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For Auditing And Consultancy  
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للتدقيق و الإستشارات

**RED CRESCENT SOCIETY OF GAZA STRIP**  
**GAZA, PALESTINE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**  
**TOGETHER WITH INDEPENDENT AUDITORS' REPORT**

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## Independent Auditors' Report

**To: Red Crescent Society of Gaza Strip**

**Gaza, Palestine**

We have audited the financial statements of the **Red Crescent Society of Gaza Strip**, a non-profit organization which consists of the financial position as at 31 December 2016 and the related statements of revenues and expenses and cash flows for the year ended the same date, and a summary of accounting policies and explanatory notes.

### **Management Responsibility**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in circumstances.

### **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 these financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence 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 financial statements in order to design audit procedures that are appropriate in the circumstances, but not 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 reasonableness of accounting estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit evidence we have obtained is sufficient and appropriate to provides a reasonable basis for our opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Red Crescent Society of Gaza Strip**, as of December 31, 2016 and the related statements of revenues and expenses and cash flows for the year then ended in conformity with International Financial Reporting Standards.

Daleel for Auditing and Consultancy "DAC"

Hani M. Ahmed  
License No. 118/2003

Gaza, Palestine  
March 29, 2017



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**RED CRESCENT FOR SOCIETY OF GAZA STRIP**

**GAZA, PALESTINE**

**FINANCIAL POSITION**

**AS AT DECEMBER 31, 2016**

(CURRENCY: NIS)

**Exhibit A**

	<u>Note</u>	<u>2016</u>	<u>2015</u>
<b>Assets</b>			
<b>Current Assets</b>			
Cash on hand and bank	<b>3</b>	9,724,764	12,341,777
Accounts receivable	<b>4</b>	77,084	75,906
Medicines in stores	<b>5</b>	909,899	752,673
Loans to University students	<b>6</b>	19,500	19,500
Loans to Institutions	<b>7</b>	556,500	556,500
Other current assets	<b>8</b>	7,838	19,684
Staff advances		75,000	76,000
<b>Total Current Assets</b>		<b>11,370,585</b>	<b>38,949,541</b>
<b>Non Current Assets</b>			
long-term deposits	<b>9</b>	32,518,349	25,107,501
Fixed assets, Net	<b>10</b>	16,315,502	15,983,732
<b>Total Non Current Assets</b>		<b>48,833,851</b>	<b>15,983,732</b>
<b>TOTAL ASSETS</b>		<b>60,204,436</b>	<b>54,933,273</b>
<b>Liabilities and Net Assets</b>			
<b>Current Liabilities</b>			
Bank overdrafts	<b>11</b>	330,182	108,157
Accounts payable	<b>12</b>	109,078	57,555
Other current liabilities	<b>13</b>	151,002	160,816
Employees' end of service benefits		855,085	778,650
<b>Total Current Liabilities</b>		<b>1,445,347</b>	<b>1,105,178</b>
<b>Net Assets</b>			
Net assets, During the year	<b>Exhibit B</b>	4,594,715	3,790,483
Re-inventory valuation		625,340	625,340
Amendments to previous years		336,279	-
Net assets, from prior year		53,202,755	49,412,272
<b>Net Assets, End of the year</b>		<b>58,759,089</b>	<b>53,828,095</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b>60,204,436</b>	<b>54,933,273</b>

*The accompanying notes form an integral part of these financial statements*

**RED CRESCENT FOR SOCIETY OF GAZA STRIP**

**GAZA, PALESTINE**

**STATEMENT OF REVENUES AND EXPENSES**

**FOR THE YEAR ENDED DECEMBER 31, 2016**

(CURRENCY: NIS)

**Exhibit B**

	<u>Note</u>	<u>2016</u>	<u>2015</u>
<b><i>Revenues</i></b>			
Grants and cash donations	<b>14</b>	9,525,085	11,988,421
In-Kind donations	<b>15</b>	1,427,175	972,065
Revenues of centers	<b>16</b>	3,393,453	3,103,656
Other revenues	<b>17</b>	30,282	74,893
Sales of medicines	<b>18</b>	527,765	546,988
Credit interest	<b>19</b>	512,409	467,715
<b>Total Revenues</b>		<b><u>15,416,169</u></b>	<b><u>17,153,738</u></b>
<b><i>Expenses</i></b>			
Activities cost	<b>20</b>	330,252	1,123,191
Salaries and bonuses for the centers	<b>21</b>	3,597,683	3,653,537
Medicines cost		572,699	553,387
Expenses of Centers	<b>22</b>	1,908,398	1,706,438
Management expenses	<b>23</b>	956,845	914,483
Administrative and General	<b>24</b>	158,696	195,457
In-Kind aids	<b>25</b>	337,302	412,418
Social aids	<b>26</b>	1,010,679	3,104,955
<b>Total Expenses</b>		<b><u>8,872,554</u></b>	<b><u>11,663,866</u></b>
<b>Increase (decrease) of income over expenditure</b>		<b><u>6,543,615</u></b>	<b><u>5,489,872</u></b>
<b><i>Add (Deduct)</i></b>			
Sale of assets		48,840	7,720
Depreciation	<b>10</b>	(1,294,423)	(1,498,341)
Currency differential (Loss)	<b>2</b>	(703,317)	(208,768)
<b>Net assets, During the year</b>		<b><u>4,594,715</u></b>	<b><u>3,790,483</u></b>

