

**Sisterhood Is Global Institute / Jordan  
Amman - The Hashemite Kingdom of Jordan**

**Financial Statements  
and Independent Auditor's Report  
as of December 31, 2016**

**Sisterhood Is Global Institute / Jordan  
Amman - The Hashemite Kingdom of Jordan**

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## Independent Auditors' Report

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To the Members of  
Sisterhood Is Global Institute/ Jordan  
Amman- The Hashemite Kingdom of Jordan

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of **Sisterhood Is Global Institute - Jordan**, which comprise the statement of financial position as at December 31, 2016, and the statements of revenues and expenses, statements of changes Accumulated surplus and statement of cash flows for the year then ended, and notes, comprising significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Institute as at December 31, 2016, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

#### 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institute in accordance with the ethical requirements that are relevant to our audit of the financial statements, 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 for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, 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 Institute'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 Institute or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute's financial reporting process.

### **Auditors' 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 auditors' 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 ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- 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 management 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.
- We also provide those charged with management with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Report on Other Legal and Regulatory Requirements

The Institute has proper accounting records which are, in all material respects, consistent with the financial statements, accordingly, we recommend approving these financial statements by the general assembly.

**Al Abbasi & Partners Co.**



**Nabil M. Obeidat**  
License 877



**Amman in**  
**8 March 2017**

**Sisterhood Is Global Institute / Jordan  
Amman - The Hashemite Kingdom of Jordan**

**Statement of Financial Position as of December 31 , 2016**

	<u>Note</u>	<u>2016</u>	<u>2015</u>
		JD	JD
<b><u>Assets</u></b>			
<b><u>current assets</u></b>			
Cash on Hand and at Banks	5	26,839	17,126
Other debit balances	6	13,004	1,389
Prepayments on account of projects	7	17,659	17,685
<b>Total Current Assets</b>		<b>57,502</b>	<b>36,200</b>
Properties , plant & equipment - Net	8	152,345	138,511
<b>Total Assets</b>		<b>209,847</b>	<b>174,711</b>
<b><u>Liabilities</u></b>			
<b><u>Current Liabilities</u></b>			
Banks overdrafts		262	-
Accounts payable		2,851	3,045
Amounts received in advance on account of projects	9	58,171	24,628
Other credit balances		600	750
<b>Total current liabilities</b>		<b>61,884</b>	<b>28,423</b>
Deferred Revenue / Grants Properties , plant & equipment		33,847	12,367
<b><u>Accumulated surplus</u></b>			
Accumulated surplus at the end of the year		114,116	133,921
<b>Total Accumulated surplus</b>		<b>114,116</b>	<b>133,921</b>
<b>Total Liabilities and Accumulated surplus</b>		<b>209,847</b>	<b>174,711</b>

**Accompanying notes form integral part of this statement**

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**Statement of revenues and expenses for the year ended December 31 , 2016**

	<u>Note</u>	<u>2016</u> JD	<u>2015</u> JD
Projects and programs revenues	10	194,330	89,574
Projects and programs expenses	10	<u>(143,159)</u>	<u>(56,934)</u>
<b>Net revenues</b>		<b>51,171</b>	<b>32,640</b>
General & administrative expenses	11	(78,582)	(110,249)
Depreciation		(13,756)	(8,950)
Revenue Grants / Properties , plant & equipment		7,777	3,092
Other revenues	12	<u>15,251</u>	<u>97,620</u>
<b>( Deficts ) surplus for the year</b>		<b><u>(18,139)</u></b>	<b><u>14,153</u></b>

**Accompanying notes form integral part of this statement**

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**Statement of Changes in Accumulated surplus For The Year Ended December 31,2016**

<b>Description</b>	<b>Accumulated surplus</b>	<b>Total</b>
	JD	JD
<b><u>For the year ended 31 December 2016</u></b>		
<b>Balance as of Jan 1, 2016</b>	<b>133,921</b>	<b>133,921</b>
prior years expenses	(1,666)	(1,666)
<b>Adjusted opening balance</b>	<b>132,255</b>	<b>132,255</b>
( Deficts ) for the year	(18,139)	(18,139)
<b>balance as of December 31, 2016</b>	<b>114,116</b>	<b>114,116</b>
<b><u>For the year ended 31 December 2015</u></b>		
<b>Balance as of Jan 1, 2015</b>	<b>119,768</b>	<b>119,768</b>
surplus for the year	14,153	14,153
<b>balance as of December 31, 2015</b>	<b>133,921</b>	<b>133,921</b>

