



Accountants &
business advisers

Audit Report of

Enhancing Delivering Of Judicial Services to Poor Jordanians And Refugees In Host Communities Project

Justice Center for Legal Aid – Jordan
The World Bank Grant No.TF2524

For the period from 8 June 2016 to
31 December 2016

Issued by PKF Khattab & Co.

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Independent Auditor Report**Justice Center for Legal Aid - Jordan****Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project****The World Bank Grant No. TF2524****Amman – Jordan**

We have audited the accompanying Project Financial Statements (PFS) comprising of (1) the statement of fund receipts and expenditures incurred by category as of 31 December 2016 and cumulatively from the inception date to the period then ended. (2) Statement of expenditures (3) List of contracts commitments. (4) Statement of payments using SOE basis as defined in the grant agreement. (5) Reconciliation statement for the balance of the Project's designated account as of 31st December 2016. (6) List of Fixed asset. These financial statements are the responsibility of the Project's management team. Our responsibility is to express an opinion on these financial statements based on our audit.

We have also audited compliance with the laws, regulations, guidelines and provisions governed by the Grant's agreement for the foregoing period.

We conducted our audit in accordance with the International Standards on Auditing (ISA). These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and whether "Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project " has complied with the laws, regulations, guidelines and provisions governed by the grant agreement. An audit includes examining, on a test basis, evidence which supports the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used, as well as evaluating the overall financial statements' presentation. We believe that our audit provide a reasonable basis for our opinion.

In our opinion:

- a) The Project's Financial Statements (PFS) present fairly in all material respects, the fund receipts and expenditures incurred on the Project " **Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project** " for the period ended 31 December 2016 and in accordance with the International Public Sector Accounting Standards (IPSAS), under the cash basis of accounting.
- b) Expenditures reimbursed on the basis of the Statements of Expenditures are reflected on Project Financial Statements (PFS) and are eligible to the World Bank financing.
- c) Procurement Guidelines of the World Bank have been properly applied and are in accordance with the Project's grant agreement (TF 2524).
- d) The project expenditures were in all material respect in compliance with the laws, regulations, guidelines and provisions governed by the Grant's agreement:-

Use of this Report:

This report is intended solely for the information and use of the World Bank and the related Project management.

PKF – Jordan
Khattab & Co.



Mohammed Khattab
License No.730



Amman - The Hashemite Kingdom of Jordan
June 7, 2017

Justice Center for Legal Aid - Jordan
Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project
Statement of Funds Receipts and Expenditures Incurred by Category
For the period from 8 June to December 31, 2016
The World Bank Grant No. TF2524 – Currency Unit (USD \$)

Description	For the year ended 31 December 2016						Cumulative				
	WD / Grant Agreement			WD / Grant Agreement			WD / Designated Account	WD / Direct Payments	US \$	US \$	
	WD / Designated Account	WD / Direct Payments	Total	WD / Designated Account	WD / Direct Payments	Total	US \$	US \$	US \$	US \$	
Cash Receipts											
WD Designated Account	838,447.10	0.00	838,447.10	0.00	0.00	838,447.10	0.00	0.00	0.00	838,447.10	0.00
WD Direct payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Cash Receipts	838,447.10	0.00	838,447.10	0.00	0.00	838,447.10	0.00	0.00	0.00	838,447.10	0.00
Less Payments by Project Category											
Services - general	86,227.31		86,227.31			86,227.31	0.00			86,227.31	
Consulting or other technical services	562,107.48		562,107.48			562,107.48	0.00			562,107.48	
Accommodation and venues	5,543.62		5,543.62			5,543.62	0.00			5,543.62	
Publications and media	11,578.38		11,578.38			11,578.38	0.00			11,578.38	
Goods purchase	1,190.28		1,190.28			1,190.28	0.00			1,190.28	
Transportation	9,919.09		9,919.09			9,919.09	0.00			9,919.09	
Total Payment	676,566.62	0.00	676,566.62	0.00	0.00	676,566.62	0.00	0.00	0.00	676,566.62	0.00
Cash Receipts less Expenditures	161,880.48	0.00	161,880.48	0.00	0.00	161,880.48	0.00	0.00	0.00	161,880.48	0.00
Opening Cash Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comprising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WB /Designated Account	0.00		0.00			0.00	0.00			0.00	0.00
IBRD/Direct payments	0.00		0.00			0.00	0.00			0.00	0.00
Closing Cash Balances	161,880.48	0.00	161,880.48	0.00	0.00	161,880.48	0.00	0.00	0.00	161,880.48	0.00

