



**INTERNATIONAL CENTER FOR  
TRANSITIONAL JUSTICE INC.**

**CONSOLIDATED FINANCIAL STATEMENTS**

**MARCH 31, 2015 and 2014**

## **INDEPENDENT AUDITORS' REPORT**

Board of Directors  
International Center for Transitional Justice Inc.  
New York, New York

### **Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statements of the International Center for Transitional Justice Inc. ("ICTJ"), which are comprised of the consolidated statements of financial position as of March 31, 2015 and 2014, the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Consolidated Financial Statements***

ICTJ's management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about 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 organization's preparation and fair presentation of the financial statements, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the International Center for Transitional Justice Inc. as of March 31, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.



New York, New York  
November 16, 2015

# INTERNATIONAL CENTER FOR TRANSITIONAL JUSTICE INC.

## Consolidated Statements of Financial Position

	March 31,	
	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 3,227,190	\$ 5,819,527
Grants and contributions receivable, net	6,483,348	7,145,362
Prepaid expenses and other assets	236,453	260,664
Property and equipment, net	<u>70,058</u>	<u>120,278</u>
	<u>\$ 10,017,049</u>	<u>\$ 13,345,831</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Note payable	\$ 500,000	\$ 1,000,000
Accounts payable and accrued expenses	711,041	834,130
Deferred rent	<u>177,259</u>	<u>265,954</u>
	<u>1,388,300</u>	<u>2,100,084</u>
Commitments and contingencies (Note H)		
Net assets:		
Unrestricted net of cumulative foreign currency losses of (\$3,291,408) at 2015 and (\$2,377,732) at 2014	3,888,552	5,435,833
Temporarily restricted	<u>4,740,197</u>	<u>5,809,914</u>
	<u>8,628,749</u>	<u>11,245,747</u>
	<u>\$ 10,017,049</u>	<u>\$ 13,345,831</u>

**INTERNATIONAL CENTER FOR TRANSITIONAL JUSTICE INC.**

**Consolidated Statements of Activities**

	Year Ended March 31, 2015			Year Ended March 31, 2014		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Revenue and public support:</b>						
Grants and contributions	\$ 3,332,475	\$ 6,743,670	\$ 10,076,145	\$ 5,508,475	\$ 5,031,116	\$ 10,539,591
Other revenue	<u>85,268</u>		<u>85,268</u>	<u>91,111</u>		<u>91,111</u>
Total revenue and public support before release of restrictions	3,417,743	6,743,670	10,161,413	5,599,586	5,031,116	10,630,702
Net assets released from restrictions	<u>7,813,387</u>	<u>(7,813,387)</u>		<u>6,340,398</u>	<u>(6,340,398)</u>	
Total revenue and public support	<u>11,231,130</u>	<u>(1,069,717)</u>	<u>10,161,413</u>	<u>11,939,984</u>	<u>(1,309,282)</u>	<u>10,630,702</u>
<b>Expenses:</b>						
Program services	8,934,681		8,934,681	9,072,380		9,072,380
Management and general	2,290,696		2,290,696	2,337,048		2,337,048
Development	<u>1,027,079</u>		<u>1,027,079</u>	<u>1,000,206</u>		<u>1,000,206</u>
Total expenses	<u>12,252,456</u>		<u>12,252,456</u>	<u>12,409,634</u>		<u>12,409,634</u>
<b>Decrease in net assets before foreign currency translation (losses) gains, cancelled grants and conversion of note payable</b>	(1,021,326)		(2,091,043)	(469,650)	(1,309,282)	(1,778,932)
Foreign currency translation (losses) gains	(913,676)		(913,676)	17,446		17,446
Cancelled grants	(112,279)		(112,279)	(564,290)		(564,290)
Conversion of note payable	<u>500,000</u>		<u>500,000</u>			
<b>Decrease in net assets</b>	<u>(1,547,281)</u>	<u>(1,069,717)</u>	<u>(2,616,998)</u>	<u>(1,016,494)</u>	<u>(1,309,282)</u>	<u>(2,325,776)</u>
Net assets - beginning of year	<u>5,435,833</u>	<u>5,809,914</u>	<u>11,245,747</u>	<u>6,452,327</u>	<u>7,119,196</u>	<u>13,571,523</u>
<b>Net assets - end of year</b>	<u>\$ 3,888,552</u>	<u>\$ 4,740,197</u>	<u>\$ 8,628,749</u>	<u>\$ 5,435,833</u>	<u>\$ 5,809,914</u>	<u>\$ 11,245,747</u>