**Accompanying notes form integral part of this statement**



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**Statement of Cash Flows For The Year Ended December 31, 2016**

	<u>2016</u>	<u>2015</u>
	JD	JD
<b><u>Cash Flows From Operating Activities</u></b>		
( Deficts ) surplus for the year	(18,139)	14,153
prior years expenses	(1,666)	-
Depreciation	13,756	8,950
<b>Cash Flow from Operating Activities before changes in working capital</b>	<b>(6,049)</b>	<b>23,103</b>
<b><u>(Increase) Decrease in current Assets :</u></b>		
Other debit balances	(11,589)	(9,214)
<b><u>Increase (Decrease) in current Liabilities :</u></b>		
Accounts payable	(194)	(1,217)
Amounts received in advance on account of projects	33,543	16,813
Other credit balances	(150)	-
<b>Net Cash (used in) Provided by Operating Activities</b>	<b>15,561</b>	<b>29,485</b>
<b><u>Cash flows from investing activities</u></b>		
Changes of property, plant and equipment	(27,590)	(6,652)
Revenue Grants / Properties , plant & equipment	21,480	3,560
<b>Net cash flows from investing activities</b>	<b>(6,110)</b>	<b>(3,092)</b>
<b><u>Cash Flows From Financing Activities</u></b>		
Banks overdrafts	262	(35,326)
<b>Net Cash ( used in )Financing Activities</b>	<b>262</b>	<b>(35,326)</b>
<b>Net increas ( decrease ) in Cash and cash equivalent</b>	<b>9,713</b>	<b>(8,933)</b>
Cash on hand and at banks at beginning of year	17,126	26,059
<b>Cash on hand and at banks at the end of the year</b>	<b>26,839</b>	<b>17,126</b>

**Accompanying notes form integral part of this statement**

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**Notes to Financial Statements**

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**1- General**

Samar Khadr & Partners (International Institute for Women's Solidarity - Jordan) was established on October 11, 1998 and registered with the Ministry of Industry and Commerce under No. 4 in the registry of small companies. The company's main objective is to provide services, programs and activities in the field of communications and women's rights, Non profit company

in January 2011 , The company was correct its situation under the Associations Law No. (51) of 2008 and its amendments. The name of the company has been amended to become (Association of the Jordanian Women Solidarity Institute) as a special association within the jurisdiction of the Ministry of Social Development and Women Affairs,

**2- Basis of Preparation of Financial Statements**

- financial statements of the company have been prepared in accordance to International Financial Reporting Standards .( IFRS)
- The financial statements have been prepared on historical cost except financial assets and liabilities which appears on fair value.
- The financial statements are presented in Jordanian Dinars (JOD) which is the financial currency of the company .

**3- Use of estimates**

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amount of financial assets and liabilities and disclosure of contingent liabilities . These estimates and assumptions also affect the revenues and expenses and the resultant provisions and particular , considerable judgement by management is required in the estimation of the amount and timing of future cash flows . Such estimates are necessarily based on assumptions about several factors involving varying degrees of judgment and uncertainty and actual results may differ, resulting in future change in such provisions

Management beleive that the estimates are reasonable and are as follows :

- Management evaluates its investments for impairment on a regular basis where there is a prolonged decline , Management estimates the value of impairment and the same is charged in the statement of revenues & expenditures- An estimate of the collectible amount of trade accounts receivables is made when collection of the full amount is no longer probable . For individually significant amounts , this estimation is performed on an individual basis . Amounts which are not individually significant , but which are past due , are assessed collectively and a provision applied according to the length of time past due , based on historical recovery rates

Management reviews periodically the tangible and intangible assets in order to assess the amortization and depreciation for the year based on the useful life and future economic benefits . Any impairment is taken to the statement of revenues & expenditures.

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4- **Significant Accounting Policies**

**Changes In Accounting Policies**

Accounting policies followed in financial statements' preparation for this year are consistent with the policies followed the last year .