Justice Center for Legal Aid - Jordan
Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project

List of contract commitments

For the period from 8 June to December 31, 2016

The World Bank Grant No. TF2524 – Currency Unit (USD \$)

No.	Description	Start	End	Name	Contract Value USD	Amount Invoiced to date USD	Disbursed on Contract USD	Undisbursed Amount USD
1	Legal Services Manager	01/01/2016	31/12/2016	Akef Al Maita	15,889.83	15,889.83	15,889.83	0.00
2	Supervisor Legal Services	01/01/2016	31/12/2016	Salah Jaber	15,889.83	15,889.83	15,889.83	-
3	Supervisor Legal Services	01/01/2016	31/12/2016	Najah Ananbeh	13,152.54	13,152.54	13,152.54	-
4	Senior Attorney	01/01/2016	31/12/2016	Abeer Al Sharari	9,225.99	9,225.99	9,225.99	-
5	Senior Attorney	01/01/2016	31/12/2016	Ehab Shuqair	12,598.87	12,598.87	12,598.87	-
6	Senior Attorney	01/01/2016	31/12/2016	Elham Ismaeel	11,971.75	11,971.75	11,971.75	-
7	Senior Attorney	01/01/2016	31/12/2016	Fares Asha	8,432.20	8,432.20	8,432.20	-
8	Senior Attorney	01/01/2016	31/12/2016	Khaldoon Al Salaita	8,829.10	8,829.10	8,829.10	-
9	Senior Attorney	01/01/2016	31/12/2016	Khaled Abu Safyeh	8,598.87	8,598.87	8,598.87	-
10	Senior Attorney	01/01/2016	31/12/2016	Maram Maghalseh	9,994.35	9,994.35	9,994.35	-
11	Senior Attorney	01/01/2016	31/12/2016	Mohammed Al Alaween	9,540.96	9,540.96	9,540.96	-
12	Senior Attorney	01/01/2016	31/12/2016	Mohannad Al Dmour	9,487.29	9,487.29	9,487.29	-
13	Senior Attorney	01/01/2016	31/12/2016	Muna Dandees	3,093.22	3,093.22	3,093.22	-
14	Senior Attorney	01/01/2016	31/12/2016	Salah Al Deen Al Khateeb	6,183.82	6,183.82	6,183.82	-
15	Senior Attorney	01/01/2016	31/12/2016	Sohaia Al Amayreh	9,225.99	9,225.99	9,225.99	-
16	Senior Attorney	01/01/2016	31/12/2016	Khaled Al Makkawi	1,523.47	1,523.47	1,523.47	-
17	Senior Attorney	01/01/2016	31/12/2016	Manal Al Dmour	2,229.96	2,229.96	2,229.96	-
18	Senior Attorney	01/01/2016	31/12/2016	Fariza Qammoum	12,145.48	12,145.48	12,145.48	-
19	Senior Attorney	01/01/2016	31/12/2016	Hazem Shakhateh	11,320.62	1,617.23	1,617.23	9,703.39
20	Senior Attorney	01/01/2016	31/12/2016	Mamoon Al Harasees	9,540.96	9,540.96	9,540.96	-

Justice Center for Legal Aid - Jordan
Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project
List of contract commitments

For the period from 8 June to December 31, 2016
 The World Bank Grant No. TF2524 – Currency Unit (USD \$)

Contract Information		Contract Start	Contract End	Supplier or Contractor Name	Total Contract Value USD	Total Contract Amount Invoiced to date USD	Total Disbursed on Contract USD	Total Undisbursed Amount USD
Disbursement Category	Description							
21	Senior Attorney	01/01/2016	31/12/2016	Rania Al Rawashdeh	9,225.99	9,225.99	9,225.99	-
22	Senior Attorney	01/01/2016	31/12/2016	Mohammed Jamal Al Deen Feroun	2,680.26	2,680.26	2,680.26	-
23	Senior Attorney	01/01/2016	31/12/2016	Basma Al Refaie	1,201.13	1,201.13	1,201.13	-
24	Senior Attorney	01/01/2016	31/12/2016	Mustafa Al Smadi	824.86	824.86	824.86	-
25	Senior Attorney	01/01/2016	31/12/2016	Nabeela Abu Saif	2,971.75	2,005.93	2,005.93	965.82
26	Quality Assurance Manager	01/01/2016	31/12/2016	Khawla Al Mefleh	22,070.62	15,805.31	15,805.31	6,265.31

