

TURKISH RED CRESCENT SUPPORT TO TRANSITION TO LABOR MARKET PROJECT (P171471)
WORLD BANK GRANT AGREEMENT NO. TF0B7814
Special Purpose Project Financial Statements and Independent Auditor's Report
Prepared as of 28.07.2025 For the Project Close Period of 31 December 2024

TURKISH RED CRESCENT

**SUPPORT TO TRANSITION TO
LABOR MARKET PROJECT (P171471)**

**WORLD BANK GRANT AGREEMENT
NO. TF0B7814**

Special Purpose Project Financial Statements and Independent Auditor's
Report

Prepared as of 28.07.2025

For the Project Close Period of 31 December 2024

Ankara 22.08.2025

Rehber Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

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IDENTIFICATION

Project Name:	Support To Transition to Labor Market Project
Location:	Turkey
PD No:	P171471
Implementing Partner:	Turkish Red Crescent (TRC)
Auditor:	Rehber Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Audit Period:	01 January 2024 to 31 December 2024

REHBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Ekin Caddesi No: 43
Yıldıztepe / 06550 / Çankaya / ANKARA
Seğmenler Vergi Dairesi: 734 005 5266



TURKISH RED CRESCENT

STATEMENT OF MANAGEMENT'S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF THE SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Management of the *Supporting the transition to the labor market Project* (the "Project"), financed under the Grant Agreement No: May 2022 TFOB7814, implemented by Turkish Red Crescent ("TRC") is responsible for the preparation of the special purpose project financial statements that present the Project's statements of financial position as at 01.01.2024-31.12.2024, the summary of sources and uses of funds, summary of expenditure by activity, statement of expenditure ("SOE") and designated account statements, in accordance with the World Bank's Guidelines.

In preparing the special purpose project financial statements, management is responsible for:

- * Properly selecting and applying accounting policies;
- * Presenting information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information;
- * Providing additional disclosures that enable users to understand the impact of particular transactions, other events and conditions on the Project, financial position and its sources and uses of funds and movements in designated accounts; and

Management is also responsible for:

- * Designing, implementing and maintaining an effective system of internal controls, throughout the Project;
- * Maintaining adequate accounting records that are sufficient to show and explain the Project's transactions and disclose with reasonable accuracy at any time the financial position of the Project, and which enable them to ensure that the special purpose project financial statements of the Project comply with the World Bank's Guidelines.
- * Maintaining statutory accounting records in compliance with national legislation;
- * Taking such steps that are reasonably available to them to safeguard the assets of the Project; and
- * Preventing and detecting fraud and other irregularities.

The special purpose project financial statements for the year ended 31 December 2024 was authorised for issue on 28.07.2025 by the Management.

On behalf of Management

Name/Title : Eda Çok Öztürk / Coordinator

Date : 28.07.2025


Eda ÇOK ÖZTÜRK
Program Koordinatörü


Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 43
Yıldıztepe (06550) Çankaya / ANKARA
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INDEPENDENT AUDITOR'S OPINION

To the Management of the Turkish Red Crescent:

We have audited the accompanying special purpose project financial statements of *Support To Transition To Labor Market Project* (the "Project") financed under the Grant Agreement No. TF0B7814 dated 05 May 2022, implemented by Turkish Red Crescent ("TRC" or Implementing Partner"), which comprise the Project's statement of financial position as at 31 December 2024, the summary of sources and uses of funds, summary of expenditure by activity, statement of expenditure ("SOE") and designated account statements for the year ended 31 December 2024 and a summary of significant accounting policies and other explanatory notes (collectively referred to as the "special purpose project financial statements").

Unqualified opinion

In our opinion,

- The accompanying special purpose financial statements of the Project for the year ended 31 December 2024 are prepared, in all material respects, in accordance with the World Bank's Guidelines.
- TRC, as of December 31, 2024 has complied with, in all material respects, the requirements of the Grant Agreement Numbered TF0B7814.
- With respect to SOEs, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursement of expenditures incurred, and these expenditures are eligible for financing under the Grant Agreement Numbered TF0B7814.
- The internal control mechanism of the IP has complied with, in all material respects, the requirements of the Grant Agreement Numbered TF0B7814.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the " Auditor's Responsibilities for the Audit of the Special Purpose Project Financial Statements " section of this report. We are independent of the Turkish Red Crescent within the meaning of ethical requirements and have fulfilled our other responsibilities under those ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note "2" to the special purpose project financial statements, which describes the basis of accounting. The special purpose project financial statements are prepared to assist the Project's management to comply with the financial reporting provisions of the Agreement, which requires the special purpose project financial statements to comply with the World Bank Guidelines.

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As a result, the special purpose project financial statements may not be suitable for another purpose. This report is intended solely for use by the Project's management in reporting the information to TRC and International Bank for Reconstruction and Development. This report is not intended for the benefit of any other third parties and we accept no responsibility or liability to any party other than the Project's management in respect of the report. Should any third party take decisions based on the contents of the report, the responsibility for such decisions shall remain with those third parties.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Grant Agreement Numbered TF0B7814, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Those charged with governance are responsible for overseeing the Turkish Red Crescent's financial reporting process.

Auditor's Responsibilities for the Audit of the Special Purpose Project Financial Statements

Our objectives are to obtain reasonable assurance about whether the special purpose project financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these special purpose project financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**REHBER BAĞIMSIZ DENETİM
VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.**

REHBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 43
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AUDITED SPECIAL PURPOSE PROJECT FINANCIAL STATEMENTS (PFS)

ANNEX-I: STATEMENT OF SOURCES AND USES OF FUNDS FOR THE AUDIT PERIOD

ANNEX -II: DESIGNATED ACCOUNT STATEMENT

ANNEX -III: SUMMARY OF SUMMARY REPORTS AND SOEs

ANNEX IV: STATEMENT OF EXPENDITURE BY ACTIVITIES FOR THE AUDIT PERIOD

ANNEX -V: AUDITED BALANCE SHEET

ANNEX- A: BANK RECONCILIATION

ANNEX- B: LIST OF ASSETS

EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS

REHBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 43
Yıldıztepe (06550) Çankaya / ANKARA
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ANNEX-I: STATEMENT OF SOURCES AND USES OF FUNDS FOR THE AUDIT PERIOD

**TURKISH RED CRESCENT SOCIETY
 SUPPORT TO TRANSITION TO LABOR MARKET PROJECT**

Grant No:TF0B7814
 As of 31.12.2024 in EUR

SOURCES OF FUNDS	Note	Project Budget	CUMULATIVE TO DATE			YEAR TO DATE		
			ACTUAL	PLANNED	VARIANCE BETWEEN PLANNED AND ACTUAL	ACTUAL	PLANNED	VARIANCE BETWEEN PLANNED AND ACTUAL
World Bank Funds Grant No TF0B7814		14.000.000	7.844.036,22	7.199.487,54	(644.548,68)			
1- Direct Payment			0					
2- Special Account			7.844.006,22					
a) Advance	8		1.999.332,69					
b) SOE procedures	5		5.844.703,53					
c) Summary Sheets			0					
Reimbursement of the overexchanged EUR amount to DA			0					
Overpaid Amount			0					
Deductions by intermediary bank			(30)					
Total Sources of Funds		14.000.000	7.844.006,22	7.199.487,54	(644.518,68)			
USES OF FUNDS								
Component 1: Support for intermediation, counseling services and employment support for people under temporary and international protection and Turkish Citizens								
Recruitment of field staff to carry out TRC's project related activities		8.042.615,93	3.835.595,97	4.557.472,02	721.876,05	2.501.971,89	3.224.011,26	722.039,38
		€ 7.129.840,82	€ 3.557.916,13	€ 3.959.472,82	€ 401.556,69	€ 2.288.886,24	€ 2.690.606,24	€ 401.720,01