*The accompanying notes form an integral part of these financial statements*

**RED CRESCENT FOR SOCIETY OF GAZA STRIP**

**GAZA, PALESTINE**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED DECEMBER 31, 2016**

(CURRENCY: NIS)

**Exhibit C**

	<b><u>2016</u></b>	<b><u>2015</u></b>
<b>Cash Flows from Operating Activities</b>		
Increase (decrease) of income over expenditure for the year	<b>4,594,715</b>	<b>3,790,483</b>
<b>Adjustment to reconcile net assets to net cash flows from operating activities</b>		
Amendments to previous years	336,279	-
Depreciation of fixed assets	1,294,423	1,498,341
Accounts receivable	(1,178)	1,109
Medicines in stores	(157,226)	(273,319)
Staff advances	1,000	20,750
Other receivables	11,846	(3,815)
Due to banks	222,025	(245,681)
Accounts payable	51,523	35,818
Other credit balances	(9,814)	-8,652
Employees service	76,435	(44,814)
<i>Net cash Flows from operating activities</i>	<b><u>6,420,028</u></b>	<b><u>4,770,716</u></b>
<b>Cash Flows from Investing Activities</b>	(7,410,848)	(1,197,852)
Decrease (increase) in long-term deposits	(1,626,193)	(990,049)
Employees' end of service benefits	-	625,340
<i>Net cash Flows from investing activities</i>	<b><u>(9,037,041)</u></b>	<b><u>(1,562,561)</u></b>
<b>Net cash flow - During the year</b>	(2,617,013)	3,208,155
<b>Cash, Beginning of year</b>	12,341,777	9,133,622
<b>Cash, End of the Year - Exhibit A</b>	<b><u>9,724,764</u></b>	<b><u>12,341,777</u></b>

*The accompanying notes form an integral part of these financial statements*

**RED CRESCENT FOR SOCIETY OF GAZA STRIP**  
**GAZA, PALESTINE**  
**TOTAL EXPENSES AND NET ASSETS FOR CENTERS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**  
*(CURRENCY: NIS)*

**Exhibit D**

	<b>2016</b>			<b>2015</b>		
	<b>Revenues</b>	<b>Expenditure</b>	<b>Net Assets</b>	<b>Revenues</b>	<b>Expenditure</b>	<b>Net Assets</b>
Haider Center	1,588,248	1,938,884	(350,636)	1,106,811	2,031,413	(924,602)
Abasan Center	139,134	217,340	(78,206)	196,196	520,330	(323,876)
Women's Health Center-Gaza & Abassan	258,244	938,240	(679,996)	194,052	357,344	(163,292)
Yamani Cultural Center	28,473	142,819	(87,034)	37,733	163,720	(125,987)
Women's Health Center - Jabalia	68,062	649,881	(581,819)	45,951	638,027	(592,076)
Alehidan Ray Diagnostic Center	1,702,844	1,354,764	348,080	1,466,071	1,284,052	182,019
Literacy and Adult Education Center	-	98,706	(98,706)	-	219,142	(219,142)
Hessobathulogi Laboratory	136,213	165,447	(29,234)	93,020	145,947	(52,927)
Sales of medicines and medical supplies	527,765	572,699	(44,934)	546,988	553,387	(6,399)
	<b><u>4,448,983</u></b>	<b><u>6,078,780</u></b>	<b><u>(1,602,485)</u></b>	<b><u>3,931,355</u></b>	<b><u>5,913,362</u></b>	<b><u>(1,982,007)</u></b>