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Contract Information		Contract Start	Contract End	Supplier or Contractor Name	Total Contract Value USD	Total Contract Amount Invoiced to date USD	Total Disbursed on Contract USD	Total Undisbursed Amount USD
Disbursement Category	No. Description							
	27	01/01/2016	31/12/2016	Aisha Al Omary	20,604.52	9,563.38	9,563.38	11,041.14
	28	01/01/2016	31/12/2016	Wael Onaizat	7,295.20	7,295.20	7,295.20	-
	29	01/01/2016	31/12/2016	Fadel Al Halteh	2,656.91	2,656.91	2,656.91	-
	30	01/01/2016	31/12/2016	Bashar Al Maghairah	892.66	892.66	892.66	-
	31	01/01/2016	31/12/2016	Amer Dmeiri	2,751.80	2,751.80	2,751.80	-
	32	01/01/2016	31/12/2016	Ola Abu Helayel	3,597.46	3,597.46	3,597.46	-
	33	01/01/2016	31/12/2016	Majed Al Daggag	6,242.94	6,242.94	6,242.94	-
	34	01/01/2016	31/12/2016	Khawla Al Kayyaly	8,538.14	8,538.14	8,538.14	-
	35	01/01/2016	31/12/2016	Ghadeer Al Awad	7,875.71	7,875.71	7,875.71	-
	36	01/01/2016	31/12/2016	Ahmad Al Hindawi	4,358.76	4,358.76	4,358.76	-
	37	01/01/2016	31/12/2016	Ola Abdul Lateef	892.66	892.66	892.66	-
	38	01/01/2016	31/12/2016	Mohammad Ali Fakhouri	5,238.83	5,238.83	5,238.83	-
	39	01/01/2016	31/12/2016	Thorayya Al Nadi	4,201.98	4,201.98	4,201.98	-
	40	01/01/2016	31/12/2016	Raad Al Dmour	580.51	580.51	580.51	-
	41	01/01/2016	31/12/2016	Majd Abu Khader	580.51	580.51	580.51	-
	42	01/01/2016	31/12/2016	Hanaa Al Smadi	5,190.68	741.53	741.53	4,449.15
	43	01/01/2016	31/12/2016	Ayat Al Nawaisheh	4,903.95	3,491.53	3,491.53	1,412.42
	44	01/01/2016	31/12/2016	Amal Al Jamal	4,903.95	3,491.53	3,491.53	1,412.42
	45	01/01/2016	31/12/2016	Abeer Al Nadi	4,381.36	4,381.36	4,381.36	(0.00)
	46	01/01/2016	31/12/2016	Fatima Al Tawalbeh	4,697.74	4,697.74	4,697.74	0.00
	47	01/01/2016	31/12/2016	Mohammed Al Shuraiqy	5,121.47	5,121.47	5,121.47	(0.00)
	48	01/01/2016	31/12/2016	Dana Okkeh	4,513.24	4,513.24	4,513.24	-
	49	01/01/2016	31/12/2016	Hibatullah Baba	3,531.07	1,776.91	1,776.91	1,754.16
	50	01/01/2016	31/12/2016	Samar Al Jaghoub	1,372.07	1,372.07	1,372.07	-
	51	01/01/2016	31/12/2016	Muna Issa	1,372.07	1,372.07	1,372.07	-