KREMER
 Bağımsız Denetim ve Yeminli Mali Müşahidlik A.Ş.
 Turan Güneş Bulvarı Galip Sıdoro Çarşısı No: 43
 Yıldırım Sok. / Akmerkezi / Beşiktaş / İstanbul / Türkiye
 YITIRZEVLER (06550) / Ankara / TÜRKİYE
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Organizational Services for Coordination Meetings for field staff (Multiple contract/s)	€ 6.524,30	€ 2.524,30	€ 2.524,30	€ 2.524,30	€ -	€ -	€ -	€ -	€ -
Organizational Services for Refresher Technical Trainings for staff (Multiple contract/s)	€ 63.919,80	€ 41.562,13	€ 67.037,75	€ 25.475,62	€ 35.906,98	€ 61.406,98	€ 25.500,00	€ -	€ -
Recruitment of a firm for CC Office Maintenance Service		€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -
Purchase of Computers & Equipment (printer, projectors, camera, mobile phone and etc.) & Office Furniture for TRC HQ & selected Project Community Centers (in separate lots) (Multiple contract/s)	€ 184.169,20	€ 148.163,95	€ 184.169,19	€ 36.005,25	€ 66.889,99	€ 102.895,23	€ 36.005,25	€ -	€ -
OPERATIONAL COST	3.661.565,17	865.711,35	1.283.426,72	417.715,37	403.627,34	821.372,71	417.745,37		
TRCS HQ Support Staff	€ 95.423,17	€ 41.234,72	€ 58.149,30	€ 16.914,57	€ 17.627,94	€ 34.542,51	€ 16.914,57		
TRCS Support Staff (Cleaner,Driver)	€ 867.445,83	€ 389.210,90	€ 519.584,32	€ 130.373,42	€ 187.978,97	€ 318.352,38	€ 130.373,42		
TRCS Per Diems-Monthly CC Visits	€ 1.947,95	€ 1.947,95	€ 1.947,95	€ -	€ 273,31	€ 273,31	€ -		
TRCS Per Diems-CC staff (2 staff*9CC)	€ 12.592,78	€ 12.592,78	€ 12.561,98	€ 30,80	€ 1.262,22	€ 1.231,42	€ 30,80		
TRCS Per Diem	€ -	€ -	€ -	€ -	€ -	€ -	€ -		
TRCS Travel Cost-Monthly CC Visits	€ 11.518,38	€ 11.518,38	€ 11.518,38	€ -	€ 1.111,07	€ 1.111,07	€ -		
TRCS Travel Cost-CC staff (2 staff*9CC)	€ 63.760,08	€ 63.760,08	€ 63.790,88	€ 30,80	€ 3.524,33	€ 3.555,13	€ 30,80		
TRCS Travel Cost	€ -	€ -	€ -	€ -	€ -	€ -	€ -		
TRCS Office Rent	€ 70.922,88	€ 41.410,98	€ 48.819,51	€ 7.408,54	€ 14.464,45	€ 21.872,99	€ 7.408,54		
TRCS Utilities (electricity, water, natural gas,security alarm system etc)	€ 13.124,33	€ 7.791,93	€ 8.304,52	€ 512,59	€ 4.986,18	€ 5.498,77	€ 512,59		
TRCS Communication Cost (mobile,internet,cargo,phone etc.)	€ 5.874,70	€ 1.483,40	€ 1.659,03	€ 175,63	€ 771,55	€ 947,18	€ 175,63		
TRCS Cafeteria Expense	€ 5.823,55	€ 1.756,57	€ 1.870,62	€ 114,05	€ 1.734,18	€ 1.848,23	€ 114,05		
TRCS Cleaning Expense	€ 2.856,77	€ 494,56	€ 675,00	€ 180,44	€ 494,56	€ 675,00	€ 180,44		
TRCS Stationery	€ 6.945,49	€ 2.302,87	€ 3.056,70	€ 753,84	€ 619,12	€ 1.372,96	€ 753,84		
TRCS Vehicle Fuel									
TRCS Vehicle Maintenance and other cost (parking,washing etc.)	€ 28.952,52	€ 7.208,01	€ 18.405,23	€ 11.197,23	€ 2.220,98	€ 13.418,21	€ 11.197,23		
TRCS Representation Expense	€ 43.948,96	€ 13.876,75	€ 21.257,41	€ 7.380,66	€ 7.183,94	€ 14.564,60	€ 7.380,66		
	€ 4.035,43	€ 910,43	€ 1.669,86	€ 759,44	€ 373,74	€ 1.133,17	€ 759,44		

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TRCS Translation	€	4.988,86	€	1.201,83	€	4.988,86	€	3.787,03	€	212,97	€	4.000,00	€	3.787,03
TRCS CC Rent	€	266.235,83	€	96.206,48	€	160.070,64	€	63.864,16	€	52.754,13	€	116.618,29	€	63.864,16
TRCS CC Utilities (electricity, water, natural gas, security alarm system etc)	€	131.697,44	€	28.470,28	€	53.994,02	€	25.523,74	€	15.511,12	€	41.034,85	€	25.523,74
TRCS CC Communication Cost (mobile,internet,cargo,phone etc.)	€	36.733,86	€	9.973,02	€	13.534,34	€	3.561,32	€	5.925,07	€	9.486,39	€	3.561,32
TRCS CC Cafeteria Expense	€	30.212,65	€	12.042,34	€	12.413,90	€	371,56	€	7.387,23	€	7.758,79	€	371,56
TRCS CC Cleaning Expense	€	26.350,52	€	7.222,18	€	9.315,11	€	2.092,93	€	4.921,60	€	7.014,53	€	2.092,93
TRCS CC Stationery	€	61.706,79	€	23.902,31	€	25.579,08	€	1.676,76	€	14.172,46	€	15.849,23	€	1.676,76
TRCS CC Vehicle Fuel	€	105.136,17	€	22.063,79	€	62.850,29	€	40.786,50	€	10.174,23	€	50.960,73	€	40.786,50
TRCS CC Vehicle Maintenance and other cost (parking, washing etc.)	€	124.657,02	€	31.778,72	€	77.320,15	€	45.541,43	€	15.111,57	€	60.653,00	€	45.541,43
TRCS CC Representation Expense	€	70.208,25	€	8.535,93	€	32.299,04	€	23.763,12	€	6.115,16	€	29.878,27	€	23.763,12
TRCS Travel Cost (Perdiem,accomodation, transportation etc.)	€	37.663,19	€	9.395,53	€	18.000,00	€	8.604,47	€	9.395,53	€	18.000,00	€	8.604,47
TRC CC Travel Cost (Perdiem,accomodation, transportation etc.)	€	77.691,41	€	14.394,74	€	36.000,00	€	21.605,26	€	14.394,74	€	36.000,00	€	21.605,26
TRCS CC Office Maintenance	€	180.000,00	€	2.993,90	€	3.790,60	€	796,69	€	2.925,00	€	3.721,70	€	796,69
IT and Information Security	€	477.272,73	€	-	€	-	€	-	€	-	€	-	€	-
Occupational Health and Security	€	170.088,07	€	-	€	-	€	-	€	-	€	-	€	-
Internal Controlling	€	44.582,33	€	-	€	-	€	-	€	-	€	-	€	-
Legal Consultancy	€	40.909,09	€	-	€	-	€	-	€	-	€	-	€	-
HR Activities	€	170.084,14	€	-	€	-	€	-	€	-	€	-	€	-
TRCS Strategy and Risk Management	€	12.272,73	€	-	€	-	€	-	€	-	€	-	€	-
Kızılay Academy and Know How Transfer	€	64.091,91	€	-	€	-	€	-	€	-	€	-	€	-

