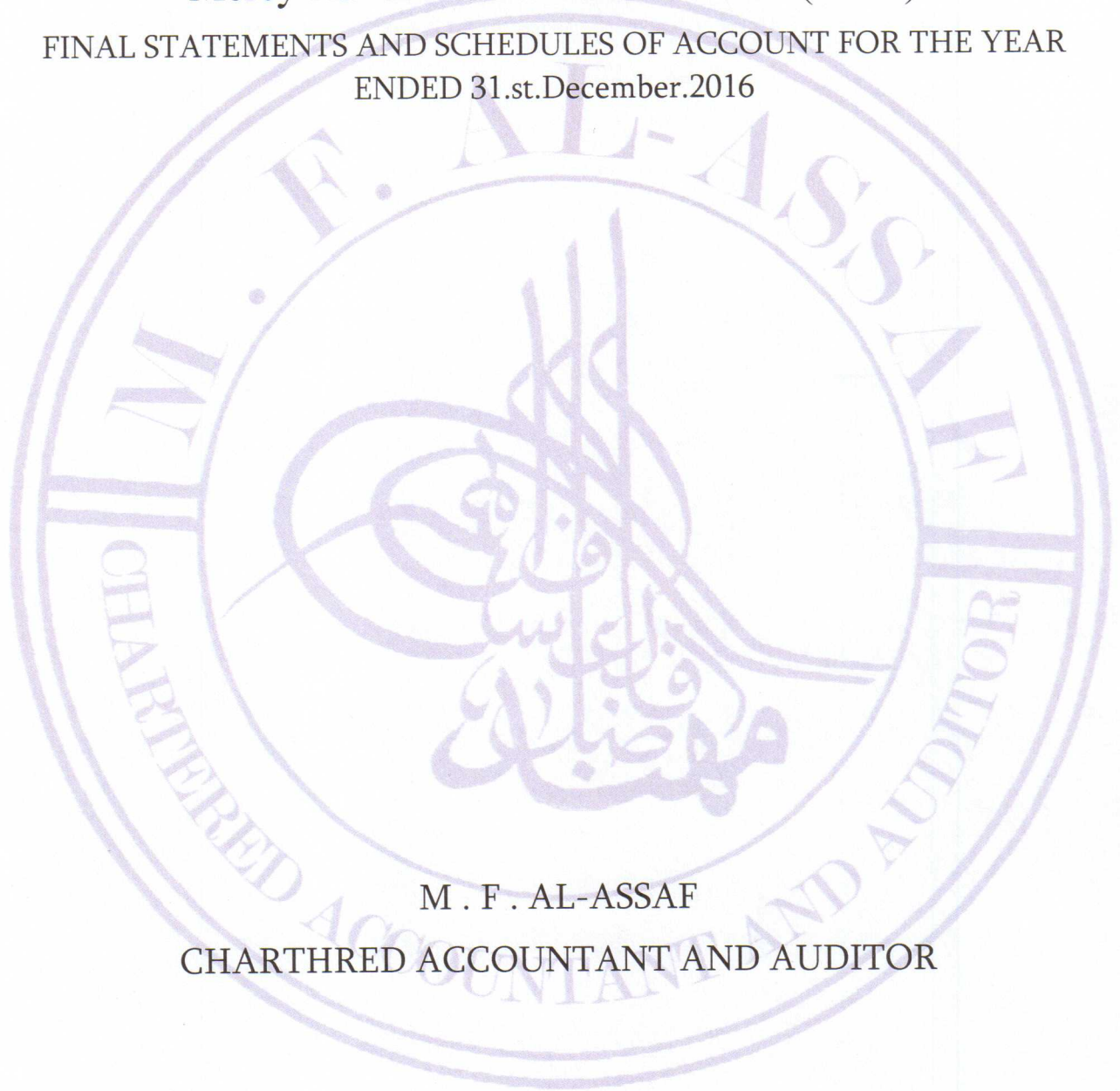


## Mercy Hands for Humanitarian Aid (NGO)

FINAL STATEMENTS AND SCHEDULES OF ACCOUNT FOR THE YEAR  
ENDED 31.st.December.2016



M . F . AL-ASSAF  
CHARTHRED ACCOUNTANT AND AUDITOR

## Index final accounts

| Details  | Statement No. |
|--|---------------|
| • Auditor's report                                     |               |
| • Balance Sheet  |               |
| • Statement of revenues and Expenses                   |               |
| • Statement revenues                                   |               |
| • Statement expenses                                   |               |
| • Statements of revenues and expenses analyze projects | 1 To 22       |
| • Statement the fixed assets and depreciation          | 23            |
| • Statement cash in the bank                           | 24            |
| • Management Report                                    |               |

No: 5/58/55

Date: 24/02/2017

To: Mercy Hands for Humanitarian Aid

Sub: Report of accounts supervisor

Our greetings

We have examined the balance sheet of your assembly as at 31/December/2016 and also accounts of activity result as at the same date and relating statements and the annual report of the non-governmental organizations Law No.(12) for the year 2010 and its amendments , We obtained the informations and explanations which were necessary in our opinion , to accomplish our assignment and according to the international audit procedures and in conformity with applicable local legislations , regulations and standards activity aspects which are within our specialization .

In our point of view and according to the results we obtained through our examining what are stated in the company's records and the information and explanations given to us.

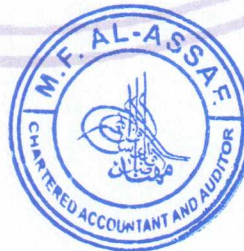
1. The assembly was founded by a decision of the Ministry of Planning and Cooperation Development / directorate of non-governmental organizations 760 In 26/10/2004 Registration number 1125682, Assembly is managed by Chairman of the board of directors Dr. Khaldoun Jassim al-Musawi.
2. The records used by the company were in conformity with the book-keeping system which implied ,according to our estimation , the registration of all assets , Liabilities , expenditures and incomes of the company (according to its purpose as mentioned in the management report) and that the internal superintendence system comprise the necessary procedures which ensure correctness and accuracy of information .
3. The process of checking fixed and cash assets has been performed during the period of this report and it has been verified by us later.
4. cash balance on hand was (10,311,180) dinars, with a cash balance in the bank accounts (1,340,006,316) dinars, it was stripped by the administrator on 31/12/2016
5. The adoption of the exchange rate in 1200 dinars for each one dollar during the year 2016.
6. The annual report reflects the company march during the report period and it does not include any violation to the provisions of valid legislations.

Taking into consideration what are mentioned above the final statements and accounts are prepared according to accounting rules and prevailing legislations and they are in compliance with what are displayed in the records and that the balance sheet expresses the fact of the branch financial position as at 31/December/2011 and that the accounts of activity result show business results fairly and according to what are stated in the records.

Certified Accountant

M . F. AL-ASSAF

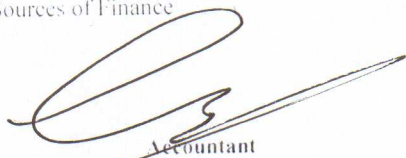
Authorized management partner




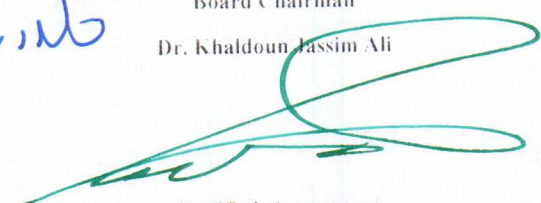
Mercy Hands for Humanitarian Aid

Balance sheet as at 31st Dec.2016

| Account's  | 2016<br>\$   | 2016<br>IQD    | 2015<br>IQD |
|--|--------------|----------------|-------------|
| <b>Assets</b>  |              |                |             |
| <u>Fixed Assets</u>  |              |                |             |
| Fixed assets (furniture) net book value (statement 23)     | 18,150.27    | 21,780,324     | 18,865,956  |
| Total Fixed assets   | 18,150.27    | 21,780,324     | 18,865,956  |
| <u>Current Assets</u>                                      |              |                |             |
| Operating loans  | 5,241.72     | 6,290,064      | 0.00        |
| Cash In Hand   | 8,592.65     | 10,311,180     | 19,596,072  |
| (statement 24)Cash In bank                                 | 1,116,671.93 | 1,340,006,316  | 737,097,060 |
| Ongoing projects (increasing expenditures on revenues)     | 319,203.15   | 383,043,780    | 0.00        |
| Total Current assets                                       | 1,449,709.45 | 1,739,651,340  | 756,693,132 |
| Total assets   | 1,467,859.72 | 1,761,431,664  | 775,559,088 |
| <u>Sources of Finance</u>                                  |              |                |             |
| <u>Long term sources of finance</u>                        |              |                |             |
| Diversified reserves                                       | 34,147.63    | 40,977,156     | 31,914,948  |
| reserves   |              |                |             |
| Beginning of the year reserves                             | 570,060.16   | 684,072,192    | 492,400,200 |
| Add: increase in revenues over expenses (closed projects)  | 585,521.93   | 702,626,316.00 | 191,671,992 |
| Net reserves   | 1,155,582.09 | 1,386,698,508  | 684,072,192 |
| Total Long term sources of finance                         | 1,189,729.72 | 1,427,675,664  | 715,987,140 |
| <u>Short Term Sources of Finance</u>                       |              |                |             |
| Insurances Received  | 41,810.00    | 50,172,000     | 8,846,520   |
| Accrued Expenses   | 236,320.00   | 283,584,000    | 21,600,000  |
| Add: increase in revenues over expenses (ongoing projects) | 0.00         | 0.00           | 29,125,428  |
| Total Short Term Sources of Finance                        | 278,130.00   | 333,756,000    | 59,571,948  |
| Total Sources of Finance                                   | 1,467,859.72 | 1,761,431,664  | 775,559,088 |
|  | 0            | 0              | 0           |