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Contract Information		Contract Start	Contract End	Supplier or Contractor Name	Total Contract Value USD	Total Contract Amount Invoiced to date USD	Total Disbursed on Contract USD	Total Undisbursed Amount USD
Disbursement Category	No. Description							
	52	Office Assistant	01/01/2016	31/12/2016	Suheir Olwah	3,050.85	1,462.92	1,587.93
	53	Office Assistant	01/01/2016	31/12/2016	Amira Al Shteivi	3,606.20	3,606.20	-
	54	Office Assistant	01/01/2016	31/12/2016	Taghreed Al Saafeen	2,494.70	2,494.70	-
	55	Office Assistant	01/01/2016	31/12/2016	Kawthar Odeh	1,638.58	1,638.58	-
	56	Data Entry	01/01/2016	31/12/2016	Safaa Khader	5,235.12	5,235.12	-
	57	Data Entry	01/01/2016	31/12/2016	Malak Mohammed	5,235.12	5,235.12	-
	58	Data Entry	01/01/2016	31/12/2016	Haifaa Doar	5,235.12	5,235.12	-
	59	Advocacy Director	01/01/2016	31/12/2016	Suhad Al Sukkari	20,943.50	10,403.95	10,539.55
	60	Advocacy Assistant/ Officer	01/01/2016	31/12/2016	Mutaz Al Duhni	3,613.89	3,613.89	-
	61	Advocacy Assistant/ Officer	01/12/2016	31/12/2016	Hibatullah Baba	875.35	437.68	437.68
	62	Consultant	01/01/2016	31/12/2016	Samyah Habboub	7,786.02	5,450.20	2,335.82
	63	Consultant	01/01/2016	31/12/2016	Sami Al Mataees	1,271.19	1,271.19	-
	64	Communication Officer	01/01/2016	31/12/2016	Rawan Hajjawi	7,519.77	6,948.51	571.26
	65	Communication Officer	01/01/2016	31/12/2016	Bayan Al Quteshat	3,495.76	2,796.61	699.15
	66	Awareness Director	01/01/2016	31/12/2016	Shireen Yaqoub	15,889.83	12,497.18	3,392.65
	67	Awareness Administrative Assistant	01/01/2016	31/12/2016	Banan Al Shamasat	3,690.50	3,690.50	-
	68	Awareness Coordinator	01/01/2016	31/12/2016	Mohammad Al Zoubi	10,169.49	4,237.29	5,932.20
	69	Awareness Coordinator	01/01/2016	31/12/2016	Tareq Al Sunaa	1,056.27	1,056.27	-
	70	Outreach Coordinator	01/01/2016	31/12/2016	Haneen Al Betar	8,770.18	8,770.18	-
	71	Outreach Coordinator	01/01/2016	31/12/2016	Salwa Al Kafaween	6,988.70	4,853.11	2,135.59
	72	Outreach Coordinator	01/01/2016	31/12/2016	Nour Barakat	4,195.62	3,941.10	254.52
	73	Outreach Coordinator	01/01/2016	31/12/2016	Khilam Barakat	3,255.65	2,352.54	903.11
	74	Outreach Coordinator	01/01/2016	31/12/2016	Hanaa Al Hour	4,639.83	4,175.85	463.98
	75	Consultant	01/01/2016	31/12/2016	Marie Lefevre	31,500.00	10,187.50	21,312.50

Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project

List of contract commitments

For the period from 8 June to December 31, 2016

The World Bank Grant No. TF2524 – Currency Unit (USD \$)

Contract Information		Total Contract Value USD	Total Contract Amount Invoiced to date USD	Total Disbursed on Contract USD	Total Undisbursed Amount USD
Disbursement Category	Supplier or Contractor Name	Contract Start	Contract End	Contract Value USD	Contracted Amount USD
No. Description					
76	Consultant	01/01/2016	31/12/2016	2,250.00	1,483.05
77	Consultant	01/01/2016	31/12/2016	200.00	282.49
78	Consultant	01/01/2016	31/12/2016	200.00	282.49
79	Driver	01/01/2016	31/12/2016	5,757.06	3,929.09
80	Project Manager	01/01/2016	31/12/2016	29,514.48	29,514.48
81	Institutional Development Consultant	01/01/2016	31/12/2016	15,411.99	15,411.99
82	Financial Manager	01/01/2016	31/12/2016	25,654.03	25,654.03
83	Accountant	01/01/2016	31/12/2016	4,293.79	3,074.29
84	Accountant	01/01/2016	31/12/2016	4,477.99	4,477.99
85	Procurement Officer	01/01/2016	31/12/2016	14,679.03	14,679.03
86	HR Officer	01/01/2016	31/12/2016	7,099.36	7,099.36
87	Rent	01/12/2016	30/11/2017	5,762.71	5,762.71
Total				621,603.58	530,384.36
					91,219.21

Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project

Statement of Payments Using SOE Basis

For the period from 8 June to December 31, 2016

The World Bank Grant No. TF2524 – Currency Unit (USD \$)

Contract Information		Actual		Planned / Budgeted		Variance	
Disbursement Category		Current Quarter	Cumulative To date	Year To Date	Cumulative To-Date	Year To-Date	Cumulative To-Date
No.	Description	USD	USD	USD	USD	USD	USD
Cash Payments Per Component							
1-	Component 1						
	1.1 Direct non labor expenses						
	Case Fees	30,191.24	30,191.24	90,000.00	90,000.00	90,000.00	59,808.76
	Case Administration Costs	10,775.46	10,775.46	86,780.00	86,780.00	86,780.00	76,004.54
	Supplies	3,827.74	3,827.74	10,386.00	10,386.00	10,386.00	6,558.26
	Office Furniture's	113.00	113.00	15,000.00	15,000.00	15,000.00	14,887.00
	Office Computers & Equipment	1,077.29	1,077.29	10,000.00	10,000.00	10,000.00	8,922.71
	Communications Costs	12,651.06	12,651.06	25,989.00	25,989.00	25,989.00	13,337.94
	Attorney Apprentices	9,919.09	9,919.09	37,966.00	37,966.00	37,966.00	28,046.91
	Staff Continuous Training & Workshops	5,322.40	5,322.40	10,169.00	10,169.00	10,169.00	4,846.60
	Subtotal	73,877.28	73,877.28	286,290.00	286,290.00	286,290.00	212,412.72
	1.2 Direct Labor expenses						
	Legal Services Manager	15,889.83	15,889.83	60,298.00	60,298.00	60,298.00	44,408.16
	Supervisor Legal Services	29,042.37	29,042.37	88,588.00	88,588.00	88,588.00	59,545.63
	Senior Attorneys	150,177.68	150,177.68	291,914.00	291,914.00	291,914.00	141,736.32
	Quality Assurance Manager	15,805.31	15,805.31	89,449.00	89,449.00	89,449.00	73,643.69
	Quality Assurance Officer	9,563.38	9,563.38	33,044.00	33,044.00	33,044.00	23,480.62
	Mid Level Attorneys	50,341.04	50,341.04	116,667.00	116,667.00	116,667.00	66,325.96
	Junior Attorneys	27,288.14	27,288.14	91,667.00	91,667.00	91,667.00	64,378.86
	Legal Aid Clinic Administrative Assistant	9,034.29	9,034.29	22,046.00	22,046.00	22,046.00	13,011.71
	Office Assistants	9,202.41	9,202.41	31,205.00	31,205.00	31,205.00	22,002.59
	Social Workers	0.00	0.00	58,475.00	58,475.00	58,475.00	58,475.00
	Mediator	0.00	0.00	15,968.00	15,968.00	15,968.00	15,968.00
	Data Entries	15,705.36	15,705.36	20,822.00	20,822.00	20,822.00	5,116.64
	Consultant	0.00	0.00	12,000.00	12,000.00	12,000.00	12,000.00

Justice Center for Legal Aid - Jordan
Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project
Statement of Payments Using SOE Basis
For the period from 8 June to December 31, 2016
The World Bank Grant No. TF2524 -- Currency Unit (USD \$)

No.	Contract Information	Actual		Planned / Budgeted		Variance	
		Current Quarter Period	Cumulative To date	Year To Date	Cumulative To-Date	Year To-Date	Cumulative To-Date
Description		USD	USD	USD	USD	USD	USD
Subtotal		332,049.80	332,049.80	932,143.00	932,143.00	932,143.00	600,093.20
1.3 Indirect Expenses							
Rent		5,762.71	5,762.71	30,254.00	30,254.00	30,254.00	24,491.29
Utilities / 23 Legal Aid Clinics		4,105.87	4,105.87	21,893.00	21,893.00	21,893.00	17,787.13
Transportation Costs		7,795.39	7,795.39	12,700.00	12,700.00	12,700.00	4,904.61
Office Maintenance and Networking		1,366.38	1,366.38	7,000.00	7,000.00	7,000.00	5,633.62
Subtotal		19,030.35	19,030.35	71,847.00	71,847.00	71,847.00	52,816.65