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Turan Güneş Bulvarı Gato Erdem Caddesi No: 43
Yıldıztepe (06550) Çankaya / ANKARA
Sicil No: 272203 / Vergi Dairesi: 734 005 5466

ANNEX -II: DESIGNATED ACCOUNT STATEMENT

SUPPORT TO TRANSITION TO LABOR MARKET PROJECT

Grant No:TF0B7814 STATEMENT OF SPECIAL ACCOUNT

(IBAN NO: TR570001500158048021574158) As of 31.12.2024

in EUR

DESIGNATED ACCOUNT STATEMENT		
Opening balance as of the beginning of the quarter		2.109.847,68
Cumulative unexplained discrepancy from prior periods	0,00	
Advance received from Grant Account during the quarter (Replenishment)	890.152,32	
Vakif Bank	890.152,32	
Intermediate Bank	0,00	
Refunds to Loan Account from Designated Account during the quarter (-)		
Amount advanced to Designated Account		<u>3.000.000,00</u>
Designated Account closing balance as of the end of the quarter		1.999.332,69
Amount of eligible expenditures paid during the quarter	1.000.667,31	
Service or other charges to Designated Account during the quarter	0,00	
Refunds to Designated Account during the quarter (-)	0,00	
Total advance accounted for during the quarter		<u>1.000.667,31</u>
Discrepancy to be explained		<u>0,00</u>
DESIGNATED ACCOUNT RECONCILIATION (IF ANY)		
Discrepancy to be explained (*)		0,00
Service fee by intermediary bank (from GA to DA)	0,00	
Refunds to Designated Account during the quarter (-)	0,00	
Deposit to Agent Bank from the Designated Account	0,00	
Expenditures claimed by Agent Bank for the quarter	0,00	
Other (explain)*	0,00	
Unspent balance of Agent Bank deposits for the quarter		<u>0,00</u>
Total Discrepancy Explained		<u>0,00</u>
Unexplained Discrepancy		<u>0,00</u>

ANNEX -III: SUMMARY OF SUMMARY REPORTS AND SOEs

TURKISH RED CRESCENT SOCIETY

SUPPORT TO TRANSITION TO LABOR MARKET PROJECT

Grant No:TF0B7814

SUMMARY OF SUMMARY REPORTS AND SOEs

As of 31.12.2024

in EUR

Application No	Expenditure Dates	Expenditure Category (1)	Value Date	Total
1	DA-A			4.614.960,13
2	DA-A		01.02.2024	711.520,04
3	DA-A	01.01.2024-31.03.2024		
4	DA-A	01.04.2024-30.06.2024		
5	DA-A		02.07.2024	811.554,39
6	DA-A	01.07.2024-30.09.2024		
7	DA-A			
8	DA-A		29.08.2024	815.849,34
9	DA-A		21.11.2024	890.152,32
10	DA-A	01.10.2024-31.12.2024		
	TOTAL EXPENDITURE AMOUNT	5.844.703,53	TOTAL GRANT DISBURSED	7.844.036,22

(1) Goods, Consulting services, non-consulting services including audits, Training and Workshops, Operating Costs

Summary Report method was not used for the project.

REHBER
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Recruitment of a Consulting Firm for Refresher Technical Trainings for staff (Multiple contract/s)	€ 10.000,00	€ 6.857,67	€ 6.882,05	€ 24,38	€ -	€ -	€ -	€ -
Recruitment of HQ staff to carry out TRC's project related activities (Multiple Contracts)	€ 1.718.183,87	€ 850.550,20	€ 983.635,73	€ 133.085,53	€ 487.792,62	€ 620.714,84	€ 132.922,22	€ -
Recruitment of a consulting firm for Financial and Operational Audit	€ 40.909,23	€ 12.153,27	€ 13.636,36	€ 1.483,09	€ 12.153,27	€ 13.636,36	€ 1.483,09	€ -
Recruitment of a consulting firm for Development of TRCS Livelihood Software	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -
Recruitment of a consulting firm for Baseline Survey	€ 85.000,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -
Recruitment of a consulting firm for Needs Assessment, Beneficiary Satisfaction Surveys and other studies (Multiple Contract/s)	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -
Recruitment of a consulting firm for Project tools: Impact analysis, livelihood reference document (Multiple Contract/s)	€ 70.500,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -
Recruitment of a firm for Office Maintenance Service	€ 15.909,09	€ -	€ -	€ -	€ -	€ -	€ -	€ -
Organizational Services for Branch Capacity Building (Multiple contract/s)	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -
Publishing-printing of posters, booklets, brochures etc. for Project visibility (Multiple Contract/s)	€ 18.000,00	€ 12.357,71	€ 18.000,00	€ 5.642,29	€ 4.114,56	€ 18.000,00	€ 13.885,44	€ -
Production of video films (Multiple Contract/s)	€ 15.144,89	€ 5.766,71	€ 19.723,16	€ 13.956,45	€ 5.766,71	€ 10.999,68	€ 5.232,97	€ -
Organizational Services for Informative Meetings/ Broad Outreach to Host Community and Refugees and etc. (Multiple Contract/s)	€ 30.748,71	€ 26.650,45	€ 26.170,44	-€ 480,01	€ -	€ -	€ -	€ -
Organizational Services for Coordination Meetings for field staff (Multiple contract/s)	€ 6.524,30	€ 2.524,30	€ 2.524,30	€ -	€ -	€ -	€ -	€ -
Organizational Services for Refresher Technical Trainings for staff (Multiple contract/s)	€ 63.919,80	€ 41.562,13	€ 67.037,75	€ 25.475,62	€ 35.906,98	€ 61.406,98	€ 25.500,00	€ -
Recruitment of a firm for CC Office Maintenance Service	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -
Purchase of Computers & Equipment (printer, projectors, camera, mobile phone and etc.) & Office Furniture for TRC HQ & selected Project Community Centers (in separate lots) (Multiple contract/s)	€ 184.169,20	€ 148.163,95	€ 184.169,19	€ 36.005,25	€ 66.889,99	€ 102.895,23	€ 36.005,25	€ -
OPERATIONAL COST	3.661.565,17	865.711,35	1.283.426,72	417.715,37	403.627,34	821.372,71	417.745,37	417.745,37

TURKISH RED CRESCENT SUPPORT TO TRANSITION TO LABOR MARKET PROJECT (P171471)
WORLD BANK GRANT AGREEMENT NO. TF0B7814
Special Purpose Project Financial Statements and Independent Auditor's Report
Prepared as of 28.07.2025 For the Project Close Period of 31 December 2024

