



DGST - Réviseurs d'entreprises

Bureaux à Bruxelles, Fayt-lez-Manage, Namur et Verviers
Avenue E. Van Becelaere 28A/71 - 1170 Bruxelles
Tel. 02.374.91.01 - Fax 02.374.92.96
Courriel : wb2@dgst.be – Internet : www.dgst.be

MEDECINS SANS FRONTIERES BELGIQUE

Rue de l'Arbre Bénit, 46 à 1050 Bruxelles (Belgique)

6 April 2020

Attestation on the use of funds allocated in 2019 by MSF Taiwan to MSF Belgium

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To the Chairman,

In accordance with your request in connection with intercompany transaction validation, we have performed the procedures enumerated below in respect of the fund allocation of MSF Taiwan to MSF Belgium. Our engagement was undertaken in accordance with International Standard on Related Services applicable to agreed-upon procedures engagements.

The procedures were performed solely to assist you in evaluating the validity of the fund allocation of the Taiwanese entity and are summarized as follows:

1. We have verified the information contained in the accompanying document which presents private donations amounting to 9.064 EUR (305,000 TWD).
2. We have performed reconciliations between the information presented and the issued accounting and analytical records and verified that the information presented was in conformity with elements used for the preparation of financial statements for the year 2019.
3. We have controlled the accurateness of applied exchange rates.

We report our findings below:

- a) With respect to those procedures relating to point 1, we agree with the information contained in the accompanying document.
- b) With respect to those procedures relating to point 2, reconciliations between the information presented and the accounting and analytical records were performed and we did not find any significant differences.
- c) With respect to those procedures relating to point 3, we checked the accuracy of the applied exchange rates and did not find any significant errors.

Our report is solely for the purpose set forth in the first paragraph of this report. This report relates only to the accounts and items specified above and does not extend to any financial statement of MSF Belgium.

This report has been prepared solely for your attention, within the context described above and may not be used, circulated or quoted for any other purpose. We assume or take no responsibility should this report be made available to a third party.

Bruxelles, 6th April 2020

SRL « DGST & Partners – Réviseurs d'entreprises »
Represented by



Fabio CRISI
Réviseurs d'entreprises

Supplementary explanations

1. The funds allocated by MSF Taiwan to MSF Belgium in 2019 and allocated in the accounts of the Belgian association amount to 9.064 EUR (305,000 TWD) according to the activities (missions and projects) stated in the financial contract signed by the two sections on 31 December 2019.

2. The use of this sum of 9.064 EUR (305,000 TWD) is justified as follows:

□ 2.1 indirect operational expenses (HQ program support) : 0 % : 0 EUR

The total of these net expenses amounts to 35,220.418 EUR; this amount regroups:

- The expenses directly attributable recorded in the analytical accounts of certain cost centres linked to support of the programs of OCB missions (adapted to the requirements of the international codification – E 12000) of 28.390.031 EUR
- The part of the net overheads costs relating to the HQ Program Support (i.e. 76 %, which corresponds to the ratio between on the one hand the FTE HQ Program and on the other hand the total of the FTE HQ excluding decentralized staff, overhead staff and F2F staff) posted in the separate analytical OCB accounts (adapted to the requirements of the international codification – E 50000) of 6,830,388 EUR

MSF Ireland did not contribute to the financing of to these indirect operational expenses

The synthesis of these expenses is given in annex 1.

□ 2.2 direct operational expenses OCB : 100% : 9.064 EUR (305,000 TWD)

In accordance with the requirements made by MSF Taiwan, a sum of 9.064 EUR (305,000 TWD) was indeed allocated to the missions and projects concerned. There are no unspent amounts left.

A synthesis is given in annex 2.

