



DGST - Réviseurs d'entreprises

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MEDECINS SANS FRONTIERES BELGIQUE

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

20 April 2021

Attestation on the use of funds allocated in 2020 by MSF Taiwan to MSF Belgium

Attestation on the use of funds allocated in 2020 by MSF Taiwan to MSF Belgium

1. The private funds collected by MSF Taiwan in 2020 amount to 3,707,838 EUR (124,355,143 TWD – at the average rate conveyed by MSF International for 2020 of 1 EUR = 33.5385 TWD).

MSF Taiwan's total income was added to the total Hong-Kong section income to define the Hong-Kong percentage of funding (13.8393 %) for program support costs and other OC's program expenses covered by the OCB sections.

MSF Taiwan's incomes grant (1,103,012 EUR) were considered too limited to contribute to MSF Belgium program support and to other OC's program expenses.

The funds granted by MSF Taiwan to MSF Belgium (and allocated in the accounting of the Belgian association during this same period) amount to 1,103,012 EUR (38,000,000 TWD) according to the international reconciliation signed by the two sections (SAP PG-INPUT-IC6).

The present attestation is based on the figures actually posted in the accounts of MSF Belgium and which will be subject to approval at the time of the annual general meeting initially scheduled on June 4, 2021 before being deposited at the National Bank of Belgium.

Auditor's responsibility

Our responsibility is to carry out an assurance engagement in order to express a conclusion based on the work performed. We conducted our assurance engagement in accordance with International Standard, issued by the International Auditing and Assurance Standards Board. Amongst others, this standard requires that the members of our assurance team have appropriate knowledge, skills and professional qualifications, and that we comply with the requirements of IFAC of the Code of Ethics for Professional Accountants to ensure our independence.

A review of financial information does not provide assurance that we will become aware of all significant matters that might be identified in an audit. Further, our engagement cannot be relied upon to disclose whether fraud or errors, or illegal acts exist.

2. The use of this sum of 1,103,012 EUR (38,000,000 TWD - details in annex 2) is justified as follows:

- ❑ 2.1. indirect operational expenses : 0 €
- ❑ 2.2. direct operational expenses of OCBA, OCG and OCP : 0 €
- ❑ 2.3. direct operational expenses OCB : 1,103,012 EUR (38,000,000 TWD):
 - Expenses « earmarked » : 1,103,012 EUR (38,000,000 TWD) :
 - Expenses «non-earmarked » : 0 EUR

There are no unspent amounts left.

□ 2.1. Indirect operational expenses (HQ program support): 0 EUR

The total of these net expenses amounts to 21,636,648 EUR; this amount groups together:

- The directly attributable costs recorded in the analytic accounts of certain cost centres linked to the support of the programmes of OCB missions (adapted to the requirements of the international codification – E 12000) for 27,233,857 EUR
- The part of the overhead costs relating to the HQ Program Support (i.e. 81.1 %, which corresponds to the ratio between on the one hand the FTE HQ Program and on the other hand the totality of the FTE HQ excluding decentralized staff , overhead staff and F2F staff) posted in separate analytic accounts and after deduction of costs (mainly personnel costs) invoiced to MSF International (-553,622 EUR) for 6,648,766 EUR (adapted to the requirements of the international codification – E 50000)
- Decentralised costs of support to the programmes of OCB missions (Ivory Coast training and support South Africa Medical Unit – Samu) for 1,504,583 EUR
- After deduction of the structure expenses of MSF South Africa (3,234,261 EUR) subsidised by MSF Belgium
- After deduction of participation in the structure expenses by a few non OCB sections (MSF-USA/ /MSF-GERMANY/ MSF JAPON – 8,423,200 EUR), of participation by MSF USA in the Task Force Covid expenses (842,411 EUR) ,others incomes related to headquarters overhead expenses (1,040,083 EUR), and financing of RH headquarters expenses by the Susan Tomson foundation (210,603 EUR), i.e. for a total of 10,516,297 EUR

At the level of the combined accounts (SAP), the accounts concerned are the following:

Account	HQ program support	Overhead total	share overhead for HQ program Support (based on FTE)	Overhead coverage by HQ program support	HQ program Support incl overhead	Program Support Abroad (*)	Program Support (HQ & Abroad) incl overhead	COVID expenses Included
N10011_Pers. Cost expatriates	78.205			-	78.205	57.244	135.448	326
N10012_Pers Cost National staf	227.409			-	227.409	103.647	331.055	0
N10021_Travel expatriates	11.214			-	11.214	6.438	17.652	0
N10024_Travel transport-freight-stor	11			-	11	10.012	10.023	0
N10035_Medical & nutrition	1.482			-	1.482	1.780	3.262	0
N10046_Logistics & sanitation	16			-	16	88	104	0
N10053_Professional services consult	2.767			-	2.767	5.873	8.640	0
N10067_Communications Oper expenses	8.239			-	8.239	8.542	16.781	0
N10097_Office expenses	47.880			-	47.880	122.872	170.752	0
N10107_Taxes	1.139			-	1.139	2	1.140	0
N10137_Financial expenses	299			-	299	288	587	0
N10148_Others training & local suppo	3.489			-	3.489		3.489	0
N10149_Others Miscellaneous	13			-	13	0	13	0
N20010_Pers cost employees Headq	22.704.931	4.945.362	>>>>>	4.010.185	26.715.116	1.033.056	27.748.172	897.150
N20020_Travel headquarters exp	258.626	88.674	>>>>>	71.906	330.532	65.586	396.118	-4.908
N20050_Professional services	379.305	303.034	>>>>>	245.730	625.035	16.523	641.558	36.809
N20060_Communication	75.816	136.852	>>>>>	110.973	186.789	2.337	189.125	721
N20070_Publications	18.406	815	>>>>>	661	19.067	10.474	29.541	2.226
N20080_Promotional expenses	1.574	1.762	>>>>>	1.429	3.003		3.003	1.574
N20090_Office expenses	130.949	987.854	>>>>>	801.049	931.998	59.823	991.821	18.150
N20100_Taxes	6.123	429.442	>>>>>	348.234	354.356		354.356	0
N20110_PG other organization	3.234.261	64.558	>>>>>	52.350	3.286.611		3.286.611	0
N20130_Financial expenses	51	110.457	>>>>>	89.570	89.620		89.620	0
N20140_Others Miscellaneous	1.621	2.189	>>>>>	1.775	3.396		3.396	0
N20150_Depreciation	40.058	1.128.262	>>>>>	914.906	954.964		954.964	0
	-	-	>>>>>	-	-	-	-	0
HQ Program Support total Costs	27.233.857	8.199.262	81,1%	6.648.766	33.882.623	1.504.583	35.387.206	961.864
I30300_Equipment & services sold	-	-1.240.877	>>>>>	-1.006.225	-1.006.225		-1.006.225	0
I30400_Proceeds on disposals of FA	-	-	>>>>>	-	-		-	0
I30600_Other revenues	33.858	-	>>>>>	-	33.858		33.858	-333
I20000_Publicinstit. Income	-	-	>>>>>	-	-		-	0
US Grant -> Support SRH salaries	210.603	-	>>>>>	-	210.603		210.603	0
US Grant -> OPS - E Pool - Task Force Covid	833.055	-	>>>>>	-	833.055		833.055	-833.055
US Grant -> HQ Program Support other Covid	9.356	-	>>>>>	-	9.356		9.356	-9.356
US Grant 10% for HQ Program Support	6.136.920	-	>>>>>	-	6.136.920		6.136.920	0
Japan Grant 10% for HQ Program Support	411.006	-	>>>>>	-	411.006		411.006	0
GE Grant 10% for HQ Program Support	1.875.275	-	>>>>>	-	1.875.275		1.875.275	0
Others	-	-	>>>>>	-	-		-	0
HQ Program Support Revenues by non OCB sections	-9.510.072	-1.240.877		-1.006.225	-10.516.298	-	-10.516.298	-842.744
HQ Program Support Net costs	17.723.785	6.958.385		5.642.540	23.366.325	1.504.583	24.870.908	119.120
Other section subsidies SSA & Taiwan) Subsid	3.234.261	-	>>>>>	-	3.234.261		3.234.261	0
HQ Program Support to be covered by all secti	14.489.524	6.958.385		5.642.540	20.132.065	1.504.583	21.636.648	119.120

At the level of internal cost centres, these costs are divided up as follows:

Code Inter	Type	Cost center	DESCRIPTION	2020	2019	variance	Comments	of which COVID 2020 expenses	
EI2000_Headquarter program support	EXPENSES	DANA00C0	Direction Analysis	360.840	457.848	-97.008	Detachment to Covid Task Force Epool	0	
		DANA01C0	Health Analysis Unit	351.838	376.576	-26.938		0	
		DANA02C0	Refugees / Migration Analysis Unit	128.201	178.667	-50.466	COVID > no travel, no event, & Detachmen	0	
		DANA03C0	Conflict Analysis Unit	48.745	89.220	-40.476		0	
		DANA04C0	Regional Hub Analysis Unit	104.940	107.582	-2.642		0	
		DDIR03C0	Legal Unit	249.404	210.678	38.726		0	
		DDRH01C0	Operational HR Coordo	301.229	369.449	-68.219		0	
		DDRH02C0	Operational HR - Field	1.206.072	1.121.233	84.839		0	
		DDRH04C0	HRIS	488.375	446.350	42.025		0	
		DDRH06C0	People Development Coordo (Formation	1.336.829	1.200.387	136.242	Coordinator replaced after gap	261	
		DDRH08D0	Development Advisors	423.752	487.860	-64.108		655	
		DDRH08E0	Innovation - expertise (Training @EBC)	0	484	-484		0	
		DDRH08F0	Recruitment	533.198	589.330	-56.132		0	
		DDRH07A0	HR Administration	216.001	213.965	2.036		0	
		DDRH07F0	HR Mobility	865.964	717.102	148.862	COVID support	83.600	
		DDRH07C0	People Deployment Coordo & Reward	222.814	0	222.814	shift to Program Support	0	
		DDRH07S0	Staff Health Unit	502.352	539.718	-37.366		0	
		DFIN02C0	Fin OPS	350.235	262.714	87.521	shift positions from Finance Risk & Audit	63	
		DFIN03C0	FAC	434.144	503.594	-69.449	gap not replaced	0	
		DFIN08C0	Finance Applications Support Unit	305.215	237.285	67.931	Recruitment new position support tools	0	
		DLOG00C0	Dr Log & Strategic Pole	246.819	279.792	-32.973		0	
		DLOG01C0	LOG Support Unit	126.733	172.626	-45.893		0	
		DLOG01M1	LSU Means - Infra	197.402	199.814	-2.412		0	
		DLOG01M2	LSU Means - Energy	245.865	234.180	11.685		0	
		DLOG01M3	LSU Means - Mobility	82.169	75.775	6.394		0	
		DLOG01M4	LSU Means - Telecom	96.506	93.309	3.197		0	
		DLOG01M5	LSU Means - BioMed	67.994	64.261	3.733		0	
		DLOG02C0	LOG Knowledge Management	326.409	338.983	-12.554		0	
		DLOG03E3	EBC3 Project	111.980	75.307	36.674		0	
		DLOG04I0	LOG Workforce Unit	252.718	337.363	-84.646	Gap & Detachment to Covid Task Force Ep	0	
		DLOG10P1	MUST2 Project	0	85.692	-85.692	Stop MUS2 project >> MSF Supply	0	
		DMED00C0	Direction Medical Dpt	821.521	951.749	-130.228	Detachment to Covid Task Force Epool	7.329	
		DMED01C0	Environmental Health Unit	719.614	836.860	-117.245	Gap & detachment to Covid TF & projects	0	
		DMED02C0	Medical Referents	2.804.572	2.727.988	76.604		0	
		DMED05C0	IDC	211.269	189.409	21.860		9.835	
		DMED06C0	Ebola Initiative Data & Biobank	0	369.201	-369.201	Stop	0	
		DMED07C0	Ariadne Unit	503.466	454.713	48.753		0	
		DOPS00C0	Direction Operations	810.101	870.274	-60.173	Detachment to Covid Task Force Epool	55	
		DOPS01C0	OPS - cell 1	665.643	674.045	-8.402		0	
		DOPS02C0	OPS - cell 2 (It)	537.669	681.524	-143.854	Gaps and shift to Belgium	0	
		DOPS03C0	OPS - cell 3	669.538	662.666	6.873		0	
		DOPS04J0	OPS - cell 4	504.047	517.162	-13.115		0	
		DOPS05C0	OPS - cell 5	598.966	607.667	-8.700		0	
		DOPS06C0	OPS - cell 6	538.682	607.452	-68.770		0	
		DOPS08P0	OPS - E Pool	1.449.943	666.683	883.260	Epool TF Covid, and detachment	833.055	
		DOPS10C0	Hospital Management Unit	414.958	367.376	47.582		350	
		DOPS30P1	Kenema Unit OPS	0	20.527	-20.527	Stop	0	
		DOPS30P2	Kunduz A Team OPS	53.639	101.102	-47.462	Almost Stop	0	
		DSUB99C0	Subsidiary HQ Sections	3.234.261	4.333.263	-1.099.002	Taiwan in 2019 & MSF South Africa subsid	0	
		DSUP00C0	Direction Supply Chain	337.483	402.299	-64.816	Gap	91	
		DSUP01C0	Front Office SC	763.516	724.145	39.371		5.361	
		DSUP02C0	Back Office SC	628.062	784.254	-156.192	Gap	0	
		DSUP03C0	Procurement SC	400.396	423.990	-23.593		0	
		PEG113	HR CAIRO MENA HUB	53.106	72.426	-19.320		0	
		PLB902	HR MSF Lebanon BO	116.648	86.961	29.687		0	
		PLB904	Medical MSF Lebanon BO	76.925	33.832	43.093		0	
		PLB951	HQ Analysis direction at Lebanon	51.438	83.095	-31.657		0	
		PLB981	HQ Medical Dpt	84.020	170.246	-86.226	Gap	0	
		EXPENSES Total before overhead allocation			27.233.857	28.390.031	-1.156.173	Gap, Detachments & less travel	950.634
						variance excl Subsidy	-57.177		
	OVERHEAD		share HQ program Support (based on FTE)	81,1%	76,0%				
	OVERHEAD	DDIR02A0	ICT System & Application	851.515	1.449.667	-598.152	depreciation included	130	
		DDIR02D0	ICT Service Desk	673.325	685.038	-11.713	depreciation included	0	
		DDIR02I0	ICT Infrastructure	422.737	460.861	-38.124	depreciation included	218	
		DDIR02S0	ICT Unit Coordo	420.115	302.898	117.216	depreciation included	0	
		DINT03S0	SITS Service & Licences costs	52.350	0	52.350		0	
		DDRH06H0	Learning solutions HQ (Formations)	103.661	98.258	5.403	Decrease & savings	0	
		DDRH08F0	Formation HQ	0	-552	552		0	
		DDRH99F0	HR Overhead (FAR)	1.889.514	1.720.721	168.793	Hospitalisation, pension plan	0	
		DFIN99C0	Insurances and financial fees	397.656	387.108	10.548		0	
		DLOG03C0	Coordo Facility	466.517	338.064	128.453		0	
		DLOG03E0	EBC Structure Site	276.288	742.139	-465.852	incl accrual 600K moving EBC2 to EBC3	0	
		DLOG03G0	Building services	1.282.740	1.381.301	-98.561	shift to DFIN99C0	3.109	
		DLOG03G1	Guest services (Trans-Récep-Cant)	365.969	802.211	-436.241	Decrease & savings	7.772	
		DINT98C0	I.O. Reinvoking Office Share BXL	-563.622	-436.442	-117.180	=15184-381	0	
			Incomes on all	-1.005.225	-1.100.886	94.661	76% of overhead incomes	0	
			Overhead other incomes (rental parking, canteen incomes etc)						
		OVERHEAD for HQ Program support Total			5.642.540	6.830.388	-1.187.847		11.230
		EXPENSES Total after overhead allocation			32.876.398	35.220.418	-2.344.021		961.864