**RED CRESCENT FOR SOCIETY OF GAZA STRIP**

**GAZA, PALESTINE**

**STATEMENT OF REVENUES AND EXPENSES AND NET ASSETS FOR CENTERS**

**FOR THE YEAR ENDED DECEMBER 31, 2016**

*(CURRENCY: NIS)*

**Exhibit E**

	<b>2016</b>				<b>2015</b>			
	<b>Salaries</b>	<b>General &amp; Admin.</b>	<b>Medicales Materials</b>	<b>Depreciation</b>	<b>Total expenses</b>	<b>Total Revenues</b>	<b>Net Assets</b>	<b>Net Assets</b>
Medicines account	-	-	572,699	-	572,699	527,765	(44,934)	191,699
Haider Center	1,273,257	457,319	208,308	132,352	2,071,236	1,588,248	(482,988)	(1,039,560)
Abasan Clinic	97,129	90,468	29,743	20,608	237,948	139,134	(98,814)	(346,595)
Women's Health Center - Gaza & Abassan	830,839	85,903	21,498	24,285	962,525	258,244	(704,281)	(182,485)
Yamani Cultural Center	86,949	55,867	3	20,251	163,070	28,473	(134,597)	(142,874)
Women's Health Center - Jabalia	447,189	170,668	32,024	51,309	701,190	68,062	(633,128)	(646,126)
Lehidan Ray Diagnostic Center	660,652	605,952	88,160	919,661	2,274,425	1,702,844	(571,581)	(931,462)
Literacy and Adult Education Center	75,613	23,093	-	4,175	102,881	-	(102,881)	(233,548)
Hessobathulogi Laboratory	126,055	27,524	11,868	54,300	219,747	136,213	(83,534)	(111,859)
	<b>3,597,683</b>	<b>1,516,794</b>	<b>964,303</b>	<b>1,226,941</b>	<b>7,305,721</b>	<b>4,448,983</b>	<b>(2,856,738)</b>	<b>(3,442,810)</b>

# RED CRESCENT FOR SOCIETY OF GAZA STRIP

## GAZA, PALESTINE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED DECEMBER 31, 2016

(CURRENCY: NIS)

#### *1. The Society and its Activities*

The Red Crescent Society of Gaza Strip (the Society) is a Non-Governmental Organization. It's an independent, democratic in nature, developmental, relief, non-profit organization. It aims to participate in improving life conditions for Gaza Strip citizens: healthy, cultural, educational, and humanistic for Gaza Strip citizens.

For the necessity and significance of institution to encounter life needs resulted from the Israeli occupation of the Palestinian territories in June 1967, a group of eleven notable Palestinian personalities lead by Dr. Haider Abdul Shafi founded the Red Crescent Society of Gaza Strip in 1969. The Society started its activities in 1972 as one of the earliest NGOs in Gaza Strip. From its start, the Society encountered challenges which the Israeli occupation imposed upon the Palestinian cause, and upon all domain of the life. From that time on, the Society is a nationalist and independent NGO, with a democratic, developmental and relief nature. It aims at providing services including health, cultural, educational, and humanistic for the citizens in need of such services in Gaza Strip.

#### - **Vision**

Right from its beginning, the Society provided various medical services. Its target is to elevate the community and serve the needy citizens: medical, cultural, educational, and humanistic. This can be expressed in the following vision: "We aspire to achieve sustainable development in Gaza Strip."

#### - **Mission**

The Society has been providing several medical services to dozens of thousands of patients in diagnostic medicine, general medicine, specialized medicine, dentistry, patients' health, health education, social and psychiatric guidance, and physical therapy. Moreover, the Society affords various material of knowledge, culture, and science for the people concerned in all ages and majors. It also runs literacy programs and takes part in reducing the illiteracy rate by modern means of educational and administrative supervision, and democratic education, and developing the successful competent educational experiences. This can be explained in the following message:

The Society aspires to offer qualitative developmental services in health, culture, education, relief. This is according to the needs of the society, mainly those marginalized groups and low income families. The Society aims to enhance the role of NGOs to reflect positively upon a comprehensive developmental process in the Palestinian society.

- **Objectives**

1. To participate in improving the health situation of the people in Gaza Strip.
2. To participate in raising the standard of culture of the people in Gaza Strip.
3. To participate in limiting the spread of illiteracy in Gaza Strip.
4. To share in various humanistic deeds; support and relief the needy in Gaza Strip.

2. *Summary of Significant Accounting Policies*

The financial statements have been prepared under the historical cost convention. Significant accounting policies follow: -

- **Basis of accounting**

The financial statements were prepared on the modified accrual basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. Revenues are recognized when cash is received and expenses are recognized when incurred.

- **Foreign currency**

The Society basic functional currency is the New Israel Shekel (NIS). Transactions which are expressed or denominated in other currencies were translated to NIS using exchange rates in effect at the time of each transaction. Assets and liabilities which are denominated in other currencies are translated to NIS using exchange rates prevailing at year-end. Gains and losses arising from the translation are reflected in the statement of revenues and expenses.