Annex 1 : HQ program support

Code Inter	Type	Cost center	DESCRIPTION	2019
E12000_Headquarte r program support	EXPENSES	DANA00C0	Direction Analysis	457.848
		DANA01C0	Health Analysis Unit	378.576
		DANA02C0	Refugees / Migration Analysis Unit	178.687
		DANA03C0	Conflict Analysis Unit	89.220
		DANA04C0	Regional Hub Analysis Unit	107.582
		DDIR03C0	Legal Unit	210.678
		DDR01C0	Operational HR Coordo	369.449
		DDR02C0	Operational HR - Field	1.121.233
		DDR04C0	HRIS	446.350
		DDR06C0	People Development Coordo (Formation	1.200.387
		DDR06D0	Development Advisors	487.860
		DDR06E0	Innovation - expertise (Training @EBC)	484
		DDR06F0	Learning solutions Field (Formation)	0
		DDR06R0	Recruitment	589.330
		DDR07A0	HR Administration	213.965
		DDR07F0	HR Mobility	717.102
		DDR07S0	Staff Health Unit	539.718
		DFIN02C0	Fin OPS	262.714
		DFIN03C0	FAC	503.594
		DFIN08C0	Finance Applications Support Unit	237.285
		DLOG00C0	Dir Log & Strategic Pole	279.792
		DLOG01C0	LOG Support Unit	172.628
		DLOG01M1	LSU Means - Infra	199.814
		DLOG01M2	LSU Means - Energy	234.180
		DLOG01M3	LSU Means - Mobility	75.775
		DLOG01M4	LSU Means - Telecom	93.309
		DLOG01M5	LSU Means - BioMed	64.261
		DLOG02C0	LOG Knowledge Management	338.963
		DLOG03E3	EBC3 Project	75.307
		DLOG04I0	LOG Workforce Unit	337.363
		DLOG10P1	MUST2 Project	85.692
		DMED00C0	Direction Medical Dpt	951.749
		DMED01C0	Environmental Health Unit	836.860
		DMED02C0	Medical Referents	2.727.968
		DMED05C0	IDC	189.409
		DMED06C0	Ebola Initiative Data & Biobank	369.201
		DMED07C0	Ariadne Unit	454.713
		DOPS00C0	Direction Opérations	870.274
		DOPS01C0	OPS - cell 1	674.045
		DOPS02C0	OPS - cell 2 (It)	681.524
		DOPS03C0	OPS - cell 3	662.666
		DOPS04J0	OPS - cell 4	517.162
		DOPS05C0	OPS - cell 5	607.667
		DOPS06C0	OPS - cell 6	607.452
		DOPS09P0	OPS - E Pool	566.683
		DOPS10C0	Hospital Management Unit	367.376
		DOPS30P1	Kenema Unit OPS	20.527
		DOPS30P2	Kunduz A Team OPS	101.102
		DSUB99C0	Subsidiary HQ Sections	4.333.263
		DSUP00C0	Direction Supply Chain	402.299
		DSUP01C0	Front Office SC	724.145
		DSUP02C0	Back Office SC	784.254
		DSUP03C0	Procurement SC	423.990
		PEG113	HR CAIRO MENA HUB	72.426
		PLB902	HR MSF Lebanon BO	86.961
		PLB904	Medical MSF Lebanon BO	33.832
		PLB951	HQ Analysis direction at Lebanon	83.095
		PLB961	HQ Medical Dpt	170.246
EXPENSES Total before overhead allocation				28.390.031
OVERHEAD	76,0%	share HQ program Support (based on FTE)		
OVERHEAD	DDIR02A0	ICT System&Application	1.449.667	
	DDIR02D0	ICT Service Desk	685.036	
	DDIR02I0	ICT Infrastructure	460.861	
	DDIR02S0	ICT Unit Coordo	302.898	
	DDR06H0	Learning solutions HQ (Formations)	98.258	
	DDR08F0	Formation HQ	-552	
	DDR09R0	HR Overhead (FAR)	1.720.721	
	DFIN99C0	Insurances and financial fees	387.108	
	DLOG03C0	Coordo Facility	338.064	
	DLOG03E0	EBC Structure Site	742.139	
	DLOG03G0	Building services	1.381.301	
	DLOG03G1	Guest services (Trans-Récep-Cant)	802.211	
	DINT99C0	LO. Re invoicing Office Share BXL	-436.442	
	Incomes on all	Overhead other incomes (rental parking, cantine incomes etc	-1.100.886	
OVERHEAD for HQ Program support Total				6.830.388
EXPENSES Total after overhead allocation				35.220.418

MSF USA	INCOMES	DMED02C0	US Grant - Support SRH salaries	-224.215
		Others D*	ATN Mobile / Re invoicing salaries% / Insurances reimbursments	-39.249
MSF USA		Others D*	US Grant 10% for HQ Program Support	-5.215.528
MSF UK		Others D*	UK Grant 10% for HQ Program Support	0
MSF GERMANY		Others D*	GE Grant 10% for HQ Program Support	-1.367.168
INCOMES covering Program Support expenses				-6.846.161
E12000_Headquarter program support Total				28.374.258
	SPECIALS	DSUB99C0	Subsidy to OCB sections	-4.333.263
E12000_Headquarter program support - to be covered by all OCB sections				24.040.995
E11000_Programme Support Abroad	EXPENSES	DMED04S0	South Africa Medical Unit	1.015.289
		DMED05C1	South Africa Medical Unit L&D	213.277
		.PCI211	ABIDJAN TRAINING & SUPPORT	212.794
E11000_Programme Support Abroad - to be covered by all OCB sections				1.441.360
E12000 + E11000 - Program Support HQ & Abroad Total - to be covered by all OCB sections				25.482.355
<i>ctrl with Program Support details</i>				0
			2018 Program Support Costs	24.497.955
			variance explanation vs prior year	984.400
			Overhead (600K provision EBC3 move, pension plan increase, depreciations,	911.919
			Incomes coverage of HQ program support	643.976
			DSUPxxx Supply units - full year effect (2017 as from May)	255.128
			Log Dpt (Stop MUS2 project >> MSF Supply)	-350.678
			Dept HR (Pool managers, Development advisors, Learning & development, recruiters...	-321.051
			OPS dpt - less emergency,	-194.806
			Analysis department	-130.096

Annex 2 : Private grant by sections : MSF Taiwan

Type of Funds	Entity	Mission - Code	Projet - Code	Name of Project	Currency	EUR	Local Currency	Fx rate
FP_OCB	MSF-Taiwan	MBD1	PBD112	Jamtoll Camp	TWD	9.064	305.000	
SUBTOTAL 1	MSF-Taiwan			Earmarked Funds	TWD	9.064	305.000	33,6495
FP_OCB	MSF-Taiwan			HQ Program Support	TWD	-	-	0,0000
FP_OCB	MSF-Taiwan			Support to OCBA and OCP Program Expense	TWD	-	-	0,0000
FP_OCB	MSF-Taiwan			Non Earmarked Funds (to allocate)	TWD	-	-	0,0000
SUBTOTAL 2	MSF-Taiwan	NonEarm	INBE0099	Non Earmarked Funds	TWD	-	-	0,0000
TOTAL	MSF-Taiwan				TWD	9.064	305.000	33,6495