  
Accountant  
Hamoud Hadi Muhsin

 Board Chairman  
Dr. Khaldoun Jassim Ali

  
Certified Accountant  
M. F. AL-ASSAF  
Authorized management partner

our report No 5/58/55 In 24/02/2017



## Mercy Hands for Humanitarian Aid

### Revenue and expenditure Account for the Year ended on 31st Dec.2016

| Chart of<br>account<br>no. | Account's                            | 2016<br>\$     | 2016<br>IQD        |
|----------------------------|--------------------------------------|----------------|--------------------|
| 42                         | <u>Revenue of current activity</u>   | 6,460,455.72   | 7,752,546,864      |
|                            | <u>Less- Expenses for the Period</u> |                |                    |
| 31                         | Salaries & wages                     | 2,509,872.00   | 3,011,846,400      |
| 32                         | Goods and material                   | 324,557.53     | 389,469,036        |
| 33                         | Services                             | 3,242,817.55   | 3,891,381,060      |
| 37                         | Depreciation                         | 5,123.20       | 6,147,840          |
| 38                         | Other services                       | 64,124.00      | 76,948,800         |
|                            |                                      | (6,146,494.28) | (7,375,793,136)    |
|                            | Surplus                              | <u>313,961</u> | <u>376,753,728</u> |

## Mercy Hands for Humanitarian Aid

### Revenue Account for the Year ended on 31st Dec.2016

| No.<br>statement | Account's                             | 2016<br>\$          | 2016<br>IQD          | 2015<br>IQD          | status<br>Project |
|------------------|---------------------------------------|---------------------|----------------------|----------------------|-------------------|
|                  | <b>Grants and donations</b>           |                     |                      |                      |                   |
|                  | WFP Karbala 2                         | 0.00                | 0.00                 | 226,212,120          | Closed            |
|                  | LAIC4                                 | 0.00                | 0.0                  | 113,544,000          | Closed            |
|                  | UNSEF EACI                            | 0.00                | 0.00                 | 296,283,720          | Closed            |
| 1                | BPCS                                  | 1,438,001.00        | 1,725,601,200        | 1,610,073,600        | Closed            |
|                  | Baghdad WFP 1                         | 0.00                | 0.00                 | 321,928,488          | Closed            |
| 2                | WFP Basra                             | 251,653.67          | 301,984,404          | 265,121,688          | Closed            |
| 3                | WFP Karbala 3                         | 286,874.94          | 344,249,928          | 273,724,368          | Closed            |
| 4                | Baghdad WFP 2                         | 499,310.41          | 599,172,492          | 484,255,728          | Closed            |
| 5                | WFP warehouse / 1                     | 817,365.24          | 980,838,288          | 162,633,768          | Continuous        |
| 6                | WFP warehouse / 2                     | 424,466.32          | 509,359,584          | 28,042,800           | Continuous        |
| 7                | WFP warehouse / 3                     | 385,740.57          | 462,888,684          | 0.00                 | Continuous        |
| 8                | LAICS                                 | 58,376.36           | 70,051,632           | 10,800,000           | Closed            |
| 9                | UNICEF - education of children from t | 50,000.00           | 60,000,000           | 0.00                 | Continuous        |
| 10               | WFP Baghdad and Karbala (1003)        | 1,088,538.62        | 1,306,246,344        | 0.00                 | Continuous        |
| 11               | WFP (1004)                            | 0.00                | 0.00                 | 0.00                 | Continuous        |
| 12               | WFP warehouse\4 (1005)                | 59,459.64           | 71,351,568           | 0.00                 | Continuous        |
| 13               | WFP Kiarh warehouse                   | 0.00                | 0.00                 | 0.00                 | Continuous        |
| 14               | TPM WFP                               | 8,883.64            | 10,660,368           | 0.00                 | Closed            |
| 15               | WFP Tikrit warehouse                  | 33,571.79           | 40,286,148           | 0.00                 | Continuous        |
| 16               | LAAD                                  | 145,383.00          | 174,459,600          | 0.00                 | Closed            |
| 17               | UNESCO                                | 1,023.47            | 1,228,164            | 0.00                 | Closed            |
| 18               | (6) LAIC                              | 8,345.00            | 10,014,000           | 0.00                 | Continuous        |
| 19               | UNICEF                                | 98,273.00           | 117,927,600          | 0.00                 | Continuous        |
| 20               | HIPE- Food rations                    | 308,300.98          | 369,961,176          | 0.00                 | Continuous        |
| 21               | HELP - health cases                   | 179,812.87          | 215,775,444          | 0.00                 | Continuous        |
| 22               | Ather Revenue                         | 317,075.20          | 380,490,240          | 103,965,600          | Continuous        |
|                  | <b>Toal Revenue</b>                   | <b>6,460,455.72</b> | <b>7,752,546,864</b> | <b>3,896,585,880</b> |                   |

Mercy Hands for Humanitarian Aid

expenditure Account for the Year ended on 31st Dec.2016

| No.<br>statement | Account's                             | 2016<br>\$          | 2016<br>IQD          | 2015<br>IQD          | status<br>Project |
|------------------|---------------------------------------|---------------------|----------------------|----------------------|-------------------|
|                  | <u>expenses</u>                       |                     |                      |                      |                   |
|                  | WFP Karbala 2                         | 0.00                | 0.00                 | 225,321,792          | Closed            |
|                  | LAIC4                                 | 0.00                | 0.00                 | 111,889,344          | Closed            |
|                  | UNSEF EACI                            | 0.00                | 0.00                 | 296,239,620          | Closed            |
| 1                | BPCS                                  | 1,438,000.75        | 1,725,600,900        | 1,725,600,900        | Closed            |
|                  | Baghdad WFP 1                         | 0.00                | 0.00                 | 172,276,596          | Closed            |
| 2                | WFP Basra                             | 196,589.99          | 235,907,988          | 187,621,884          | Closed            |
| 3                | WFP Karbala 3                         | 168,737.58          | 202,485,096          | 202,109,952          | Closed            |
| 4                | Baghdad WFP 2                         | 250,514.44          | 300,617,328          | 289,622,112          | Closed            |
| 5                | WFP warehouse / 1                     | 816,130.47          | 979,356,564          | 257,254,380          | Continuous        |
| 6                | WFP warehouse / 2                     | 437,270.73          | 524,724,876          | 79,727,880           | Continuous        |
| 7                | WFP warehouse / 3                     | 388,625.26          | 466,350,312          | 48,000,000           | Continuous        |
| 8                | LAIC5                                 | 56,681.86           | 68,018,232           | 14,272,368           | Closed            |
| 9                | UNICEF - education of children from t | 0.00                | 0.00                 | 1,317,048            | Continuous        |
| 10               | WFP Baghdad and Karbala (1003)        | 1,112,040.14        | 1,334,448,168        | 0.00                 | Continuous        |
| 11               | WFP (1004)                            | 111,557.63          | 133,869,156          | 0.00                 | Continuous        |
| 12               | WFP warehouse\4 (1005)                | 78,795.93           | 94,555,116           | 0.00                 | Continuous        |
| 13               | WFP Kiarh warehouse                   | 30,068.41           | 36,082,092           | 0.00                 | Continuous        |
| 14               | TPM WFP                               | 8,714.99            | 10,457,988           | 0.00                 | Closed            |
| 15               | WFP Tikrit warehouse                  | 52,574.99           | 63,089,988           | 0.00                 | Continuous        |
| 16               | IAAD                                  | 145,382.80          | 174,459,360          | 0.00                 | Closed            |
| 17               | UNESCO                                | 1,097.54            | 1,317,048            | 0.00                 | Closed            |
| 18               | (6) LAIC                              | 11,229.94           | 13,475,928           | 0.00                 | Continuous        |
| 19               | UNICEF                                | 98,103.96           | 117,724,752          | 0.00                 | Continuous        |
| 20               | HHPF- Food rations                    | 308,326.57          | 369,991,884          | 0.00                 | Continuous        |
| 21               | HELP - health cases                   | 280,710.49          | 336,852,588          | 0.00                 | Continuous        |
| 22               | Administrative expenses               | 155,339.81          | 186,407,772          | 64,534,044           | Continuous        |
|                  | Total expenses                        | <u>6,146,494.28</u> | <u>7,375,793,136</u> | <u>3,675,787,920</u> |                   |