See notes to consolidated financial statements

## INTERNATIONAL CENTER FOR TRANSITIONAL JUSTICE INC.

### Consolidated Statements of Functional Expenses

	Year Ended March 31, 2015				Year Ended March 31, 2014			
	Program Services	Management and General	Development	Total Expenses	Program Services	Management and General	Development	Total Expenses
Salaries, payroll taxes and fringe benefits	\$ 5,914,811	\$ 1,430,058	\$ 750,424	\$ 8,095,293	\$ 5,500,808	\$ 1,794,661	\$ 784,277	\$ 8,079,746
Consultants and professional fees	807,660	362,136	151,279	1,321,075	1,065,065	200,112	11,690	1,276,867
Publications and public relations	185,357	731	803	186,891	135,541	2,821	19,475	157,837
Office operating expenses	206,312	128,244	13,517	348,073	285,683	80,359	21,483	387,525
Occupancy - all offices	637,201	205,736	71,174	914,111	655,820	176,360	113,795	945,975
Travel and conferences	1,060,959	74,856	22,969	1,158,784	1,214,544	56,224	33,084	1,303,852
Other expenses	91,259	71,394	8,991	171,644	173,486	11,270	7,102	191,858
Total expenses before depreciation and amortization and bad debt expense	8,903,559	2,273,155	1,019,157	12,195,871	9,030,947	2,321,807	990,906	12,343,660
Depreciation and amortization	31,122	17,541	7,922	56,585	41,433	15,241	9,300	65,974
	<u>\$ 8,934,681</u>	<u>\$ 2,290,696</u>	<u>\$ 1,027,079</u>	<u>\$ 12,252,456</u>	<u>\$ 9,072,380</u>	<u>\$ 2,337,048</u>	<u>\$ 1,000,206</u>	<u>\$ 12,409,634</u>

See notes to consolidated financial statements

# INTERNATIONAL CENTER FOR TRANSITIONAL JUSTICE INC.

## Consolidated Statements of Cash Flows

	<u>Year Ended March 31,</u>	
	<u>2015</u>	<u>2014</u>
<b>Cash flows from operating activities:</b>		
Decrease in net assets	<b>\$ (2,616,998)</b>	\$ (2,325,776)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:		
Depreciation and amortization	<b>56,585</b>	65,974
Conversion of note payable	<b>(500,000)</b>	
Cancelled grants	<b>112,279</b>	564,290
Foreign currency translation loss (gain)	<b>913,676</b>	(17,446)
Changes in:		
Contributions and grants receivable	<b>(363,941)</b>	1,001,017
Prepaid expenses and other assets	<b>24,211</b>	221,244
Accounts payable and accrued expenses	<b>(123,089)</b>	(12,662)
Deferred rent	<b>(88,695)</b>	(71,665)
Net cash used in operating activities	<u><b>(2,585,972)</b></u>	<u>(575,024)</u>
<b>Cash flows from investing activities:</b>		
Purchases of furniture & fixtures	<u><b>(6,365)</b></u>	<u>(13,993)</u>
<b>Net decrease in cash and cash equivalents</b>	<b>(2,592,337)</b>	(589,017)
Cash and cash equivalents - beginning of year	<u><b>5,819,527</b></u>	<u>6,408,544</u>
<b>Cash and cash equivalents - end of year</b>	<u><b>\$ 3,227,190</b></u>	<u>\$ 5,819,527</u>