The balances in other currencies have been valued at December 31, 2016 according to the exchange rate:

1 US\$ = (3.81) NIS, 1 JD = (5.37) NIS and 1 ERU = (4.05) NIS.

- **Fixed assets**

Fixed assets are stated at cost and depreciated over their estimated useful lives using Declining Balance Method (DB), The annual rates used to depreciate these assets are:

	<u>%</u>
Furniture	10
Equipment and Tools	15-20
Electrical Equipment	20
Midicals Equipment	6-20
Furnishings	15
Tools and equipment	15-20
Cars	20
Clothings	15
Books	15
Buildings	2

### 3. Cash on Hand and at Banks

	<u>2016</u>	<u>2015</u>
<i>Cash on Hand</i>		
Cash	30,813	39,652
Petty cash	5,939	4,765
<i>Bank Accounts</i>		
Arab Bank Switzerland USD	22,560	1,499
Bank of Quds , (NIS)	85,952	171,358
Bank of Quds , (USD)	29,543	48,445
Bank of Quds , (USD- 2)	1,302	1,491
Bank of Quds , (NIS- 2)	23,844	23,926
Bank of Palestine, (USD) 1-0116420	285,792	418,405
Bank of Palestine, (USD) 3300/007	952,500	-
Bank of Palestine, (NIS) 000/0116420	368,666	313,619
Bank of Palestine Jabalya (NIS) UNFPA	54,996	32,936
Bank of Palestine EUR 116420	-	2
Bank of Palestine, (JD)	4,296	38,885
Bank of Palestine EUR	938	300,047
Bank of Palestine Australian dollars	-	61,248
Bank of Palestine Women's Health Service MAP	3,467	193,309
Bank of Palestine project from family to family	2,476	2,540
Bank of Palestine Improve women's service MPA	-	436
Current Accounts On Demand - Conner	-	89
<i>Short-term deposits</i>		
Bank Al Quds- deposits, (USD)	3,810,000	3,905,000
Bank of Palestine deposits annually	-	548,533
Bank of Palestine - deposits annually	3,810,000	3,905,001
Bank of Palestine USD - Time deposits 1	52,090	53,389
Bank of Palestine USD - Time deposits 2	49,111	50,335
Bank of Palestine USD - Time deposits 3	45,270	46,399
Bank of Palestine USD - Time deposits 4	46,307	47,461
Bank of Palestine USD - Movmmented time deposits	35,412	179,507
Bank of Palestine USD - Movmmented time deposits	-	1,952,500
Checks	2,490	-
Bank of Quds - Insurance	1,000	1,000
	<u>9,724,764</u>	<u>12,341,777</u>

#### 4. Accounts Receivable

	<u>2016</u>	<u>2015</u>
Palestinian Ministry of Health	49,315	49,315
Ahliea Insurance	905	905
Palestine Insurance Company	1,127	1,127
Trust Insurance Company	8,374	8,374
Al Mashriq Insurance	468	468
National Insurance Company	5,055	5,267
Al Alamiah Insurance Company	-	960
Union of Health Work Committees	7,910	6,900
Foundation of Culture and Free Thought	1,530	640
Bank of QUDS	-	1,100
Amana Charity Association	1,033	-
Takaful Insurance Company	908	-
Union of Health Care	200	200
Sukhtian & Company	259	-
Mohamed El Sakka	-	650
	<u>77,084</u>	<u>75,906</u>

#### 5. Medicines in stores

	<u>Cost</u>
Medicines and medical materials	259,998
Medical supplies	548,762
Hospitality supplies	1,608
Stationery supplies	15,778
Cleaning supplies	73,393
Supplies for other parties	4,680
Other	5,680
Drugs, Materials and Supplies at 31/12/2016	<u>909,899</u>
Drugs, Materials and Supplies at 31/12/2015	<u>752,673</u>

#### 6. Loans -University students

	<u>2016</u>	<u>2015</u>
Porno, Riad Saleh	19,500	19,500
	<u>19,500</u>	<u>19,500</u>

#### 7. Loan - Institutions

This item represents the balance of the loan paid to the Union of Health Work Committees worth U.S. \$ 150,000.

8. *Other current assets*

	<u>2016</u>	<u>2015</u>
Prepaid Rent	66	13,234
Prepaid Car insurance	1,223	525
Prepaid Insurance staff	2,979	2,955
Account Receivables – tenders	3,570	2,970
	<u>7,838</u>	<u>19,684</u>

9. *Long-term deposits*

	<u>2016</u>	<u>2015</u>
Arab Bank Geneva Swiss dollars	19,050,000	19,250,000
Bank of Palestine Dollar (fixed)	3,810,000	3,905,000
Bank of Quds Dollar 0045/000	3,943,349	-
Bank of Quds Dollar ( two year deposit)	3,810,000	-
Bank of Palestine Dollars (fixed)	1,905,000	1,952,501
	<u>32,518,349</u>	<u>25,107,501</u>