TRCS HQ Support Staff	€ 95.423,17	€ 41.234,72	€ 58.149,30	€ 16.914,57	€ 17.627,94	€ 34.542,51	€ 16.914,57
TRCS Support Staff (Cleaner,Driver)	€ 867.445,83	€ 389.210,90	€ 519.584,32	€ 130.373,42	€ 187.978,97	€ 318.352,38	€ 130.373,42
TRCS Per Diems-Monthly CC Visits	€ 1.947,95	€ 1.947,95	€ 1.947,95	€ -	€ 273,31	€ 273,31	€ -
TRCS Per Diems-CC staff (2 staff*9CC)	€ 12.592,78	€ 12.592,78	€ 12.561,98	€ 30,80	€ 1.262,22	€ 1.231,42	€ 30,80
TRCS Per Diem	€ -	€ -	€ -	€ -	€ -	€ -	€ -
TRCS Travel Cost-Monthly CC Visits	€ 11.518,38	€ 11.518,38	€ 11.518,38	€ -	€ 1.111,07	€ 1.111,07	€ -
TRCS Travel Cost-CC staff (2 staff*9CC)	€ 63.760,08	€ 63.760,08	€ 63.790,88	€ 30,80	€ 3.524,33	€ 3.555,13	€ 30,80
TRCS Travel Cost	€ -	€ -	€ -	€ -	€ -	€ -	€ -
TRCS Office Rent	€ 70.922,88	€ 41.410,98	€ 48.819,51	€ 7.408,54	€ 14.464,45	€ 21.872,99	€ 7.408,54
TRCS Utilities (electricity, water, natural gas,security alarm system etc)	€ 13.124,33	€ 7.791,93	€ 8.304,52	€ 512,59	€ 4.986,18	€ 5.498,77	€ 512,59
TRCS Communication Cost (mobile,internet,cargo,phone etc.)	€ 5.874,70	€ 1.483,40	€ 1.659,03	€ 175,63	€ 771,55	€ 947,18	€ 175,63
TRCS Cafeteria Expense	€ 5.823,55	€ 1.756,57	€ 1.870,62	€ 114,05	€ 1.734,18	€ 1.848,23	€ 114,05
TRCS Cleaning Expense	€ 2.856,77	€ 494,56	€ 675,00	€ 180,44	€ 494,56	€ 675,00	€ 180,44
TRCS Stationery	€ 6.945,49	€ 2.302,87	€ 3.056,70	€ 753,84	€ 619,12	€ 1.372,96	€ 753,84
TRCS Vehicle Fuel	€ 28.952,52	€ 7.208,01	€ 18.405,23	€ 11.197,23	€ 2.220,98	€ 13.418,21	€ 11.197,23
TRCS Vehicle Maintenance and other cost (parking,washing etc.)	€ 43.948,96	€ 13.876,75	€ 21.257,41	€ 7.380,66	€ 7.183,94	€ 14.564,60	€ 7.380,66
TRCS Representation Expense	€ 4.035,43	€ 910,43	€ 1.669,86	€ 759,44	€ 373,74	€ 1.133,17	€ 759,44
TRCS Translation	€ 4.988,86	€ 1.201,83	€ 4.988,86	€ 3.787,03	€ 212,97	€ 4.000,00	€ 3.787,03
TRCS CC Rent	€ 266.235,83	€ 96.206,48	€ 160.070,64	€ 63.864,16	€ 52.754,13	€ 116.618,29	€ 63.864,16
TRCS CC Utilities (electricity, water, natural gas,security alarm system etc)	€ 131.697,44	€ 28.470,28	€ 53.994,02	€ 25.523,74	€ 15.511,12	€ 41.034,85	€ 25.523,74
TRCS CC Communication Cost (mobile,internet,cargo,phone etc.)	€ 36.733,86	€ 9.973,02	€ 13.534,34	€ 3.561,32	€ 5.925,07	€ 9.486,39	€ 3.561,32
TRCS CC Cafeteria Expense	€ 30.212,65	€ 12.042,34	€ 12.413,90	€ 371,56	€ 7.387,23	€ 7.758,79	€ 371,56
TRCS CC Cleaning Expense	€ 26.350,52	€ 7.222,18	€ 9.315,11	€ 2.092,93	€ 4.921,60	€ 7.014,53	€ 2.092,93
TRCS CC Stationery	€ 61.706,79	€ 23.902,31	€ 25.579,08	€ 1.676,76	€ 14.172,46	€ 15.849,23	€ 1.676,76
TRCS CC Vehicle Fuel	€ 105.136,17	€ 22.063,79	€ 62.850,29	€ 40.786,50	€ 10.174,23	€ 50.960,73	€ 40.786,50
TRCS CC Vehicle Maintenance and other cost (parking,washing etc.)	€ 124.657,02	€ 31.778,72	€ 77.320,15	€ 45.541,43	€ 15.115,74	€ 60.653,00	€ 45.541,43

Bağımsız Denetim ve Yeminli Mali Müşavirlik Şiş. İbrahim Güneş Bulvarı Gaiter Erenler Caddesi No: 48 Yıldıztepe (06550) Çankaya-ANKARA
 Segmentler Vergi Dairesi: 34.005.6266

TURKISH RED CRESCENT SUPPORT TO TRANSITION TO LABOR MARKET PROJECT (P171471)
WORLD BANK GRANT AGREEMENT NO. TF0B7814
Special Purpose Project Financial Statements and Independent Auditor's Report
Prepared as of 28.07.2025 For the Project Close Period of 31 December 2024

TRCS CC Representation Expense	€ 70.208,25	€ 8.535,93	€ 32.299,04	€ 23.763,12	€ 6.115,16	€ 29.878,27	€ 23.763,12
TRCS Travel Cost (Perdiem,accomodation, transportation etc.)	€ 37.663,19	€ 9.395,53	€ 18.000,00	€ 8.604,47	€ 9.395,53	€ 18.000,00	€ 8.604,47
TRC CC Travel Cost (Perdiem,accomodation, transportation etc.)	€ 77.691,41	€ 14.394,74	€ 36.000,00	€ 21.605,26	€ 14.394,74	€ 36.000,00	€ 21.605,26
TRCS CC Office Maintenance	€ 180.000,00	€ 2.993,90	€ 3.790,60	€ 796,69	€ 2.925,00	€ 3.721,70	€ 796,69
IT and Information Security	€ 477.272,73	€ -	€ -	€ -	€ -	€ -	€ -
Occupational Health and Security	€ 170.088,07	€ -	€ -	€ -	€ -	€ -	€ -
Internal Controlling	€ 44.582,33	€ -	€ -	€ -	€ -	€ -	€ -
Legal Consultancy	€ 40.909,09	€ -	€ -	€ -	€ -	€ -	€ -
HR Activities	€ 170.084,14	€ -	€ -	€ -	€ -	€ -	€ -
TRCS Strategy and Risk Management	€ 12.272,73	€ -	€ -	€ -	€ -	€ -	€ -
Kızılay Academy and Know How Transfer	€ 64.091,91	€ -	€ -	€ -	€ -	€ -	€ -
Reserve	€ 119.809,34	€ -	€ -	€ -	€ -	€ -	€ -
TRCS Minor Internal Renovation and/or Refurbishment Works	€ 10.000,00	€ -	€ -	€ -	€ -	€ -	€ -
TRCS CC Minor Internal Renovation and/or Refurbishment Works	€ 164.000,00	€ -	€ -	€ -	€ -	€ -	€ -
Intermediary Bank Costs	€ 30,00	€ 30,00	€ -	-€ 30,00	€ -	€ -	€ -
TOTAL	14.000.000,00	5.844.703,53	7.199.487,54	1.354.784,01	3.518.223,36	4.873.037,06	1.354.813,70