## Mercy Hands for Humanitarian Aid

statement No. (1)

### Revenues and expenses of the BPCS project as at 31st Dec.2016

| Account's   | 2016<br>\$          | 2016<br>IQD          |
|---|---------------------|----------------------|
| <b><u>Revenue</u></b>   | <b>1,438,001.00</b> | <b>1,725,601,200</b> |
| <b><u>expenses</u></b>  |                     |                      |
| Salaries  | 749,368.00          | 899,241,600          |
| Bonuses   | 0.00                | 0.00                 |
| Additional salaries work  | 0.00                | 0.00                 |
| Furniture and Office supplies   | 0.00                | 0.00                 |
| Fuel and oils   | 5,213.86            | 6,256,632            |
| Packaging materials   | 0.00                | 0.00                 |
| Sundries  | 140,770.93          | 168,925,116          |
| Stationery  | 7,428.86            | 8,914,632            |
| Water and electricity   | 4,301.48            | 5,161,776            |
| Depreciation office equipment   | 344.17              | 413,004              |
| Building Maintenance  | 1,339.35            | 1,607,220            |
| Maintenance of machinery and equipment                                | 0.00                | 0.00                 |
| Maintenance of furniture and office equipment                         | 2,978.25            | 3,573,900            |
| Announcement and dissemination  | 9,871.17            | 11,845,404           |
| Entertainment   | 67,194.02           | 80,632,824           |
| Transfer of employees   | 57,022.95           | 68,427,540           |
| Transfer of goods and merchandise                                     | 11,075.20           | 13,290,240           |
| Traveling and delegation  | 148,367.35          | 178,040,820          |
| Telecommunications  | 28,346.38           | 34,015,656           |
| Rent of building  | 48,765.14           | 58,518,168           |
| Rent of vehicles  | 741.66              | 889,992              |
| Subscription fees   | 0.00                | 0.00                 |
| Custom riddance   | 16,834.67           | 20,201,604           |
| Legal expenses  | 0.00                | 0.00                 |
| Bank charges  | 2,513.80            | 3,016,560            |
| Other sundries expenses   | 59,234.55           | 71,081,460           |
| Training Peirvce  | 12,290.96           | 14,749,152           |
| Penalty and compensation  | 0.00                | 0.00                 |
| Taxes and fees  | 140.00              | 168,000              |
| Donation granted to others  | 0.00                | 0.00                 |
| Accounting expenses   | 63,858.00           | 76,629,600           |
| Total expenses  | 1,438,000.75        | 1,725,600,900        |
| Increase revenue over expenditures (transferred to the balance sheet) | 0.25                | 300                  |



Mercy Hands for Humanitarian Aid

statement No. (2)

Revenues and expenses of the WFP Basra project as at 31st Dec.2016

| Account's   | 2016<br>\$ | 2016<br>IQD |
|---|------------|-------------|
| <b>Revenue</b>  | 251,653.67 | 301,984,404 |
| <b>expenses</b>   |            |             |
| Salaries  | 73,300.00  | 87,960,000  |
| Bonuses   | 0.00       | 0.00        |
| Additional salaries work  | 0.00       | 0.00        |
| Furniture and Office supplies   | 226.19     | 271,428     |
| Fuel and oils   | 0.00       | 0.00        |
| Packaging materials   | 0.00       | 0.00        |
| Sundries  | 927.29     | 1,112,748   |
| Stationery  | 168.56     | 202,272     |
| Water and electricity   | 0.00       | 0.00        |
| Depreciation office equipment   | 0.00       | 0.00        |
| Building Maintenance  | 30.43      | 36,516      |
| Maintenance of machinery and equipment                                | 0.00       | 0.00        |
| Maintenance of furniture and office equipment                         | 99.92      | 119,904     |
| Announcement and dissemination  | 51.59      | 61,908      |
| Entertainment   | 130.20     | 156,240     |
| Transfer of employees   |            | 0.00        |
| Transfer of goods and merchandise                                     | 27.78      | 33,336      |
| Traveling and delegation  | 8,262.73   | 9,915,276   |
| Telecommunications  | 118.28     | 141,936     |
| Rent of building  | 5,000.00   | 6,000,000   |
| Rent of vehicles  | 0.00       | 0.00        |
| Subscription fees   | 0.00       | 0.00        |
| Custom riddance   | 0.00       | 0.00        |
| Legal expenses  | 0.00       | 0.00        |
| Bank charges  | 0.00       | 0.00        |
| Other sundries expenses   | 108,247.02 | 129,896,424 |
| Training Peirvce  | 0.00       | 0.00        |
| Penalty and compensation  | 0.00       | 0.00        |
| Taxes and fees  | 0.00       | 0.00        |
| Donation granted to others  | 0.00       | 0.00        |
| Accounting expenses   | 196,589.99 | 235,907,988 |
| Total expenses  | 55,063.68  | 66,076,416  |
| Increase revenue over expenditures (transferred to the balance sheet) |            |             |

## Mercy Hands for Humanitarian Aid

statement No. (3)

### Revenues and expenses of the WFP Karbala 3 project as at 31st Dec.2016

| Account's   | 2016<br>\$ | 2016<br>IQD |
|---|------------|-------------|
| <b><u>Revenue</u></b>   | 286,874.94 | 344,249,928 |
| <b><u>expenses</u></b>  |            |             |
| Salaries  | 110,383.00 | 132,459,600 |
| Bonuses   | 0.00       | 0.00        |
| Additional salaries work  | 0.00       | 0.00        |
| Furniture and Office supplies   | 0.00       | 0.00        |
| Fuel and oils   | 0.00       | 0.00        |
| Packaging materials   | 0.00       | 0.00        |
| Sundries  | 629.57     | 755,484     |
| Stationery  | 208.75     | 250,500     |
| Water and electricity   | 0.00       | 0.00        |
| Depreciation office equipment   | 300.00     | 360,000     |
| Building Maintenance  | 42.96      | 51,552      |
| Maintenance of machinery and equipment                                | 0.00       | 0.00        |
| Maintenance of furniture and office equipment                         | 0.00       | 0.00        |
| Announcement and dissemination  | 0.00       | 0.00        |
| Entertainment   | 46.33      | 55,596      |
| Transfer of employees   | 0.00       | 0.00        |
| Transfer of goods and merchandise                                     | 4,011.73   | 4,814,076   |
| Traveling and delegation  | 452.00     | 542,400     |
| Telecommunications  | 7,525.99   | 9,031,188   |
| Rent of building  | 17,444.62  | 20,933,544  |
| Rent of vehicles  | 0.00       | 0.00        |
| Subscription fees   | 0.00       | 0.00        |
| Custom riddance   | 0.00       | 0.00        |
| Legal expenses  | 0.00       | 0.00        |
| Bank charges  | 1,028.95   | 1,234,740   |
| Other sundries expenses   | 26,663.68  | 31,996,416  |
| Training Peirvee  | 0.00       | 0.00        |
| Penalty and compensation  | 0.00       | 0.00        |
| Taxes and fees  | 0.00       | 0.00        |
| Donation granted to others  | 0.00       | 0.00        |
| Accounting expenses   | 0.00       | 0.00        |
| Total expenses  | 168,737.58 | 202,485,096 |
| Increase revenue over expenditures (transferred to the balance sheet) | 118,137.36 | 141,764,832 |

Mercy Hands for Humanitarian Aid

statement No. (4)

Revenues and expenses of the Baghdad WFP 2 project as at 31st Dec.2016

| Account's   | 2016<br>\$ | 2016<br>IQD |
|---|------------|-------------|
| <b><u>Revenue</u></b>   | 499,310.41 | 599,172,492 |
| <b><u>expenses</u></b>  |            |             |
| Salaries  | 102,825.00 | 123,390,000 |
| Bonuses   | 0.00       | 0.00        |
| Additional salaries work  | 0.00       | 0.00        |
| Furniture and Office supplies   | 0.00       | 0.00        |
| Fuel and oils   | 1,111.01   | 1,333,212   |
| Packaging materials   | 0.00       | 0.00        |
| Sundries  | 1,688.00   | 2,025,600   |
| Stationery  | 427.36     | 512,832     |
| Water and electricity   | 885.43     | 1,062,516   |
| Depreciation office equipment   | 0.00       | 0.00        |
| Building Maintenance  | 170.39     | 204,468     |
| Maintenance of machinery and equipment                                | 0.00       | 0.00        |
| Maintenance of furniture and office equipment                         | 328.53     | 394,236     |
| Announcement and dissemination  | 1,062.18   | 1,274,616   |
| Entertainment   | 315.28     | 378,336     |
| Transfer of employees   | 0.00       | 0.00        |
| Transfer of goods and merchandise                                     | 17,681.98  | 21,218,376  |
| Traveling and delegation  | 121.31     | 145,572     |
| Telecommunications  | 9,016.25   | 10,819,500  |
| Rent of building  | 49,650.00  | 59,580,000  |
| Rent of vehicles  | 0.00       | 0.00        |
| Subscription fees   | 0.00       | 0.00        |
| Custom riddance   | 0.00       | 0.00        |
| Legal expenses  | 0.00       | 0.00        |
| Bank charges  | 1,415.37   | 1,698,444   |
| Other sundries expenses   | 63,566.35  | 76,279,620  |
| Training Peirvce  | 250.00     | 300,000     |
| Penalty and compensation  | 0.00       | 0.00        |
| Taxes and fees  | 0.00       | 0.00        |
| Donation granted to others  | 0.00       | 0.00        |
| Accounting expenses   | 0.00       | 0.00        |
| Total expenses  | 250,514.44 | 300,617,328 |
| Increase revenue over expenditures (transferred to the balance sheet) | 248,795.97 | 298,555,164 |