**10. Fixed Assets, Net**

	<b>Net book value 31/12/2015</b>	<b>Add</b>	<b>Exclusions</b>	<b>Balance at 31/12/2016</b>	<b>Depreciation</b>	<b>Net book value 31/12/2016</b>
Furniture	180,063	14,742	-	194,805	18,308	176,497
Equipment and Tools	154,451	-	-	154,451	23,168	131,283
Midicals & Electrical Equipment	5,483,930	491,272	-	5,975,202	1,101,893	4,873,309
Furnishings	4,306	-	-	4,306	627	3,679
Cars	200,139	-	-	200,139	30,021	170,118
Books	15,852	-	-	15,852	3,170	12,682
Buildings	5,389,168	1,120,179	-	6,509,347	117,236	6,392,111
Jabalya Center land	4,555,823	-	-	4,555,823	-	4,555,823
	<b>15,983,732</b>	<b>1,626,193</b>	<b>-</b>	<b>17,609,925</b>	<b>1,294,423</b>	<b>16,315,502</b>

### 11. Bank overdrafts

	<u>2016</u>	<u>2015</u>
Cheque payable( MAP)	766	2,664
Cheque payable (NIS) UNFPA	33,605	-
Bank of Palestine - Cheque payable (U.S. \$)	42,055	42,973
Bank of Palestine - (NIS)	253,756	55,825
Bank of Palestine - Cheque payable	-	6,695
	<u>330,182</u>	<u>108,157</u>

### 12. Accounts Payable

	<u>2016</u>	<u>2015</u>
Masrouji	-	6,673
Medical systems interconnected	1,630	1,630
Dental installation expenses	7,036	5,220
Salah Abu Al Gompez	-	3,020
Seead Al hosini	-	1,384
Salela	52,388	-
Dar Al Shifa Company	3,723	1,707
Zant Company	22,630	11,265
Gaza Dent Company	45	175
Mortaga Medical Corporation	333	760
Trans Orient Company	9,326	950
Energy Life Company	-	575
National Warehouse Company	-	930
Middle East Laboratories	-	1,566
Kamal Company	-	1,874
Pharmashia Pharmaceuticals Company	-	240
Apex Pharm Company	-	1,190
Al Baylsan Company	360	235
City Net Company	-	625
Badawi Press	-	700
X Line	-	15,680
SITCO	6,925	-
Intermedico Company	250	-
Central Gaza Warehouse	917	-
Medical Life Warehouse	990	-
Al-Motatawra Co.	795	-
Al Khazandar Company	730	156
Wafa Contracting Company	1,000	1,000
	<u>109,078</u>	<u>57,555</u>



### 13. Other current liabilities

	<u>2016</u>	<u>2015</u>
Accrued Tax	71,448	72,541
End of service benefits (salary 13)	55,720	41,025
Fuel (Bahlul Petroleum)	2,168	-
doctors Salaries	1,123	26,621
Accrued Audit fees	5,383	4,776
Electricity and water	10,418	10,726
Tel.	1,658	1,530
Newspapers, magazines and advertisements	154	150
Transfer of staff	638	1,034
Hospitality and cleanliness	-	2,333
Stationery and prints	236	-
Different creditors	2,036	60
Provided member fees	20	20
	<u>151,002</u>	<u>160,816</u>

### 14. Grants and contributions

	<u>2016</u>	<u>2015</u>
Pastel Finance LTD Switzerland	-	7,605,000
Ahmed Zaki Al Yamani	7,710,000	-
Foundation of cooperation - family of the family - Jerusalem	-	1,920,093
The Foundation for Cooperation - From Family to Family - Gaza	40,295	162,006
Assistance Program - Jerusalem Cooperation Foundation	-	11,790
Palestinian Child Welfare Committee - Canada	583,477	487,187
Palestine Fund Limited Australia	-	82,640
Endowment Fund	200,500	249,000
MAP Foundation - Gaza	23,141	684,594
MECA Foundation United States	40,724	91,839
UNPA grant	179,879	183,558
Cash donations - people	2,803	11,621
Donations by D.V.V	-	2,800
Palestinian Heritage Center - Amman	-	38,710
Donations of Ms. and Sea Health - Kuwait	-	245,752
Poor Families Support Grant - Feryal Al Muhtadi	217,465	211,831
Grant of the United Nations Justice Project	240,523	-
Grant of rehabilitation of the birth department	18,890	-
Grant ccb safe tracks	13,281	-
Italian Finance CISS	810	-
Canadian Zakat Grant	24,711	-
Cash Assistance Project	225,422	-
Office of the High Commissioner for Human Rights	663	-
Society of Culture and Free Thought	1,620	-
Canadian Aid Gift	881	-
	<u>9,525,085</u>	<u>11,988,421</u>

