

Private & Confidential

The Directors,
MARAM-NUR Organisation

Dear Sirs,

In accordance with our engagement letter dated 08 February 2018, we have undertaken a review of the transactions of MARAM Organization-NUR DERNEĞİ (hereinafter referred to as «NUR or MARAM» and/or «the Organization») between 1 January 2017 to 31 December 2017.

We have prepared this report on your specific instructions solely for the purpose of meeting the requirements stated in our engagement letter. This report should not be relied upon for any other purpose. It should not be quoted, referred to or shown to any other parties (except you) unless so required by court order or a regulatory authority, without our prior consent in writing. Denge Gaziantep YMM ve Denetim A.Ş. (MAZARS / DENG) assumes no responsibility whatsoever in respect of, or arising out of, or in connection with, the contents of this report to parties other than the addressee. This report includes information not available to the public. Accordingly, this report is strictly confidential, and no part there of may be reproduced or used by any other party other than MARAM-Nur Organization for its intended use.

Should you require any clarifications, please do let us know.

Our final report supersedes all previous drafts, work paper extracts and discussions held, and you may only rely on our final issued report (which is this document), subject to the terms and conditions of our engagement letter.

Yours faithfully,

MAZARS / DENG
Gaziantep, 28 February 2018

Mehmet KALKINOĞLU
Partner, CPA



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Glossary of terms and abbreviations

We have used the following abbreviations in this report:

«MARAM-NUR»	MARAM Foundation-NUR Organization
IDPs	Internally Displaced Persons
SPY	Syria Pound
TL	Turkish Lira
F/S	Financial statements
F/C	Foreign currency
FY-16	Financial year ended 31 December 2016
FY-17	Financial year ended 31 December 2017
the Management	Top Management of MARAM
n.A	Not applicable
P&L	Profit and loss
O/C	Original Currency
HPF	Humanitarian Pool Fund
NGO	Non-Governmental Organization
SRP	Syria Response Plan
UNFPA	United Nation Fund for People Aid
WGSS	Women & Girls Safe Space
GBV	Gender Based Violence
SOPs	Standard Operating Procedures
TBC	Tuberculosis
MF	Maram Foundation
UOSSM	Union of Medical Care And Relief Organizations
PSS	Psychosocial Support Center
ToT	Training of Trainers
BR	Bihar Relief
M&E	Monitoring And Evaluation
IOM	International Organization for Migration



1. Introduction

1.1. Scope of work and scope limitations

Introduction

This Agreed-Upon Procedures Report is outlining our findings and conclusions based on the procedures applied as defined in our engagement letter. This report is intended solely for the use of MARAM-NUR.

We have expressed an opinion on whether the fund accountability statement for the MARAM-funded programs presents fairly, in all material respects, revenues received, costs incurred, and commodities directly procured by MARAM for the period audited in conformity with generally accepted accounting principles or other comprehensive basis of accounting (including the cash receipts and disbursements basis and modifications of the cash basis).

Scope of work

The objective of our work comprised the audit of the fund accountability statement of MARAM-NUR (which is a US Based nonprofit formed by Syrian-Americans which strives to provide relief to refugees in need) resources under the Humanitarian Programs for the period between 1st January and 31 December 2017 .

Our Agreed-Upon Procedures Report is outlining our findings and conclusions based on the procedures to be applied as defined in our engagement letter.

Sources of information

We have indicated within this report the sources of the information presented, where applicable, that the information presented is consistent with other information which was made available to us in the course of our work in accordance with the terms of our engagement letter. We have, however, not sought to establish the reliability of the sources by reference to other evidence independent of MARAM.

During the course of our studies, we have performed reviews on all Projects based on MARAM Organization's records and documents in connection to their resources.

We have performed our review by checking the following documents with respect to the projects,

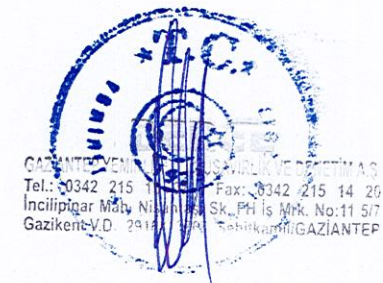
- accounting records,
- reports,
- contracts
- and other documents (invoices, voucher, receipts, statements etc.)

As result of our studies, we have not encountered any inconsistency between the accounting data and the documents made available to us during our studies.

However, with respect to the conflict in Syria (civil war) we were not able to perform direct confirmations with third parties. Accordingly, our professional judgment is based on the documents made available to us during our studies.

During the course of our studies, we have made inquiries with the following MARAM-NUR personnel

- Project manager,
- Director of MARAM,
- Office manager,
- Accountant of the Project and other staff in MARAM's Gaziantep Office .



2. Executive summary

2.1. Overview

Summary information on organisation

With respect to the information given by the Management, MARAM-NUR Charitable Foundation is a US Based nonprofit formed by Syrian-Americans which strives to provide relief to refugees in need.