# INTERNATIONAL CENTER FOR TRANSITIONAL JUSTICE INC.

## Notes to Consolidated Financial Statements March 31, 2015 and 2014

### NOTE A - ORGANIZATION AND ITS SIGNIFICANT ACCOUNTING POLICIES

#### [1] Nature of the organization:

The International Center for Transitional Justice Inc. (the "Center") is a not-for-profit organization organized in Delaware in 2001, the primary goal of which is to promote accountability by helping countries develop effective responses to human-rights abuse arising from repressive rule, mass atrocity or armed conflict. The Center works in transitional societies grappling with a legacy of abuse, as well as in established democracies where historical injustices or systemic abuse remain unresolved. Depending on the context, its work focuses on strategies to document abuse or to establish truth commissions, prosecute perpetrators, reform abusive institutions, provide reparation to victims of violence, or promote reconciliation.

The Center assists governments, nongovernmental and international organizations, and other key actors by providing them with comparative information, legal and policy analysis, documentation and strategic research. Working collaboratively with other organizations and experts throughout the world, the Center aims to build capacity and strengthen the field of transitional justice. These efforts are frequently conducted through local offices established by the Center or through its controlled affiliate organizations, as described below.

#### [2] Consolidated financial statements:

The accompanying consolidated financial statements include the financial statements of the Center and those of its domestic controlled affiliates, the International Center for Transitional Justice International LLC ("ICTJ International") and the International Center for Transitional Justice Media LLC ("ICTJ Media"), both of which were organized as limited liability companies in Delaware in January 2008. The purpose of ICTJ International is to facilitate the timely opening of international offices and their related registration. The purpose of ICTJ Media is to oversee the film productions of the Center. The Center has offices in a number of other countries, including Colombia, Nepal, and the Democratic Republic of the Congo.

In addition, the consolidated financial statements also include the financial statements of the following international affiliates, all of which have a common mission as the Center in their respective countries:

- the Centre International pour la Justice Transitionnelle Bruxelles ("ICTJ Brussels"), incorporated in Brussels, Belgium;
- the International Center for Transitional Justice in Lebanon ("ICTJ Lebanon"), incorporated in Beriut, Lebanon;
- the Stichting International Center for Transitional Justice ("ICTJ the Hague"), incorporated in the Hague, the Netherlands; and
- the International Centre for Transitional Justice Limited ("ICTJ Kenya"), incorporated in Nairobi, Kenya.

All significant intercompany accounts and transactions for the above entities (together, "ICTJ") have been eliminated in consolidation.

#### [3] Income tax and compliance reporting:

The Center is exempt from federal income taxes under Section 501(c)(3) and is a public charity rather than a private foundation under Section 509(a) of the U.S. Internal Revenue Code (the "Code") and from state and local taxes under comparable laws. The financial information of ICTJ International and ICTJ Media is included in the federal and state compliance returns of the Center. Certain of the Center's other controlled affiliates are separate legal entities that function and pay taxes according to the laws of the jurisdictions in which they are organized.

ICTJ follows the provisions of the Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") Topic 740, *Income Taxes*, as it relates to accounting and reporting for uncertainty in income taxes. Because of ICTJ's general tax-exempt status, ASC Topic 740 has not had, and is not anticipated to have, a material impact on ICTJ's consolidated financial statements.

## **INTERNATIONAL CENTER FOR TRANSITIONAL JUSTICE INC.**

### **Notes to Consolidated Financial Statements March 31, 2015 and 2014**

#### **NOTE A - ORGANIZATION AND ITS SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **[4] Basis of accounting:**

The accompanying consolidated financial statements of ICTJ have been prepared using the accrual basis of accounting and conform to accounting principles generally accepted in the United States of America ("GAAP"), as applicable to not-for-profit entities.

##### **[5] Functional allocation of expenses:**

The costs of providing the various programs and supporting services have been summarized on a functional basis in the accompanying consolidated statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services using reasonable ratios determined by management.