**Property & equipments**

Property & equipments are recorded at cost and depreciated (except lands) over its estimated useful lives under the **straight line** method by using annual depreciation rates as

An assets carrying amounts is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount , the impairment record in statement of revenues & expenditures.

The expected production life for assets is reviewed at end of the year , whenever ther are changes between the expected life and the estimated , the depreciation method is changed to depreciate on net book value based on the remaining production life after re-estimation from the year re-estimated on .

When there are no expected economic benifits from usage , that item will be written down immediately .

**Deferred income receivable / grant of property and equipment**

Grants and in-kind assistance related to property and equipment are presented at fair value in the financial statements by recording them as deferred income and recognized in the statement of income and expenses on a regular basis at 20% per annum.

**Revenues**

Income and grants are recognized on an accrual basis.

**Foreign currency translation**

Foreign currency transactions are translated into Jordanian Dinars at the exchange rates prevailing at the date of transaction . Assets and liabilities expressed in foreign currencies are translated into Jordanian Dinars at the exchange rates prevailing as at the balance sheet date . Exchange differences arising from these translations are included in the statement of revenues & expenditures .

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**5- Cash on Hand and at Banks**

This item consists of the following :

	2016	2015
	JD	JD
Cash on Hand	290	290
Current Accounts - Local Currencies	26,549	16,836
<b>Total</b>	<b>26,839</b>	<b>17,126</b>

**6- Prepayments on account of projects**

a- This item consists of the following :

	2016	2015
	JD	JD
Najat project ( 6b)	17,685	
Nojood Project / Surgir(6c )	-	7,901
Reproductive Health Project (7b)	-	9,758
<b>Total</b>	<b>17,685</b>	<b>17,659</b>

**6b- Najat project**

This item consists of the following :

	2016	2015
	JD	JD
<b>Balance beginning of the year</b>	(17,685)	(665)
Receipts on project during the year	143,277	97,000
<b>Total receipts</b>	<b>125,592</b>	<b>96,335</b>
<b><u>Expenses during the year</u></b>		
Salaries, wages and accessories	72,154	65,471
Rent expenses	6,468	3,713
Operating expenses	21,108	3,914
Institutional capacity building costs	6,896	24,784
others	4,578	16,138
<b>Total expenses</b>	<b>111,204</b>	<b>114,020</b>
<b>Increase in receipts over expenses (9a)</b>	<b>14,388</b>	<b>(17,685)</b>

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**6c- Nojood Project / Surgir**

This item consists of the following :

	2016	2015
	JD	JD
Receipts on project during the year	29,506	-
<b>Total receipts</b>	<b>29,506</b>	<b>-</b>
<b><u>Expenses during the year</u></b>		
Salaries, wages and accessories	13,703	-
Property and equipment	23,704	-
<b>Total expenses</b>	<b>37,407</b>	<b>-</b>
<b>Increase in receipts over expenses (6a)</b>	<b>(7,901)</b>	<b>-</b>

**6d- Reproductive Health Project**

This item consists of the following :

	2016	2015
	JD	JD
Receipts on project during the year	14,096	-
<b>Total receipts</b>	<b>14,096</b>	<b>-</b>
<b><u>Expenses during the year</u></b>		
Salaries, wages and accessories	14,084	-
Workshop expenses	4,240	-
Fees consultants	4,350	-
Transportation	1,180	-
<b>Total expenses</b>	<b>23,854</b>	<b>-</b>
<b>Increase in receipts over expenses (6a)</b>	<b>(9,758)</b>	<b>-</b>

**7- Other debit balances**

This item consists of the following :

	2016	2015
	JD	JD
Receivables staff	826	1,389
Prepaid expenses	6,178	-
Refundable Debit	6,000	-
<b>Total</b>	<b>13,004</b>	<b>1,389</b>

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**8- Property & equipments - Net**

This item consists of the following :