MARAM's objectives are as follows:

- Management of the "Olive Tree" Atmeh refugee camp in Syria, home to thousands of refugees
- Striving to provide humanitarian relief to those most in need – the refugees and internally displaced persons (IDPs).
- Management of many projects all over Syria where volunteers work hard every day to provide the basic needs in an IDPs life

MARAM's focus areas are as follows:

- General Relief
- Women Center
- Udhiya for Syria
- Development Projects
- The Kitchen at OTC
- Olive Tree Camp
- Orphans
- Seasonal Projects

In 2017, Activities and Partnerships are consist of 26 projects as follows;

- Project 1- Al-Hikma School - Atmeh
- Project 2- Malteser – Orphanage
- Project 3- HPF – Camps 1917
- Project 4- IMC – Outreach and Case-Management
- Project 5- GIZ – Vocational Training
- Project 6- SAD – Rehabilitation of a Camp
- Project 7- GC – SRRP – Winter Shelter
- Project 8- FAO – Distribution of Wheat Seed Kits
- Project 9- SAD – Winterization Response
- Project 10- Al-Hikma School - Antakia
- Project 11- QRC – Rehabilitation of The Camp
- Project 12- MY LIFE – HF – 3857 Psychological Awareness
- Project 13- QRC – Thermal Insulation for Tents
- Project 14- Malteser – Distibution Tents & Blankets
- Project 15- SAMS – Building Capacity
- Project 16- IOM – Reception and Transit Centers for IDPs
- Project 17- DT – Civil Society for Syria Program (CSSP)
- Project 18- FAO
- Project 19- SRO -
- Project 20- HPF – 3559 – Women Net
- Project 21 – GC - RISE
- Project 22 - IOM
- Project 23 - IOM
- Project 24 – HF - 7233
- Project 25 – Tent and NFI Distribution
- Project 26 – Office Utilities

Information on The Projects

Al-Hikma School

According to the Maram Foundation, The Al-Hikma School teaches 420 Syrian children, grades 1 through 6, living in Atmeh Camp. Educating since October 2013, the school offers courses with computers, daily snacks for children, and a balanced curriculum. Auxilia helped support funding for this school. According to Maram, the Maram Foundation and ACU Syria equally support construction and activities of the school, including;-bus transportation,-bills,-advances for school teachers,-kitchen items,-photocopies and filing related to receipts and stationary for the school.

Malteser – Orphanage

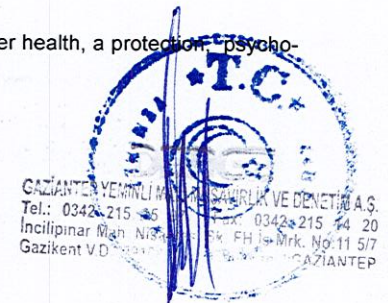
Protection and support to unaccompanied Syrian refugee children. According to the Maram, in partnership with malteser, Outreach and capacity has also allowed the Child Center to reach the broader community as well, meaning services have been able to reach 120 children in need. Bayti provides the children with the food, shelter, tutoring, and recreational activities that all children deserve and need to succeed. In addition to Bayti's on-location services, Maram provides a scholarship and sponsorship program for the children.

HPF Camps 1917

The Maram Foundation (MF) will apply for HPF to carry out a project in 12 hard-to-reach, besieged areas inside Syria, serving the populations of 12 IDP camps which have seen a large influx of IDPs and limited access to services during the sustained conflict. 7 out of 12 camps are 2-5 months old and lacking basic services and winterization preparedness.

IMC – Outreach and Case-Management

Establishment of 2 community centers in Izmir to deliver health, a protection, psycho-social services to refugees .



2. Executive summary

2.1. Overview (cont'd)

Information on The Projects

GIZ – Vocational Training

Maram Foundation currently has 4 training centers, 2 centers in Hatay and 2 centers in Gaziantep. 3 of the current 4 centers will also be used for the extended vocational training program. In order to include the increased number of beneficiaries in addition 8 more training facilities will be identified and equipped to cover all training needs for 200 beneficiaries.

The refrigeration, plumbing & solar energy works, automotive repair and furniture carpentry trainings will be held in industrial centers in Hatay and Gaziantep. The workshops are safe and equipped for such specialized technical training.

SAD – Rehabilitation of a Camp

Project of the reception center and the crossing of the displaced in Maarat Al-Ikhwan - Adelb of Maram Foundation. MF's RC in Maaret alkhwan provided multi-sectoral assistance to IDPs - MF reconstructed critical infrastructure for newly arriving IDPs and provided a safe shelter space for IDPs provided multi-sectoral assistance through its health facility, provided clean water, appropriate latrines, shelter and children safe space. MF provided Protecting and assisting 8450 displaced persons (During 8 months) by delivering temporary shelter, NFI and WASH services.

