

**Institute Of Law of Birzeit University
“IOL”**

**Financial Statements
and
Auditors' Report**

31 August 2002

**Institute Of Law of Birzeit University
“IOL”**

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Messrs
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Auditors' Report

We have audited the balance sheet of the **Institute of Law of Birzeit University "IOL"** as of **31 August 2002** and the related statements of activities and change in net assets, and functional expenses for the year then ended. These financial statements are the responsibility of management. 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 plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the **Institute of Law of Birzeit University "IOL"** as of **31 August 2002**, the results of its operations and change in net assets, and its functional expenses for the year then ended in conformity with *International Accounting Standards*.

Yacoub El Yousef
Certified Public Accountant

Ramallah
29 September 2002



Representative Firm of KPMG
Klynveld Peat Marwick Goerdeler

Institute of Law of Birzeit University
Balance Sheet
As of 31 August 2002

	Note	U.S \$
Assets		
Current assets:		
Cash on hand and deposits with banks	6	1,024,410
Contributions receivable	8	302,400
Due from Birzeit University	9	184,085
Due from Endowment funds of Birzeit University	10	250,036
Total Current Assets		1,760,931
Deposits with banks restricted for endowment funds	7	1,013,953
Properties and equipment - net of accumulated depreciation	11	1,016,160
Library books		523,485
Total Assets		4,314,529
Liabilities and Net Assets		
Current Liabilities:		
Payables and accruals	12	117,210
Commitments to Other NGO partners	13	431,987
Total Current Liabilities		549,197
Staff benefits' Liabilities	14	139,440
Total Liabilities		688,637
Net Assets:		
General Funds:		
Unrestricted		19,243
Board designated		37,393
Tuition and training fund		14,457
Investments in fixed assets and library books		1,539,645
Total General Funds		1,610,738
Temporarily restricted		1,001,201
Permanently restricted-Endowment fund	15	1,013,953
Total Net Assets (Statement-C)		3,625,892
Total Liabilities and Net Assets		4,314,529

See Notes to Financial Statements

Statement-B

Institute of Law of Birzeit University
Statement of Activities
Year Ended 31 August 2002

	Note	Temporarily		Total U.S \$
		Unrestricted U.S \$	Restricted U.S \$	
Revenues :				
Operating Income:				
Tuition and registration fees		41,379		41,379
Contribution to tuition fees		2,122		2,122
Other income		318		318
Total Operating Income		43,819		43,819
Grants and contributions	17	1,000	932,112	933,112
Net assets released from restrictions	17	717,557	(717,557)	
		762,376	214,555	976,931
Program Expenses :				
Legal databank		290,487		290,487
Researches		130,475		130,475
Secretariat of human rights		68,964		68,964
Training unit		54,942		54,942
Library and yearbook		67,590		67,590
Seminars and conferences		4,016		4,016
Total Program Expenses (Statement - D)		616,473		616,473
Administrative and general (Statement - D)		193,846		193,846
Depreciation of properties and books		85,396		85,396
Loss on currency differential		16,232		16,232
Total Expenses		911,947		911,947
Non-Operating income-donated software by DPK		12,000		12,000
Net Increase (Decrease) in Net Assets				
during the year (Statement-C)		(137,571)	214,555	76,984

See Notes to Financial Statements

Statement-C

Institute of Law of Birzeit University
Statement of Changes in Net Assets
Year Ended 31 August 2002

	General Funds			Fixed Assets			Total All Funds U.S \$
	Unrestricted U.S \$	Board Designated U.S \$	Tuition and Training Fund U.S \$	Temporarily Restricted U.S \$	& Library Fund U.S \$	Endowment Fund U.S \$	
Balances at Beginning of Year	(38,727)	37,168		786,646	1,727,842		2,512,929
Increase in Net Assets During the Year (Statement - B)	(137,571)		21,801	214,555			76,984
Allocated Funds to Tuition and Training Costs							
Endowment Contributions Received During the Year						1,000,000	1,000,000
Institute's Participation in Tuition Fees	7,344		(7,344)				-
Interest Income Earned During the Year		225				13,953	14,178
Transfer to Investment in Fixed Assets and Library Fund	(44,215)				44,215		-
Transfer of current and prior years depreciations	232,412				(232,412)		-
Net Assets (Deficit) at End of Year (Statement - A)	19,243	37,393	14,457	1,001,201	1,539,645	1,013,953	3,625,892