INCOMES							
	DMED02C0	US Grant -> Support SRH salaries	-210.603	-224.215	13.612	Susan Thomson Foundation 250K USD	
	DOP909P0	US Grant -> OPS - E Pool - Task Force Covid	-833.055	0	-833.055		-833.055
	DDRH07F0	US Grant -> HQ Program Support other Covid	-9.356	0	-9.356		-9.356
	Others D'	ATN Mobile / Re invoicing salaries% /					
	Others D'	Insurances reimbursements	-33.858	-39.249	5.391	not overhead related => 100%	-333
	Others D'	US Grant 10% for HQ Program Support	-6.136.920	-5.215.528	-921.392		
	Others D'	UK Grant 10% for HQ Program Support	0	0	0		
	Others D'	Japan Grant 10% for HQ Program Support	-411.008	0	-411.008		
	Others D'	GE Grant 10% for HQ Program Support	-1.875.275	-1.367.168	-508.107		
INCOMES covering Program Support expenses			-9.510.072	-8.846.161	-2.663.912		-842.744
E12000_Headquarter program support Total			23.366.325	28.374.258	-5.007.932		119.120
	SPECIALS	DSUB99C0	Subsidy to OCB sections	-3.234.261	-4.333.263	-1.099.002	SA(Covered by Belgium only) 2019 =Taiwan
E12000_Headquarter program support - to be covered by all OCB sections			20.132.065	24.040.995	-6.106.935		119.120
E11000_Programme Support Abroad	EXPENSES	DMED04S0	South Africa Medical Unit	1.010.644	1.015.289	-4.645	
		DMED05C1	South Africa Medical Unit L&D	177.155	213.277	-36.122	
		PCI211	ABIDJAN TRAINING & SUPPORT	306.924	212.794	94.130	no cost transferred to Field in 2020
		PCI213	SUPPORT ADMINISTRATIF	9.860		9.860	
E11000_Programme Support Abroad - to be covered by all OCB sections			1.504.583	1.441.360	63.223		0
E12000 + E11000 - Program Support HQ & Abroad Total - to be covered by all OCB sections			21.636.648	24.497.955	-2.861.307		119.120

These expenses were appropriately audited by us at the time of the audit of the general accounting (accounts by nature) of the Association.

As MSF Taiwan's incomes grant (1,103,012 EUR) were considered too limited to contribute to MSF Belgium program support, so a sum of 0 EUR of indirect operational expenses was charged to the Taiwan section.

□ 2.2. Direct operational expenses of OCBA and of OCP : 0 EUR:

Dated 28th December 2020, an agreement was signed between MSF Belgium and MSF Spain which mention a total donation of 421,247 EUR from MSF Belgium for the Spanish association for the financing of operational activities of OCBA at the Mexico in 2020.

Dated 24th November 2020 and 20th December 2020, two agreements were signed between MSF Belgium and MSF France which mentions a donation of 1,020,000 EUR from MSF Belgium for the French association for the financing of operational activities of OCP in Yemen and Haiti in 2020.

Dated 9th February 2020, an agreement was signed between MSF Belgium and MSF Switzerland which mentions a donation of 14,470 EUR from MSF Belgium for the Swiss association for the financing of operational activities of OCG in Ethiopia and Honduras in 2020.

As MSF Taiwan's incomes grant (1,103,012 EUR) were considered too limited to contribute to other OC's program expenses, so a sum of 0 EUR of indirect operational expenses was charged to the Taiwan section.

