

**ASSISTANCE COORDINATION UNIT**



**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
DECEMBER 31, 2015**

## **Assistance Coordination Unit**

The financial statements with an independent auditors report  
For the year ended  
31 December 2015

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**ASSISTANCE COORDINATION UNIT (“ACU”)****STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2015**

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

	<b>Notes</b>	<b>31 December 2015</b>	<b>Amended 31 December 2014</b>
<b>Current Assets</b>			
Cash and cash equivalents	3	8,161,168	2,686,104
Receivables	4	-	-
Inventories	5	49,924	1,573,537
Other receivables	6	25,036	34,767
<b>Total Current Assets</b>		<b>8,236,128</b>	<b>4,294,408</b>
<b>Non-Current Assets</b>			
Tangible fixed assets	7	-	-
<b>Total Non-Current Assets</b>		<b>-</b>	<b>-</b>
<b>Total Assets</b>		<b>8,236,128</b>	<b>4,294,408</b>
<b>Current Liabilities</b>			
Other trade payables	8	398,067	1,040,676
<b>Total Current Liabilities</b>		<b>398,067</b>	<b>1,040,676</b>
Surplus / (deficit) grants for relief & sustainable projects		4,584,329	(6,689,012)
Transfer from last year		3,253,732	9,942,744
<b>Total Surplus</b>		<b>7,838,061</b>	<b>3,253,732</b>
<b>Total Liabilities</b>		<b>8,236,128</b>	<b>4,294,408</b>

**ASSISTANCE COORDINATION UNIT (“ACU”)****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2015**

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

	<u>Notes</u>	<u>31 December 2015</u>	<u>31 December 2014</u>
<b>Revenue</b>			
<b>Cash Grants</b>			
<b>Governmental Donors</b>			
State of Qatar		25,000,000	14,000,000
United States of America	9	17,953	356,177
French Republic		103,605	567,354
Italy Republic		83,403	297,423
Syrian National Coalition		-	100,000
Syrian Interim Government		-	44,015
United Arab Emirates		-	7,101
		<b>25,204,961</b>	<b>15,372,070</b>
<b>Non-Governmental Donors</b>			
United States of America	10	3,739,476	4,487,702
State Of Qatar		306,081	
Miscellaneous relief and medical NGOs	10	128,116	198,873
French Republic - ACTED			
"Agency for Technical Cooperation and Development"		273,530	90,245
Kingdom of Norway	10	-	24,423
		<b>4,447,203</b>	<b>4,801,243</b>
<b>Total Cash Grants</b>		<b>29,652,164</b>	<b>20,173,313</b>

**ASSISTANCE COORDINATION UNIT (“ACU”)****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2015**

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

	<u>Notes</u>	<u>31 December 2015</u>	<u>31 December 2014</u>
<b>Contributions &amp; Grants In-Kind</b>			
<b>Governmental Donors</b>			
Kingdom of Saudi Arabia	11	3,475,055	68,417,952
United States of America	11	1,241,702	16,144,287
European agencies	11	-	2,062,606
United Arab Emirates Embassy in Lebanon		-	829,750
Italy Republic		396,426	763,917
Turkey		180,488	-
		<u>5,293,671</u>	<u>88,218,512</u>
<b>Non-Governmental Donors</b>			
French Republic - ACTED			
"Agency for Technical Cooperation and Development"		-	17,624
United Kingdom - Human Appeal International		-	
		<u>-</u>	<u>17,624</u>
<b>Total Contributions &amp; Grants In-Kind</b>		<u><u>5,293,671</u></u>	<u><u>88,236,136</u></u>
<b>Other Revenue</b>			
Various in-kind contributions	12	-	47,960
Various cash donations	13	89,586	24,688
<b>Total of Other Revenue</b>		<u>89,586</u>	<u>72,648</u>
<b>Total of Main Activity Revenue</b>		<u><u>35,035,421</u></u>	<u><u>108,482,097</u></u>