See Notes to Financial Statements

Statement-D

Institute of Law of Birzeit University
Statement of Functional Expenses
Year Ended 31 August 2002

	Researches						Total Programs and Administration U.S.\$
	Legal Databank U.S.\$	Criminal Justice Civil Law & Court Judgment U.S.\$	Secretariat of Human Rights U.S.\$	Training Unit U.S.\$	Library & Yearbook U.S.\$	Seminars & Conferences U.S.\$	
	140,726	82,379	44,586	32,726	52,109	2,180	435,955
	35,706	6,182		12,327	3,458		80,658
	14,222	3,156	3,301	3,226	2,877		28,996
	2,941		1,330				37,847
Total Personnel Expenses:	193,594	91,717	49,216	48,279	58,444	2,180	447,471
							587,926
	18,491	35		498	33		19,057
	27,489	26,645		199			66,140
Total External Professional Services	45,980	26,680	120	697	33		85,197
Library Resources, including printings and publication:	4,255	4,078			4,260	861	13,573
Other Expenses:							
Occupancy costs and utilities			7,955	997		361	12,929
Software	16,844				66		16,911
Office supplies and consumables	9,624	195	962	31	426		13,188
Hospitality	120	38	18	17	240	963	2,607
Insurances						661	661
Contributions for tuition fees-IOL student						9,293	9,293
Travel, per diem and accommodation						505	7,789
Communication costs	3,405	136	379	2,994	371		7,284
Administrative overhead and other miscellaneous expenses	256	693		1,182	147		2,279
Total Other Expenses	16,409	6,938	10,314	744	3,603	512	38,918
Total Expenses (Statement-B)	46,658	8,000	19,628	5,966	4,853	1,836	123,622
	290,487	130,475	68,964	54,942	67,590	4,016	810,319

See Notes to Financial Statements

Institute of Law of Birzeit University (IOL)
Notes to Financial Statements
Year ended 31 August 2002
(Amounts are Expressed in U.S Dollar)

1- Organization and purpose

Institute of Law of Birzeit University (IOL) was established as a law center at Birzeit University in 1993, the Institute contributes to the modernization of Palestinian legal structures, while building human capacities, both at academic and professional levels. Over the years, it has developed a thorough understanding of the Palestinian legislative, legal and judicial situation, the experience to identify the actual needs of the community and the skill to benefit from the knowledge of visiting scholars and researchers.

The main activities consist of the following:

- Conducting applied legal research;
- Offering continuing legal education through conferences, seminars and training courses;
- Offering a master degree in laws;
- Establishing comprehensive facilities and resources on legal information and documentation.

The activities of "IOL" have been and are currently funded by several International Funding Agencies including among others, the European Union, Representative offices of the Netherlands and Denmark, Ford Foundation and Konrad Adenauer.

2 Properties of the Institute

Prior to 1996, the University succeeded in raising necessary funds for the construction of a building for the Institute of Law. The building was constructed on a parcel of land which is legally owned and officially registered in the name of the Board of Trustees of the University.

The main contributor to that construction were Sheikh Hamad Ibn Khalifah AL Thani and The Government of France whom contributed the amounts of U.S \$ 600,000 and U.S \$ 297,184 respectively. The construction of the building was completed in August 1996 and was devoted solely to the operations of "IOL". The total cost of the building, excluding the cost of land amounted to U.S Dollar 1,107,872. The allocation of the cost among funding sources is as follows:

	<u>U.S \$</u>
Sheikh Hamad Ibn Khalifah AL Thani	600,000
Government of France	297,184
Contribution of Birzeit University	<u>210,688</u>
	<u>1,107,872</u>

The by-laws of the Board of Trustees provide that ownership and title to all lands and buildings of the university are to be legally registered in the name of the Board of Trustees of the university.

