



Financial Statements 2019

For the year ended December 31, 2019



INTERSOS
NON-PROFIT HUMANITARIAN ORGANIZATION
Non-governmental Organization as recognized by Ministerial Decree 1997/128/002770
Headquarters in Rome - Via Aniene 26/A - Italian Tax Code 97091470589

Financial Statements as of 31/12/2019

All amounts are expressed in Euros

Assets	31/12/2019	31/12/2018
B) Fixed assets		
I. Intangible assets		
1) Software	-	-
2) Leasehold improvement	-	-
	-	-
II. Tangible assets		
2) Plant and equipment	23.254	14.495
4) Other assets	2.288	5.775
	25.542	20.270
III. Financial assets		
1) Shares in affiliated undertakings	-	-
2) Receivables	15.449	15.359
3) Other investments	22.361	20.010
	37.810	35.369
Total fixed assets	63.352	55.639
C) Current assets		
I. Inventory		
6) Material for communication and fundraising activities	-	-
	-	-
II. Receivables		
1) Donor receivables	31.525.343	31.884.561
2) Other receivables	2.143.421	759.139
	33.668.764	32.643.700
IV. Cash at bank and in hand		
1) Bank and post office deposits	9.227.449	11.979.947
3) Cash in hand	195.800	188.643
	9.423.249	12.168.589
Total current assets	43.092.013	44.812.290
D) Prepayments and accrued income	131.136	68.760
Total assets	43.286.500	44.936.689

Equity and Liabilities	31/12/2019	31/12/2018
A) Net assets		
I. Unrestricted		
1) Profit or loss for the financial year	176.137	1.041
2) Profit or loss brought forward	557.785	556.744
	733.922	557.785
III. Restricted		
2) Funds earmarked by institutional bodies' decisions		
a) <i>Funds for launch of new Programs/entry to new Countries</i>	137.106	252.650
b) <i>Funds earmarked for INTERSOS Staff</i>	54.410	100.000
c) <i>Funds earmarked for Humanitarian Emergency</i>	189.350	189.350
	380.866	542.000
Total net assets	1.114.788	1.099.785
B) Provisions for liabilities and charges	710.498	479.235
3) Other provisions	710.498	479.235
C) Severance indemnities	234.657	159.715
D) Payables		
4) Bank payables	2.572.619	1.843.196
5) Donor payables	879.048	1.067.654
7) Supplier payables	2.086.009	2.033.746
12) Tax payables	931.308	551.503
13) Social security payables	1.567.442	898.280
14.1) Staff payables	842.974	809.674
14.2) Other field payables	1.727.445	793.577
	10.606.845	7.997.631
E) Accruals and deferred income	30.619.712	35.200.323
Total liabilities	43.286.500	44.936.689
Commitments, Contingencies and Guarantees	1.476.487	1.369.280

Statement of operating activities	31/12/2019	31/12/2018
A) Operating income		
I. Income from operating activities		
1) Income from grants and contracts	70.352.298	65.132.595
	70.352.298	65.132.595
II. Income from supporting activities		
2) Income from contributions		
2.1) Unrestricted income from private donors	456.201	276.863
2.2) Income from projects	5.123.017	4.063.823
2.3) Membership fees	3.400	3.200
	5.582.618	4.343.886
3) Other operating income		
3.1) Billable expense income	9.846	14.807
3.2) Rounding off allowances and discounts	278	308
3.3) Gain on lease of equipment	-	-
3.4) Gain on sale of equipmen	-	-
3.5) Staff costs recovery	172.249	169.423
3.6) Gifts-in-kind	-	-
	182.373	184.538
Total operating income	76.117.289	69.661.020
B) Operating expenses		
I. Expenses from operating activities		
1) Expenses from grants and contracts	70.352.298	65.132.595
	70.352.298	65.132.595
II. Expenses from supporting activities		
6) For material and visibility		
7) For services		
a) External contractors and consultants	1.581.872	1.614.359
b) Other services	1.123.903	814.828
c) Expenses from earmarked funds for expat staff	-	-
	2.705.775	2.429.187
9) For staff		
a) Salaries and benefits	1.685.001	1.378.391
b) Social security charges	381.569	297.519
c) Severance indemnities	100.360	85.427
	2.166.930	1.761.337
10) Depreciation and amortization expense		
a) Depreciation of intangible assets	-	-
b) Depreciation of tangible assets	9.421	9.387
d) Bad debt provisions		
	9.421	9.387
11) Changes in inventory	-	-
12) Provisions for liabilities	334.055	103.839
14) Other operating expenses	223.400	172.772
Total operating expenses	75.791.879	69.609.117
Net operating income	325.410	51.902

Statement of activities	31/12/2019		31/12/2018	
C) Operating financial income and expenses				
16) Other financial income				
16.1) Interest income	110		126	
16.2) Foreign currency exchange gain	-		-	
		110		126
17)) Interest and other financial charges				
17.1) Interest expense	40.325		20.806	
17.2) Foreign currency exchange loss	50.661		30.527	
		90.986		51.333
Total operating financial income and expenses	-	90.876	-	51.207
D) Adjustments to operating financial assets				
		-		-
Total adjustments to operating financial assets		-		-
E) Extraordinary operating income and expenses				
20) Unusual or infrequent gain	42.037		111.315	
		42.037		111.315
21) Unusual or infrequent loss	16.998		52.076	
Doubtful debts				
		16.998		52.076
Total extraordinary income and expenses		25.039		59.238
Income before taxes		259.572		59.934
22) Taxes				
a) IRAP (Regional Business Tax)	83.435		56.329	
b) Other taxes				
		83.435		56.329
23) Net income provided by operating activities		176.137		3.605

