

*Employees' Accumulated End of Service Benefits consist of:*

	<u>December 31, 2017</u>	<u>December 31, 2016</u>
<b>Beginning balance</b>	<b>13,728</b>	<b>11,881</b>
Severance benefits accrued for the year	8,376	7,602
Severance benefits paid during the year	<u>(9,442)</u>	<u>(5,755)</u>
<b>Ending Balance</b>	<b><u>12,662</u></b>	<b><u>13,728</u></b>

**Note (9) – Unrestricted Contributions**

*Unrestricted Contributions consist of:*

	<u>2017</u>	<u>2016</u>
Individual donations	34,034	211,111
Fiscal Sponsorship Fees	10,223	2,600
Other Donations	390	275
Sustainer's Circle Donation	-	300
	<u>44,647</u>	<u>214,286</u>

**Note (10) - Other Contributions and Income**

*Other Contributions and Income consist of:*

	<u>2017</u>	<u>2016</u>
Other Contributions	4,101	13,908
Office Rent Income	-	7,810
	<u>4,101</u>	<u>21,718</u>

**Note (11) – Project Expenses**

*Project Expenses consist of:*

	<u>2017</u>	<u>2016</u>
Salaries and Related Benefits	92,700	71,411
Grant and Funds	30,580	18,094
Professional Fees	14,558	10,207
Travel and Transportation	9,275	6,226
Office Rent	4,000	8,800
Others	3,628	749
Workshops and Events	3,580	1,625
Communication Expense	2,631	1,827
Utilities and Cleaning	2,251	2,878
Insurance	1,944	1,710
Information and Publications	1,907	2,694
"Dukkan" expenses	1,661	1,010
	<u>168,715</u>	<u>127,231</u>

**Note (12)- General and Administrative Expenses**

*General and Administrative expenses consist of:*

	<u>2017</u>	<u>2016</u>
Salaries and Related Benefits	17,586	15,454
Grant and Funds	9,303	-
Office Rent	5,600	800
Information and Publications	1,792	-
Others	1,338	1,618
Utilities and Cleaning	1,062	463
Bad Debt Expense	303	5,910
Travel and Transportation	144	31
Insurance	-	2,302
	<u>37,128</u>	<u>26,578</u>

**Dalia Association**  
**Financial Statements for the Year Ended December 31, 2017**

**Notes to the Financial Statements** (continued)  
 (All amounts are in US Dollar)

**Note (11) – Project Expenses**

*Project Expenses consist of:*

	<b>GFW</b>	<b>GFCF</b>	<b>EED</b>	<b>MECA</b>	<b>PSDF</b>	<b>GIZ</b>	<b>Total 2017</b>	Total 2016
Salaries and related benefits	4,696	6,875	27,338	4,676	23,491	25,624	<b>92,700</b>	71,411
Grant and Funds	5,000	-	-	900	15,000	9,680	<b>30,580</b>	18,094
Travel and Transportation	2,534	2,463	961	556	1,572	1,189	<b>9,275</b>	6,226
Insurance	342	76	1,260	38	228	-	<b>1,944</b>	1,710
Cantin expenses	-	1,305	-	-	356	-	<b>1,661</b>	1,010
Professional Fees	3,322	-	1,740	391	3,558	5,547	<b>14,558</b>	10,207
Workshops and Events	1,258	63	-	62	163	2,034	<b>3,580</b>	1,625
Office Rent	-	-	914	-	3,086	-	<b>4,000</b>	8,800
Information and Publications	-	753	466	38	650	-	<b>1,907</b>	2,694
Others	-	1,316	554	526	125	1,108	<b>3,628</b>	749
Utilities and Cleaning	57	264	800	682	448	-	<b>2,251</b>	2,878
Communication Expense	-	-	2,316	210	105	-	<b>2,631</b>	1,827
	<b>17,209</b>	<b>13,115</b>	<b>36,349</b>	<b>8,079</b>	<b>48,782</b>	<b>45,182</b>	<b>168,715</b>	127,231