	Buildings		Vehicles		Electrical devices		Furnitures & fixtures		Books and references		Property and other equipment		Total	
	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD
<b>cost</b>														
<b>Balance of jan 1,2016</b>	139,329	20,900	8,488	3,440	22,669	41,035	235,861							
Additions	-	16,450	-	-	-	12,806	29,256							
disposals	-	-	(1,088)	-	-	(9,239)	(10,327)							
<b>Balance of dec 31,2016</b>	<b>139,329</b>	<b>37,350</b>	<b>7,400</b>	<b>3,440</b>	<b>22,669</b>	<b>44,602</b>	<b>254,790</b>							
<b>Accumulated Depreciations</b>														
<b>Balance of jan 1,2016</b>	28,567	4,703	6,877	3,440	22,669	31,094	97,350							
Adjusting the opening balance	-	1,666	-	-	-	-	1,666							
Additions	2,786	6,921	328	-	-	3,721	13,756							
disposals	-	-	(1,088)	-	-	(9,239)	(10,327)							
<b>Balance of dec 31,2016</b>	<b>31,353</b>	<b>13,290</b>	<b>6,117</b>	<b>3,440</b>	<b>22,669</b>	<b>34,815</b>	<b>102,445</b>							
<b>Net book value as of December 31, 2016</b>	<b>107,976</b>	<b>24,060</b>	<b>1,283</b>	<b>-</b>	<b>-</b>	<b>9,787</b>	<b>152,345</b>							
<b>Net book value as of December 31, 2015</b>	<b>110,762</b>	<b>16,197</b>	<b>1,611</b>	<b>-</b>	<b>-</b>	<b>9,941</b>	<b>138,511</b>							

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**9- Amounts received in advance on account of projects**

a- This item consists of the following :

	ايضاح	2016	2015
		JD	JD
Research and Training Project for Women	9b	-	-
Sanad project	9c	12,444	1,868
Najat project	6b	14,388	-
Hivos project		15,009	-
British Institute Project		9,830	8,250
CFLI project		-	13,641
Asambleade Coope project		-	869
Project of the Ministry of Planning		6,500	-
<b>Total</b>		<b>58,171</b>	<b>24,628</b>

**9b- Research and Training Project for Women**

This item consists of the following :

	2016	2015
	JD	JD
<b>Balance beginning of the year</b>	<b>-</b>	<b>7,815</b>
Receipts on project during the year	42,168	35,406
<b>Total receipts</b>	<b>42,168</b>	<b>43,221</b>
<b><u>Expenses during the year</u></b>		
Salaries, wages	2,337	5,086
others	23,313	16,536
Activities and training courses	14,655	893
Website expenses	1,863	20,706
<b>Total expenses</b>	<b>42,168</b>	<b>43,221</b>
<b>statementsTransfer to income and expenset</b>	<b>-</b>	<b>-</b>

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9c- **Sanad project**

This item consists of the following :

	2016	2015
	JD	JD
<b>Balance beginning of the year</b>	<b>1,868</b>	-
Receipts on project during the year	46,208	53,400
<b>Total receipts</b>	<b>48,076</b>	<b>53,400</b>
<b><u>Expenses during the year</u></b>		
Salaries, wages	32,180	41,648
Electricity and water expenses	2,088	2,495
Car expenses	-	1,003
Office supplies	-	2,274
Telephone expenses	46	702
Rent expenses	600	-
Activities and training courses	718	3,410
<b>Total expenses</b>	<b>35,632</b>	<b>51,532</b>
<b>Increase in receipts over expenses (9a)</b>	<b>12,444</b>	<b>1,868</b>



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9d- **Hivos project**

This item consists of the following :

	2016	2015
	JD	JD
Receipts on project during the year	97,546	-
<b>Total receipts</b>	<b>97,546</b>	<b>-</b>
<b><u>Expenses during the year</u></b>		
Salaries, wages and accessories	28,754	-
Expenses allocated to women in the 2017 elections	43,197	-
Rent expenses	4,680	-
Transportation	418	-
Computers and printers	3,751	-
others	1,487	-
Stationary	250	-
<b>Total expenses</b>	<b>82,537</b>	<b>-</b>
<b>Increase in receipts over expenses (9a)</b>	<b>15,009</b>	<b>-</b>

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**10- program revenues and expenses**

This item consists of the following :