RENER
Bağımsız Denetim ve Yeminli Mali Müşavirlik TB.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 43
Yıldırımtepe - 06550 - Çankaya / ANKARA
Sığmenler Vergi Dairesi: 734 005 5266

ANNEX -V: AUDITED BALANCE SHEET

TURKISH RED CRESCENT SOCIETY
SUPPORT TO TRANSITION TO LABOR MARKET PROJECT
Grant No:TF0B7814
PROJECT BALANCE SHEET
As of 31.12.2024
in EUR

	NOTES	31.12.2024
ASSETS		1.999.332,69
Designated Account (DA)	8	1.999.332,69
Receivable (fazla/gereksiz ödeme)	9	0,00
PROJECT DISBURSEMENTS		5.844.703,53
Goods, Consulting services, non-consulting services including audits, Training and Workshops, Operating Costs		5.844.703,53
Refunds to DA		0,00
TOTAL ASSETS AND PROJECT DISBURSEMENTS		7.844.036,22
LIABILITIES		0,00
Payables to Contractors (Retention Money- if any)		0,00
PROJECT FUNDS		7.844.036,22
Grant		7.844.036,22
Beneficiary Contribution (if any)		0,00
Other Funds		0,00
TOTAL LIABILITIES AND PROJECT FUNDS		7.844.036,22

MUTABAKAT

TÜRKİYE KIZILAY DERNEĞİ (Proje No: P171471) 31.12.2024 TARİHİ İTİBARIYLA MEVDUAT HESAP BAKİYELERİ

HESAP TÜRÜ	HESAP I	HESAP II	HESAP III	HESAP IV
MEVDUAT TÜRÜ	VADESİZ			
HESAP NUMARASI	048021574158			
PARA BİRİMİ	EUR			
VALÖR TARİHİ	-			
VADE TARİHİ	-			
ORTA VADELİ KREDİ	-			
FAİZ ORANI	-			
ALACAK-BORÇ BAKİYESİ	1.999.332,69			

• Hesaptan Para çekme ve çek imzalamaya yetkili olanlar ve banka hesabı açmaya veya kapamaya yetkili kişiler.

• Var ise hesapların kullanılmasındaki kısıtlamalar veya özel anlaşmalar (Blok edilmiş tutarlar, nedenleri , vb)

BANKA/YETKİLİ İMZALAR

Kurum İçin Sınırsız Kullanım / Kişisel Veri



REKİBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Ticaret Bakanlığı Bulvarı, Galip Erdem Caddesi No: 43
Yıldızevler (06536) Çankaya / ANKARA
Seymenler Vergi Dairesi: 734 005 5266

TÜRKİYE KIZILAY DERNEĞİ (Proje No: P171471) 31.12.2024 TARİHİ İTİBARIYLA MEVDUAT HESAP BAKİYELERİ

HESAP TÜRÜ	HESAP NO.	DÖVİZ CİNSİ	VADE	FAİZ ORANI %	BAKİYE	MEVCUT TEMİNATLAR
AÇIK KREDİ						
SENET MUK. AVANS KREDİSİ						
DİĞER TEMİNAT MUT. KRD. (TEMİNAT CİNSİ)						
TEMİNAT MEKTUBU (AÇIK/KAPALI)						
ORTA VADELİ YATIRIM KREDİSİ						
ORTA VADELİ KREDİ						
UZUN VADELİ KREDİ						

BANKA/YETKİLİ İMZALAR

[Handwritten Signature]
T. VAFTILAR BANKASI
T. VAFTILAR BANKASI

REMBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 47
Yıldırımhan - 06550 Çankaya / ANKARA
Şişme Yeri: 734 005 5266

TÜRKİYE KIZILAY DERNEĞİ (Proje No: P171471) 31.12.2024 TARİHİ İTİBARIYLA MEVDUAT HESAP BAKİYELERİ

AKREDİTİF NO	VADESİ	DÖVİZ TUTARI	GERÇ. KISIM	NEVİ	ÜLKE	KONUSU

BANKA / YETKİLİ İMZALAR

Kurum İçi Sınırsız Kullanım / Kişisel Veri



ŞT. KIZILAY BANKASI
KURUM İÇİ SİNIRSIZ KULLANIM / KİŞİSEL VERİ

REMLER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Çalkaya / Çalkaya / ANKARA
Yıldıztepe / 06550 / Çankaya / ANKARA
Sergi Vergi No: 734 005 9266

TÜRKİYE KIZILAY DERNEĞİ (Proje No: P171471) 31.12.2024 TARİHİ İTİBARIYLA MEVDUAT HESAP BAKİYELERİ

DÜZENLEME TARİHİ	TUTARI	KEŞİDECI AD-SOYAD / UNVANI	MUHATAP BANKA	ÇEK SERİ NUMARASI

BANKA/YETKİLİ İMZALAR

Kurum İçi Sınırsız Kullanım / Kişisel Veri

T. VAHİDE BAKIRASIT
T. VAHİDE BAKIRASIT
T. VAHİDE BAKIRASIT

REHBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 43
Yıldızevler (08350) Çankaya / ANKARA
Seymenler Vergi Dairesi: 734 005 5266

Duran varlık	Masraf hesap tayini için PYP ögesi	Masraf yeri	Amortisman anahat aralığı	Duran varlık tanımı	Miktar	Küm.SA değeri	Para birimi	Aktifleştirme	Normal amortisman
255000069934	P00598	1070060007	Z001	DIZUSTÜ BILGISAYAR İŞİLEMCİ ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
255000069935	P00598	1070060001	Z001	DIZUSTÜ BILGISAYAR İŞİLEMCİ ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
255000069936	P00598	1070060001	Z001	DIZUSTÜ BILGISAYAR İŞİLEMCİ ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
255000069937	P00598	1070060003	Z001	DIZUSTÜ BILGISAYAR İŞİLEMCİ ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
255000069938	P00598	1070060007	Z001	DIZUSTÜ BILGISAYAR İŞİLEMCİ ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
255000069939	P00598	1070060010	Z001	DIZUSTÜ BILGISAYAR İŞİLEMCİ ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
255000069940	P00598	1070060003	Z001	DIZUSTÜ BILGISAYAR İŞİLEMCİ ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
255000069941	P00598	1070060005	Z001	DIZUSTÜ BILGISAYAR İŞİLEMCİ ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
255000069942	P00598	1070060001	Z001	DIZUSTÜ BILGISAYAR İŞİLEMCİ ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
255000069943	P00598	1070060001	Z001	DIZUSTÜ BILGISAYAR İŞİLEMCİ ACER TRAVELMATE	1	16.900,00	TRY	18.04.2023	1.04.2023
255000069944	P00598	1070060001	Z001	DIZUSTÜ BILGISAYAR İŞİLEMCİ ACER TRAVELMATE	1	17.500,00	TRY	18.04.2023	1.04.2023
255000069945	P00598	1070060001	Z001	MONİTÖR ACER 21,5 " V227QBBI	1	17.500,00	TRY	18.04.2023	1.04.2023
255000069946	P00598	1070060001	Z001	MONİTÖR ACER 21,5 " V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
255000069947	P00598	1070060001	Z001	MONİTÖR ACER 21,5 " V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
255000069948	P00598	1070060001	Z001	MONİTÖR ACER 21,5 " V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
255000069949	P00598	1070060001	Z001	MONİTÖR ACER 21,5 " V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
255000069950	P00598	1070060001	Z001	MONİTÖR ACER 21,5 " V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
255000069951	P00598	1070060001	Z001	MONİTÖR ACER 21,5 " V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
255000069952	P00598	1070060001	Z001	MONİTÖR ACER 21,5 " V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
255000069953	P00598	1070060001	Z001	MONİTÖR ACER 21,5 " V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
255000069954	P00598	1070060001	Z001	MONİTÖR ACER 21,5 " V227QBBI	1	2.450,00	TRY	18.04.2023	1.04.2023
255000069955	P00598	1070060006	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069956	P00598	1070060007	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069957	P00598	1070060003	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069958	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069959	P00598	1070060009	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069960	P00598	1070060007	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069961	P00598	1070060017	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069962	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069963	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069964	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069965	P00598	1070060003	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069966	P00598	1070060005	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069967	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069968	P00598	1070060003	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069969	P00598	1070060009	Z001	CEP TELEFONU SAMSUNG GALAXY M33	1	10.000,00	TRY	18.04.2023	1.04.2023
255000069970	P00598	1070060001	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
255000069971	P00598	1070060007	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
255000069972	P00598	1070060017	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000069973	P00598	1070060017	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000069974	P00598	1070060009	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023

REHBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 43
Yıldıztepe 06559 Çankaya / ANKARA
Sığmenler Vergi Sicil No: 734 005 5266

Hüseyin KAVALCI
İdari Hizmetler Sorumlusu

REHBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 43
Yıldıztepe 06559 Çankaya / ANKARA
Sığmenler Vergi Sicil No: 734 005 5266

REHBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 43
Yıldıztepe 06559 Çankaya / ANKARA
Sığmenler Vergi Sicil No: 734 005 5266

255000070000	P00598	1070060009	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070001	P00598	1070060013	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070002	P00598	1070060013	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070003	P00598	1070060013	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070004	P00598	1070060003	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070005	P00598	1070060008	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070006	P00598	1070060006	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070007	P00598	1070060006	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070008	P00598	1070060006	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070009	P00598	1070060007	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070010	P00598	1070060005	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070011	P00598	1070060010	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070012	P00598	1070060010	Z001	PROJEKSİYON OPTOMA EH400	1	19.500,00	TRY	18.04.2023	1.04.2023
255000070013	P00598	1070060017	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
255000070014	P00598	1070060009	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
255000070015	P00598	1070060013	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
255000070016	P00598	1070060003	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
255000070017	P00598	1070060006	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
255000070018	P00598	1070060007	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
255000070019	P00598	1070060005	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
255000070020	P00598	1070060005	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
255000070021	P00598	1070060010	Z001	YAZICI BROTHER MFC-L8690CDW	1	22.500,00	TRY	18.04.2023	1.04.2023
255000078427	P00598	1070060007	Z001	MASA 140*70*74	1	6.700,00	TRY	25.05.2023	1.05.2023
255000078428	P00598	1070060007	Z001	MASA 140*70*74	1	6.700,00	TRY	25.05.2023	1.05.2023
255000079441	P00598	1070060009	Z001	BEKLEME KOLTUĞU (2L)	1	6.000,00	TRY	12.09.2023	1.09.2023
255000079442	P00598	1070060009	Z001	BEKLEME KOLTUĞU (2L)	1	6.000,00	TRY	12.09.2023	1.09.2023
255000079443	P00598	1070060003	Z001	BEKLEME KOLTUĞU (2L)	1	6.000,00	TRY	12.09.2023	1.09.2023
255000079444	P00598	1070060003	Z001	BEKLEME KOLTUĞU (2L)	1	6.000,00	TRY	12.09.2023	1.09.2023
255000079445	P00598	1070060013	Z001	EVRAK DOLABI (120*60*80)	1	5.000,00	TRY	12.09.2023	1.09.2023
255000079446	P00598	1070060013	Z001	EVRAK DOLABI (120*60*80)	1	5.000,00	TRY	12.09.2023	1.09.2023
255000079447	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00	TRY	12.09.2023	1.09.2023
255000079448	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00	TRY	12.09.2023	1.09.2023
255000079449	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00	TRY	12.09.2023	1.09.2023
255000079450	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00	TRY	12.09.2023	1.09.2023
255000079451	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00	TRY	12.09.2023	1.09.2023
255000079452	P00598	1070060013	Z001	ARŞİV DOLABI (185*80*38)	1	5.000,00	TRY	12.09.2023	1.09.2023
255000079453	P00598	1070060013	Z001	PERSONEL MASASI (140*80*75)	1	6.000,00	TRY	12.09.2023	1.09.2023
255000079454	P00598	1070060013	Z001	PERSONEL MASASI (140*80*75)	1	6.000,00	TRY	12.09.2023	1.09.2023
255000079455	P00598	1070060013	Z001	PERSONEL MASASI (140*80*75)	1	6.000,00	TRY	12.09.2023	1.09.2023
255000079456	P00598	1070060013	Z001	PERSONEL MASASI (140*80*75)	1	6.000,00	TRY	12.09.2023	1.09.2023
255000079457	P00598	1070060013	Z001	PERSONEL MASASI (140*80*75)	1	6.000,00	TRY	12.09.2023	1.09.2023
255000079458	P00598	1070060003	Z001	KOLTUK (2TEKLİ 1 KANEPE)	1	16.000,00	TRY	12.09.2023	1.09.2023
255000079459	P00598	1070060009	Z001	PERSONEL MASASI (160*70*70)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079460	P00598	1070060003	Z001	PERSONEL MASASI (160*70*70)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079461	P00598	1070060009	Z001	PERSONEL MASASI (140*70*70)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079462	P00598	1070060009	Z001	PERSONEL MASASI (140*70*70)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079463	P00598	1070060009	Z001	PERSONEL MASASI (140*70*70)	1	3.000,00	TRY	12.09.2023	1.09.2023

Tandem Yatırım Menkul Değerler A.Ş.
İdari Hizmetler Yöneticisi

Hüseyin KAYALIC
İdari Hizmetler Sorumlusu

Beğimsiz Derneğin ve Kurumun Mali Müşavirliği A.Ş.
Turen Güneş Bulvarı Galip Erdem Caddesi No: 43
Yıldırım (06350) Çankaya / ANKARA
Seymenler Vergi - Satış - 734 000 5266