MSF Spain, MSF Switzerland and MSF France informed the Belgian section that the following projects had been financed by these donations of 1,455,717 EUR:

	A-Key*	OCP Tabare (Haiti)	OCP Yemen	OCBA Mexico	OCG Ethiopia (Tigray)	OCG Honduras	TOTAL
MSF- Belgium	13,6384%	136.384	2.728	57.451	1.364	610	198.536
MSF- Brazil	13,3122%	133.122	2.662	56.077	1.331	595	193.787
MSF- South Africa	0,8633%	8.633	173	3.636	86	39	12.567
MSF- Denmark	6,5293%	65.293	1.306	27.504	653	292	95.047
MSF- Hong Kong	13,8393%	138.393	2.768	58.298	1.384	619	201.461
MSF- Taiwan	0,0000%	-	-	-	-	-	-
MSF- Italy	19,2405%	192.405	3.848	81.050	1.924	860	280.087
MSF- Luxemburg	1,6261%	16.261	325	6.850	163	73	23.671
MSF- Norway	12,2330%	122.330	2.447	51.531	1.223	547	178.078
MSF- Sweden	18,7181%	187.181	3.744	78.849	1.872	837	272.482
MSF- Finland	0,0000%	-	-	-	-	-	-
Total	100,0%	1.000.000	20.000	421.247	10.000	4.470	1.455.717

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❑ 2.3. Direct operational expenses: 1,103,012 EUR (38,000,000 TWD)

The total of the expenses authorized within the missions of MSF Belgium in 2020 amounts to 288,002,184 EUR (included MSF Academy field projects and TIC Telemedecine project).

As the revenues (financing by financial backers or by “grants” from non OCB sections) linked to these expenses come to 98,129,428 EUR (2,878,106 EUR + 95,251,323 EUR), the balance to be financed by the Association’s own funds (private revenues) consequently amounts to 189,872,756 EUR.

These expenses and receipts were appropriately audited at the time of the audit of the annual accounts of the Association. MSF Belgium decided to finance part of these expenses with the funds granted in 2020 by MSF Taiwan for a sum of 1,103,012 EUR (38,000,000 TWD) divided up as follows:

- ❑ Earmarked funds : 1,103,012 EUR (38,000,000 TWD) according to a signed breakdown provided by MSF Finland;
- ❑ Non-earmarked funds : 0 EUR

A breakdown per mission on the use of these funds is appended in annex 3

❑ 2.4 Surplus contribution 2020 : 0 EUR (0 HKD)

The accounting profit at December, 31 2020 amounts to 11,902,657 EUR to which should be added the provision allocated specifically in 2020 to the Brazilian section for 2,542,213 EUR. The total surplus to be added to the OCB reserves therefore amounts to 14,444,870 EUR. MSF Belgium has decided to allocate this surplus as follows:

- Total sum of the reserves at 1/1/2018: 154,074,044 EUR of which a sum of 107,119,746 EUR set apart from the year 2013 and divided up by OCB sections according to the allocation tables of the same period.
- Deducted from this amount is the part of the reserves accruing to the Brazilian section, the provision set up in 2017 and adjusted in 2019 and 2020 for a total amount on 31/12/2020 of 6,930,927 EUR.
- Deducted from this amount is the part of the reserves allocated in 2018 for 7.482.705 EUR and in 2019 for 35,066,269 EUR
- A proportional allocation key is then calculated to determine the percentage of allocation to the 2020 surplus to each OCB section as well as the amount of the surplus allocated to each OCB (sections Denmark, Taiwan and Finland not contributor to reserves).

MSF Taiwan did not contribute to the allocation to reserves of surplus generated by MSF Belgium in 2020 (see annex 4).

4. Attestation

In consequence thereof, I am in a position to certify that:

- the calculation method used for the allocation 2020 of MSF Taiwan's private revenues described above is coherent and corresponds to the instructions given by the section ;
- calculation method used for the allocation of the 2020 surplus to the OCB reserves is consistent; **MSF Taiwan did not contribute to allocation of this surplus.**

Based on the procedures performed, the figures reported in the attached schedules for the period from January 1st 2020 to December 31st 2020 have been prepared, in all material respects, in accordance with the financial position of the entity as at December 31st 2020.

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This report has been prepared for your attention, within the context described above and is not intended to be used, circulated, quoted, or otherwise referred to for any other purpose.

Bruxelles, 20th April 2021.

SRL "DGST & Partners - Réviseurs d'entreprises",
Represented by



Fabio CRISI
Réviseur d'entreprises

ANNEX 1: OCB Allocation Table 2020 - Partner Sections Private incomes grant allocation – EUR