3 Administration of "IOL"

- "IOL" operates within the general administrative and financial framework of the University, while the programs and the specific activities of "IOL" are being managed by a board and director appointed by the appropriate level of authority at the university.
- The financial affairs including management of funds assets are directly managed and supervised by the finance department of the university. The responsibility of "IOL" contractual liabilities toward third parties and employees such as severance pay and provident fund are also supervised and managed by the university's finance department.
- Financial transactions of "IOL are being maintained by the finance department of the university under a separate cost center. The financial position and results of operations of the "IOL are incorporated, on annual basis, with the general purpose financial statements of the University. The Fiscal Year of the University ends on 31 August of each year.

4- Descriptions of projects implemented by "IOL" during the two fiscal years ended 31 August 2002:

Project	Donor	Project Period	Main Objectives	Project Status as at August 2002	Grant Amount	Pledged Grant As of 31 August 2002
Dissemination of Legal Databank	Royal Danish Representative Office	Oct. 99 to March 02	-Updating databank of all legislation in Palestine, -Initiating website and library Catalogue.	Completed	U.S \$ 440,314	-0-
Palestinian Court Judgments	Royal Danish Representative Office	Jan. 01 to March 02	-Create an electronic copy of judgments	Completed	U.S \$ 69,000	-0-
Palestinian Civil Law and Capacity Building	Royal Danish Representative Office	Jan. to Dec.02	Comentaryand Workshop on Palestinian Civil Law	In process	U.S \$ 23,000 for Civil Law and U.S \$ 34,500 for Capacity Building	-0-
Writing Faculty Handbook	Royal Danish Representative Office	Sept-99 to March 01	To modernize the Palestinian Legal System	Completed	U.S \$ 52,000	-0-
Legal Databank	Ford Foundation	Sep. 01 to August 02	Further development of databank resources	Completed	U.S \$ 75,000	-0-
Legal Databank- and Yearbook	Ford Foundation	Jan. 00 to March 01	Further development of databank resources and contribution to yearbook	Completed	U.S \$ 220,000 for Legal databank and U.S \$ 30,000 for Yearbook	-0-
Consolidation of Legal Training Unit	European Commission	August 00 to August 02	Training lawyers, experts on human rights and rule of Law.	In process	EURO 239,000	EURO 23,900
Criminal Justice System	European Commission	Dec-00 to Dec- 02	- Gather and analyze the legal data for the criminal justice system	In process	EURO 339,500	EURO 67,500

Project	Donor	Project Period	Main Objectives	Project Status as at August 2002	Grant Amount	Pledged Grant As of 31 August 2002
Secretariat of Human Rights project	European Commission	Dec-00 to Dec-02	Monitoring the implementation of the Human Rights project	In process	EURO 254,700	EURO 50,700
Capture of Texts and International Documents	Representative Office of the Kingdom of the Netherlands	July 01 to Oct-02	-To obtain all the legislation implemented in Palestine in the different historical stages	In process	U.S \$ 233,127	US \$ 60,618
Legal Databank and Training	Konrad Adenauer	Sept-00 to August 02	-Updating databank of all legislation in Palestine, - Training activities	Completed	D.M 150,000	-0-
Databank Development	Konrad Adenauer	July 02 to Dec-02	To fund the development of databank resources	To be implemented before Dec-02	EURO 21,000	21,000
Seminars and Conferences	Konrad Adenauer	July 02 to Dec-02	Workshops on Palestinian Laws issues	In process	EURO 19,000	-0-

5 Basis of accounting and presentation

- The financial statements of "IOL" are prepared on the accrual basis of accounting under the historical cost convention and in conformity with International Accounting Standards.
- These financial statements include certain estimates and judgments made by management that affect the reported amounts of assets and expenses. Actual results could differ from those estimates. Estimates used are limited to rates of depreciation of property, furniture and equipment.
- These financial statements are prepared in US Dollar and have been extracted from the general purpose financial statements of the university which are prepared on the modified accrual basis of accounting and which are maintained in Jordan Dinnar. The significant accounting policies used to prepare the financial statements of "IOL" are summarized below:

5.1 Net Assets and related accounts - Net Assets and changes therein are classified and reported as follows:

- **Unrestricted net assets represent** net assets whose use by “IOL” is not subject to donor-imposed restrictions.
- **Board designated** - represents unrestricted resources designated by the management of “IOL” to contribute to the long-term sustainability of current programs.
- **Temporarily restricted net assets** - Net assets whose use by “IOL” is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and released by actions of “IOL” pursuant to those donor-imposed stipulations. Income from certain endowment funds is included in this account group.
- **Permanently restricted net assets**-“Endowment Funds” – represent, net assets subject to donor-imposed stipulations, that they be maintained permanently by “IOL”. The donors permit “IOL” to use all or part of the income earned on these assets for general or specific purposes of “IOL”.
- **Plant expansion funds** – represent net assets whose use by “IOL” is limited by donor-imposed stipulations to be expendable only for construction costs or expansion of properties. Upon completion of the expansion projects, the cost of related property is released from this fund and is reported as an increase in the unrestricted net assets.
- **Contributions Receivable** represents amounts due from funding organizations for reimbursable expenses incurred. This account also includes the present value of contributions remaining under grant contracts signed before the end of the fiscal year.
- **Deferred grants** represent amounts of cash received under grants and contracts in advance of incurring the related expenses.
- **Contributions** which include unconditional promises are recognized as revenues when received.
- **Revenues** are reported as increases in unrestricted net assets unless their use is limited by donor-imposed restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are classified as “unrestricted net assets” and reported as “net assets released from restrictions”.
- **Donated materials and services** are reported as contributions and expenses in amounts equal to the estimated fair value on the date of receipt.

5.2 Functional Expenses- “IOL” allocates its expenses on a functional basis among its various programs and general administration. Expenses that can be identified with a specific program or administration are charged directly. Other expenses that are common to several functions are allocated among related functions based on a reasonable allocation basis.

5.3 Cash and cash equivalents include cash on hand and deposits with banks with maturity dates of 90 days or less.

5.4 Property and equipment: The university is capitalizing the cost of all fixed assets items acquired since 1 September 1999. Costs of fixed assets items acquired prior to 1 September 1999 are not included in the balance of this account group. The capitalized amount is stated in the attached financial statements at historical cost net of accumulated depreciation. Depreciation is computed on a straight-line basis over the estimated useful lives of the respective assets as follows:

Building	50 Years
Office equipment	5 Years
Office furniture	5 Years
Computers	3 Years
Books	14 Years

5.5 Library Books: The balance of this account includes the cost of all books, encyclopedias and periodicals acquired by "IOL" and fair values of donated books at the date of donation.

5.6 Staff benefits' Liabilities

- **Severance pay:**

The policy of the University is to provide for severance pay by accruing for one month compensation for each year of service based on the last salary paid during the year. This policy applies to both permanent employees and those employed on contract basis. Annual provision for this liability is allocated and charged by the university to its various departments and colleges including IOL based on actual staff working in these departments and colleges. The liability toward this type of benefit relating to "IOL" staff is reported in the attached financial statements under long term liabilities. Funding and settlement of this liability is the responsibility of the university's management.

- **Provident fund:**

The University has a defined provident fund scheme that covers permanent employees only. The University matches employees contributions in the scheme of 2.70% by another 5.40% of basic salary. The university's contribution into the scheme is allocated and charged to the various departments and colleges of the university including IOL based on actual staff working in these departments and colleges. The liability toward this type of benefit is reported in the attached financial statements of "IOL" under long term liabilities. Funding and settlement of this liability is the responsibility of the university's management.