**ASSISTANCE COORDINATION UNIT (“ACU”)**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2015**

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

	<u>Notes</u>	<u>31 December 2015</u>	<u>31 December 2014</u>
<b>Disbursements to Humanitarian and Emergency Relief</b>			
<b>Programs by cluster</b>			
Food security, livelihood and nutrition	17	16,147,708	23,259,388
Health	18	6,610,803	30,386,450
Education	19	1,810,772	20,173,811
Shelter and non-food items	20	1,995,251	15,591,916
Early recovery	21	1,497,374	13,816,161
Water, sanitation and hygiene	22	483,337	3,431,598
Logistics	23	103,700	1,247,796
Protection	24	108,173	935,279
Camp coordination and camp management	25	706,786	261,418
		<b>29,463,904</b>	<b>109,103,817</b>
<b>Disbursements to Other Works</b>			
Project and staff training expenses inside Syria for the Information Management Unit		-	40,338
		-	<b>40,338</b>
<b>Total of Humanitarian &amp; Emergency Relief Disbursements</b>		<b>29,463,904</b>	<b>109,144,155</b>
<b>Gross of Surplus / (Deficit) Grants and Assistance</b>		<b>5,571,517</b>	<b>(662,058)</b>
General and administrative expenses	26	987,189	6,026,954
<b>Net of Surplus / (Deficit) Grants and Assistance</b>		<b>4,584,328</b>	<b>(6,689,012)</b>

**ASSISTANCE COORDINATION UNIT (“ACU”)**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

	<u>Notes</u>	<u>31 December 2015</u>	<u>31 December 2014</u>
<b>OPERATING ACTIVITIES</b>			
Surplus / (deficit) for the year		4,584,328	(6,689,012)
Adjusted for			
Depreciation	8	7,606	350,515
Credit bank commission		(89,586)	(24,680)
		<b>4,502,348</b>	<b>(6,363,177)</b>
<b>Movements in working capital</b>			
Decrease / (increase) in receivables	4	-	78,810
Decrease / (increase) in inventories	5	1,523,613	515,376
Decrease / (increase) in prepaid expenses		-	1,148,100
Decrease / (increase) in other receivables	6	9,731	161,410
Decrease / (increase) in electronic systems to automate ACU processes		-	275,258
(Decrease) / increase in trade payables		-	(193,151)
(Decrease) / increase in other trade payables	8	(642,609)	180,096
<b>Net cash granted by operating activities</b>		<b>5,393,083</b>	<b>(4,197,278)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment to acquire fixed assets	7	(7,606)	(350,515)
Credit bank commission		89,586	24,680
<b>Net cash used by investing activities</b>		<b>81,980</b>	<b>(325,835)</b>
<b>INCREASE / DECREASE IN CASH IN THE YEAR</b>			
		<b>5,475,063</b>	<b>(4,523,113)</b>
Cash at the beginning of the year		2,686,105	7,209,218
<b>CASH AT THE END OF THE YEAR</b>	3	<b>8,161,168</b>	<b>2,686,105</b>
<b>REPRESENTED BY:</b>			
Cash and cash equivalents	3	8,161,168	2,686,105

## ASSISTANCE COORDINATION UNIT (“ACU”)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

### 1. ACU’s Background

- a. Assistance Coordination Unit “ACU” is located and registered in accordance with the law of association’s number 5253 legally in Turkey under name “Association of Syrian Assistance Coordination Unit” with registration number 27-016-110. ACU’s headquarter is located in Gaziantep, Turkey.
- b. The ACU has been established to coordinate much needed support to the victims of the Syrian humanitarian crisis. Provision of assistance is impartial and neutral, regardless of ethnic origin, religious affiliation, or political beliefs. In addition, aid is coordinated in accordance with international standards and humanitarian principles & law, which suggests that aid is granted on the basis of need. Since establishment, the ACU coordinates the distribution of urgent humanitarian aid, including pharmaceuticals and food items, to cities & towns across Syria. The ACU cooperates with local councils and local relief organizations, donors & international relief organizations, and local and international non-governmental organizations to identify needs and link donors with actors on the ground. Thus, the ACU plays an important role in highlighting Syria’s urgent humanitarian needs, producing high-caliber and professional technical assessments of humanitarian and relief needs.