OCB section	Total Private Income (***)	A-Key % *	Net Income = grant	TOTAL			B. Surplus in 2020 contribution to reserves	B-Key % for Surplus (excl. DK)	C-Key %	OCB Earmarked Incomes for Mission expenses	D-Key %	D. OCB Non Earmarked Allocation by Member for details	check	For info in Earmarked Incomes (>> specific COVID (incl. COVID transfers))
				A1. Program Support covered by OCB sections (*)	A2. Program Support specifics (**)	A3. Support to other OCB Program Expenses (***)								
MSF- Belgium	48.698.264	13,6384%	34.378.747	2.950.892	3.234.261	198.538	14,6%	25.885.394	10.156.269	13,7%	16.728.125	0	1.695.403	
MSF- Brazil	48.702.732	13,3122%	26.098.882	2.880.306	0	193.781	14,2%	20.967.150	4.061.873	14,7%	16.905.871	0	3.224.478	
MSF- South Africa	3.162.258	0,6633%	2.978.897	186.780	0	12.997	0,9%	2.245.844	988.447	1,1%	1.287.398	0	971.970	
MSF- Denmark	23.887.370	5,5283%	23.072.001	1.412.712	0	95.047	0%	21.584.242	10.415.885	9,7%	11.148.357	0	3.151.874	
MSF- Hong Kong	46.623.351	13,6393%	27.199.290	2.984.356	0	201.461	14,8%	21.804.766	3.366.300	16,1%	18.438.466	0	2.871.375	
MSF- Taiwan	3.707.838	0,9811%	1.193.012	0	0	0	0%	1.103.012	1.103.012	0,6%	0	0	365.750	
MSF- Italy	70.391.519	19,2405%	42.854.100	4.162.993	0	280.087	20,6%	36.537.618	23.519.655	10,5%	12.017.963	0	3.616.754	
MSF- Luxembourg	5.946.109	1,6281%	4.250.000	351.834	0	251.296	1,7%	3.623.169	1.587.018	1,8%	2.038.181	0	852.014	
MSF- Norway	44.754.509	12,2330%	26.468.083	2.648.806	0	178.078	13,1%	21.750.228	2.118.840	17,1%	19.633.887	0	371.550	
MSF- Sweden	65.395.528	18,7181%	41.625.933	4.049.668	0	272.482	20,0%	34.410.269	17.146.416	15,0%	17.263.853	0	895.852	
MSF- Finland	3.080.859	0,8424%	960.000	0	0	0	0,0%	960.000	559.128	0,6%	420.872	0	543.171	
Total	365.857.317	100,0%	230.644.250	21.638.648	3.234.261	1.465.717	1%	189.872.156	76.020.842	100,0%	114.854.978	50%	18.454.201	

Total Surplus 2020 shared by all	14.444.870
Provision 100% Brazil	-2.542.213
Surplus statutory accounts MSFB 2020	11.902.657

Program Support (HQ & Abroad) MSF Belgium	34.380.980
- Income already covering HQ Program Support expenses (Non Partner sections)	-9.510.072
Program Support to be covered by OCB sections	24.870.908
- Other sections subsidy (= specifics covered by MSF Belgium)	-3.234.261
Program Support to be covered by OCB sections through A-key %	21.638.648

* ABE-Keys based on Total private income reported into SAP for the combination by each section. A-Key is used to allocate the Program support, B-Key is used to allocate the Support to other OCBs (if any) and Surplus (if any with an exception made for Denmark).
 Note for Finland & Taiwan in 2020, as their incomes grant is limited, they do not contribute to Program support other OCBs rebalancing and reserves.
 Therefore their total raised incomes are added to their supporting section to define the A-key% of the supporting section.
 ** Program support MSFB = costs for program support at HQ and abroad (S.A.M.L. Ivory Coast Support mainly). See details on sheet Program support details
 Since 2016 part of those costs are also covered by some non Partner sections based on a % agreed and / or specifics earmarked incomes.
 Subsidy to South Africa is 100% allocated to MSF Belgium.
 *** Support to other OCBs Program Expenses : see detail on tab "Allocation to other OCBs".
 **** Private income = from SAP combined accounts reported by each section

ANNEX 2 : PRIVATE GRANT BY PARTNER SECTIONS - WITH ALLOCATION TO OCB SECTIONS : MSF TAIWAN									
Type of Funds	Entity	Mission - Code	Projet - Code	Name of Project	Currency Contract	EUR	Local Currency Section	Fx rate	COVID
FP_OCB	MSF-Taiwan	MAF1	PAF183	Khost Reproductive Health project	TWD	463.956	15.983.816		
FP_OCB	MSF-Taiwan	MMW1	PMW155	CODIV-19 Malawi	TWD	29.252	1.007.750		COVID
FP_OCB	MSF-Taiwan	MSL1	PSL125	Kenema MSF Hospital	TWD	119.009	4.100.000		
FP_OCB	MSF-Taiwan	MBD1	PBD112	Jamtoli Camp	TWD	58.053	2.000.000		
FP_OCB	MSF-Taiwan	MBD1	PBD112	Jamtoli Camp	TWD	96.244	3.315.700		
FP_OCB	MSF-Taiwan	MBR1	PBR159	COVID-19 Manaus	TWD	336.498	11.592.734		COVID
SUBTOTAL 1	MSF-Taiwan			Earmarked Funds	TWD	1.103.012	38.000.000	34,4511	
FP_OCB	MSF-Taiwan			HQ Program Support	TWD	-	-	0,0000	
FP_OCB	MSF-Taiwan			Support to OCBA, OCG and OCP Program Expenses	TWD	-	-	0,0000	
FP_OCB	MSF-Taiwan			Non Earmarked Funds (to allocate)	TWD	-	-	0,0000	
FP_OCB	MSF-Taiwan			Surplus contribution	TWD	-	-	0,0000	
SUBTOTAL 2	MSF-Taiwan	NonEarm	INBE0099	Non Earmarked Funds	TWD	-	-	0,0000	
TOTAL	MSF-Taiwan				TWD	1.103.012	38.000.000	34,4511	
	<i>of which</i>		<i>COVID related</i>			<i>365.750</i>	<i>12.600.484</i>		
				OCB mission allocation		1.103.012	38.000.000		