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Statement of Payments Using SOE Basis
For the period from 8 June to December 31, 2016
The World Bank Grant No. TF2524 – Currency Unit (USD \$)

No.	Contract Information	Actual		Planned / Budgeted		Variance	
		Current Quarter Period	Cumulative To date	Year To Date	Cumulative To-Date	Year To Date	Cumulative To-Date
Description		USD	USD	USD	USD	USD	USD
2-	Component 2						
	1.2 Direct Non-Labor Expenses						
	University Students (Transportations)	0.00	0.00	8,475.00	8,475.00	8,475.00	8,475.00
	Brochures / Pamphlets- Printing.	7,903.13	7,903.13	15,000.00	15,000.00	15,000.00	7,096.87
	Workshops/Training (Venue, Coffee Breaks, etc.)	4,004.13	4,004.13	6,000.00	6,000.00	6,000.00	1,995.87
	Accommodations	797.97	797.97	5,000.00	5,000.00	5,000.00	4,202.03
	Per diems	741.53	741.53	3,750.00	3,750.00	3,750.00	3,008.47
	Administrative expenses for awareness	3,675.71	3,675.71	40,254.00	40,254.00	40,254.00	36,578.29
	Subtotal	17,122.45	17,122.45	78,479.00	78,479.00	78,479.00	61,356.55
	2.2 Direct Labor expenses						
	Advocacy Director	10,403.95	10,403.95	90,113.00	90,113.00	90,113.00	79,709.05
	Advocacy Assistant/ Officer	4,051.56	4,051.56	42,103.00	42,103.00	42,103.00	38,051.44
	Researcher	2,049.79	2,049.79	12,429.00	12,429.00	12,429.00	10,379.21
	Communication Officer	9,745.12	9,745.12	42,103.00	42,103.00	42,103.00	32,357.88
	Media consultant	0.00	0.00	18,242.00	18,242.00	18,242.00	18,242.00
	Awareness Director	12,497.18	12,497.18	43,220.00	43,220.00	43,220.00	30,722.82
	Awareness Administrative Assistant	3,690.50	3,690.50	22,281.00	22,281.00	22,281.00	18,590.50
	Awareness Coordinators	6,587.34	6,587.34	35,447.00	35,447.00	35,447.00	28,859.66
	Outreach Coordinator	22,798.99	22,798.99	34,366.00	34,366.00	34,366.00	11,567.01
	Consultant	10,105.23	10,105.23	12,500.00	12,500.00	12,500.00	2,394.77
	Driver	3,929.09	3,929.09	11,701.00	11,701.00	11,701.00	7,771.91
	Speakers	37,485.88	37,485.88	91,808.00	91,808.00	91,808.00	54,322.12

Justice Center for Legal Aid – Jordan
Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project

Statement of Payments Using SOE Basis
For the period from 8 June to December 31, 2016
The World Bank Grant No. TF2524 – Currency Unit (USD \$)

No.	Contract Information	Disbursement Category	Actual Current Quarter Period USD	Planned / Budgeted Cumulative To date USD	Variance Year To Date USD	Contract Information Disbursement Category Description	Actual Current Quarter Period USD
	Subtotal		123,344.62	123,344.62	456,313.00	456,313.00	332,968.38
3	Component 3						
	3.1 Direct Non-Labor Expenses						
	Furniture		0.00	0.00	20,000.00	20,000.00	20,000.00
	Computers & Equipments		0.00	0.00	30,000.00	30,000.00	30,000.00
	Workshops/Training (Venue, Coffee Breaks, etc.)		0.00	0.00	60,000.00	60,000.00	60,000.00
	Travel (Per diems, Transportation & Accommodation)		0.00	0.00	90,000.00	90,000.00	90,000.00
	Publications		0.00	0.00	107.00	107.00	107.00
	Subtotal		0.00	0.00	200,107.00	200,107.00	200,107.00

Justice Center for Legal Aid – Jordan
Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project
Statement of Payments Using SOE Basis
For the period from 8 June to December 31, 2016
The World Bank Grant No. TF2524 – Currency Unit (USD \$)