## Mercy Hands for Humanitarian Aid

statement No. (5)

### Revenues and expenses of the WFP warehouse / 1 project as at 31st Dec.2016

| Account's   | 2016<br>\$ | 2016<br>IQD |
|---|------------|-------------|
| <b><u>Revenue</u></b>   | 817,365.24 | 980,838,288 |
| <b><u>expenses</u></b>  |            |             |
| Salaries  | 118,970.00 | 142,764,000 |
| Bonuses   | 0.00       | 0.00        |
| Additional salaries work  | 0.00       | 0.00        |
| Furniture and Office supplies   | 3,039.50   | 3,647,400   |
| Fuel and oils   | 0.00       | 0.00        |
| Packaging materials   | 0.00       | 0.00        |
| Sundries  | 2,355.95   | 2,827,140   |
| Stationery  | 2,598.34   | 3,118,008   |
| Water and electricity   | 0.00       | 0.00        |
| Depreciation office equipment   | 0.00       | 0.00        |
| Building Maintenance  | 2,043.08   | 2,451,696   |
| Maintenance of machinery and equipment                                | 0.00       | 0.00        |
| Maintenance of furniture and office equipment                         | 420.71     | 504,852     |
| Announcement and dissemination  | 56.25      | 67,500      |
| Entertainment   | 0.00       | 0.00        |
| Transfer of employees   | 0.00       | 0.00        |
| Transfer of goods and merchandise                                     | 80.00      | 96,000      |
| Traveling and delegation  | 0.00       | 0.00        |
| Telecommunications  | 3,107.75   | 3,729,300   |
| Rent of building  | 342,144.00 | 410,572,800 |
| Rent of vehicles  | 0.00       | 0.00        |
| Subscription fees   | 0.00       | 0.00        |
| Custom riddance   | 0.00       | 0.00        |
| Legal expenses  | 0.00       | 0.00        |
| Bank charges  | 0.00       | 0.00        |
| Other sundries expenses   | 341,314.89 | 409,577,868 |
| Training Peirvce  | 0.00       | 0.00        |
| Penalty and compensation  | 0.00       | 0.00        |
| Taxes and fees  | 0.00       | 0.00        |
| Donation granted to others  | 0.00       | 0.00        |
| Total expenses  | 816,130.47 | 979,356,564 |
| Increase revenue over expenditures (transferred to the balance sheet) | 1,234.77   | 1,481,724   |

Mercy Hands for Humanitarian Aid

statement No. (6)

Revenues and expenses of the WFP warehouse / 2 project as at 31st Dec.2016

| Account's   | 2016<br>\$  | 2016<br>IQD  |
|---|-------------|--------------|
| <u>Revenue</u>  | 424,466.32  | 509,359,584  |
| <u>expenses</u>   |             |              |
| Salaries  | 61,930.00   | 74,316,000   |
| Bonuses   | 0.00        | 0.00         |
| Additional salaries work  | 0.00        | 0.00         |
| Furniture and Office supplies   | 1,804.59    | 2,165,508    |
| Fuel and oils   | 0.00        | 0.00         |
| Packaging materials   | 0.00        | 0.00         |
| Sundries  | 31,885.85   | 38,263,020   |
| Stationery  | 437.48      | 524,976      |
| Water and electricity   | 0.00        | 0.00         |
| Depreciation office equipment   | 0.00        | 0.00         |
| Building Maintenance  | 661.15      | 793,380      |
| Maintenance of machinery and equipment  | 0.00        | 0.00         |
| Maintenance of furniture and office equipment                                     | 400.91      | 481,092      |
| Announcement and dissemination  | 0.00        | 0.00         |
| Entertainment   | 0.00        | 0.00         |
| Transfer of employees   | 0.00        | 0.00         |
| Transfer of goods and merchandise   | 303.06      | 363,672      |
| Traveling and delegation  | 0.00        | 0.00         |
| Telecommunications  | 1,917.88    | 2,301,456    |
| Rent of building  | 147,000.00  | 176,400,000  |
| Rent of vehicles  | 0.00        | 0.00         |
| Subscription fees   | 0.00        | 0.00         |
| Custom riddance   | 0.00        | 0.00         |
| Legal expenses  | 0.00        | 0.00         |
| Bank charges  | 0.00        | 0.00         |
| Other sundries expenses   | 190,929.81  | 229,115,772  |
| Training Peirvce  | 0.00        | 0.00         |
| Penalty and compensation  | 0.00        | 0.00         |
| Taxes and fees  | 0.00        | 0.00         |
| Donation granted to others  | 0.00        | 0.00         |
| Total expenses  | 437,270.73  | 524,724,876  |
| Increase spending on revenue (transferred to the Revenue and expenditure account) | (12,804.41) | (15,365,292) |

## Mercy Hands for Humanitarian Aid

statement No. (7)

### Revenues and expenses of the WFP warehouse / 3 project as at 31st Dec.2016

| Account's   | 2016<br>\$ | 2016<br>IQD |
|---|------------|-------------|
| <b><u>Revenue</u></b>   | 385,740.57 | 462,888,684 |
| <b><u>expenses</u></b>  |            |             |
| Salaries  | 57,140.00  | 68,568,000  |
| Bonuses   | 0.00       | 0.00        |
| Additional salaries work  | 0.00       | 0.00        |
| Furniture and Office supplies   | 1,921.54   | 2,305,848   |
| Fuel and oils   | 0.00       | 0.00        |
| Packaging materials   | 0.00       | 0.00        |
| Sundries  | 113.21     | 135,852     |
| Stationery  | 192.87     | 231,444     |
| Water and electricity   | 0.00       | 0.00        |
| Depreciation office equipment   | 0.00       | 0.00        |
| Building Maintenance  | 84.81      | 101,772     |
| Maintenance of machinery and equipment  | 0.00       | 0.00        |
| Maintenance of furniture and office equipment                                     | 0.00       | 0.00        |
| Announcement and dissemination  | 0.00       | 0.00        |
| Entertainment   | 0.00       | 0.00        |
| Transfer of employees   | 0.00       | 0.00        |
| Transfer of goods and merchandise   | 269.28     | 323,136     |
| Traveling and delegation  | 0.00       | 0.00        |
| Telecommunications  | 2,123.10   | 2,547,720   |
| Rent of building  | 120,000.00 | 144,000,000 |
| Rent of vehicles  | 0.00       | 0.00        |
| Subscription fees   | 0.00       | 0.00        |
| Custom riddance   | 0.00       | 0.00        |
| Legal expenses  | 0.00       | 0.00        |
| Bank charges  | 0.00       | 0.00        |
| Other sundries expenses   | 206,780.45 | 248,136,540 |
| Training Peirvce  | 0.00       | 0.00        |
| Penalty and compensation  | 0.00       | 0.00        |
| Taxes and fees  | 0.00       | 0.00        |
| Donation granted to others  | 0.00       | 0.00        |
| Total expenses  | 388,625.26 | 466,350,312 |
| Increase spending on revenue (transferred to the Revenue and expenditure account) | (2,884.69) | (3,461,628) |

## Mercy Hands for Humanitarian Aid

statement No. (8)

### Revenues and expenses of the LAIC5 project as at 31st Dec.2016

| Account's   | 2016<br>S | 2016<br>IQD |
|---|-----------|-------------|
| <b><u>Revenue</u></b>   | 58,376.36 | 70,051,632  |
| <b><u>expenses</u></b>  |           |             |
| Salaries  | 46,776.00 | 56,131,200  |
| Bonuses   | 0.00      | 0.00        |
| Additional salaries work  | 0.00      | 0.00        |
| Furniture and Office supplies   | 560.00    | 672,000     |
| Fuel and oils   | 39.48     | 47,376      |
| Packaging materials   | 0.00      | 0.00        |
| Sundries  | 8.20      | 9,840       |
| Stationery  | 521.69    | 626,028     |
| Water and electricity   | 302.41    | 362,892     |
| Depreciation office equipment   | 0.00      | 0.00        |
| Building Maintenance  | 48.34     | 58,008      |
| Maintenance of machinery and equipment                                | 14.06     | 16,872      |
| Maintenance of furniture and office equipment                         | 117.64    | 141,168     |
| Announcement and dissemination  | 1,700.30  | 2,040,360   |
| Entertainment   | 451.20    | 541,440     |
| Transfer of employees   | 0.00      | 0.00        |
| Transfer of goods and merchandise                                     | 0.00      | 0.00        |
| Traveling and delegation  | 60.00     | 72,000      |
| Telecommunications  | 2,353.17  | 2,823,804   |
| Rent of building  | 2,004.40  | 2,405,280   |
| Rent of vehicles  | 0.00      | 0.00        |
| Subscription fees   | 0.00      | 0.00        |
| Custom riddance   | 0.00      | 0.00        |
| Legal expenses  | 1,150.64  | 1,380,768   |
| Bank charges  | 0.00      | 0.00        |
| Other sundries expenses   | 574.33    | 689,196     |
| Training Peirvce  | 0.00      | 0.00        |
| Penalty and compensation  | 0.00      | 0.00        |
| Taxes and fees  | 0.00      | 0.00        |
| Donation granted to others  | 0.00      | 0.00        |
| Total expenses  | 56,681.86 | 68,018,232  |
| Increase revenue over expenditures (transferred to the balance sheet) | 1,694.50  | 2,033,400   |