### 2. Significant Accounting Policies

#### a. Preparation

Financial statements are prepared in accordance with International Financial Reporting Standards (IFRSs). The accounting policies referenced in the preparation of interim financial statements, are consistent with the policies referenced in the preparation of the December 31, 2015 financial statements.

#### b. Application

Financial statements include disclosures and information for fiscal year 2015 and prior year .2014 It represents work results and outcomes for the year, which ended on December 31, 2015 and December 31, 2014.

#### c. Recognition of Income

- (i) Grant income from donors, in furtherance of the charity’s objects is accounted for on accrual basis.
- (ii) Public donations, grants and similar income are recognized as revenue, when there is signed grant agreement between ACU & the donor or/and there is received confirmation from the donor on this grant.
- (iii) Otherwise, ACU recognizes the other grants has no agreement or has no confirmation in activity report and those grants are mentioned in details in note 27.
- (iv) Where valuation can be measured with reasonable certainty, grants in-kind, such as food baskets and medical supplies, and hygiene baskets are recognized in full as income in the year of receipt. Valuations of grants in-kind are based on the unit cost to the donor. If such a valuation is not available, reasonable prevailing market rates are used.



## ASSISTANCE COORDINATION UNIT (“ACU”)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

### *d. Recognition of Expenditure*

- (i) Expenditure is recognized in the period to which it relates. Expenditure incurred but unpaid at the balance sheet date is included in accruals and other creditors.
- (ii) Expenditures are recognized as disbursements in two category; 1) Disbursements to humanitarian and emergency relief, are recognized, if there is signed MoUs (Memorandum of Understandings) with the beneficiaries or with local partner to deliver the aid to the beneficiaries. 2) Disbursements to other works and to general and administrative expenses, are recognized, if there is an independent supported documents for this expenses.
- (iii) Distributions to beneficiaries of donations in-kind, such as food baskets and medical supplies, and hygiene basket are recognized as expenditure in the year of distribution. Valuations of donations in-kind are based on the unit cost to the donor. If such a valuation is not available, reasonable prevailing market rates are used.

### *e. Inventories*

- (i) Stocks of purchased aid commodities are stated at cost or net realizable value. Cost is the expenditure incurred on the commodities in stock. Net realizable value is based on normal market selling price, less further costs expected to be incurred to completion and distribution.
- (ii) Stocks received as donations in-kind which are on hand at the balance sheet date, are stated at the lower of cost to the donor, or net realizable value. However ACU’s stocks are held for free distribution rather than sale.

### *f. Tangible Fixed Assets*

Tangible fixed assets are stated at cost and fully depreciated as an expense. So, fixed assets net book value stated as null in the financial statements.

## ASSISTANCE COORDINATION UNIT (“ACU”)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

### 2. Significant Accounting Policies (cont’d)

#### g. *Foreign Currency*

The US Dollar is the currency referenced in financial statements, which is also the main currency used by the ACU, in accordance to International Accounting Standard No. 21; to disclose Functional Currency by “Reporting Currency”. Transactions in foreign currencies during the year are translated at the exact exchange rate of the transaction date. Foreign currency balances, and financial assets and financial liabilities denominated in foreign currencies, held at the year-end have been translated at the rate of exchange ruling at the balance sheet date. The year ended foreign currency evaluation translated in accordance to Central Bank of Turkey official rates as of December 31, 2015.

#### h. *Taxation*

No charge to taxation arises due to the exempt status of ACU.

### 3. Cash & Cash Equivalents

Cash and cash equivalents detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Funds in bank (*)	8,116,387	2,652,261
Funds in hand (**)	44,781	33,843
<b>Total</b>	<b>8,161,168</b>	<b>2,686,104</b>

(\*) Details of funds in bank includes following accounts;

<b>Bank Name &amp; Account Currency</b>	<b>Balance equivalent in USD 2015</b>	<b>Balance equivalent in USD 2014</b>
Türkiye Finans Bank – USD	7,443,738	1,386,500
Türkiye Finans Bank – EUR	197,215	991,103
Türkiye Finans Bank – TRY	19,740	274,658
Ziraat bank – USD	455,694	-
	<b>8,116,387</b>	<b>2,652,261</b>

-All bank accounts are current accounts under demand deposits and withdrawals.