GC – SRRP – Winter Shelter

* Syria Relief and Resiliency Program (SRRP)

- 1- Coal & Stoves Distribution (distributed 2925 stoves in Atmeh camps + 7394 Coal kits in Atmeh camps)
- 2- Collective Center Rehabilitation . The number of beneficiaries of the project to 340 beneficiaries
- 3- Water System Rehabilitation- Idleb Governorate ,The project of rehabilitating the water station, water network and water tank in the following
 - Water station and water network rehabilitation in Kafrlata –No. Beneficiaries 25000 individuals
 - Rehabilitation of water well in Arshani- No. Beneficiaries 15000 individuals
- 4- Sanitation System Rehabilitation - Idleb Governorate (Ehsem, Tah, Bsamis , Bsanqul)
- 5- NFI Kit Distribution (distributed 1233 NFI kits in Idleb, 1329NFI kits in Aleppo Governorate)
- 6- Hygiene kits Distribution (distributed 564 HKs in Idleb, distributed 11972 HKs in Aleppo)

FAO – Distribution of Wheat Seed Kits

Distribution of wheat seed kits to 100 households and homestead vegetable seed kits to 2000 vulnerable households living in the districts Al Mara district of Idleb governorate to strengthen the resilience of food insecure households through support to cereal, legumes and backyard food production in Syria

Support livelihoods of affected communities and households by increasing agricultural production, protection of productive assets and restoring or creating income-generating activities to prevent negative or irreversible coping mechanisms

SAD – Winterization Response

Winterization Response to the most affected groups of IDPs in camps and CC northern Syria. The overall goal of the project Supported the most vulnerable groups of IDPs in Harim camps and CC to face the consequences of cold winter by ensuring their basic needs in winter. This project was intended to cover the gap in the selected camps and CC which were stated in the IDPs Sites Integrated he project aimed to alleviate the suffering of IDPs from the hard consequences of winter of 2016-2017 by MF provided assisting 2331 IDPs (During 6 months) of winter of 2016-2017 by ensuring the heaters with accessories ,fuel ,plastic insulators and fire extinguishers to all the IDPs in the elected camps and CC In Idleb governorate northern Syria.

Al-Hikma School - Antakia

The PSS team played a major role in the success of the educational process in the school through the provision of psychological support workshops for students, conducting some activities, entertainment and educational activities during the lessons allocated to them by the staff at the school in the first semester The most important activities:

- 1- Recreational activities for male and female students.
- 2- Learning activities by play.
- 3- Positive discharge activities for children.
- 4- Capacity building activities and skills learning.
- 5- Conducting meetings and activities to promote social communication among children and transfer them to a safe environment free from war and conflict.

QRC – Rehabilitation of The Camp

Project of the reception center and the crossing of the displaced in Azaz –Aleppo of Maram Foundation . MF's RC in Azaz provided multi-sectoral assistance to IDPs - MF reconstructed critical infrastructure for newly arriving IDPs and provided a safe shelter space for IDPs provided multi-sectoral assistance through its health facility, provided clean water, appropriate latrines, shelter and children safe space. MF provided Protecting and assisting 6962 displaced persons (During 7 months) by delivering temporary shelter, NFI and WASH services.

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2. Executive summary

2.1. Overview (cont'd)

MY LIFE – HF – 3857 Psychological Awareness

Provision of psychological awareness and PSS for families, children and women, and also GBV. This project aims to contribute to the lack of PSS, which is a dire need for a large segment of the population (such as men, boys, girls, women, adolescents..), as well as the activities of first aid training and GBV Targeting protection project's team.

QRC – Thermal Insulation for Tents

Project Insulation tents The Maram Foundation for Relief and Development in this project (insulation and replacement of tents) the first project for tents insulation in Northern Syria which help IDPs in overcoming and alleviating the difficulties in winter and summer. We insulated 4965 tents in Northern Idlib (Qah –AL Salam cluster - Dir Hassan - Sarmada) The project aim to alleviating the suffering of IDPs from the winter cold and summer heat, as well as reducing the heating expenses. The selection of beneficiaries within this project was carried out by needs assessment, and targeted camps of new tents in order to benefit from the insulation for the longest period and install the insulation without damage in tents, also there are tents in complex structure which is hard to install the insulation MF provided assisting 22570 IDPs (During 2 months) of winter of -2017 by ensuring that the insulation material is the insulator made from cork of 2 cm thick and covered with tin in the form of rolls Roll each area of 25 square meters and allocated for each tent 2 rolls to isolate the roof and the sides of the tent only without the floors of tents all the IDPs in the elected camps and CC In Idlib governorate northern Syria.

Malteser – Distribution Tents & Blankets

Distribution tents and blankets in camps of north Syria the overall goal of the project Supported the most vulnerable groups of IDPs in north Syria in Idlib camps to face the consequences of cold winter by ensuring their basic needs in winter. and This project was intended to cover the gap in the selected camps which were stated in the IDPs Sites Integrated he project aimed to alleviate the suffering of IDPs from the hard consequences of winter of 2017 MF provided assisting 18500 IDPs (During 2 months) of winter of 2017 by ensuring 1100 tents and 135000 blankets to all the IDPs in the elected camps and CC In Idlib governorate northern Syria.