**15. In-kind donations**

	<u>2016</u>	<u>2015</u>
UNRWA - Fuel	116,300	122,066
Sedco Co. - Medicines	111,038	-
Arab Fund for Development	-	305,114
Incoming service donations	21,371	6,875
ALROAAIA	-	27,436
Mini Donations- UNDP	626,003	482,063
gency grant for diagnostic radiology	145,232	-
Tamer Foundation - Gaza	48,116	2,626
Cooperation Foundation	14,365	-
Medical Relief Society	-	25,885
MECA	184,707	8,753
Service donation from the electricity company	46,604	-
Palestinian Ministry of Health	-	23,664
ANERA	54,795	49,489
Walid Kayyali - Donations	56,850	116,192
Other In-kind donations	1,794	-
	<u><b>1,427,175</b></u>	<u><b>1,170,163</b></u>

**16. Revenues of Centers**

	<u>2016</u>	<u>2015</u>
Laboratory and Dispensary Haidar Center	1,116,633	616,253
Abasan High Clinic	104,954	91,431
Gaza - Clinic Dental	471,615	490,563
Abasan - Clinic Dental	34,180	104,760
Women's Health Center - Gaza	239,846	194,052
Women's Health Center - Abassan	18,398	-
Yamani Cultural Center	28,473	1,555
Women's Health Center - Jabalya	68,062	45,951
Alehidan Ray Diagnostic Center	1,702,844	1,466,071
Alhstobathologi center	136,213	93,020
<b>Total revenues of centers</b>	<u><b>3,921,218</b></u>	<u><b>3,103,656</b></u>
<b>Sales of medicine</b>	<u><b>(527,765)</b></u>	<u><b>(546,988)</b></u>
	<u><b>3,393,453</b></u>	<u><b>2,556,668</b></u>

## 17-A Revenues of Centers

Item	Alhidan Center	Women's Health Gaza	Dental Clinic-Gaza	Haider Center	Alhstobathologi center	Women's Health Abasan	Dental Clinic-Abasan	Women's Health Jabalya	Yamani Center	Total 2016
Examination and treatment fees	-	40	40	321,176	-	-	54,229	18,733	-	655,748
Dupler	-	-	-	7,200	-	-	-	-	-	7,200
Nursing fees	-	-	-	2,938	-	-	-	-	-	2,938
Fees ECG	-	-	-	10,002	-	-	-	-	-	10,002
Plan fees nerves	-	-	-	65,145	-	-	-	-	-	65,145
Install teeth	-	-	-	-	-	-	34,180	-	-	244,225
Cure for Warts	-	-	-	20,940	-	-	-	-	-	20,940
Small operations	-	-	-	4,775	-	-	-	-	-	4,775
Sampling	-	-	-	36,160	-	-	-	-	-	36,160
laboratory testing	-	27,714	27,714	193,818	136,213	5,471	21,544	10,279	-	395,039
EPCO Fees	-	-	-	26,655	-	-	-	-	-	26,655
Erection and dismantling of Gibbs fees	-	-	-	8,115	-	-	-	-	-	8,115
Articulated injection fees	-	-	-	2,520	-	-	-	-	-	2,520
Library fees	-	-	-	-	-	-	-	-	1,747	1,747
Hall rent	-	-	-	-	-	-	-	-	26,726	26,726
Fees for flouroscopy	52,470	-	-	-	-	-	-	-	-	52,470
Disease free certificate fees	-	-	-	710	-	-	-	-	-	710
Women's Health fees	-	153,076	153,076	-	-	7,458	-	5,209	-	165,743
Fees Glaj natural	-	-	-	-	-	-	-	10,661	-	10,661
Plasma treatment	-	-	-	5,500	-	-	-	-	-	5,500
Telescope fees stomach	105,515	-	-	-	-	-	-	-	-	105,515
KALON telescope fees	65,300	-	-	-	-	-	-	-	-	65,300
Fee US	111,819	-	-	-	-	-	-	-	-	111,819
Anesthesia fees	45,180	-	-	60	-	-	-	-	-	45,240
Fees X-Ray	80,985	-	-	-	-	-	-	-	-	80,985
CT.	230,400	-	-	-	-	-	-	-	-	230,400
Mamography	47,985	-	-	-	-	-	-	-	-	47,985
Lithotripsy	7,100	-	-	-	-	-	-	-	-	7,100
Magnetic resonance MRI	953,508	-	-	-	-	-	-	-	-	953,508
Panorama	2,582	-	-	-	-	-	-	-	-	2,582
Sales of drugs	-	59,016	59,016	410,919	-	5,469	29,181	23,180	-	527,765
<b>Total at 31 December 2016</b>	<b>1,702,844</b>	<b>239,846</b>	<b>471,615</b>	<b>1,116,633</b>	<b>136,213</b>	<b>18,398</b>	<b>139,134</b>	<b>68,062</b>	<b>28,473</b>	<b>3,921,218</b>
<b>Total at 31 December 2015</b>	<b>1,466,071</b>	<b>194,052</b>	<b>490,563</b>	<b>616,253</b>	<b>93,020</b>	<b>-</b>	<b>104,760</b>	<b>45,951</b>	<b>1,555</b>	<b>3,103,656</b>