## Mercy Hands for Humanitarian Aid

statement No. (9)

### ues and expenses of the UNICEF - education of children from the mines project as at 31st De

| Account's   | 2016<br>\$ | 2016<br>IQD |
|---|------------|-------------|
| <b>Revenue</b>  | 50,000.00  | 60,000,000  |
| <b>expenses</b>   |            |             |
| Salaries  | 0.00       | 0.00        |
| Bonuses   | 0.00       | 0.00        |
| Additional salaries work  | 0.00       | 0.00        |
| Furniture and Office supplies   | 0.00       | 0.00        |
| Fuel and oils   | 0.00       | 0.00        |
| Packaging materials   | 0.00       | 0.00        |
| Sundries  | 0.00       | 0.00        |
| Stationery  | 0.00       | 0.00        |
| Water and electricity   | 0.00       | 0.00        |
| Depreciation office equipment   | 0.00       | 0.00        |
| Building Maintenance  | 0.00       | 0.00        |
| Maintenance of machinery and equipment                                | 0.00       | 0.00        |
| Maintenance of furniture and office equipment                         | 0.00       | 0.00        |
| Announcement and dissemination  | 0.00       | 0.00        |
| Entertainment   | 0.00       | 0.00        |
| Transfer of employees   | 0.00       | 0.00        |
| Transfer of goods and merchandise                                     | 0.00       | 0.00        |
| Traveling and delegation  | 0.00       | 0.00        |
| Telecommunications  | 0.00       | 0.00        |
| Rent of building  | 0.00       | 0.00        |
| Rent of vehicles  | 0.00       | 0.00        |
| Subscription fees   | 0.00       | 0.00        |
| Custom riddance   | 0.00       | 0.00        |
| Legal expenses  | 0.00       | 0.00        |
| Bank charges  | 0.00       | 0.00        |
| Other sundries expenses   | 0.00       | 0.00        |
| Training Peirvee  | 0.00       | 0.00        |
| Penalty and compensation  | 0.00       | 0.00        |
| Taxes and fees  | 0.00       | 0.00        |
| Donation granted to others  | 0.00       | 0.00        |
| Healthy materials   | 0.00       | 0.00        |
| Total expenses  | 0.00       | 0.00        |
| Increase revenue over expenditures (transferred to the balance sheet) | 50,000.00  | 60,000,000  |



Mercy Hands for Humanitarian Aid

statement No. (10)

Revenues and expenses of the WFP Baghdad and Karbala (1003) project as at 31st Dec.2016

| Account's   | 2016<br>S    | 2016<br>IQD   |
|---|--------------|---------------|
| <b>Revenue</b>  | 1,088,538.62 | 1,306,246,344 |
| <b>expenses</b>   |              |               |
| Salaries  | 791,255.00   | 949,506,000   |
| Bonuses   | 0.00         | 0.00          |
| Additional salaries work  | 0.00         | 0.00          |
| Furniture and Office supplies   | 7,228.50     | 8,674,200     |
| Fuel and oils   | 539.68       | 647,616       |
| Packaging materials   | 0.00         | 0.00          |
| Sundries  | 6,117.19     | 7,340,628     |
| Stationery  | 1,159.61     | 1,391,532     |
| Water and electricity   | 150.23       | 180,276       |
| Depreciation office equipment   | 0.00         | 0.00          |
| Building Maintenance  | 131.51       | 157,812       |
| Maintenance of machinery and equipment  | 0.00         | 0.00          |
| Maintenance of furniture and office equipment                                     | 192.25       | 230,700       |
| Announcement and dissemination  | 2,943.20     | 3,531,840     |
| Entertainment   | 36.29        | 43,548        |
| Transfer of employees   | 0.00         | 0.00          |
| Transfer of goods and merchandise   | 50,881.15    | 61,057,380    |
| Traveling and delegation  | 4,347.23     | 5,216,676     |
| Telecommunications  | 16,866.42    | 20,239,704    |
| Rent of building  | 121,435.19   | 145,722,228   |
| Rent of vehicles  | 0.00         | 0.00          |
| Subscription fees   | 0.00         | 0.00          |
| Custom riddance   | 0.00         | 0.00          |
| Legal expenses  | 0.00         | 0.00          |
| Bank charges  | 1,145.42     | 1,374,504     |
| Other sundries expenses   | 107,611.27   | 129,133,524   |
| Training Peirvce  | 0.00         | 0.00          |
| Penalty and compensation  | 0.00         | 0.00          |
| Taxes and fees  | 0.00         | 0.00          |
| Donation granted to others  | 0.00         | 0.00          |
| Total expenses  | 1,112,040.14 | 1,334,448,168 |
| Increase spending on revenue (transferred to the Revenue and expenditure account) | (23,501.52)  | (28,201,824)  |

## Mercy Hands for Humanitarian Aid

statement No. (11)

### Revenues and expenses of the WFP (1004) project as at 31st Dec.2016

| Account's   | 2016<br>\$   | 2016<br>IQD   |
|---|--------------|---------------|
| <b>Revenue</b>  | 0.00         | 0.00          |
| <b><u>expenses</u></b>  |              |               |
| Salaries  | 83,165.00    | 99,798,000    |
| Bonuses   | 0.00         | 0.00          |
| Additional salaries work  | 0.00         | 0.00          |
| Furniture and Office supplies   | 4,524.29     | 5,429,148     |
| Fuel and oils   | 75.97        | 91,164        |
| Packaging materials   | 0.00         | 0.00          |
| Sundries  | 1,002.11     | 1,202,532     |
| Stationery  | 75.00        | 90,000        |
| Water and electricity   | 0.00         | 0.00          |
| Depreciation office equipment   | 0.00         | 0.00          |
| Building Maintenance  | 10.08        | 12,096        |
| Maintenance of machinery and equipment  | 0.00         | 0.00          |
| Maintenance of furniture and office equipment                                     | 208.24       | 249,888       |
| Announcement and dissemination  | 31.01        | 37,212        |
| Entertainment   | 0.00         | 0.00          |
| Transfer of employees   | 0.00         | 0.00          |
| Transfer of goods and merchandise   | 3,453.51     | 4,144,212     |
| Traveling and delegation  | 275.00       | 330,000       |
| Telecommunications  | 505.43       | 606,516       |
| Rent of building  | 1,550.34     | 1,860,408     |
| Rent of vehicles  | 0.00         | 0.00          |
| Subscription fees   | 0.00         | 0.00          |
| Custom riddance   | 0.00         | 0.00          |
| Legal expenses  | 0.00         | 0.00          |
| Bank charges  | 0.00         | 0.00          |
| Other sundries expenses   | 16,681.65    | 20,017,980    |
| Training Peirvce  | 0.00         | 0.00          |
| Penalty and compensation  | 0.00         | 0.00          |
| Taxes and fees  | 0.00         | 0.00          |
| Donation granted to others  | 0.00         | 0.00          |
| Healthy materials   | 0.00         | 0.00          |
| Total expenses  | 111,557.63   | 133,869,156   |
| Increase spending on revenue (transferred to the Revenue and expenditure account) | (111,557.63) | (133,869,156) |

## Mercy Hands for Humanitarian Aid

statement No. (12)