SAMS – Building Capacity

Raising Awareness, Providing GBV services and psychological support through supported WGSS in Atmeh WGSS Center offers vocational training, including literacy, English courses and sewing courses for household income and female empowerment. The overall objective behind this project is to improve access to SRH and quality specialized GBV services to reduce maternal and newborn morbidities and mortalities and prevent and reduce risks of GBV in North Syria.

IOM – Reception and Transit Centers for IDPs

Mezanaz and Azaz RCs, This project proposes to establish two temporary shelters for the newly-arriving IDPs. These temporary shelters will be located in Aleppo Gove- Azaz- Azaz- Azaz, and the other one is in Aleppo Gov-Jabal Saman Dis- Atareb sub-dist- Maaret Al-Atareb community. The overarching goal of project is to assist newly-arriving IDPs leaving their dangerous communities, providing them with a safe and temporary resting place. As many of the newly arriving IDPs seek to travel elsewhere, this reception and transit center will be a vital oasis that helps mitigate, stress, concerns, and various dangers that these newly-arriving IDPs may face during that time. In this way, the project further seeks to alleviate IDP camps that are already overburdened by the overflow of newly-arriving IDPs; each temporary shelter, Mezanaz RC and Azaz RC, will have a capacity to assist 2000 newly arriving IDPs at any given time.

DT – Civil Society for Syria Program (CSSP)

Capacity Building Program: Develop human and Syrian society inside Syria and countries of asylum. The project will contribute to Syrian empowerment and increase their opportunities to generate income and achieve financial stability through development of professional, technical, and entrepreneurial skills. Implementing six professional trainings focused on three professions (electronics maintenance, plumbing, carpentry) in the target area. Implementing six trainings about business administration and planning, six trainings about accounting and budgeting skills, four trainings about human resource skills, six technical trainings focused on Microsoft Word, Excel, PowerPoint, and Outlook, four technical training via WebEx website and one training about smart phones maintenance.

FAO - distribution of 1500 micro gardens and 1500 homestead summer kits

Improvement of resilience and food security of 3000 vulnerable crises-affected families in the Northern Syrian districts through distribution of 1500 micro gardens and 1500 homestead summer kits in Al'Bab and Ar-Ra'ee sub-districts of Al' Bab district in Aleppo Governorate.

SRO - Rehabilitation for Jarablus Camps.

The project aim deliver construction projects for basic infrastructure and services, as well as distribute tents, aid and winterization preparedness to IDP populations in camps and ensuring access to the most vulnerable beneficiaries in line with gender mainstreaming. This project also increased the response capacity among humanitarian actors and civil society involved within the process of this project and created circumstance-consistent patterns to be provided by the humanitarian actors for the target population in order to achieve the desired and ultimate outcomes of this project. MF provided rehabilitation services, including toilet/WC (latrines), and installment tanks, construction and graveling for roads in addition to establishment of solar MF provided assisting 5700 IDPs (During 8 months) of 2017-2018 by ensuring all the IDPs in the elected camp lighting (3) camps in Aleppo governorate, Jarablus district, Jarablus camp.

2. Executive summary

2.1. Overview (cont'd)

HPF – 3559 – Women Net

The projects aims to increase the participation, representation and leadership of Syrian women in humanitarian action and beyond, in particular in the Turkey hub. The project will:

1. Establish a formal Syrian Women's Network on humanitarian action to provide avenue of peer support and learning for Syrian women working in humanitarian response to share their experiences, discuss issues, challenges, and good practices regarding participation, representation and leadership, as well as to identify and profile the issues and experiences of Syrian women affected by the Syrian crisis, and seek creative solutions.
2. Provide capacity building opportunities to Syrian women, in Turkey (and Syria), based on identified gaps and needs, to increase knowledge and skills for strengthened advocacy, and representation.
3. Increase women's participation, representation and access to decision making including the Humanitarian Liaison Group, Humanitarian Fund strategic group, in clusters, NGO networks, and regular meetings with the DRHC.
4. Promote the importance of gender equality, women's empowerment, and gender perspectives in humanitarian planning and response

GC- Syria Response and Intervention Support for Emergencies (RISE)

- 1- Collective Center Rehabilitation Maram Foundation will rehabilitate two CC in Ariha Community
- 2- Shelter Rehabilitation Maram Foundation will rehabilitate 150 Shelter /HH in Msherfeh Community
- 3- Water System Infrastructure Rehabilitation Maram Foundation will rehabilitate pumping station and water network in Bennsh Community
- 4- Sanitation System Infrastructure Rehabilitation Maram Foundation will rehabilitate Sanitation System in Mozra Community
- 5- NFI Shelter Distribution Maram Foundation distributed NFI Shelter kits and Blanket Kits in (Mseibin, Maar Shamarin, Maar Shurin, Has, Kafr Nobol, Maaret Elekhwan, Dana and Babilla) communities

IOM - Albab

Integrating Protection Services in the Reception Centre Al Bab

friendly spaces for boys and girls, adolescents, women and men to provide protection activities like: awareness raising sessions, Case management Child protection, Psychosocial support , Gender Based Violence, Protection monitoring, Family tracing and reunification.