ANNEX 3 : ANNUAL CLOSING 2020 - OCB ALLOCATION BY MISSION

OCB FIELD MISSIONS EXPENSES		ALREADY COVERED BY INCOMES from non OCB sections		REMAINING OCB FIELD EXPENSES TO COVER	REMAINING OCB FIELD EXPENSES TO ALLOCATE	MSF- Taiwan			
Mission Codes	MISSION NAMES	OCB MISSION TOTAL EXPENSES	OCB ALLOCATED INSTITUTIONAL INCOMES	NON OCB Sections ALLOCATED PRIVATE INCOMES (excl funds for HQ Support)	MISSION NET EXPENSES STILL TO ALLOCATE	MISSION NET EXPENSES AFTER RESERVES USE TO ALLOCATE	Earmarked	Non Earmarked	MSF- Taiwan TOTAL
					= Direct Operational		D-Key =	0,0%	
MAF1	AFGHANISTAN	10.025.713	0	3.475.477	6.550.236	6.550.236	463.956	0	463.956
MBD1	BANGLADESH	6.614.816	309.388	1.721.476	4.583.954	4.583.954	154.297	0	154.297
MBE1	BELGIUM Migrants	4.341.037	0	1.227.611	3.113.426	3.113.426	0	0	0
MBH1	BURUNDI	9.451.664	0	1.237.724	8.213.940	8.213.940	0	0	0
MBJ1	BENIN	16.421	0	0	16.421	16.421	0	0	0
MBO1	BOLIVIA	1.948.567	0	273.784	1.674.783	1.674.783	0	0	0
MBR1	BRAZIL	5.576.410	0	1.650.764	3.925.646	3.925.646	336.498	0	336.498
MCD1	REP.DEM.OF CONGO	32.905.273	1.237.543	17.093.571	14.574.159	14.574.159	0	0	0
MCF1	RCA (REP. CENTRAFRIQUE)	21.630.756	0	10.399.574	11.231.181	11.231.181	0	0	0
MCi2	IVORY COAST 2	261.204	0	0	261.204	261.204	0	0	0
MCM1	CAMEROON	4.871.128	0	3.301.854	1.569.275	1.569.275	0	0	0
MCN1	CHINA	143.314	0	33.760	109.554	109.554	0	0	0
MEC1	ECUADOR	437.312	0	323.092	114.220	114.220	0	0	0
MEG1	EGYPT	3.113.313	0	8.424	3.104.889	3.104.889	0	0	0
MER1	ERITREA	50.577	0	0	50.577	50.577	0	0	0
MET1	ETHIOPIA	27.918	0	0	27.918	27.918	0	0	0
MEU1	EUROPE MIGRATIONS	7.621.015	53.234	2.305.623	5.262.158	5.262.158	0	0	0
MEU2	BALKANS	829.361	0	0	829.361	829.361	0	0	0
MGN1	GUINEA	9.846.730	0	5.475.677	4.371.053	4.371.053	0	0	0
MHK1	HONG KONG	316.491	0	18.617	297.874	297.874	0	0	0
MHT1	HAITI	8.643.534	0	4.260.018	4.383.516	4.383.516	0	0	0
MID1	INDONESIA	862.261	0	11.528	850.733	850.733	0	0	0
MIN1	INDIA	7.115.829	499.078	463.327	6.153.425	6.153.425	0	0	0
MIQ1	IRAQ	9.583.871	0	150.257	9.433.614	9.433.614	0	0	0
MIR1	IRAN	119	0	119	0	0	0	0	0
MIT1	ITALY	2.656.231	0	299.417	2.356.814	2.356.814	0	0	0
MKE1	KENYA	3.942.651	0	1.158.316	2.784.335	2.784.335	0	0	0
MKE2	KSU	1.181.035	0	0	1.181.035	1.181.035	0	0	0
MKH1	CAMBODIA	2.923	0	0	2.923	2.923	0	0	0
MLB1	LEBANON	18.932.283	0	2.084.593	16.847.690	16.847.690	0	0	0
MMG1	MADAGASCAR	29.473	0	0	29.473	29.473	0	0	0
MML1	MALI	6.118.665	0	0	6.118.665	6.118.665	0	0	0
MMW1	MALAWI	3.756.498	0	0	3.756.498	3.756.498	29.252	0	29.252
MMX1	MEXICO	16.636	0	0	16.636	16.636	0	0	0
MMZ1	MOZAMBIC	5.437.822	0	4.367.222	1.070.600	1.070.600	0	0	0
MNG1	NIGERIA	7.863.606	0	2.631.936	5.231.670	5.231.670	0	0	0
MNR1	NAURU	105.615	0	0	105.615	105.615	0	0	0
MPK1	PAKISTAN	6.718.385	0	226.450	6.491.935	6.491.935	0	0	0
MPS1	PALESTINE	5.335.618	0	1.196.702	4.138.916	4.138.916	0	0	0
MSD2	NORTH SUDAN	48.558	0	0	48.558	48.558	0	0	0
MSL1	SIERRA LEONE	10.793.915	0	5.566.593	5.227.322	5.227.322	119.009	0	119.009
MSS1	SUDAN SOUTH	18.872.343	309.386	5.687.244	12.875.714	12.875.714	0	0	0
MSY1	SYRIA	10.601.438	0	1.424.572	9.176.859	9.176.859	0	0	0
MUA1	UKRAINE	4.572.009	0	1.551.704	3.020.305	3.020.305	0	0	0
MUS1	USA	456.592	0	400.146	56.446	56.446	0	0	0
MVE1	VENEZUELA	5.992.912	0	640.233	5.352.679	5.352.679	0	0	0
MYE1	YEMEN	8.908.303	0	1.386.256	7.522.047	7.522.047	0	0	0
MZA1	SOUTH AFRICA	10.562.875	469.479	6.902.996	3.190.400	3.190.400	0	0	0
MZW1	ZIMBABWE	6.597.470	0	4.727.726	1.869.744	1.869.744	0	0	0
MACA	MSF Academy Field projects	2.251.143	0	1.554.381	696.762	696.762	0	0	0
TIC	TIC Telemedicine	12.552	0	12.552	0	0	0	0	0
MZZZ	Field Transversal Expenses	0	0	0	0	0	0	0	0
	TOT.MISSIONS MSF-B	288.002.184	2.878.106	95.251.323	189.872.756	189.872.756	1.103.012	0	1.103.012