**GFW** Global Fund for Women  
**GFCF** Global Fund for Community Foundation  
**EED** European Endowment for Democracy  
**MECA** Middle East Children's Alliance  
**PSDF** Palestine for Development Foundation  
**GIZ** The Deutsche Gesellschaft für Internationale Zusammenarbeit  
**CCFD** Comité catholique contre la faim et pour le développement-Terre Solidaire  
**CAAP** Center for Arab American Philanthropy

**Notes to the Financial Statements** (continued)  
(All amounts in US Dollar)

**Note (13) – Risk Management**

**a. Liquidity risk:**

Dalia Association limits its liquidity risk by maintaining adequate cash balances to meet its current obligations and to finance its operating activities. In addition, the activities of Dalia Association are financed by multiple donors. Most of the Association's financial liabilities are due within a period of three months.

**b. Currency risk:**

The Association is subject to fluctuations in foreign exchange rates in the normal course of its business. The Association did not undertake significant transactions in currencies other than US Dollar during the year.

**c. Interest rate risk**

Interest rate risk is the risk that the value of financial instruments will fluctuate due to changes in the market interest rates. Dalia Association is subject to fluctuations in interest rates on its interest bearing liabilities, including bank overdrafts and term loans (if any).

**d. Credit risk**

Credit risk is the risk that one party will fail to discharge an obligation and will cause the other party to incur a financial loss. The Association seeks to manage its credit risk with respect to customers by setting credit limits for individual customers, and by monitoring outstanding receivables. At the statement of financial position date, no significant concentrations of credit risk were identified by management.

**e. Other risk factors**

Dalia Association is located in Ramallah, Palestine and operates in a high risk political and economic area, which may increase the operational risk of the Association and consequently impact the Association's operation in a negative manner.

**Note (14) – Fair Value of Financial Instruments**

Fair value is the amount for which an asset could be exchanged, or a liability settled between knowledgeable willing parties in an arm's length basis. The Association financial assets consists of cash and bank balances, receivables and inventory, its financial liabilities consists of accounts payable, unearned revenue, bank overdraft and other liabilities.

The fair value of the financial instruments are not materially different from their carrying value.

**Note (15) – Comparative Figures**

Certain prior year figures have been reclassified to conform with the presentation of the current year.

*-The foregoing notes Notes to Financial Statements constitute an integral part of these statements.*

Dalia Association  
 Financial Statements for the Year Ended December 31, 2017

**Appendix I – Temporarily Restricted Contributions 2017**

(All amounts are in US Dollar)

Donor	Balance at January 1, 2017	Additions in 2017	Reclassification between funds	Restricted Contribution Received 2017	Releases from restriction	Unspent funds	Reclassification from general fund	Balance at December 31, 2017
GFCF	11,440	20,000	-	20,000	(13,114)	18,326	-	18,326
PSDF	54,783	-	(6,000)	(6,000)	(48,783)	-	-	-
GIZ	44,741	-	-	-	(45,181)	(440)	440	-
CCFD	-	5,989	-	5,989	-	5,989	-	5,989
EED	15,879	26,466	-	26,466	(36,349)	5,996	-	5,996
MECA	2,670	16,723	-	16,723	(8,078)	11,315	-	11,315
GFW	19,748	-	-	-	(17,211)	2,537	-	2,537
	<b>149,260</b>	<b>69,178</b>	<b>(6,000)</b>	<b>63,178</b>	<b>(168,715)</b>	<b>43,723</b>	<b>440</b>	<b>44,163</b>

Appendix II – Temporarily Restricted Contributions 2016

Donor	Balance at January 1, 2016	Additions in 2016	Releases from restriction	Unspent funds	Currency differences	Balance at December 31, 2016
GFCF	12,456	-	1,016	11,440	-	11,440
ASFARI	27,544	-	27,544	-	-	-
PSDF	-	60,000	5,218	54,782	-	54,782
GIZ	-	44,741	-	44,741	-	44,741
EED	-	88,497	69,871	18,626	(2,747)	15,879
GFCF/Villages	-	21,000	21,000	-	-	-
MECA	-	5,000	2,330	2,670	-	2,670
GFW	-	20,000	252	19,748	-	19,748
	<b>40,000</b>	<b>239,238</b>	<b>127,231</b>	<b>152,00</b>	<b>(2,747)</b>	<b>149,260</b>