## ASSISTANCE COORDINATION UNIT (“ACU”)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

### 3. Cash & Cash Equivalents (cont’d)

(\*\*) Details of cash in hand as follow;

<b>Cash Currency</b>	<b>Balance equivalent in USD 2015</b>	<b>Balance equivalent in USD 2014</b>
USD	44,670	32,862
TRY	96	832
JOD	-	134
CHF	15	15
	<b>44,781</b>	<b>33,843</b>

### 4. Accounts Receivables

Receivables detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Pending previous works via Lebanon office	302,949	302,949
Provision for doubtful debts for debt 1	(302,949)	(302,949)
Electronic systems to automate ACU works	175,680	175,680
Provision for doubtful debts for debt 2	(175,680)	(175,680)
<b>Total</b>	<b>-</b>	<b>-</b>

## ASSISTANCE COORDINATION UNIT (“ACU”)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

### 5. Inventories

Inventories, such as in-kind grants are stored in ACU warehouses subsequently distributed.

As of 31 December 2015 compared to 2014;

(Figures in below are according to the actual stocktaking statements issued by ACU committee for annual stocktaking procedure at the end of 2015)

<b>Inventories</b>	<b>31 December 2015</b>	<b>31 December 2014</b>
Warehouse inventory inside Syria	49,924	1,503,517
Warehouse inventory in neighboring countries	-	70,020
<b>Total</b>	<b>49,924</b>	<b>1,573,537</b>

### 6. Other Account Receivables

Other account receivables detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Advances for relief and development projects (*)	18,465	18,969
Advances for workers	-	11,944
Paid insurance for rental properties	-	2,604
Accrued revenue - credit bank commission	-	1,250
<b>Total</b>	<b>18,465</b>	<b>34,767</b>

(\*) The balance is consisting of given advances for different relief and development projects and stand for approval hence the reconciliation of related advances has not been done on the system as of 31 December 2015.

**ASSISTANCE COORDINATION UNIT (“ACU”)**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

**7. Non-Current Assets (Tangible Fixed Assets)**

Non- current assets consist of the following as of December 31, 2015;

	<b>Furnishings</b>	<b>Computers</b>	<b>Tools</b>	<b>Software</b>	<b>Renovations &amp; equipment</b>	<b>Total</b>
Cost	51,417	271,603	55,801	85,268	129,789	593,878
Additions	-	7,604	-	-	-	7,604
<b>Total Assets</b>	<b>51,417</b>	<b>279,207</b>	<b>55,801</b>	<b>85,268</b>	<b>129,789</b>	<b>601,482</b>
Former accumulated depreciation	51,417	271,603	55,801	85,268	129,789	593,878
Depreciation of 2015	-	7,604	-	-	-	7,604
<b>Accumulated depreciation (*)</b>	<b>51,417</b>	<b>279,207</b>	<b>55,801</b>	<b>85,268</b>	<b>129,789</b>	<b>601,482</b>
<b>Net book value of 31 December 2015</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(\*) Depreciation premiums of tangible fixed assets have been calculated as of December 31, 2015 financial statements. Depreciation of 2015 calculated for each asset as of the date the asset put in the work. Depreciation is provided by writing off the cost of fixed assets in equal annual instalments. It highlights the non-profit organizations on the depreciation of the value of those assets in the first financial report issued, because that all of the tangible fixed assets in ACU are received as grants.

## ASSISTANCE COORDINATION UNIT (“ACU”)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

### 8. Other Trade Payables

Other trade payables detail has given in below table as of 31 December 2015 as compared to 2014:

	<u>31 December 2015</u>	<u>31 December 2014</u>
Accrued personnel cost	398,067	668,996
Loan from Syrian National Coalition	-	371,680
<b>Total</b>	<b><u>398,067</u></b>	<b><u>1,040,676</u></b>