### Revenues and expenses of the WFP warehouse\4 (1005) project as at 31st Dec.2016

| Account's   | 2016<br>\$  | 2016<br>IQD  |
|---|-------------|--------------|
| <b><u>Revenue</u></b>   | 59,459.64   | 71,351,568   |
| <b><u>expenses</u></b>  |             |              |
| Salaries  | 13,800.00   | 16,560,000   |
| Bonuses   | 0.00        | 0.00         |
| Additional salaries work  | 0.00        | 0.00         |
| Furniture and Office supplies   | 0.00        | 0.00         |
| Fuel and oils   | 0.00        | 0.00         |
| Packaging materials   | 0.00        | 0.00         |
| Sundries  | 25.58       | 30,696       |
| Stationery  | 7.36        | 8,832        |
| Water and electricity   | 0.00        | 0.00         |
| Depreciation office equipment   | 0.00        | 0.00         |
| Building Maintenance  | 506.98      | 608,376      |
| Maintenance of machinery and equipment  | 0.00        | 0.00         |
| Maintenance of furniture and office equipment                                     | 22.48       | 26,976       |
| Announcement and dissemination  | 0.00        | 0.00         |
| Entertainment   | 6.98        | 8,376        |
| Transfer of employees   | 0.00        | 0.00         |
| Transfer of goods and merchandise   | 0.00        | 0.00         |
| Traveling and delegation  | 0.00        | 0.00         |
| Telecommunications  | 224.04      | 268,848      |
| Rent of building  | 0.00        | 0.00         |
| Rent of vehicles  | 18,750.00   | 22,500,000   |
| Subscription fees   | 0.00        | 0.00         |
| Custom riddance   | 0.00        | 0.00         |
| Legal expenses  | 0.00        | 0.00         |
| Bank charges  | 0.00        | 0.00         |
| Other sundries expenses   | 45,452.51   | 54,543,012   |
| Training Peirvce  | 0.00        | 0.00         |
| Penalty and compensation  | 0.00        | 0.00         |
| Taxes and fees  | 0.00        | 0.00         |
| Donation granted to others  | 0.00        | 0.00         |
| Healthy materials   | 0.00        | 0.00         |
| Total expenses  | 78,795.93   | 94,555,116   |
| Increase spending on revenue (transferred to the Revenue and expenditure account) | (19,336.29) | (23,203,548) |

Mercy Hands for Humanitarian Aid

statement No. (13)

Revenues and expenses of the WFP Kiarh warehouse project as at 31st Dec.2016

| Account's   | 2016<br>S   | 2016<br>IQD  |
|---|-------------|--------------|
| <b>Revenue</b>  | 0.00        | 0.00         |
| <b>expenses</b>   |             |              |
| Salaries  | 6,250.00    | 7,500,000    |
| Bonuses   | 0.00        | 0.00         |
| Additional salaries work  | 0.00        | 0.00         |
| Furniture and Office supplies   | 192.25      | 230,700      |
| Fuel and oils   | 0.00        | 0.00         |
| Packaging materials   | 0.00        | 0.00         |
| Sundries  | 126.36      | 151,632      |
| Stationery  | 74.03       | 88,836       |
| Water and electricity   | 0.00        | 0.00         |
| Depreciation office equipment   | 0.00        | 0.00         |
| Building Maintenance  | 0.00        | 0.00         |
| Maintenance of machinery and equipment  | 0.00        | 0.00         |
| Maintenance of furniture and office equipment                                     | 0.00        | 0.00         |
| Announcement and dissemination  | 0.00        | 0.00         |
| Entertainment   | 0.00        | 0.00         |
| Transfer of employees   | 0.00        | 0.00         |
| Transfer of goods and merchandise   | 128.14      | 153,768      |
| Traveling and delegation  | 1,840.00    | 2,208,000    |
| Telecommunications  | 0.00        | 0.00         |
| Rent of building  | 0.00        | 0.00         |
| Rent of vehicles  | 0.00        | 0.00         |
| Subscription fees   | 0.00        | 0.00         |
| Custom riddance   | 0.00        | 0.00         |
| Legal expenses  | 0.00        | 0.00         |
| Bank charges  | 0.00        | 0.00         |
| Other sundries expenses   | 21,457.63   | 25,749,156   |
| Training Peirvce  | 0.00        | 0.00         |
| Penalty and compensation  | 0.00        | 0.00         |
| Taxes and fees  | 0.00        | 0.00         |
| Donation granted to others  | 0.00        | 0.00         |
| Healthy materials   | 0.00        | 0.00         |
| Total expenses  | 30,068.41   | 36,082,092   |
| Increase spending on revenue (transferred to the Revenue and expenditure account) | (30,068.41) | (36,082,092) |

# Mercy Hands for Humanitarian Aid

statement No. (14)

## Revenues and expenses of the TPM WFP project as at 31st Dec.2016

| Account's   | 2016<br>\$ | 2016<br>IQD |
|---|------------|-------------|
| <b><u>Revenue</u></b>   | 8,883.64   | 10,660,368  |
| <b><u>expenses</u></b>  |            |             |
| Salaries  | 6,700.00   | 8,040,000   |
| Bonuses   | 0.00       | 0.00        |
| Additional salaries work  | 0.00       | 0.00        |
| Furniture and Office supplies   | 250.00     | 300,000     |
| Fuel and oils   | 0.00       | 0.00        |
| Packaging materials   | 0.00       | 0.00        |
| Sundries  | 0.00       | 0.00        |
| Stationery  | 0.00       | 0.00        |
| Water and electricity   | 0.00       | 0.00        |
| Depreciation office equipment   | 0.00       | 0.00        |
| Building Maintenance  | 0.00       | 0.00        |
| Maintenance of machinery and equipment                                | 0.00       | 0.00        |
| Maintenance of furniture and office equipment                         | 0.00       | 0.00        |
| Announcement and dissemination  | 0.00       | 0.00        |
| Entertainment   | 0.00       | 0.00        |
| Transfer of employees   | 0.00       | 0.00        |
| Transfer of goods and merchandise                                     | 0.00       | 0.00        |
| Traveling and delegation  | 1,729.46   | 2,075,352   |
| Telecommunications  | 0.00       | 0.00        |
| Rent of building  | 0.00       | 0.00        |
| Rent of vehicles  | 0.00       | 0.00        |
| Subscription fees   | 0.00       | 0.00        |
| Custom riddance   | 0.00       | 0.00        |
| Legal expenses  | 0.00       | 0.00        |
| Bank charges  | 35.53      | 42,636      |
| Other sundries expenses   | 0.00       | 0.00        |
| Training Peirvee  | 0.00       | 0.00        |
| Penalty and compensation  | 0.00       | 0.00        |
| Taxes and fees  | 0.00       | 0.00        |
| Donation granted to others  | 0.00       | 0.00        |
| Healthy materials   | 0.00       | 0.00        |
| Total expenses  | 8,714.99   | 10,457,988  |
| Increase revenue over expenditures (transferred to the balance sheet) | 168.65     | 202,380     |

# Mercy Hands for Humanitarian Aid

statement No. (15)

## Revenues and expenses of the WFP Tikrit warehouse project as at 31st Dec.2016

| Account's   | 2016<br>S          | 2016<br>IQD         |
|---|--------------------|---------------------|
| <b>Revenue</b>  | 33,571.79          | 40,286,148          |
| <b><u>expenses</u></b>  |                    |                     |
| Salaries  | 31,950.00          | 38,340,000          |
| Bonuses   | 0.00               | 0.00                |
| Additional salaries work  | 0.00               | 0.00                |
| Furniture and Office supplies   | 4,416.19           | 5,299,428           |
| Fuel and oils   | 0.00               | 0.00                |
| Packaging materials   | 0.00               | 0.00                |
| Sundries  | 143.41             | 172,092             |
| Stationery  | 15.50              | 18,600              |
| Water and electricity   | 200.78             | 240,936             |
| Depreciation office equipment   | 0.00               | 0.00                |
| Building Maintenance  | 4,925.19           | 5,910,228           |
| Maintenance of machinery and equipment  | 0.00               | 0.00                |
| Maintenance of furniture and office equipment                                     | 139.26             | 167,112             |
| Announcement and dissemination  | 0.00               | 0.00                |
| Entertainment   | 0.00               | 0.00                |
| Transfer of employees   | 0.00               | 0.00                |
| Transfer of goods and merchandise   | 0.00               | 0.00                |
| Traveling and delegation  | 2,393.60           | 2,872,320           |
| Telecommunications  | 517.80             | 621,360             |
| Rent of building  | 3,875.97           | 4,651,164           |
| Rent of vehicles  | 0.00               | 0.00                |
| Subscription fees   | 0.00               | 0.00                |
| Custom riddance   | 0.00               | 0.00                |
| Legal expenses  | 0.00               | 0.00                |
| Bank charges  | 0.00               | 0.00                |
| Other sundries expenses   | 3,997.29           | 4,796,748           |
| Training Peirvee  | 0.00               | 0.00                |
| Penalty and compensation  | 0.00               | 0.00                |
| Taxes and fees  | 0.00               | 0.00                |
| Donation granted to others  | 0.00               | 0.00                |
| Healthy materials   | 0.00               | 0.00                |
| <b>Total expenses</b>   | <b>52,574.99</b>   | <b>63,089,988</b>   |
| Increase spending on revenue (transferred to the Revenue and expenditure account) | <b>(19,003.20)</b> | <b>(22,803,840)</b> |

Mercy Hands for Humanitarian Aid

statement No. (16)