5.7 Foreign currency transactions

The books of accounts of "IOL" are maintained by the finance department of the university. Financial transactions of "IOL" are summarized and reported by the university under a separate cost center. Transactions of assets, liabilities, revenues and expenses are denominated in Jordan Dinnar. Transactions, which are denominated in currencies other than Jordan Dinnar are converted into Jordan Dinnar equivalents in the books of accounts of the university by using the spot exchange rate prevailing at the date of each transaction.

5.8 Foreign currency transactions (continued)

Translation of Jordan Dinnar to U.S Dollar financial statements

For the purpose of presentation to donors and other foreign interested parties, "IOL" uses the U.S. \$ as its reporting currency unless otherwise requested. The financial statements are translated to U.S. Dollar as follows:

- Transactions and balances which are denominated or expressed in U.S Dollar are presented at the actual U.S Dollar received or paid.
- Balances of assets and liabilities (excluding properties and equipment) which are denominated in currencies other than U.S Dollar are translated to U.S Dollar equivalent using the exchange rate prevailing at the balance sheet date of JOD 0.707 and NIS 6.60 per Jordan Dinar.
- Exchange differences arising from the translation of balances of assets and liabilities are charged to the statement of activities.
- All other income and expenses in Jordan Dinnar are translated to U.S. Dollar equivalent at the average rate of exchange prevailing during the year ended 31 August 2002 of JOD 0.707 per U.S Dollar.
- Fixed assets and related depreciation are translated to U.S Dollar equivalent at historical rates. Additions to cost were translated using the average rate of exchange prevailing during the year.

6. Cash and Cash equivalents

Composition:

	<u>U.S Dollar</u>
Cash on hand in Israeli Shekel	2,787
Cash on hand in Jordan Dinnar	6,508
Cash in U.S Dollar	4,000
Deposits with banks in Israeli Shekel	33,860
Deposits with banks in U.S. Dollar	253,060
Deposits with banks in EURO	669,110
Deposits with banks in U.S. Dollar-Board Designated Fund	29,744
Deposits with banks in Jordan Dinnar	<u>25,341</u>
	<u>1,024,410</u>

7. Deposits with banks restricted for Endowment Fund

The balance of this account represents a short-term time deposit of the Endowment contributed by Ford Foundation. Composition of the balance of this deposit is as follows:

	<u>U.S Dollar</u>
Principal	1,000,000
Interest income	<u>13,953</u>
	<u>1,013,953</u>

8. Contributions receivable

Composition of this account by funding source is as follows:

			<u>Present Value</u>
			<u>U.S Dollar</u>
European Union	Legal Training Unit	EURO 23,900	23,350
European Union	Criminal Justice	EURO 67,500	65,900
European Union	Secretariat of Human Rights	EURO 50,700	49,500
SIDA	Library and Yearbook	SEK 900,000	82,532
Representative office of the Kingdom of the Netherlands	Capture of Legal Texts		60,618
Konrad Adenauer	Development of Databank Resources	EURO 21,000	<u>20,500</u>
Total			<u>302,400</u>

9. Due from Birzeit University

Composition of this account as of 31 August 2002 is as follows:

Due from Birzeit University arising from the following:

Liabilities held by the university toward:

	<u>U.S Dollar</u>
Unpaid portions of salaries	100,510
Liability toward severance pay and provident fund	<u>136,240</u>
Total due from Birzeit University	<u>236,750</u>

Due to Birzeit University arising from the following:

General overhead charged by the University at 6% of the "IOL" total expenses	43,757
Cash advances to "IOL"	6,786
Grants received by "IOL" for the University	<u>2,122</u>
Total due to Birzeit University	<u>52,665</u>
Net Balance due from Birzeit University	<u>184,085</u>

10. Due from endowment funds of Birzeit University

The balance of this account (U.S \$ 250,036) represents the accumulated interest income earned on the endowment fund contributed in 1996 to Birzeit University by Shekh Hamad Ibn Khalifa AL Thani. The terms of reference of the contribution agreement clearly indicates that all income generated from the contributed principal of the endowment is earmarked the costs and expenses that associates the activities of "IOL" in respect with International Laws.