##### **[6] Use of estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and revenue and expenses, as well as the disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

##### **[7] Cash and cash equivalents:**

For financial reporting purposes, ICTJ considers all highly liquid financial instruments purchased with a maturity of three months or less to be cash equivalents.

##### **[8] Property and equipment:**

Property and equipment are reported at their original costs less accumulated depreciation or amortization. Donated assets are recorded at their fair values on the dates of the gifts. Depreciation and amortization is provided using the straight-line method over the estimated useful lives of the assets. Vehicles, furniture and equipment are depreciated over five years, computer hardware and software are depreciated over three years, and leasehold improvements are amortized over their estimated useful lives or the respective lease terms. Items with a cost of \$2,000 and an estimated useful life of three years or more are capitalized.

##### **[9] Deferred rent:**

Rent expense is recognized using the straight-line method over the terms of the lease. The difference between rent expense incurred and the rental amounts paid, which are attributable to scheduled rent increases, is reported as a "deferred rent" obligation in the accompanying consolidated statements of financial position.

##### **[10] Accrued vacation:**

ICTJ's employees are entitled to be paid for unused vacation time if they leave ICTJ. Accordingly, at each year-end, ICTJ must recognize a liability for the amount that would be incurred if employees with such unused vacation were to leave. The accrued vacation obligation for 2015 and 2014 was approximately \$122,000 and \$145,000, respectively.



## **INTERNATIONAL CENTER FOR TRANSITIONAL JUSTICE INC.**

### **Notes to Consolidated Financial Statements March 31, 2015 and 2014**

#### **NOTE A - ORGANIZATION AND ITS SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **[11] Net assets:**

Net assets and the changes therein are classified and reported as follows:

Unrestricted:

Unrestricted net assets represent those resources that are not subject to donor restrictions.

Temporarily restricted:

Temporarily restricted net assets represent those resources that have been restricted by donors for specific purposes. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the accompanying consolidated statements of activities as net assets released from restrictions.

##### **[12] Grants and contributions:**

The operations of ICTJ are financed principally by grants and contributions received from foundations, foreign governments and the general public. Grants and contributions received are recorded as unrestricted or temporarily restricted support depending on the existence or absence of any donor restrictions.

##### **[13] Foreign currency translation:**

Foreign currency translation gains or losses are the inherent result of the process of translating into U.S. dollars, for consolidated financial reporting purposes, the Center's foreign affiliates' financial statements as stated in their respective functional currencies. Such annual translation adjustments are not included in determining the net increase in assets from operations, but they are instead disclosed as a separate component in the accompanying consolidated statements of activities. Likewise, the cumulative translation gains or losses continue to be reported as an element of unrestricted net assets in the consolidated statements of financial position until such time as the Center substantially ceases control of the various international affiliates.

All elements of the consolidated financial statements reflecting foreign grants made to ICTJ are translated into U.S. dollars using applicable exchange rates. For assets and liabilities, this is the rate in effect at the fiscal year-end. For revenue and expense items, translation is performed monthly, using the approximate average rate for the month (see Note F).

##### **[14] Fair-value measurements:**

ICTJ reports a fair-value measurement of all applicable financial assets and liabilities.

##### **[15] Subsequent events:**

ICTJ considers the accounting treatments and the related disclosures in the current fiscal-year's consolidated financial statements that may be required as the result of all the events or transactions that occur after the fiscal year-end through November 16, 2015, the date of the financial statements were available to be issued.

##### **[16] Reclassification:**

Certain amounts in the 2014 consolidated financial statements and disclosures have been reclassified to conform to the presentation in the 2015 consolidated financial statements.