### 9. Revenue – Cash Grants – Governmental Donors

#### United States of America

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<u>31 December 2015</u>	<u>31 December 2014</u>
USAID - Democracy Council of California	17,953	302,962
USAID - Creative Associates International	-	221,501
USAID - Chemonics International	-	53,215
<b>Total</b>	<b><u>17,953</u></b>	<b><u>577,678</u></b>

### 10. Revenue - Cash Grants - Non-Governmental Organizations

#### United States of America

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<u>31 December 2015</u>	<u>31 December 2014</u>
Bill & Melinda Gates Foundation	2,342,605	4,305,524
Syrian American Medical Society	-	182,178
International Medical Corps	1,396,871	-
<b>Total</b>	<b><u>3,739,476</u></b>	<b><u>4,487,702</u></b>

**ASSISTANCE COORDINATION UNIT (“ACU”)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015**

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

**Miscellaneous Relief & Medical NGOs**

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
International Humanitarian Relief	-	124,128
Physicians Across Continents	2,821	55,400
Swasia Charity Foundation	-	19,345
Auranitis Life Line	-	6,004
Al-Aoun - Health AID Society	-	1,554
Nasser Soud Alsaleh Alfieha	64,843	-
Alamin relief	20,000	-
GIZ	19,302	-
IARD	15,650	-
Alkheir relief	5,500	-
<b>Total</b>	<b>128,116</b>	<b>206,431</b>

**10. Revenue - Cash Grants - Non-Governmental Organizations (cont'd)****Kingdom of Norway**

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Norwegian People's Aid	-	24,423
Norwegian Refugee Council	-	9,875
<b>Total</b>	<b>-</b>	<b>34,298</b>

**11. Revenue - In-Kind Contributions & Grants - Governmental Donors****Kingdom of Saudi Arabia**

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Grant of His Excellency King Abdullah bin Al Saud	3,475,055	68,417,952
<b>Total</b>	<b>3,475,055</b>	<b>68,417,952</b>

## ASSISTANCE COORDINATION UNIT (“ACU”)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

#### United States of America

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
USAID - Chemonics International	1,241,702	16,144,287
US Embassy Jordan	-	12,250,000
USAID	-	9,859,520
<b>Total</b>	<b>1,241,702</b>	<b>38,253,807</b>

#### European Agencies

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Seed multiplication of potato project (*)	-	2,039,316
Rehabilitation of the electricity network project	-	23,290
<b>Total</b>	<b>-</b>	<b>2,062,606</b>

(\*) The project aims that re-establishing the organizational structure of potato seed agriculture in rural regions of Governorate of Aleppo in Syria.

#### 12. Other Revenue – Various In-Kind Contributions

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
In-kind donations from Miscellenaous NGOs and people via ACU Lebanon	-	47,960
In-kind donations from Syrian	-	-
<b>Total</b>	<b>-</b>	<b>47,960</b>

#### 13. Other Revenue – Various Cash Donations



**ASSISTANCE COORDINATION UNIT (“ACU”)**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Credit bank commission	89,586	24,688
<b>Total</b>	<b>89,586</b>	<b>24,688</b>

**14. Disbursements to Food Security, Livelihood & Nutrition Cluster**

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Food coordination in-kind (Food baskets, flour and milk)	3,671,310	36,366,192
Food coordination in cash	11,505,299	6,238,305
In-kind coordination for agriculture projects and livestock	971,099	2,764,411
<b>Total</b>	<b>16,147,708</b>	<b>45,368,908</b>

**15. Disbursements to Health Cluster**

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
In-kind medical aid (*)	40,818	24,940,636
Vaccination projects (**)	3,020,268	4,461,136
Secondary health care projects (***)	1,936,429	1,819,901
Wounded program (****)	-	762,537
EWARN program (Early Warning Alert & Response Network) (*****)	1,613,288	713,531
Primary health care projects	-	401,550
Ambulance systems and medical points	-	250,303
Blood banks and labs	-	89,872
Support a referential lab in Northern Syria	-	53,075
Health advocacy activities	-	47,304
<b>Total</b>	<b>6,610,803</b>	<b>33,539,845</b>

(\*) Consist of the medical project expenses that includes the distribution of medical supplies to Syrian beneficiaries.