### 17. Other Revenues

	<u>2016</u>	<u>2015</u>
Membership fees	2,340	2,420
Hall rent	5,325	36,178
Sales of tenders	22,000	23,200
Different Income	<b>618</b>	13,095
	<u><b>30,283</b></u>	<u><b>74,893</b></u>

### 18. Sales of medicines

	<u>2016</u>	<u>2015</u>
Gaza Center	469,934	442,213
Abassan Center	34,651	86,900
Jabalia center	23,180	17,875
	<u><b>527,765</b></u>	<u><b>546,988</b></u>

### 19. Bank interest payable

	<u>2016</u>	<u>2015</u>
Benefits of deposits	512,409	467,715
	<u><b>512,409</b></u>	<u><b>467,715</b></u>

### 20. Grants and contributions

	<u>2016</u>	<u>2015</u>
Women's Health Project - Jabalya	235,389	169,422
Project language learning MECA	46,396	34,351
Project Safe Paths to Save Breast Cancer	19,350	-
MAP Project	29,117	-
improvement of women's health project for women and children	-	590,783
Construction of the Women's Health Center - Jabalya	-	305,114
Engineering supervision fees for the construction of Jabalia Health Center	-	23,521
	<u><b>330,252</b></u>	<u><b>1,123,191</b></u>

21. *Expenses of administration and centers*

	<u>2016</u>	<u>2015</u>
<b><u>Employees salaries and bonuses</u></b>		
Salaries of permanent employees	2,733,297	2,878,613
Contracts	962,424	1,034,194
Doctors' salaries	506,581	349,240
End of service benefits	352,226	305,973
	<b><u>4,554,528</u></b>	<b><u>4,568,020</u></b>
Salaries and bonuses centers	3,597,683	3,653,537
Salaries and bonuses of the General Administratio	956,845	914,483
Electricity and water	142,746	134,090
Transportation and travel	20,539	43,466
Cost of medical consumables	391,604	434,867
Stationery and prints	50,127	30,792
Travel and Transportation	323,483	370,538
Mail, telephone and Internet	28,470	28,727
hospitality	11,565	13,437
Tools and materials cleaner	14,120	37,264
Advertising	16,151	24,774
Consumption materials	33,645	21,253
Fuels	461,806	532,971
Rents	13,717	14,203
Installation of teeth	99,491	94,690
Insurance	5,500	5,111
Conferences and subscriptions	189	810
Audit fees	10,780	10,912
General expenses (hospitality, cleaning, guarding)	338,203	-
Miscellaneous	58,265	38,284
Transportation Staff	29,381	25,900
Interest and commission of banks and interest	17,312	6,056
Materials - Pharmacy	-	453
Gifts & Shields	-	7,270
training courses	-	766
Website design	-	25,261
	<b><u>6,621,622</u></b>	<b><u>6,469,915</u></b>