Revenues and expenses of the IAAD project as at 31st Dec.2016

| Account's   | 2016<br>\$ | 2016<br>IQD |
|---|------------|-------------|
| <u>Revenue</u>  | 145,383.00 | 174,459,600 |
| <u>expenses</u>   |            |             |
| Salaries  | 82,765.00  | 99,318,000  |
| Bonuses   | 0.00       | 0.00        |
| Additional salaries work  | 0.00       | 0.00        |
| Furniture and Office supplies   | 0.00       | 0.00        |
| Fuel and oils   | 51.94      | 62,328      |
| Packaging materials   | 0.00       | 0.00        |
| Sundries  | 3,020.36   | 3,624,432   |
| Stationery  | 1,395.66   | 1,674,792   |
| Water and electricity   | 0.00       | 0.00        |
| Depreciation office equipment   | 0.00       | 0.00        |
| Building Maintenance  | 0.00       | 0.00        |
| Maintenance of machinery and equipment                                | 0.00       | 0.00        |
| Maintenance of furniture and office equipment                         | 368.94     | 442,728     |
| Announcement and dissemination  | 2,139.07   | 2,566,884   |
| Entertainment   | 12,700.71  | 15,240,852  |
| Transfer of employees   | 0.00       | 0.00        |
| Transfer of goods and merchandise                                     | 210.00     | 252,000     |
| Traveling and delegation  | 23,224.04  | 27,868,848  |
| Telecommunications  | 3,266.74   | 3,920,088   |
| Rent of building  | 7,272.13   | 8,726,556   |
| Rent of vehicles  | 0.00       | 0.00        |
| Subscription fees   | 0.00       | 0.00        |
| Custom riddance   | 6,484.69   | 7,781,628   |
| Legal expenses  | 200.00     | 240,000     |
| Bank charges  | 14.84      | 17,808      |
| Other sundries expenses   | 2,268.68   | 2,722,416   |
| Training Peirvce  | 0.00       | 0.00        |
| Penalty and compensation  | 0.00       | 0.00        |
| Taxes and fees  | 0.00       | 0.00        |
| Donation granted to others  | 0.00       | 0.00        |
| Healthy materials   | 0.00       | 0.00        |
| Total expenses  | 145,382.80 | 174,459,360 |
| Increase revenue over expenditures (transferred to the balance sheet) | 0.20       | 240         |

# Mercy Hands for Humanitarian Aid

statement No. (17)

## Revenues and expenses of the UNESCO project as at 31st Dec.2016

| Account's   | 2016<br>\$      | 2016<br>IQD      |
|---|-----------------|------------------|
| <b><u>Revenue</u></b>   | 1,023.47        | 1,228,164        |
| <b><u>expenses</u></b>  |                 |                  |
| Salaries  | 0.00            | 0.00             |
| Bonuses   | 0.00            | 0.00             |
| Additional salaries work  | 0.00            | 0.00             |
| Furniture and Office supplies   | 0.00            | 0.00             |
| Fuel and oils   | 0.00            | 0.00             |
| Packaging materials   | 0.00            | 0.00             |
| Sundries  | 0.00            | 0.00             |
| Stationery  | 0.00            | 0.00             |
| Water and electricity   | 20.99           | 25,188           |
| Depreciation office equipment   | 0.00            | 0.00             |
| Building Maintenance  | 0.00            | 0.00             |
| Maintenance of machinery and equipment  | 0.00            | 0.00             |
| Maintenance of furniture and office equipment                                     | 0.00            | 0.00             |
| Announcement and dissemination  | 20.58           | 24,696           |
| Entertainment   | 216.06          | 259,272          |
| Transfer of employees   | 0.00            | 0.00             |
| Transfer of goods and merchandise   | 0.00            | 0.00             |
| Traveling and delegation  | 0.00            | 0.00             |
| Telecommunications  | 0.00            | 0.00             |
| Rent of building  | 0.00            | 0.00             |
| Rent of vehicles  | 0.00            | 0.00             |
| Subscription fees   | 0.00            | 0.00             |
| Custom riddance   | 0.00            | 0.00             |
| Legal expenses  | 0.00            | 0.00             |
| Bank charges  | 0.00            | 0.00             |
| Other sundries expenses   | 839.91          | 1,007,892        |
| Training Peirvee  | 0.00            | 0.00             |
| Penalty and compensation  | 0.00            | 0.00             |
| Taxes and fees  | 0.00            | 0.00             |
| Donation granted to others  | 0.00            | 0.00             |
| Accounting expenses   | 0.00            | 0.00             |
| <b>Total expenses</b>   | <b>1,097.54</b> | <b>1,317,048</b> |
| Increase spending on revenue (transferred to the Revenue and expenditure account) | <b>(74.07)</b>  | <b>(88,884)</b>  |



Mercy Hands for Humanitarian Aid

statement No. (18)

Revenues and expenses of the (6) LAIC project as at 31st Dec.2016

| Account's   | 2016<br>S  | 2016<br>IQD |
|---|------------|-------------|
| <b><u>Revenue</u></b>   | 8,345.00   | 10,014,000  |
| <b><u>expenses</u></b>  |            |             |
| Salaries  | 8,690.00   | 10,428,000  |
| Bonuses   | 0.00       | 0.00        |
| Additional salaries work  | 0.00       | 0.00        |
| Furniture and Office supplies   | 0.00       | 0.00        |
| Fuel and oils   | 0.00       | 0.00        |
| Packaging materials   | 0.00       | 0.00        |
| Sundries  | 0.00       | 0.00        |
| Stationery  | 72.40      | 86,880      |
| Water and electricity   | 32.56      | 39,072      |
| Depreciation office equipment   | 0.00       | 0.00        |
| Building Maintenance  | 0.00       | 0.00        |
| Maintenance of machinery and equipment  | 0.00       | 0.00        |
| Maintenance of furniture and office equipment                                     | 39.35      | 47,220      |
| Announcement and dissemination  | 500.00     | 600,000     |
| Entertainment   | 91.47      | 109,764     |
| Transfer of employees   | 450.00     | 540,000     |
| Transfer of goods and merchandise   | 0.00       | 0.00        |
| Traveling and delegation  | 180.00     | 216,000     |
| Telecommunications  | 333.50     | 400,200     |
| Rent of building  | 578.30     | 693,960     |
| Rent of vehicles  | 0.00       | 0.00        |
| Subscription fees   | 0.00       | 0.00        |
| Custom riddance   | 0.00       | 0.00        |
| Legal expenses  | 67.06      | 80,472      |
| Bank charges  | 0.00       | 0.00        |
| Other sundries expenses   | 195.30     | 234,360     |
| Training Peirvce  | 0.00       | 0.00        |
| Penalty and compensation  | 0.00       | 0.00        |
| Taxes and fees  | 0.00       | 0.00        |
| Donation granted to others  | 0.00       | 0.00        |
| Accounting expenses   | 0.00       | 0.00        |
| Total expenses  | 11,229.94  | 13,475,928  |
| Increase spending on revenue (transferred to the Revenue and expenditure account) | (2,884.94) | (3,461,928) |

Mercy Hands for Humanitarian Aid

statement No. (19)

Revenues and expenses of the UNICEF project as at 31st Dec.2016

| Account's   | 2016<br>S | 2016<br>IQD |
|---|-----------|-------------|
| <b><u>Revenue</u></b>   | 98,273.00 | 117,927,600 |
| <b><u>expenses</u></b>  |           |             |
| Salaries  | 31,200.00 | 37,440,000  |
| Bonuses   | 0.00      | 0.00        |
| Additional salaries work  | 0.00      | 0.00        |
| Furniture and Office supplies   | 2,720.00  | 3,264,000   |
| Fuel and oils   | 1,860.48  | 2,232,576   |
| Packaging materials   | 0.00      | 0.00        |
| Sundries  | 3,500.38  | 4,200,456   |
| Stationery  | 5,550.62  | 6,660,744   |
| Water and electricity   | 0.00      | 0.00        |
| Depreciation office equipment   | 588.00    | 705,600     |
| Building Maintenance  | 271.32    | 325,584     |
| Maintenance of machinery and equipment                                | 0.00      | 0.00        |
| Maintenance of furniture and office equipment                         | 0.00      | 0.00        |
| Announcement and dissemination  | 5,604.65  | 6,725,580   |
| Entertainment   | 10,370.94 | 12,445,128  |
| Transfer of employees   | 0.00      | 0.00        |
| Transfer of goods and merchandise                                     | 1,500.00  | 1,800,000   |
| Traveling and delegation  | 3,345.35  | 4,014,420   |
| Telecommunications  | 1,490.64  | 1,788,768   |
| Rent of building  | 4,500.00  | 5,400,000   |
| Rent of vehicles  | 0.00      | 0.00        |
| Subscription fees   | 0.00      | 0.00        |
| Custom riddance   | 7,213.18  | 8,655,816   |
| Legal expenses  | 0.00      | 0.00        |
| Bank charges  | 0.00      | 0.00        |
| Other sundries expenses   | 15,158.94 | 18,190,728  |
| Training Peirvce  | 0.00      | 0.00        |
| Penalty and compensation  | 0.00      | 0.00        |
| Taxes and fees  | 0.00      | 0.00        |
| Donation granted to others  | 0.00      | 0.00        |
| Accounting expenses   | 3,229.46  | 3,875,352   |
| Total expenses  | 98,103.96 | 117,724,752 |
| Increase revenue over expenditures (transferred to the balance sheet) | 169.04    | 202,848     |