## ASSISTANCE COORDINATION UNIT (“ACU”)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

(\*\*) Consist of the vaccination project expenses that includes providing vaccination for protecting Syrian beneficiaries from plagues.

(\*\*\*) Consist of health care project expenses that includes providing health care programs to Syrian beneficiaries.

(\*\*\*\*) Consist of wounded program expenses that includes delivering aid to wounded people in conflict environment.

(\*\*\*\*\*) Consist of early warning project expenses that includes to take necessary medical precautions for protecting Syrian beneficiaries from diseases.

#### 16. Disbursements to Education Cluster

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<u>31 December 2015</u>	<u>31 December 2014</u>
Education coordination in kind (To learn campaign) (*)	-	16,770,632
Education coordination in kind (Madrasati project) (*)	-	1,913,864
Education coordination in cash (**)	1,628,391	1,160,497
Education coordination in kind for Syrians in Lebanon (**)	182,381	328,818
<b>Total</b>	<b><u>1,810,772</u></b>	<b><u>20,173,811</u></b>

(\*) Consist of education project expenses that includes two different projects. These are “to learn campaign” and “madrasati project” which aim to develop the education levels of Syrian beneficiaries and create awareness between Syrian beneficiaries.

(\*\*) Consist of the education coordination expenses that includes the in kind and cash aids for Syrian beneficiaries in neighboring countries.

#### 17. Disbursements to Shelter & Non-Food Items Cluster

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<u>31 December 2015</u>	<u>31 December 2014</u>
Shelter & NFI coordination in-kind	1,491,509	15,047,101
Shelter & NFI coordination in cash	503,742	544,815
<b>Total</b>	<b><u>1,995,251</u></b>	<b><u>15,591,916</u></b>

#### 18. Disbursements to Early Recovery Cluster

Detail has given in below table as of 31 December 2015 as compared to 2014:

## ASSISTANCE COORDINATION UNIT (“ACU”)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

	<b>31 December 2015</b>	<b>31 December 2014</b>
Early recovery coordination in-kind	1,315,225	12,687,880
Early recovery coordination in cash	182,149	1,208,234
<b>Total</b>	<b>1,497,374</b>	<b>13,896,114</b>

### 19. Disbursements to Water, Sanitation & Hygiene Cluster

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Water, sanitation & hygiene coordination in-kind	116,041	5,179,413
Water, sanitation & hygiene coordination in cash	367,296	275,321
<b>Total</b>	<b>483,337</b>	<b>5,454,734</b>

### 20. Disbursements to Logistics Cluster

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Logistic coordination in cash	103,700	1,494,143
<b>Total</b>	<b>103,700</b>	<b>1,494,143</b>

### 21. Disbursements to Protection Cluster

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Protection coordination in-kind	-	815,044
Protection coordination in cash	108,173	120,235
<b>Total</b>	<b>108,173</b>	<b>935,279</b>

### 22. Disbursements to Camp Coordination & Camp Management (“CCCM”) Cluster

Detail has given in below table as of 31 December 2015 as compared to 2014:

## ASSISTANCE COORDINATION UNIT (“ACU”)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Amounts expressed in US Dollars (USD) unless otherwise stated.)

	<b>31 December 2015</b>	<b>31 December 2014</b>
CCCM coordination in-kind	706,786	261,418
<b>Total</b>	<b>706,786</b>	<b>261,418</b>

### 23. General & Administrative Expenses

Detail has given in below table as of 31 December 2015 as compared to 2014:

	<b>31 December 2015</b>	<b>31 December 2014</b>
Personnel cost expense	511,810	4,636,277
Depreciation of tangible fixed assets	7,606	350,515
Office, financial and banking expense	113,395	343,116
Services, audit and consultation expense	251,427	268,065
Administrative expenses for external offices of ACU	-	198,557
Doubtful account receivables	-	175,680
Routine / regular expense (Phone, electricity, water, internet, rental, website)	58,950	158,594
Travels, lodgings, meetings and conferences expense	27,408	61,863
Transportation expense	16,592	46,392
Advocacy expense	-	4,753
<b>Total</b>	<b>987,188</b>	<b>6,243,812</b>