255000079484	P00598	1070060009	Z001	PERSONEL MASASI (120*70*70)	1	2.700,00	TRY	12.09.2023	1.09.2023
255000079485	P00598	1070060009	Z001	PERSONEL MASASI (120*70*70)	1	2.700,00	TRY	12.09.2023	1.09.2023
255000079486	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079487	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079488	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079489	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079470	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079471	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079472	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079473	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079474	P00598	1070060008	Z001	PERSONEL MASASI (120*60*80)	1	3.000,00	TRY	12.09.2023	1.09.2023
255000079512	P00598	1070060005	Z001	DIZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 CWE151	1	13.048,00	TRY	14.09.2023	1.09.2023
255000079513	P00598	1070060001	Z001	DIZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 CWE151	1	13.048,00	TRY	14.09.2023	1.09.2023
255000079514	P00598	1070060009	Z001	DIZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 CWE151	1	13.048,00	TRY	14.09.2023	1.09.2023
255000079515	P00598	1070060001	Z001	DIZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 CWE151	1	13.048,00	TRY	14.09.2023	1.09.2023
255000079516	P00598	1070060001	Z001	DIZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 CWE151	1	13.048,00	TRY	14.09.2023	1.09.2023
255000079517	P00598	1070060001	Z001	DIZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 FHD 17-11390H	1	17.556,00	TRY	14.09.2023	1.09.2023
255000079518	P00598	1070060001	Z001	DIZÜSTÜ BİLGİSAYAR TECHNOPC 15.6 FHD 17-11390H	1	17.556,00	TRY	14.09.2023	1.09.2023
255000079519	P00598	1070060003	Z001	PROJEKSİYON CİHAZI OPTOMA EH4000 4000 ANSİLUMEN	1	21.980,00	TRY	14.09.2023	1.09.2023
255000079520	P00598	1070060003	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079521	P00598	1070060003	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079522	P00598	1070060010	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079523	P00598	1070060010	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079524	P00598	1070060008	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079525	P00598	1070060008	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079526	P00598	1070060013	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079527	P00598	1070060013	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079528	P00598	1070060005	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079529	P00598	1070060005	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079530	P00598	1070060007	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079531	P00598	1070060007	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079532	P00598	1070060009	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079533	P00598	1070060009	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079534	P00598	1070060017	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079535	P00598	1070060017	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079536	P00598	1070060006	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079537	P00598	1070060006	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079538	P00598	1070060008	Z001	TARAYICI EPSON PERFECTION V3911 FLATBED	1	2.621,00	TRY	14.09.2023	1.09.2023
255000079539	P00598	1070060008	Z001	CEP TELEFONU XIAOMI REDMI NOTE 11 6/128GB SİYAH	1	8.680,00	TRY	14.09.2023	1.09.2023
255000079540	P00598	1070060008	Z001	CEP TELEFONU XIAOMI REDMI NOTE 11 6/128GB SİYAH	1	8.680,00	TRY	14.09.2023	1.09.2023
255000079541	P00598	1070060008	Z001	CEP TELEFONU XIAOMI REDMI NOTE 11 6/128GB SİYAH	1	8.680,00	TRY	14.09.2023	1.09.2023
255000079542	P00598	1070060001	Z001	CEP TELEFONU XIAOMI REDMI NOTE 11 6/128GB SİYAH	1	8.680,00	TRY	14.09.2023	1.09.2023
255000080960	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023
255000080961	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023
255000080962	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023
255000080963	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023
255000080964	P00598	1070060003	Z001	DUVAR TIPI KLİMA SPLIT SRK25ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023

Tandogan NOYAN
İdari Hizmetler Şube Başkanı

Hüsamettin KAYALCI
İdari Hizmetler Şube Başkanı

Beğimsiz Dandım Ye. Yemini Hali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 43
Yıldızevler (36550) Çankaya/ANKARA
Yatırım Menajerliği
Tic. Sic. No: 273400 / 005 5466

255000080965	P00598	1070060003	Z001	DUVAR TIPI KLIMA SPLIT SRK35ZSP-W(S) MITSUBISHI	1	21.900,00	TRY	20.12.2023	1.12.2023
255000080966	P00598	1070060003	Z001	DUVAR TIPI KLIMA SPLIT SRK35ZSP-W(S) MITSUBISHI	1	26.750,00	TRY	20.12.2023	1.12.2023
255000080967	P00598	1070060003	Z001	DUVAR TIPI KLIMA SPLIT SRK35ZSP-W(S) MITSUBISHI	1	25.750,00	TRY	20.12.2023	1.12.2023
255000080968	P00598	1070060003	Z001	DUVAR TIPI KLIMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080969	P00598	1070060003	Z001	DUVAR TIPI KLIMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080970	P00598	1070060003	Z001	DUVAR TIPI KLIMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080971	P00598	1070060013	Z001	DUVAR TIPI KLIMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080972	P00598	1070060013	Z001	DUVAR TIPI KLIMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080973	P00598	1070060013	Z001	DUVAR TIPI KLIMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080974	P00598	1070060013	Z001	DUVAR TIPI KLIMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080975	P00598	1070060013	Z001	DUVAR TIPI KLIMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080976	P00598	1070060013	Z001	DUVAR TIPI KLIMA SPLIT SRK50ZS-W(S) MITSUBISHI	1	41.600,00	TRY	20.12.2023	1.12.2023
255000080977	P00598	1070060008	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081570	P00598	1070060008	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081572	P00598	1070060003	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081573	P00598	1070060003	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081574	P00598	1070060005	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081575	P00598	1070060005	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081576	P00598	1070060013	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081577	P00598	1070060013	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081578	P00598	1070060009	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081579	P00598	1070060007	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081580	P00598	1070060007	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081581	P00598	1070060017	Z001	BLUETOOTH HOPARLÖR JBL HOPARLÖR CHARGE5	1	6.000,00	TRY	12.03.2024	1.03.2024
255000081582	P00598	1070060017	Z001	PROJEKSİYON CİHAZI EPSON H978B EB-FH52 EEB	1	30.200,00	TRY	12.03.2024	1.03.2024
255000081583	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR ASUS B1502CBA-BQ1367	1	17.600,00	TRY	12.03.2024	1.03.2024
255000081584	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR ASUS B1502CBA-BQ1367	1	17.600,00	TRY	12.03.2024	1.03.2024
255000081585	P00598	1070060001	Z001	DİZÜSTÜ BİLGİSAYAR ASUS B1502CBA-BQ1367	1	17.600,00	TRY	12.03.2024	1.03.2024
255000081586	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M34 5G 128GB	1	10.300,00	TRY	12.03.2024	1.03.2024
255000081587	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M34 5G 128GB	1	10.300,00	TRY	12.03.2024	1.03.2024
255000081588	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M34 5G 128GB	1	10.300,00	TRY	12.03.2024	1.03.2024
255000081589	P00598	1070060001	Z001	CEP TELEFONU SAMSUNG GALAXY M34 5G 128GB	1	10.300,00	TRY	12.03.2024	1.03.2024
255000082042	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082043	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082044	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082045	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082046	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082047	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082048	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082049	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082050	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082051	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082052	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082053	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082054	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024
255000082055	P00598	1070060001	Z001	IFLYTEK SMART TRANSLATOR IFLYTEK/2221T	1	12.000,00	TRY	15.04.2024	1.04.2024

HÜSAMETTİN KAVAYCI
İdari İşler Sorumlusu

Tapteco KAVAYCI
İdari İşler Sorumlusu

Bağimsiz Üçüncü Kurumlar
Turan Güneş Bulvarı Galip Erdem Caddesi No: 4
Yıldızevler (06550) Çankaya - ANKARA
Yıldırım Yılmaz
Sektörel Vergi Uzmanı: 734 05 3666

EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS

1. PROJECT BACKGROUND AND OBJECTIVES
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EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS

1. PROJECT BACKGROUND AND OBJECTIVES

1.1 Project Financing: A TF0B7814 Grant Agreement dated 05.05.2022 was signed between the International Bank for Reconstruction and Development ("World Bank" or "Donor") and the Turkish Red Crescent ("Turkish Red Crescent" or "Implementing Partner"). According to the agreement, the World Bank grants €14,000,000.00 to the Turkish Red Crescent for the project. The duration of this contract, which was signed to be realized between 10.05.2022 and 31.12.2024, has been postponed to 30.11.2025 with the amendment agreement dated 27.06.2024.