IOM – Harem

The aim was to alleviate the suffering of winter and identify the families benefiting from the three activities adopted within the project which are tents replacement, ground insulation and tents insulation (with internal and external insulator). The activities were replacement of the damaged tents with new ones in preparation for starting of the second activity, i.e., the ground insulation or raising the level of the tents to complete the activity by insulating the tents (internal thermal insulation and other external rain)

HF – 7233

Provision of psychological awareness and PSS for families, children and women, and also GBV: Woman and girls save spaces with the following services: vocational trainings, child protection, awareness raising sessions, Case management and Psychosocial support, Gender Based Violence.

Office Utilities

The Maram Foundation has regular expenses for the headquarters office in Gaziantep, including but not limited to: office rent, rent for the warehouse, fees, salaries and office expenses, office stationary, communications (including telephone land line and internet), electric bills, telephone bills, rental car, fuel, parking tickets, accounting fees, office insurance deposit, electricity, natural gas and water for the Director's home in Gaziantep.



2. Executive summary

2.1. Overview (cont'd)

- Tent And NFI Distribution

According to the Maram, in addition to projects that aim towards long-term development and support for the Syrian people, Maram is also on the ground, distributing resources needed to meet the immediate needs of people suffering. According to the Maram, Maram received aid in-kind for distribution, these aid materials' value (based on the Gift Certificates delivered by IOM) is \$ 2.087.667,91. Such resources include the following:

Roughly 347 people were involved in these project (dedicated staff, shared resources, volunteers etc.)

AID IN-KIND		
1-	04.01.2017 TENTS , 125,000 KG	465.000,00 USD
2-	MATRESSESS,BLANKETS,JERRY CAN,PLASTIC SHEET,SOLAR LAMP,KITCHEN SET,BABY DIAPERS,CARPET,HYGIENE, WINTER CLOTHES KIT-20,525 KG	78.332,00 USD
3-	24.01.2017 WINTER CLOTHING LARGE,	20.100,00 USD
4-	26.01.2018 HOMESTEAD WINTER VEGETABLE SEED KIT A/1600 KITS , 17,136 KG	58.272,00 USD
5-	MATRESSESS,BLANKETS,JERRY CAN,PLASTIC SHEET,SOLAR LAMP,KITCHEN SET,BABY DIAPERS,CARPET,HYGIENE,KIT, TENT - 112,769 KG	393.652,98 USD
6-	11.03.2017 TENTS , 71,436 KG	432.000,00 USD
7-	MATRESSESS,BLANKETS,JERRY CAN,BABY DIAPERS, PLASTIC SHEET,SOLAR LAMP,KITCHEN SET,CARPET,HYGIENE KIT, TENT, 62,500 KG	217.190,00 USD
8-	04.04.2017 TENTS, 70,250 KG	261.330,00 USD
9-	MATRESSESS,BLANKETS,JERRY CAN,BABY DIAPERS, PLASTIC SHEET,SOLAR LAMP,KITCHEN SET,CARPET,HYGIENE KIT, TENT, 91,875 KG	331.498,00 USD
10-	31.05.2017 SOIL PEAT , 15,200 KG	2.935,00 USD
11-	31.05.2017 LIQYID FERTILIZER NPK, 13,050 KG	12.610,00 USD
12-	MATRESSESS,BLANKETS,JERRY CAN,PLASTIC SHEET,SOLAR LAMP,KITCHEN SET,BABY DIAPERS,CARPET,HYGIENE, WINTER CLOTHES KIT-53,225 KG	208.852,00 USD
13-	12.06.2017 SUPER FREEN-16 SPRAYER, 2,613 KG	23.383,00 USD
14-	12.06.2017 SUPER FREEN-16 SPRAYER, 3900 KG	31.470,00 USD
15-	HOE HEAD, HOE HANDLE, SHOVEL WITH HANDLE, GARDEN RAKE HEAD, GARDEN RAKE HANDLE, HAND TROWEL, WATERING CAN , 10,484 KG	23.887,00 USD
16-	04.08.2017 WATERING CAN , 1875 KG	9.924,00 USD
17-	08.08.2017 MATRESSESS,BLANKETS,PILLOWS, PILLOW BOOK, POSTERS, LEAFLETS 23,022.5 KG	83.560,00 USD
18-	11.08.2017 HALIFLEX , PILLOWS COVER, 4,600 KG	28.352,00 USD
19-	18.08.2017 HASIR , SMALL TENYS, BIG TENT DOOR, 905 KG	8.880,00 USD
20-	30.08.2017 MATRESSESS,BLANKETS,JERRY CAN,PLASTIC SHEET,SOLAR LAMP,KITCHEN SET,BABY DIAPERS,CARPET,HYGIENE KIT-25,000 KG	76.560,00 USD
21-	19.09.2017 GARBAGE BINS, RISK EDUCATION MATERIALS, 1,748 KG	21.918,80 USD
22-	28.09.2017 MATRESSESS,BLANKETS,PILLOWS, PILLOW COVERS , HALIFLEX, HASIRA, TENTS, 26,710 KG	59.258,00 USD
23-	29.09.2017 MATRESSESS,BLANKETS,JERRY CAN,PLASTIC SHEET,SOLAR LAMP,KITCHEN SET,BABY DIAPERS,CARPET,HYGIENE KIT-25,000 KG	76.560,00 USD
24-	12.10.2017 JERRY CAN,PLASTIC SHEET,BABY DIAPERS,SOAP, SANITARY PAD ROPE KIT-4,635 KG	11.244,60 USD
25-	24.10.2017 HEATERS AND DUCTS, GENERATORS, 6,045 KG	48.147,00 USD
26-	23.11.2017 METAL GARBAGE BINS, 516 KG	2.400,00 USD
27-	07.12.2017 Big Tents, Tents Cover , 11,445 KG	84.230,00 USD
28-	28.12.2017 Tent insulation material , plastic sheet, 22,820 kg	58.459,13 USD
29-	28.12.2017 Tent insulation material , 8,724.2 kg	36.091,38 USD
TOTAL OF AID IN-KIND		3.165.096,89 USD