	<b>2016</b>																
	<u>Current year</u>	Emergency Assistance Project (Sarger)		project IREX		Project Workshop (Crtida)		Project for the Protection of Women in Danger		project Care		project CFLI		project Asambleade Coope		<b>Total</b>	
	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD
<b>revenues</b>																	
Project Receipts	42,168	16,372	83,241	961	28,667	6,640	15,412	869	194,330								
<b>Total</b>	<b>42,168</b>	<b>16,372</b>	<b>83,241</b>	<b>961</b>	<b>28,667</b>	<b>6,640</b>	<b>15,412</b>	<b>869</b>	<b>194,330</b>								
<b>Project and program expenses</b>																	
Salaries, wages and accessories	2,337	-	-	-	20,230	-	-	-	22,567								
Expenses set for women in the 2016 elections	-	-	56,226	-	-	-	-	-	56,226								
others	23,313	-	-	-	4,928	-	-	-	28,241								
Training courses and conferences	14,655	1,900	-	-	2,655	-	-	-	19,210								
Website expenses	1,863	-	-	-	-	-	-	-	1,863								
Psychological support sessions	-	2,570	-	-	-	-	-	-	2,570								
Hospitality and the establishment of particip:	-	2,116	-	-	-	-	-	-	2,116								
Translation	-	540	-	-	-	-	-	-	540								
Telephone expenses	-	355	-	-	937	-	-	-	1,292								
Office supplies	-	-	-	-	1,394	-	-	-	1,394								
Workshop expenses	-	-	-	500	-	-	-	-	500								
<b>Total program expenses</b>	<b>42,168</b>	<b>7,481</b>	<b>56,226</b>	<b>500</b>	<b>30,144</b>	<b>6,640</b>	<b>6,640</b>	<b>869</b>	<b>143,159</b>								
<b>Net project income</b>	<b>-</b>	<b>8,891</b>	<b>27,015</b>	<b>461</b>	<b>(1,477)</b>	<b>6,640</b>	<b>8,772</b>	<b>869</b>	<b>51,171</b>								

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program revenues and expenses

2015

Last year

	Seventh Youth Conference Workshop Project	Project Workshop (Crtda)	Medical Illusion Project	Project Workshop (Crtda)	total
	JD	JD	JD	JD	JD
<u>revenues</u>					
Project Receipts	18,408	8,917	32,600	29,649	89,574
<b>Total</b>	<b>18,408</b>	<b>8,917</b>	<b>32,600</b>	<b>29,649</b>	<b>89,574</b>
<b>Project and program expenses</b>					
Salaries, wages and accessories	-	-	-	20,516	20,516
Training courses and conferences	90	-	-	1,140	1,230
Transportation	2,840	-	-	-	2,840
Telephone expenses	-	-	-	948	948
Office supplies	-	-	-	226	226
others	-	-	-	4,869	4,869
Workshop expenses	-	4,694	6,850	-	11,544
Hospitality and the establishment of particip:	8,783	-	-	-	8,783
Translation	435	-	-	-	435
Stationery	3,712	-	-	1,186	4,898
Participant Awards	645	-	-	-	645
<b>Total program expenses</b>	<b>16,505</b>	<b>4,694</b>	<b>6,850</b>	<b>28,885</b>	<b>56,934</b>
<b>Net project income</b>	<b>1,903</b>	<b>4,223</b>	<b>25,750</b>	<b>764</b>	<b>32,640</b>

**Sisterhood Is Global Institute / Jordan**  
**Amman - The Hashemite Kingdom of Jordan**  
**Notes to Financial Statements**

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**11- General & Administrative Expenses**

This item consists of the following :

	<u>2016</u>	<u>2015</u>
	JD	JD
Salaries and wages	4,088	18,173
social security	11,493	13,896
bouns	53,534	35,137
Bank Expenses	597	401
others	8,270	14,497
Professional fees	600	1,423
health insurance	-	8,537
Rents	-	18,185
<b>Total</b>	<b><u>78,582</u></b>	<b><u>110,249</u></b>

**12- Other revenues**

This item consists of the following :

	<u>2016</u>	<u>2015</u>
	JD	JD
other	16,789	98,846
Currency differences	(2,063)	(1,226)
Gains from sale of property	525	-
<b>Total</b>	<b><u>15,251</u></b>	<b><u>97,620</u></b>

**13- Comparative Figures**

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