Spending from this balance is restricted by the "endowments spending regulations applied by both Birzeit university and the contributing party. As at 31 August 2002, no amount of the accumulated income has been spent and that the "IOL" and the university will shortly coordinate to transfer that income to a separate bank account that will be operated by the management of the Institute. (refer also to Note No. 17).

11. Properties and equipment

Composition:

	<u>Equipment & Computers</u>	<u>Furniture</u>	<u>Building</u>	<u>Total</u>
	U.S \$			
Cost:				
Balance as of 1 September 2001	53,285	7,975	1,107,872	1,169,132
Additions during the year	<u>39,770</u>	<u>64</u>	<u>-0-</u>	<u>39,834</u>
Total Costs	<u>93,055</u>	<u>8,039</u>	<u>1,107,872</u>	<u>1,208,966</u>
Depreciation:				
Balance as of 1 September 2001	16,916	871	129,227	147,014
Depreciation for the year	<u>21,906</u>	<u>1,598</u>	<u>22,288</u>	<u>45,792</u>
Accumulated Depreciation	<u>38,822</u>	<u>2,469</u>	<u>151,515</u>	<u>192,806</u>
Book Value	<u>54,233</u>	<u>5,570</u>	<u>956,357</u>	<u>1,016,160</u>

12. Payables and accruals:

Composition:

	<u>U.S Dollar</u>
Due to employees for unpaid portions of salaries and remuneration	100,510
Accrued expenses	<u>16,700</u>
	<u>117,210</u>

13. Commitments to other NGO partners:

"IOL" currently manages the "Palestinian Program in Support of Human Rights Under the Palestinian Authority" in West Bank and Gaza Strip which is funded by the European Union. Acting as a financial and administrative intermediary, "IOL" directly receive the program's fund and distribute it to the other NGO implementing partners. The balance of this account represents the amount due to those partners from the second installment transferred by the E.U on 14 August 2002 and subsequently disbursed to the partners at the beginning of September 2002.

Composition of the balance classified by name of partner is as follows:

	<u>EURO</u>	<u>U.S \$</u>
Al-Haq- Law in the Service of Man	97,240	95,000
Palestinian Commission for Citizen's Rights (PICCR)	136,000	132,875
Palestinian Centre for Human Rights (PCHR)	93,160	91,112
Palestinian Human Rights Monitoring Group (PHRMG)	57,800	56,500
Land and Water Establishment (LAW)	<u>57,800</u>	<u>56,500</u>
Total	<u>442,000</u>	<u>431,987</u>

14. Staff benefits' liability

Composition

	<u>U.S \$</u>
Provision for severance pay	125,720
Provident fund liability	<u>13,720</u>
	<u>139,440</u>

15 Permanently restricted funds

A-Ford Foundation Endowment Fund

This account group consists of an Endowment fund contribution of USD 1 Million to "IOL" by Ford Foundation and is restricted for specific objectives and specified conditions.

- Activity in this account during the year ended 31 August 2002 is as illustrated in Note (7) above.
- Nature and Characteristics of the Endowment:

Type of Endowment: Expendable Endowment Fund
Purpose of the Endowment: To support the sustainability of "IOL",
Beneficiary: Institute of Law of Birzeit University

Restrictions and conditions:

The University is required to match this fund on one to one basis within three years starting 1 September 2001. In case the matching requirement is not fulfilled within the specified period, Ford Foundation has the alternatives of whether to extend the matching period, request the refund of unmatched funds or discuss other alternatives.

The Fund including all interest, dividends, realized and unrealized appreciation in the assets of the fund may not be expended, except for administrative costs of the fund. After meeting the matching requirement, the Board of trustees of Birzeit University may utilize up to 5% of the fund and its income annually without any written consent of Ford Foundation.