## INTERNATIONAL CENTER FOR TRANSITIONAL JUSTICE INC.

### Notes to Consolidated Financial Statements March 31, 2015 and 2014

#### NOTE B - GRANTS AND CONTRIBUTIONS RECEIVABLE

At each fiscal year-end, contributions receivable consisted of the following:

	<u>March 31,</u>	
	<u>2015</u>	<u>2014</u>
Gross amounts due in:		
One year	\$ 6,409,370	\$ 5,346,075
Two to five years	<u>317,186</u>	<u>2,155,171</u>
	6,726,556	7,501,246
Less reduction of contributions due in excess of one year, at a discount rate of 3%	(18,208)	(130,884)
Allowance for doubtful accounts	<u>(225,000)</u>	<u>(225,000)</u>
	<u>\$ 6,483,348</u>	<u>\$ 7,145,362</u>

During 2015 and 2014, grants of \$112,279 and \$564,290, respectively, were cancelled as certain activities could not be undertaken due to changes in circumstances beyond ICTJ's control.

#### NOTE C - PROPERTY AND EQUIPMENT

At each fiscal year-end, property and equipment consisted of the following:

	<u>March 31,</u>	
	<u>2015</u>	<u>2014</u>
Furniture and fixtures	\$ 245,557	\$ 245,557
Vehicles	51,974	48,474
Office equipment	705,622	702,757
Computer hardware and software	177,791	181,573
Leasehold improvements	<u>323,039</u>	<u>323,039</u>
	1,503,983	1,501,400
Less accumulated depreciation and amortization	<u>(1,433,925)</u>	<u>(1,381,122)</u>
	<u>\$ 70,058</u>	<u>\$ 120,278</u>

Depreciation expense was \$56,585 and \$65,974 for 2015 and 2014, respectively. During 2015, ICTJ wrote-off fully depreciated property and equipment with an original cost basis of \$3,782.

#### NOTE D - TEMPORARILY RESTRICTED NET ASSETS

At March 31, 2015 and 2014, temporarily restricted net assets of \$4,740,197 and \$5,809,914, respectively, were available to satisfy in-country assistance. During fiscal 2015 and 2014, net assets released from restrictions of \$7,813,387 and \$6,340,398, respectively, were for in-country assistance.

## **INTERNATIONAL CENTER FOR TRANSITIONAL JUSTICE INC.**

### **Notes to Consolidated Financial Statements March 31, 2015 and 2014**

#### **NOTE E - EMPLOYEE-BENEFIT PLANS**

ICTJ maintains a Section 403(b) defined-contribution retirement plan that covers substantially all full-time eligible employees. Contributions to the plan are at the discretion of ICTJ's management, subject to annual Internal Revenue Service limitations. Contributions for fiscal 2015 and 2014 were approximately \$115,000 and \$114,000, respectively.

During fiscal-year 2014, ICTJ established under Section 457(b) of the Internal Revenue Code (the "Code") a deferred-compensation plan for one of its employees (the "457(b) Plan"). Under the terms of the 457(b) Plan, the eligible employee may contribute to the plan up to the maximum amount permitted by law. Total plan expense for fiscal-years 2015 and 2014 was \$18,000 and \$17,500, respectively.

In addition, during fiscal-year 2014, ICTJ established a deferred-compensation plan in accordance with Section 457(f) (the "457(f) Plan") of the Code. Under the terms of the 457(f) Plan, the participant will be entitled to a retirement benefit at the vested date of January 7, 2017. Under the terms of the 457(f) Plan, balances are subject to forfeiture until certain requirements are met. For fiscal-years 2015 and 2014, ICTJ's obligation amounted to \$72,000 and \$72,500, respectively, which was unfunded.

#### **NOTE F - FOREIGN CURRENCY TRANSLATION**

As described in Note A[13], the applicable exchange rates for various countries such as Belgium, Switzerland, Indonesia, Uganda, Tunisia, Nepal, Colombia and Kenya range from 0.00008 – 1.26963.

The foreign currency translation (loss) gain for fiscal-years 2015 and 2014 was (\$913,676) and \$17,446, respectively, resulting in cumulative translation losses of (\$3,291,408) and (\$2,377,732) at the fiscal-years ended 2015 and 2014, respectively.