## Mercy Hands for Humanitarian Aid

statement No. (20)

### Revenues and expenses of the IHPF- Food rations project as at 31st Dec.2016

| Account's   | 2016<br>S  | 2016<br>IQD |
|---|------------|-------------|
| <b><u>Revenue</u></b>   | 308,300.98 | 369,961,176 |
| <b><u>expenses</u></b>  |            |             |
| Salaries  | 17,500.00  | 21,000,000  |
| Bonuses   | 0.00       | 0.00        |
| Additional salaries work  | 0.00       | 0.00        |
| Furniture and Office supplies   | 990.00     | 1,188,000   |
| Fuel and oils   | 0.00       | 0.00        |
| Packaging materials   | 0.00       | 0.00        |
| Sundries  | 275,900.00 | 331,080,000 |
| Stationery  | 0.00       | 0.00        |
| Water and electricity   | 0.00       | 0.00        |
| Depreciation office equipment   | 0.00       | 0.00        |
| Building Maintenance  | 0.00       | 0.00        |
| Maintenance of machinery and equipment  | 0.00       | 0.00        |
| Maintenance of furniture and office equipment                                     | 0.00       | 0.00        |
| Announcement and dissemination  | 500.00     | 600,000     |
| Entertainment   | 0.00       | 0.00        |
| Transfer of employees   | 0.00       | 0.00        |
| Transfer of goods and merchandise   | 4,460.00   | 5,352,000   |
| Traveling and delegation  | 0.00       | 0.00        |
| Telecommunications  | 426.57     | 511,884     |
| Rent of building  | 2,000.00   | 2,400,000   |
| Rent of vehicles  | 0.00       | 0.00        |
| Subscription fees   | 0.00       | 0.00        |
| Custom riddance   | 0.00       | 0.00        |
| Legal expenses  | 0.00       | 0.00        |
| Bank charges  | 0.00       | 0.00        |
| Other sundries expenses   | 6,550.00   | 7,860,000   |
| Training Peirvce  | 0.00       | 0.00        |
| Penalty and compensation  | 0.00       | 0.00        |
| Taxes and fees  | 0.00       | 0.00        |
| Donation granted to others  | 0.00       | 0.00        |
| Accounting expenses   | 0.00       | 0.00        |
| Total expenses  | 308,326.57 | 369,991,884 |
| Increase spending on revenue (transferred to the Revenue and expenditure account) | (25.59)    | (30,708)    |

Mercy Hands for Humanitarian Aid

statement No. (21)

Revenues and expenses of the HELP - health cases project as at 31st Dec.2016

| Account's   | 2016<br>\$   | 2016<br>IQD   |
|---|--------------|---------------|
| <b>Revenue</b>  | 179,812.87   | 215,775,444   |
| <b>expenses</b>   |              |               |
| Salaries  | 18,260.00    | 21,912,000    |
| Bonuses   | 0.00         | 0.00          |
| Additional salaries work  | 0.00         | 0.00          |
| Furniture and Office supplies   | 1,485.00     | 1,782,000     |
| Fuel and oils   | 2,000.00     | 2,400,000     |
| Packaging materials   | 0.00         | 0.00          |
| Sundries  | 0.00         | 0.00          |
| Stationery  | 0.00         | 0.00          |
| Water and electricity   | 270.00       | 324,000       |
| Depreciation office equipment   | 0.00         | 0.00          |
| Building Maintenance  | 0.00         | 0.00          |
| Maintenance of machinery and equipment  | 0.00         | 0.00          |
| Maintenance of furniture and office equipment                                     | 0.00         | 0.00          |
| Announcement and dissemination  | 7,674.42     | 9,209,304     |
| Entertainment   | 235,752.00   | 282,902,400   |
| Transfer of employees   | 8,700.00     | 10,440,000    |
| Transfer of goods and merchandise   | 0.00         | 0.00          |
| Traveling and delegation  | 0.00         | 0.00          |
| Telecommunications  | 569.07       | 682,884       |
| Rent of building  | 6,000.00     | 7,200,000     |
| Rent of vehicles  | 0.00         | 0.00          |
| Subscription fees   | 0.00         | 0.00          |
| Custom riddance   | 0.00         | 0.00          |
| Legal expenses  | 0.00         | 0.00          |
| Bank charges  | 0.00         | 0.00          |
| Other sundries expenses   | 0.00         | 0.00          |
| Training Peirvce  | 0.00         | 0.00          |
| Penalty and compensation  | 0.00         | 0.00          |
| Taxes and fees  | 0.00         | 0.00          |
| Donation granted to others  | 0.00         | 0.00          |
| Accounting expenses   | 0.00         | 0.00          |
| Total expenses  | 280,710.49   | 336,852,588   |
| Increase spending on revenue (transferred to the Revenue and expenditure account) | (100,897.62) | (121,077,144) |

Mercy Hands for Humanitarian Aid

statement No. (22)

Revenues and expenses of the Administrative as at 31st Dec.2016

| Account's   | 2016<br>\$ | 2016<br>IQD    |
|---|------------|----------------|
| <b>Revenue</b>  | 317,075.20 | 380,490,240.00 |
| <b>expenses</b>   |            |                |
| Salaries  | 59,332.00  | 71,198,400     |
| Bonuses   | 9,995.00   | 11,994,000     |
| Additional salaries work  | 1,800.00   | 2,160,000      |
| Furniture and Office supplies   | 11,737.48  | 14,084,976     |
| Fuel and oils   | 238.28     | 285,936        |
| Packaging materials   | 0.00       | 0.00           |
| Sundries  | 3,337.77   | 4,005,324      |
| Stationery  | 68.03      | 81,636         |
| Water and electricity   | 3,121.90   | 3,746,280      |
| Depreciation office equipment   | 5,123.20   | 6,147,840      |
| Building Maintenance  | 2,738.51   | 3,286,212      |
| Maintenance of machinery and equipment                                | 0.00       | 0.00           |
| Maintenance of furniture and office equipment                         | 976.61     | 1,171,932      |
| Announcement and dissemination  | 1,624.40   | 1,949,280      |
| Entertainment   | 2,102.92   | 2,523,504      |
| Transfer of employees   | 3,053.19   | 3,663,828      |
| Transfer of goods and merchandise                                     | 321.71     | 386,052        |
| Traveling and delegation  | 6,706.53   | 8,047,836      |
| Telecommunications  | 3,272.36   | 3,926,832      |
| Rent of building  | 14,296.06  | 17,155,272     |
| Rent of vehicles  | 0.00       | 0.00           |
| Subscription fees   | 872.55     | 1,047,060      |
| Custom riddance   | 1,039.21   | 1,247,052      |
| Legal expenses  | 0.00       | 0.00           |
| Bank charges  | 12,353.21  | 14,823,852     |
| Other sundries expenses   | 3,533.79   | 4,240,548      |
| Training Peirvce  | 3,694.60   | 4,433,520      |
| Penalty and compensation  | 79.72      | 95,664         |
| Taxes and fees  | 45.78      | 54,936         |
| Accounting expenses   | 3,875.00   | 4,650,000      |
| Total expenses  | 155,339.81 | 186,407,772    |
| Increase revenue over expenditures (transferred to the balance sheet) | 161,735.39 | 194,082,468    |

## Mercy Hands for Humanitarian Aid

### Statement of fixed assets for the Year ended 31-12-2016

statement No. (23)

| Fixed Assets  | Furniture        | Furniture        |
|---|------------------|------------------|
|   | office equipment | office equipment |
|   | \$               | IQD              |
| The opening balance (cost)                            | 26,595.79        | 31,914,948       |
| Fixed Assets added on the period                      | 11,737.48        | 14,084,976       |
| Cost of Fixed Assets Selling on the period            | 4,185.64         | 5,022,768        |
| Total cost as at 31-12-2016                           | 34,147.63        | 40,977,156       |
| <u>Depreciation</u>                                   |                  |                  |
| Balance Accumulated Depreciation                      | 10,874.16        | 13,048,992       |
| The Depreciation for the Year                         | 5,123.20         | 6,147,840        |
| The Accumulated Depreciation balance as at 31-12-2016 | 15,997.36        | 19,196,832       |
| The net book value as at 31-12-2016                   | 18,150.27        | 21,780,324       |

## Mercy Hands for Humanitarian Aid

### Statement of Cash In Bank as at 31st Dec.2016

statement No. (24)

| <u>Account's</u>   | <u>2016</u><br><u>S</u> | <u>2016</u><br><u>IQD</u> |
|--------------------|-------------------------|---------------------------|
| Bank of Baghdad    | 234,917.05              | 281,900,460               |
| Bank Dar es Salaam | 352,846.84              | 423,416,208               |
| Trade Bank of Iraq | 528,908.04              | 634,689,648               |
| Total Cash In Bank | <u>1,116,672</u>        | <u>1,340,006,316</u>      |