1.2 Project Objectives: The project is implemented in cities such as Adana, Bursa, Gaziantep, İstanbul, İzmir, Kocaeli, Konya and Şanlıurfa. The main objective of this project is to support access to the labour market and facilitate the transition of participants of the Emergency Social Safety Net (ESSN) programme into the labour force. Through various training activities offered at the Turkish Red Crescent Community Centers, the transition and adaptation of the participants within the scope of the project to the labor market is supported. With support such as counseling services, social skills development trainings and job and vocational Turkish trainings, the integration of participants into the labor market is facilitated.

1.3 Project Implementation: The project consists of the following parts:

Component 1- Support for intermediation, counseling services and employment support for people under temporary and international protection and Turkish Citizens

Component 2- CRM and Capacity Building

2. ACCOUNTING POLICY

Basis of Accounting

These special purpose project financial statements have been prepared in accordance with the World Bank's Guidelines and the accounting policies set out below. The special purpose project financial statements have been prepared on the cash basis of accounting. These special purpose project financial statements, in accordance with the provisions of the Agreement, are prepared to report the information to the TRC and World Bank.

Presentation of Special Purpose Project Financial Statements

Special Purpose Project Financial Statements consist of,

Statement of financial position, Statement of sources and uses of funds, Statement of uses of funds by project activity,- Summary of summary reports and SOEs, - Statement of designated account, - Notes to the special purpose financial statements.

The Project is funded by World Bank. Payments under the Project are done directly from Special Account. Reporting currency of special purpose financial statements is EURO (EUR).

EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS

(continuing)

Funding

Project finance is accounted for as a source of funding when the cash inflow can be reasonably predicted, used and measurable at the time the cash is paid out. The first transaction in the project special account took place on 01.02.2024.

Foreign Currency Transactions

Functional Currency: These special purpose project financial statements are expressed in EURO ("EUR"). The use of resources and funds, the EUR and TL records of investment expenditures, the instant effective exchange rate at the time of collection and payment in the Vakıf Bank banking system are taken into account.

Fixed Assets

Fixed assets that have been purchased by the project resources as of 2024 are registered in line with the costs on the procurement date, the Project components and the expenditure categories. The depreciation records related with the Project assets are not carried out.

Taxes

324 – 13/h According to the Delivery and Services to the Turkish Red Crescent Society and the Delivery and Services of the Turkish Red Crescent Society, the Turkish Red Crescent Society is tax-exempt.

3. DESIGNATED ACCOUNT (SPECIAL ACCOUNT)

The Implementing Partner has opened a single Euro current account in accordance with the World Bank Agreement Financing Conditions. This account is the Project's designated payment account, which is held in EUR to ensure eligible expenditures are paid within established limits. The money deposited by the World Bank into the Project special account is not suitable for transfer to the account of another unit of the institution and/or used for other purposes, except for payments made to the beneficiary and refunds to the World Bank.

4. FINANCING, BUDGET IMPLEMENTATION AND COMPLETION OF THE PROJECT

4.1 Project Financing

The project receives funding only from the World Bank and the amount of funds committed pursuant to the Grant Agreement has been determined as 14,000,000.00 EUR.

Category	IBRD	Total
	EUR	EUR
Goods, non-consulting services, consulting services, Training and Operating Costs under Part 1(b) and Part 2 (a)iii of this project	14,000,000.00	14,000,000.00

EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS
(continuing)

4.2 4.2 Budget Implementation

Grant TF0B7814 Funding as of 31/12/2024	Category	
		Goods, non-consulting services, consulting services, Training and Operating Costs under Part 1(b) and Part 2 (a)iii of this project
Cumulative Expenditures as of 31.12.2024	EUR	5.844.703,53
Total Budget	EUR	14.000.000,00
Execution	%	41,7%

4.3 Completion of the Project

The project has not been completed as of the period of the audit.

REMBER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Caddesi No: 43
Yıldıztepe / 06550 Çankaya / ANKARA
Seğmenler Vergi Dairesi: 734 005 5266

EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS (continuing)

5. WITHDRAWAL METHODS

Advance Withdrawal to Designated Account

The Implementing Partner withdraws appropriate amounts from the designated account and prepares replenishment requests and sends them to the World Bank with authorized signatures.

Replenishment requests and related documents will be reviewed by the World Bank and the approved amount will be transferred to the designated account.

Withdrawal to Special Account-Replenishment (Replenishment of Advance) Money transferred as advance to the project special account is renewed as it is used for eligible expenditures within the scope of the grant.

The special account is regularly replenished by making a withdrawal application with the necessary supporting documents to maintain sufficient funds. The terms and conditions stated in the Disbursement Letter for the project have been determined as 3.000.000,00 EUR for Fixed Ceiling, and the minimum value for Reimbursement, Direct Payment and Special Commitment applications is 100.000,00 EUR.

Two methods are used for withdrawal requests from the World Bank for the project special account. Method to be used will be determined according to the spending limits determined on the basis of the category. If the expenditure amount is below the determined limit, the SOE (Statement Of Expenditures) Method, and if it is above the determined limit, Summary Sheet Method will be used.

6. STATEMENT OF EXPENDITURES

In the scope of the Support To Transition to Labor Market Project, under the Grant Agreement numbered TF0B7814 with the World Bank, World Bank procurement procedures are applied for the procurement of budget lines other than Operational Costs specified in the project budget, and all procurements are conducted through tender procedures regardless of the amount of the procurement.

7. PREPAYMENT

The implementing partner has not made any prepayment for the Project.

RENDER
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Sicil No: 27220 / Vergi Dairesi: 734 005 5266

EXPLANATORY NOTES FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS
(continuing)

8. CASH

		31.12.2024
Balance on Designated Account (Grant)	EUR	1.999.332,69
Total	EUR	1.999.332,69

The remaining balance in the Special Account as of 31.12.2024 has been determined as 1.999.332,69 EUR. The EURO rate equivalent of this payment will be determined from the instant effective rate in the Vakıf Bank banking system at the time of the payment from the special account.

9. RECONCILIATION OF DESIGNATED ACCOUNT

Designated Account reconciliations were made with Vakıf Bank as of the date of the last payment (27.12.2024), as of the period closing date (31.12.2024), balances on the designated account;

In the reconciliation dated 31.12.2024, an amount of 1.999.332,69 EUR was obtained and verified,

As a result of our controls,

The amount to be refunded to the World Bank (Reimbursement): There are no refunds as the project is ongoing. There are not overinvested amounts that existed for the end of the period. The receivable amount is zero as at the date of 31.12.2024.

10. EVENTS AFTER THE BALANCE SHEET DATE

There has been no significant event requiring correction or disclosure in these special purpose project financial statements after the balance sheet date.

11. APPROVAL OF FINANCIAL STATEMENTS

Special purpose project financial statements were authorized for issue by TRC Management on 28.07.2025.

RENDER
Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Çalın Kordon Caddesi No: 43
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