2. Executive summary

2.2. Summary of observations

Below we have provided a summary of observations reached as result of our studies at MARAM-NUR.

Issue	Observations and Comments
Invoices	MARAM has no formal invoices and uses vouchers (payment voucher etc.) for recording of expenditures and transactions.
Expenditures	Expenses are mainly comprised of salaries, such as field staff, non-employee labor such as daily labor, travel and transport, program supplies and other direct costs such as office rent, food baskets, orphanage building,warehouse etc. and staff training expenses.
Risks	We were not able to obtain any direct third party confirmation from any of the suppliers and inventory in Syria due to civil war.
Authority	MARAM-NUR Charity Foundation
Status of the MARAM-NUR Charity Foundation with respect to Turkish Law	MARAM Organization was established in November 2013 as a voluntary agency in Turkey. People involved are working on voluntary basis. A local accountant provides withholding tax returns on quarterly basis on behalf of MARAM-NUR. With respect to the effective tax laws, MARAM is exempted from value-added tax (VAT) and corporate income tax.



3. Project information

3.1. Overview of the project

The Maram - Nur project is planned with 26 sub-projects. The detail of sub-projects' is as follows:

Sub-Projects

- 1- Al-Hikma School - Atmeh
- 2- Malteser - Orphanage
- 3- HPF - Camps 1917
- 4- IMC- Outreach and Case-Management
- 5- GIZ- Vocational training
- 6- SAD - Rehabilitation of a camp
- 7- G.C - SRRP - Winter Shelter
- 8- FAO - Distribution of Wheat Seed Kits
- 9- SAD - Winterization Response
- 10 -Al-Hikma School - ANTAKIA
- 11- QRC - Rehabilitation of the camp
- 12- MY LIFE - HF - 3857 psychological awareness
- 13- QRC - Thermal insulation for tents (4400 Tents)
- 14- Malteser - Distrebution Tents & Blanket
- 15 - SAMS - Buuilding Capacity
- 16- IOM - Reception and Transit Centers for IDPs
- 17- DT - Civil Society for Syria Program (CSSP)
- 18- FAO - distribution of 1500 micro gardens and 1500 homestead summer kits
- 19- SRO - Rehabilitation for Jarablus Camps.
- 20- HPF- 3559 - Women Net
- 21- G.C- Syria Response and Intervention Support for Emergencies (RISE)
- 22- IOM - Integrating Protection in Reception centres in Al Bab
- 23- IOM - Tents Insulation and Installing Boilers in Harim camps
- 24- HF- 7233 - psychological awareness
- 25- Tent and NFI Distribution
- 26 -Office Utilities



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3. Project information

3.2. Expenditures of the project

Expenditures project amounts

The expenditures sub-projects of MARAM - NUR are as follows:

Actual Expenditure	
<i>USD in full</i>	Total expenses
1-Al-Hikma School - Atmeh	31.738,00
2- Malteser - Orphanage	297.810,93
3- HPF - Camps 1917	87.881,81
4- IMC- Outreach and Case-Management	127.388,69
5- GIZ- Vocational training	242.568,60
6- SAD - Rehabilitation of a camp	78.591,52
7- G.C - SRRP - Winter Shelter	181.387,07
8- FAO - Distribution of Wheat Seed Kits	34.189,40
9- SAD - Winterization Response	22.199,20
10 -Al-Hikma School - ANTAKIA	7.907,93
11- QRC - Rehabilitation of the camp	15.880,98
12- MY LIFE - HF - 3857 psychological awareness	94.898,49
13- QRC - Thermal insulation for tents (4400 Tents)	43.360,00
14- Malteser - Distrebution Tents & Blanket	32.920,00
15 - SAMS - Buuilding Capacity	69.799,00
16- IOM - Reception and Transit Centers for IDPs	393.678,93
17- DT - Civil Society for Syria Program (CSSP)	94.958,90
18- FAO - distribution of 1500 micro gardens and 1500 homestead summer kits	37.231,00
19- SRO - Rehabilitation for Jarablus Camps.	116.895,07
20- HPF- 3559 - Women Net	17.365,28
21- G.C- Syria Response and Intervention Support for Emergencies (RISE)	86.589,55
22- IOM - Integrating Protection in Reception centres in Al Bab	14.683,00
23- IOM - Tents Insulation and Installing Boilers in Harim camps	9.868,96
24- HF- 7233 - psychological awareness	10.370,00
25-Tent and NFI Distribution	37.575,00
26 -Office Utilities	311.206,78
Total of project	2.498.944,09



3. Project information

3.2. Expenditures of the project (cont'd)

3.3. Income

3.2. Expenditures of the project

Total expenditures related to the project as per sub-projects

USD in full	Jan-17	Feb-17	March-17	Apr-17	May-17	June-17	July-17	August-17	Sep-17	Oct-17	Nov-17	Dec-17	Total expenses
1- Al-Hikma School - Atmeh	2.350,00	2.435,00	2.350,00	2.300,00	2.350,00	2.400,00	500,00	500,00	6.153,00	3.050,00	4.300,00	3.050,00	31.738,00
2- Malteser - Orphanage	19.822,67	39.416,90	19.336,59	18.277,61	20.441,28	22.938,09	24.808,98	46.736,37	20.916,76	20.752,71	21.980,76	22.382,22	297.810,93
3- HPF - Camps 1917	87.881,81	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	87.881,81
4- IMC - Outreach and Case-Management	24.293,11	103.095,58	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	127.388,69
5- GIZ- Vocational training	242.568,60	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	242.568,60
6- SAD - Rehabilitation of a camp	20.268,18	13.871,44	13.825,22	7.661,18	5.885,00	6.411,00	10.669,50	0,00	0,00	0,00	0,00	0,00	242.568,60
7- G.C - SRRP - Winter Shelter	37.023,52	24.407,47	25.849,05	25.247,99	26.816,15	28.593,70	13.449,19	0,00	0,00	0,00	0,00	0,00	78.591,52
8- FAO - Distribution of Wheat Seed Kits	6.465,00	6.024,40	5.425,00	5.425,00	5.425,00	5.425,00	0,00	0,00	0,00	0,00	0,00	0,00	181.387,07
9- SAD - Winterization Response	6.049,60	6.049,60	5.050,00	5.050,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	34.189,40
10- Al-Hikma School - ANTAKIA	100,15	1.264,34	1.291,59	1.069,50	4.182,34	0,00	0,00	0,00	0,00	0,00	0,00	0,00	22.199,20
11- QRC - Rehabilitation of the camp	5.997,42	5.196,22	4.687,34	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	7.907,93
12- MY LIFE - HF - 3857 psychological awareness	18.910,90	9.782,71	9.782,61	9.575,30	9.565,00	9.565,85	9.163,79	9.572,60	8.979,73	0,00	0,00	0,00	15.880,98
13- QRC - Thermal insulation for tents (4400 Tents)	9.432,00	21.905,00	12.023,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	94.898,49
14- Malteser - Distrebution Tents & Blanket	4.619,33	20.185,00	8.115,67	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	43.360,00
15- SAMS - Buuilding Capacity	0,00	0,00	12.975,00	6.005,00	5.927,50	5.887,00	5.588,00	5.789,00	8.926,50	5.945,00	6.308,00	6.448,00	32.920,00
16- IOM - Reception and Transit Centers for IDPs	0,00	0,00	9.394,13	12.144,68	11.912,01	13.907,81	29.608,59	212.846,32	33.192,09	23.562,94	22.875,42	24.234,94	69.799,00
17- DT - Civil Society for Syria Program (CSSP)	0,00	0,00	1.163,78	8.858,34	5.566,07	28.040,23	12.229,71	13.054,37	12.405,95	13.640,45	0,00	0,00	393.678,93
18- FAO - distribution of 1500 micro gardens and 1500 homestead summer kits	0,00	0,00	0,00	0,00	15.828,00	15.053,02	3.000,00	3.349,98	0,00	0,00	0,00	0,00	94.958,90
19- SRO - Rehabilitation for Jarablus Camps.	0,00	0,00	0,00	0,00	0,00	6.402,16	6.662,04	20.334,00	8.750,37	9.237,66	57.399,20	8.109,64	37.231,00
20- HPF- 3559 - Women Net	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1.466,67	4.912,98	5.387,28	1.220,97	4.377,38	116.895,07
21- G.C- Syria Response and Intervention Support for Emergencies (RISE)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	9.009,09	15.387,51	19.100,96	22.103,78	20.988,21	17.365,28
22- IOM - Integrating Protection in Reception centres in Al Bab	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	2.750,00	11.933,00	86.589,55
23- IOM - Tents Insulation and Installing Boilers in Harim camps	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	373,34	9.495,62	14.683,00
24- HF- 7233 - psychological awareness	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	10.370,00	9.868,96
25- Tent and NFI Distribution	5.200,00	7.150,00	5.650,00	4.750,00	7.750,00	0,00	0,00	1.850,00	1.650,00	850,00	2.725,00	0,00	10.370,00
26- Office Utilities	9.105,11	4.184,68	609,62	3.683,27	24.667,73	5.276,76	22.793,37	24.967,99	14.094,00	190.751,42	5.474,17	5.598,67	37.575,00
Total of project	500.087,40	264.968,33	137.528,61	110.047,86	146.316,08	149.900,62	138.473,17	349.476,39	135.368,89	292.278,42	147.510,65	126.987,09	2.468.944,09