#### **NOTE G - NOTE PAYABLE**

The note payable at March 31, 2015 represents non-interest-bearing borrowings under an initial \$1,000,000 line-of-credit agreement with a New York not-for-profit corporation (the "Lender") and was payable in full on the maturity date. Subsequent to year end, the Lender and ICTJ modified the agreement whereby effective March 31, 2015, \$500,000 of the outstanding balance was converted to an unconditional grant and the remaining \$500,000 was converted to a non-interest bearing loan in which the repayment terms are under consideration. A member of ICTJ's Board of Directors is also on the board of the Lender.

## INTERNATIONAL CENTER FOR TRANSITIONAL JUSTICE INC.

### Notes to Consolidated Financial Statements March 31, 2015 and 2014

#### NOTE H - COMMITMENTS AND CONTINGENCIES

At March 31, 2015, ICTJ was obligated under various noncancelable facility lease agreements expiring through August 2018. In December 31, 2014, ICTJ entered into a sublease for a portion of the premises occupied in New York expiring in November 2016. Sublease revenue for fiscal year ending 2015 was approximately \$46,000, which represented sublease tenant collections of approximately \$22,000. ICTJ also collected approximately \$24,000 of a lease buyout from one of its sublet tenants. This revenue is reflected in the consolidated statements of activities in other revenue. In fiscal-year 2014, ICTJ's Brussels office entered into a noncancelable lease agreement expiring on March 31, 2021. During 2015, ICTJ Brussel modified the lease agreement changing the expiration date to March 31, 2015. Net minimum annual future rental commitments under the lease agreements subsequent to March 31, 2015 are approximately as follows:

<u>Year Ending</u> <u>March 31,</u>	<u>Net Amount</u>
2016	\$ 833,000
2017	532,000
2018	16,000
2019	<u>3,000</u>
	<u>\$ 1,384,000</u>

The present value of the commitment, calculated at a discount rate of 3%, is approximately \$1,345,000 at March 31, 2015. Rent expense for fiscal-years 2015 and 2014 was approximately \$914,000 and \$838,000, respectively. Management believes that, under certain circumstances, it may be possible to cancel or reduce particular lease commitments.

In lieu of a security deposit, ICTJ maintains a \$180,133 letter of credit with its landlord in New York City. The letter of credit is collateralized by a certificate of deposit held at a financial institution.

ICTJ operates in various countries, certain of whose governments at times may become unstable. The accompanying consolidated financial statements do not contemplate any possible losses that may arise should these governments destabilize.

#### NOTE I - CONCENTRATION OF CREDIT RISK

ICTJ maintains its cash in bank deposits in amounts which, at times, may exceed federally insured limits. ICTJ has not experienced any losses in such accounts, and management believes ICTJ is not exposed to the risk of any significant loss due to the possible failure of these financial institutions other than as disclosed in Note H.

## INTERNATIONAL CENTER FOR TRANSITIONAL JUSTICE INC.

### Notes to Consolidated Financial Statements March 31, 2015 and 2014

#### NOTE J - GRANT AND CONTRIBUTION ACTIVITY

The following donors requested that their restricted grants be specifically acknowledged in the ICTJ's consolidated audited financial statements. ICTJ believes all funds are used in a manner consistent with the donor-imposed restrictions and contractual agreements.

<u>Donor Name</u>	<u>External Grant Reference</u>	<u>Grant Period</u>	<u>Currency</u>	<u>Total Grant Amount</u>
Danish Ministry of Foreign Affairs	119.H.19c	April 1, 2012 to March 31, 2015	DKK	5,000,000*
Danish Ministry of Foreign Affairs	104.Arabiske Lande.6-32	December 1, 2013 to March 31, 2015	DKK	600,000
Sweden	54040177	April 1, 2012 to March 31, 2015	SEK	15,750,000
Norwegian Ministry of Foreign Affairs	QZA-12/0532	April 1, 2014 to March 31, 2016	NOK	30,112,000
Swiss Federal Department of Foreign Affairs	82002961	June 1, 2013 to May 31, 2016	USD	300,000

\* The total expenditures for External Grant Reference Number 119.H.19c is \$299,089 during the period April 1, 2014 to March 31, 2015.