B-Endowment of Sheikh Hamad Ibn Khalifah AL Thani:

- Activity in this Endowment through the year ended 31 August 2002 is limited to accounting for interest income under temporary restricted funds. Accumulated interest on this endowment amounted to U.S Dollar 250,036 which is reported under temporarily restricted fund. The principal amount of this Endowment is not reported in the "IOL attached financial statements due to the fact that the immediate beneficiary of the endowment is Birzeit University.
- **Nature and Characteristics of the Endowment:**

Type of Endowment: Non-expendable Endowment Fund
Beneficiary: Birzeit University
Date of endowment: 1 July 1996

Amount and Purpose of the endowment:

The principal of the Endowment was designated by the donor for Birzeit University in the amount of U.S Dollar 750,000. Income of the Endowment was designated to fund the costs of researches, conferences, seminars and other expenses relating to "International Laws".

Restrictions and conditions:

Income of the Endowment is designated for funding the costs of "Kursi Al-Sheikh in study and documentation of the International Laws implemented by IOL".

16 Administrative and General Expenses -Allowed Portions by Donors
Details of restricted funds released from temporarily restricted contributions to fund administrative costs are as follows:

	<u>U.S Dollar</u>
Royal Danish Representative Office-Dissemination of Legal Databank Resources	3,500
SIDA-Library and Yearbook	12,000
E.U-Legal Training Unit	7,500
E.U-Secretariat of Human Rights	10,300
E.U-Criminal Justice	5,400
Royal Danish Representative Office- Court Judgment	6,900
Ford Foundation-Legal Data Bank	4,500
Representative Office of the Kingdom of the Netherlands-Legal Data Bank	<u>11,150</u>
Total	<u>61,250</u>

17- Grants and Contributions and their related disposition for the year ended 31 August 2002:

	Unspent Funds		Contributions		Reimbursements		Available	
	(Deficit)		Received		to Donors		Contributions	
	As of 31 August 2001	During Fiscal	Year 2002	Pledged	U.S Dollar	U.S Dollar	U.S Dollar	U.S Dollar
	U.S Dollar	U.S Dollar	U.S Dollar	U.S Dollar	U.S Dollar	U.S Dollar	U.S Dollar	U.S Dollar
Royal Danish Representative Office:								
Dissemination of legal databank resources	135,120				(11,583)		123,537	
Palestinian court judgment	42,170				(620)		41,550	
Commentary on the draft civil law and capacity building		57,500					57,500	
Support staff in the palestinian judicial education program	2,352				(2,352)			
Swedish Section of International Jurists (SIDA)								
Library and yearbook	30,200		56,775	82,532			169,507	
Konrad Adenauer:								
Legal databank resources ***	(2,813)		12,628		(2,000)		7,815	
Training of lawyers	3,770		3,884				7,654	
Seminars and conferences		19,355					19,355	
Development of databank resources				20,500			20,500	
European Commission:								
Consolidation of the legal training unit	(16,090)		103,565	23,350			110,825	
Palestinian criminal justice	90,065		132,920	65,900			288,885	
Secretariat of the human rights under the palestinian authority	64,800		102,342	49,500			216,642	
Ford Foundation:								
Further development of the institute database			75,000				75,000	
Representative Office of the Kingdom of the Netherlands:								
Capture of legal texts and international documents	107,230		59,409	60,618			227,257	
Sheikh Hamad Ibn Khalifah:								
Development and acquisition of library resources	102,695						102,695	
Endowment fund income -international laws (Note-10)	227,147		22,889				250,036	
Total Contributions Available for Operations (Statement-B)	786,646	646,267	302,400	(16,555)			1,718,758	
Program, Administrative and Capital Expenditures:								
Legal databank							290,487	
Criminal justice, civil law and court judgment							130,475	
Secretariat of human rights							68,964	
Training unit							54,942	
Library and yearbook							67,590	
Seminars and conferences							4,016	
Total Program Expenses (Statement-B)							616,473	
Releases to cover administrative expenses and capital expenditures								
Administration and general-Portions allowed by donors (Note-16)							61,250	
Capital expenditures							39,834	
Total Program, Administrative and Capital Expenditures (Statement-B)							717,557	
Temporarily Restricted Contributions as of 31 August 2002 (Statement A and C)							1,001,201	

*** Contributions received includes an amount of D.M directly spent by Konrad Adenauer on the evaluation of the Information Technology System "IOL"