**23-A Expenses of Centers**

ITEM	general management	Alhidan center	Haider Center	Histopathology	Abasan Center	Women's Health Gaza	Women's Health Absan	Women's Health Jabalya	Yaman Center	Literacy Center	Total
Salaries	879,124	626,685	1,169,409	121,5	93,612	552,726	194,446	412,301	80,707	71,737	4,202,302
End of service benefits	77,721	33,967	103,848	4,500	3,517	63,484	20,183	34,888	6,242	3,876	352,226
Electricity and water	9,107	87,027	16,507	2,633	2,201	1,662	1,125	20,870	1,344	270	142,746
Travel and Transportation	5,812	1,600	2,330	143	1,733	1,054	1,119	2,672	111	3,965	20,539
Medical Supplies	-	88,160	208,308	11,868	29,743	16,264	5,234	32,024	3	-	391,604
Stationery & Prints	8,206	13,304	10,525	177	510	929	188	9,299	6,111	878	50,127
Maintenance	12,082	98,135	34,672	1,429	3,372	1,623	546	21,913	4,793	1,054	179,619
Technical Support	-	41,236	45,650	2,625	9,475	8,450	5,250	15,175	5,660	2,830	136,351
Tools	429	1,655	2,081	30	250	90	150	2,050	771	7	7,513
Mail and Phone	13,950	1,516	2,532	117	2,190	179	1,633	4,865	1,389	99	28,470
Advertising	3,656	1,012	5,733	337	900	337	300	2,040	1,499	337	16,151
Materials and supplies consumables	4,832	11,799	19,253	249	4,026	3,643	1,521	7,393	6,041	573	59,330
Fuels	15,766	319,392	67,308	10,162	7,635	5,906	3,635	20,842	8,766	2,394	461,806
Rentals	-	-	-	-	8,573	-	5,144	-	-	-	13,717
Installation of teeth	-	-	83,236	-	16,255	-	-	-	-	-	99,491
Insurance	918	735	1,439	123	153	827	276	723	122	184	5,500
Events and conferences	189	-	-	-	-	-	-	-	-	-	189
Audit fees	10,780	-	-	-	-	-	-	-	-	-	10,780
Transportation Staff	10,294	1,318	6,146	-	847	3,854	3,294	2,973	-	655	29,381
Intrest	58,165	-	-	-	-	100	-	-	-	-	58,265
General expenses	-	22,908	159,226	9,400	28,931	18,729	13,331	57,478	18,800	9,400	338,203
Others	4,510	4,315	681	99	3,417	355	653	2,375	460	447	17,312
<b>Total at 31 December 2016</b>	<b>1,115,541</b>	<b>1,354,764</b>	<b>1,938,884</b>	<b>165,447</b>	<b>217,340</b>	<b>680,212</b>	<b>258,028</b>	<b>649,881</b>	<b>142,819</b>	<b>98,706</b>	<b>6,621,622</b>
<b>Total at 31 December 2015</b>	<b>1,109,940</b>	<b>1,284,052</b>	<b>2,031,413</b>	<b>145,947</b>	<b>520,330</b>	<b>357,344</b>	<b>-</b>	<b>638,027</b>	<b>163,720</b>	<b>219,142</b>	<b>6,469,915</b>

## 22. Expenses of the Centers

	<u>2016</u>	<u>2015</u>
Haidar Abdul Shafi Center	1,938,884	2,031,413
Women's Health Center - Gaza	680,212	357,344
Abasan Clinic	475,368	520,330
Yamani Cultural Center	142,819	163,720
Women's Health Center - Jabalia	649,881	638,027
Alehidan Ray Diagnostic Center	1,354,764	1,284,052
Literacy and Adult Education Center	98,706	219,142
Hessobathulogi Laboratory	165,447	145,947
	<u>5,506,081</u>	<u>5,359,975</u>
Salaries and bonuses centers	3,597,683	3,653,537
Operating expenses	1,908,398	1,706,438
	<u>5,506,081</u>	<u>5,359,975</u>

## 23. Administrative expenses

	<u>2016</u>	<u>2015</u>
Salaries and bonuses	879,124	841,736
End of service Benefits	77,721	72,747
Electricity& Water	9,107	22,697
Travel and Transportation	5,812	3,888
Stationery & Prints	8,206	4,386
Maintenance	12,511	18,300
Mail, telephone and Internet	13,950	9,151
Materials and supplies consumables	4,832	8,697
Advertising	3,656	6,300
Cars	-	12,711
Fuels	15,766	36,294
Insurance	918	978
Conferences and subscriptions	189	193
Audit fees	10,780	1,637
Transportation Staff	10,294	-
Bank interest and commissions	58,165	6,056
Miscellaneous	4,510	37,699
Gifts & Shields	-	1,209
Electronic Programs	-	25,261
	<u>1,115,541</u>	<u>1,109,940</u>

#### 24. In-kind assistance

	<u>2016</u>	<u>2015</u>
Program to distribute foods	203,564	58,409
Medicines and medical supplies	-	17,991
Medical services & supplies	5,327	22,059
Medical Discounts - Muhtady F. Grant	112,366	-
Japnies GranFree medical services project MPA	-	296,192
Services and donations of Al Amana Society	16,045	12,667
Rent a Hall	-	4,350
Donations in kind	-	750
Supplies of activities	-	-
	<u>337,302</u>	<u>412,418</u>

#### 25. Social aids

	<u>2016</u>	<u>2015</u>
Family to family 1	17,442	1,785,395
Family to family 2	23,678	358,145
Foundation of Canada	432,894	439,512
Cash Aid- Muhtady Feral Grant	61,241	-
Canadian Zakat	5,528	-
Humanitarian assistance satisfactory	-	1,700
X_ray place	-	4,590
Hashim Atta Shawa- Aid	200,500	248,000
Grant Assistance - wadha el bher	-	246,475
Other social assistance	-	18,843
Department of Rehabilitation Birth	17,465	-
Cash aid Ramadan and Eid	235,433	-
Humanitarian humanitarian aid	13,237	2,295
Campaign to protect women's rights	2,043	-
Activity CISS	655	-
School Day / High Commissioner	663	-
	<u>1,010,679</u>	<u>3,104,955</u>



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