No.	Contract Information	Actual		Planned / Budgeted		Variance	
		Current Year Period USD	Cumulative To date USD	Year o Date USD	Cumulative To date Period USD	Year To Date USD	Cumulative To date USD
	3.2 Direct Labor Expenses						
	Project Manager	29,514.48	29,514.48	110,363.00	0.00	110,363.00	80,848.52
	Institutional Development Consultant	15,411.99	15,411.99	68,603.00	0.00	68,603.00	53,191.01
	Consultant	6,801.89	6,801.89	40,000.00	0.00	40,000.00	33,198.11
	Trainers	0.00	0.00	22,500.00	0.00	22,500.00	22,500.00
	Subtotal	51,728.36	51,728.36	241,466.00	0.00	241,466.00	189,737.64
4	Component 4						
	4.1 Direct Labor Expenses						
	Financial Manager	25,654.03	25,654.03	96,871.00		96,871.00	71,216.97
	Accountant	7,552.28	7,552.28	26,467.00		26,467.00	18,914.72
	Procurement Officer	14,679.03	14,679.03	51,044.00		51,044.00	36,364.97
	HR Officer	7,099.36	7,099.36	25,522.00		25,522.00	18,422.64
	Subtotal	54,984.70	54,984.70	199,904.00	0.00	199,904.00	144,919.30

Justice Center for Legal Aid – Jordan
Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project
Statement of Payments Using SOE Basis
For the period from 8 June to December 31, 2016
The World Bank Grant No. IF2524 – Currency Unit (USD \$)

No.	Contract Information Disbursement Category Description	Actual		Planned / Budgeted		Variance	
		Current Year Period USD	Cumulative To date USD	Year o Date USD	Cumulative To date Period USD	Year To Date USD	Cumulative To date USD
	4.2 In Direct Labor Expenses						
	Audit Fees	2,457.63	2,457.63	8,700.00	0.00	8,700.00	6,242.37
	Other Administrative Costs (Ads, Bidding Expenses, Banks expenses, IT support, software licencing, Miscellaneous)	1,971.43	1,971.43	24,752.00	0.00	24,752.00	22,780.57
	Subtotal	4,429.06	4,429.06	33,452.00	0.00	33,452.00	29,022.94
	Grand Total	676,566.62	676,566.62	2,500,001.000	0.00	2,500,001.000	1,823,434.38

Justice Center for Legal Aid

Enhancing Delivering Legal Aid Services to Displaced Iraqis and Palestinians, and Poor Jordanians

Grant No. TF2524

Special/Designated Account Reconciliation Statement

For the year Ended December 31, 2016

Account No. 335415-012 **With Bank** Jordan Kuwait Bank

1.	Total Amounts advanced by the World Bank	USD	838,447.10
2.	Less: Total Amount Recovered by the World Bank	USD	0.00
3.	Out Standing Amount Adviced To SA / DA / subtract 1-2	USD	838,447.10

4.	Amount in SA / DA as per Bank Statement	USD	161,880.47
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5.	Amount Claimed In Attached Application	+	USD	676,566.62
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6. Amount Claimed in Previous Application but not yet credited to SA/DA as per Bank Statement

<u>Application No.</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____

Toata Previous Applications not yet credite	0.00
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7.	Amount Withdrawn from SA / DA not yet claimed for replenishment	0.00
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8.	Total Advance Documented (Add:4+ 5+6+7)	=	USD	838,447.10
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9. Explanation of any difference between amounts in lines 3 and 8

Justice Center for Legal Aid
List of Fixed Assets
For the period from 8 June to December 31, 2016
Currency Unit (USD \$)