3.3. Income

According to Maram Foundation, The Maram Foundation's income in its Turkish Ziraat Bankasi Accounts (accounts' numbers: 764309695001, 764309695002, 764309695003, 764309695004, 764309695005, 764309695011, 764309695016, 764309695017, 764309695019, 764309695021, 764309695022, 764309695023, 764309695024, 764309695025) and cash is following in 2017;

Total incomes related to the sender per month

USD in full	Jan-17	Feb-17	March-17	Apr-17	May-17	June-17	July-17	August-17	Sep-17	Oct-17	Nov-17	Dec-17	Total incomes
Total of project	264.977,76	129.460,40	33.690,55	123.570,24	126.893,76	567.621,50	228.883,63	145.955,90	438.717,22	138.979,95	308.341,68	203.375,02	2.710.467,61

4. Result

4.1. Overall conclusion

Conclusion

As result of our studies we have not encountered any material misstatement in MARAM-NUR's book of accounts and have not noted any significant inconsistency between the records and the related supporting documents. However, we were not able to perform direct confirmations with third parties to confirm the actual expenditures, due to the civil war situation in Syria.

The actual expenditures related to the project is realized \$2.498.944,09 which is summarised as follows:

Actual Expenditure	
USD in full	Total expenses
1-Al-Hikma School - Atmeh	31.738,00
2- Malteser - Orphanage	297.810,93
3- HPF - Camps 1917	87.881,81
4- IMC- Outreach and Case-Management	127.388,69
5- GIZ- Vocational training	242.568,60
6- SAD - Rehabilitation of a camp	78.591,52
7- G.C - SRRP - Winter Shelter	181.387,07
8- FAO - Distribution of Wheat Seed Kits	34.189,40
9- SAD - Winterization Response	22.199,20
10 -Al-Hikma School - ANTAKIA	7.907,93
11- QRC - Rehabilitation of the camp	15.880,98
12- MY LIFE - HF - 3857 psychological awareness	94.898,49
13- QRC - Thermal insulation for tents (4400 Tents)	43.360,00
14- Malteser - Distrebution Tents & Blanket	32.920,00
15 - SAMS - Buuilding Capacity	69.799,00
16- IOM - Reception and Transit Centers for IDPs	393.678,93
17- DT - Civil Society for Syria Program (CSSP)	94.958,90
18- FAO - distribution of 1500 micro gardens and 1500 homestead summer kits	37.231,00
19- SRO - Rehabilitation for Jarablus Camps.	116.895,07
20- HPF- 3559 - Women Net	17.365,28
21- G.C- Syria Response and Intervention Support for Emergencies (RISE)	86.589,55
22- IOM - Integrating Protection in Reception centres in Al Bab	14.683,00
23- IOM - Tents Insulation and Installing Boilers in Harim camps	9.868,96
24- HF- 7233 - paychological awareness	10.370,00
25-Tent and NFI Distribution	37.575,00
26 -Office Utilities	311.206,78
Total of project	2.498.944,09

In Maram Foundation cash and aid-inkind balance is as following;

CASH BALANCE				DIFFERENCE
Bank 1-1-2017	538.024,33	Bank 31-12-2017	581.419,09	
Income	2.710.467,61	Project expenses	2.498.944,09	
		Refund	165.423,48	
	3.248.491,94		3.245.786,66	2.705,28
AID IN-KIND BALANCE				
AID IN-KIND	3.165.096,89	DISTRIBUTION	3.165.096,89	0
TOTAL	6.413.588,83		6.410.883,55	2.705,28



Mazars is present in 5 continents.

CONTACT

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