ANNEX 4: RESERVES FOLLOW UP - OCB Allocation Table 2020

OCB section	before 2013	2013	2014	2015	2016	2017	TOTAL RESERVES 2013 > 2017	Special provision on Brazil incomes tax risk (*)	2018	2019	TOTAL RESERVES 2013 - 2019 = available (net of Brazil provision & use of reserves)	% used (A-Key)	Contribution to reserves in 2020 (Surplus)	FINAL RESERVES level end 2020
MSF - Belgium	46.954.299	12.738.986	15.924.604	3.490.576	4.947.902	-12.034.657	25.067.410		-1.832.374	-8.562.806	14.672.239	14,59%	2.107.664	65.744.492
MSF - Brazil		751.942	5.725.855	2.397.190	4.155.459	-3.396.804	9.633.844	-6.930.927	-356.693	-1.765.944	580.279	14,24%	2.057.248	2.637.527
MSF - South Africa		82.854	406.265	124.431	168.325	-271.946	509.928		-37.275	-174.187	298.467	0,92%	133.407	431.874
MSF - Denmark												0,00%		
MSF - Hong Kong		2.721.228	10.332.655	3.769.119	5.809.308	-8.139.961	14.492.348		-1.059.360	-4.950.459	8.482.530	14,81%	2.138.708	10.621.238
MSF - Taiwan												0,00%		
MSF - Italy		4.575.441	15.428.666	4.750.249	6.335.859	-10.711.303	20.378.912		-1.489.655	-6.961.257	11.928.000	20,58%	2.973.402	14.901.402
MSF - Luxembourg		540.246	1.939.266	481.956	529.187	-1.150.474	2.340.180		-171.062	-799.385	1.569.733	1,74%	251.296	1.621.029
MSF - Norway		2.776.597	10.334.159	3.007.341	4.350.481	-7.103.189	13.565.389		-976.982	-4.565.499	7.822.909	13,09%	1.890.471	9.713.380
MSF - Finland												0,00%		
MSF - Sweden		4.448.532	15.529.599	4.793.038	8.536.085	-11.975.520	21.331.734		-1.559.304	-7.286.732	12.485.597	20,93%	2.892.674	15.378.372
Reserves	46.954.299	28.635.827	75.621.068	22.813.899	34.832.606	-54.783.654	107.119.746	-6.930.927	-7.482.705	-35.066.269	57.639.844	100,00%	14.444.870	119.039.012
Cumulated Reserves	46.954.299	75.590.125	151.211.194	174.025.093	208.857.699	154.074.044	147.143.117	139.660.412	104.594.142	deficit	deficit		119.039.012	
		28.635.827	75.621.068	22.813.899	34.832.606	-60.101.580			-7.482.705	-35.066.269			14.444.870	
													-2.542.213	
													11.902.657	

(*) 4.4M = 2017 provision 5.3M€ for Brazil incomes taxation risks + decreased in 2019 & 2020 for the years 2014 & 2015
 + Adjustment 2020 provision Brazil +2.5M€