Asset Ref. No.	Asset Description	Component	Beneficiary Agency	Location	Supplier Name	Pmt / Inv. Reference	Date Of Purchase	Purchase Value \$
1	Hanging files cabinet		Alshua'a for Office Furniture	Amman	Alshua'a for Office Furniture	3079	16-Aug-17	113.00
2	Water Cooler		Naseem Al Dada Co.	Amman	Naseem Al Dada Co.	2842	21-Jul-16	124.29
3	Hanging Fan		Naseem Al Dada Co.	Amman	Naseem Al Dada Co.	2842	21-Jul-16	39.55
4	Stand Fan		Naseem Al Dada Co.	Amman	Naseem Al Dada Co.	2842	21-Jul-16	118.64
5	Fridge		Naseem Al Dada Co.	Amman	Naseem Al Dada Co.	2842	21-Jul-16	159.60
6	External Hard Disk Drive		Saraya	Amman	Saraya	2961	28-Mar-16	232.66
7	UPS Generator		Saraya	Amman	Saraya	2961	19-Jul-16	155.37
8	Microsoft mouses		Total For Computer Service Co, Ltd.	Amman	Total For Computer Service Co, Ltd.	3248	13-Nov-16	204.80
9	Heater		Khaled Abu Safyyeh	Zarqaa	Khaled Abu Safyyeh	415	25-Dec-16	42.37
Total								1,190.28

Justice Center for Legal Aid - Jordan

Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project The World Bank Grant No.TF2524

Notes to the Financial Statements

1. General Background:

The Justice Center for Legal Aid (JCLA) is a nongovernmental and nonprofit organization established in 2008 to provide legal counseling and legal representation services to the poor and the underprivileged in Jordan. The JCLA establishment came to reinforce the principles of legal empowerment of the poor and equal access to justice in line with national laws and international human rights agreements that support the principles of justice and equality.

Despite the gradual introduction of reforms, the judiciary bodies and legal services in Jordan are still underdeveloped, particularly with regards to services to the poorest communities. The Grant “**Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project**” project administrated by the World Bank to allow beneficiaries to improve access to fundamental social and economic rights, including social protection, housing, personal status and employment-related matters and to ensure displaced Iraqis and Palestinians, and poor Jordanians, achieve more inclusion in the development and implementation of services.

In this context, the Justice Center for Legal Aid has signed an agreement with the International Bank for Reconstruction and Development (World Bank), to receive a grant for the extension of legal aid services in the amount of (USD 238.447.10) for **Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project**

As per the Grant agreement, the World Bank's Grant No. TF2524 in the amount of (USD 838.447.10) will finance the project “**Enhancing Delivering Of Judicial Services to Poor Jordanians and Refugees In Host Communities Project**” as per the categories showed in the following table:

Category	Amount USD
Goods, consultancy services, Training and operating costs, including audit	838.447.10
Total	838.447.10

The funds have been used for the achievement of the Project's objectives through the following parts:-

Part A: Legal Counseling and Representation for Displaced Iraqis and Palestinians:

- (a) Expanding and establishing Legal Aid Clinics to Serve Displaced Communities.
- (b) Expanding the “Pro Bono Lawyers Network” and identifying volunteer local community members.
- (c) Capacity-Building to Promote Improved Institutional Performance.
- (d) Provision of training and operating costs to the Justice Center for Legal Aid of the Recipient.

Part B: Raising Awareness and Addressing Demand-Side Priorities

- a) Development of a legal education and awareness plan.
- b) Outreach and legal education and awareness activities.
- c) Determining and addressing the demand-side of legal aid services.

2. Summary of Significant Accounting Policies

Basis of accounting:

The Project followed and maintained the grant's accounts under a Cash Basis of Accounting in recording the transactions; accordingly the Project recognized funds when received and expenditures when paid.

Foreign currencies:

Operations during the period in Jordanian Dinars (JOD) are expressed and translated in the United States Dollars (USD) at the prevailing exchange rate of (USD 1.00 = 0.708 JOD)

The World Bank's replenishments:

The following table shows the World Bank's replenishments transferred to the pooled account during the Project implementation period:

No.	Date	Amount USD
1	7-8-2016	300.000.00
2	3-11-2016	107.779.15
3	15-11-2016	249.851.69
4	26-12-2016	180.816.26
Total replenishments in 2016		838.447.10

Disbursements:

The total disbursements made from the Designated Account for the year ended on the 31st of December 2016 are (USD676,566.62).

A cumulative summary of the Designated Account's (Special Account) cash transactions is illustrated in the following table:

Description	Amount (USD)
Beginning Balance as of the 1st of January 2016	0.00
Add: World bank Replenishments	838,447.10
Deduct : Payment For Expenditures	(676,566.62)
Ending Balance as of the 31st of December, 2016	161,880.48