Statement of operating activities subject to VAT	31/12/2019	31/12/2018
A) Income of operating activities subject to VAT		
I. Income from operating activities subject to VAT		
1) Income from grants and contracts	-	-
II. Income from supporting activities		
2) Income from sales		
2.1) Income from sale of goods		
2.2) Income from sale of services	-	5.000
2.3) Billable expense income	-	-
	-	5.000
Total income of operating activities subject to VAT	-	5.000
B) Operating expenses subject to VAT		
I. Expenses from operating activities subject to VAT		
1) Program services	-	-
II. Expenses from supporting activities		
6) For material and consumables	-	-
7) For services		
a) External contractors and consultants		
b) Services subject to VAT	-	7.564
c) Other taxes and charges	-	-
d) Rounding off allowances and discounts	-	-
	-	7.564
Total operating expenses subject to VAT	-	7.564
Net operating income subject to VAT	-	2.564
C) Operating financial income and expenses subject to VAT		
16) Other financial income		
16.1) Interest income		
16.2) Foreign currency exchange gain	-	-
17) Interest and other financial charges		
17.1) Interest expense	-	-
17.2) Foreign currency exchange loss	-	-
	-	-
Total operating financial income and expenses subject to VAT	-	-
D) Adjustments to operating financial assets subject to VAT		
Total Adjustments to operating financial assets subject to VAT	-	-
E) Extraordinary operating income and expenses subject to VAT		
20) Unusual or infrequent gain	-	-
21) Unusual or infrequent loss	-	-
	-	-
Total extraordinary operating income and expenses subject to VAT	-	-
Income before taxes	-	2.564
22) Taxes		
a) IRAP (Regional Business Tax)	-	-
b) IRES (Corporate Income Tax)	-	-
	-	-
23) Result of COMMERCIAL management	-	2.564



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for the year ended December 31, 2019



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INTRODUCTION

These financial statements relate to the financial year ended December 31, 2019, of "INTER SOS – Non-profit Humanitarian Organization", with registered office in Rome, via Aniene 26/A (hereinafter "INTER SOS" or "Organization"). All the elements determining a budgetary surplus of €176.137 will be described in the following paragraphs

INTER SOS: MISSION AND PURPOSE

INTER SOS is a non-profit association set up in 1992. Pursuant to its humanitarian mission, the Organization primary objectives are the following:

- intervene on behalf of victims of natural disasters or war events, to alleviate their most urgent needs and help the affected populations;
- promote and start, in the post-emergency phase, the reconstruction, and development process, also working with other local and international organizations;
- mobilize and raise public awareness on the Organization's humanitarian objectives, also with the view to collect financial contribution to implementing actions.

In 2019 the Organization was active in the following countries:

- **Africa:** Somalia, South Sudan, Niger, Democratic Republic of Congo, Cameroon, Central African Republic, Nigeria, Chad, Burkina Faso, Libya;
- **Europe/Balkans:** Italy, Greece;
- **Asia:** Afghanistan
- **Middle East:** Yemen, Lebanon, Iraq, Jordan, Syria
- **Latin America:** Colombia, Venezuela.

The Organization has been recognized as a humanitarian NGO by the Directorship-General for Development Cooperation, part of the Italian Ministry of Foreign Affairs with ruling no. 1997128/002770/1 of 24 July 1997 (Law 49/1987). Pursuant to Art. 26 of Italian Law 125/2014, it is both registered with the Italian Agency for Development Cooperation (AICS) as a "Non-governmental Organization specializing in development cooperation and humanitarian aid" and included by right in the Register of Socially-Beneficial Non-profit Organizations (ONLUS). INTER SOS is registered in the register of legal persons of the Prefecture of Rome at no. 753/2010

By extraordinary meeting of 17 July 2020, the Organization has made the adjustments to the Articles of Association, as required by the provisions of Legislative Decree no. 117/2017 and subsequent amendments and additions (Third Sector Code, abbreviated CTS), in order to obtain the status of Third Sector Body (ETS). Considering, however, that the entry into force of some of the new rules on ETS and the repeal of the rules on Onlus is subject to the establishment and full operation of the Single National Register of the Third Sector (RUNTS), as well as the authorization of the new tax rules by the European Commission, the entities with the qualification of Onlus will continue to follow the provisions of Articles 10 et seq. Legislative Decree no. 460/97 until the end of the year in which the abovementioned events will take place (establishment of RUNTS and authorization by the EU).

For this reason, therefore, Intersos has postponed to the abovementioned term the effectiveness of the new statutory rules incompatible with the Onlus discipline, making immediately effective only the statutory amendments compatible with it and continuing to be subject to the specific provisions dictated for the Onlus.

GENERAL CRITERIA FOR THE PRESENTATION OF THE FINANCIAL STATEMENTS

For Third Sector Entities, the Ministry of Labour and Social Policies issued a special decree (Ministerial Decree dated 05/03/2020, published in the Official Journal no. 102 of 18 April 2020) containing the financial statements referred to in art. 13 of Legislative Decree no. 117/2017.

As can be seen from the decree itself, however, the use of these schemes will only be compulsory from the 2021 financial year.

Therefore, with reference to the financial year 2019, taking into account the nature of Intersos as a non-profit entity for which the regulations in force do not prescribe a specific scheme for the preparation of financial statements, the “guidelines and schemes for the preparation of the financial statements of non-profit entities”, approved on 11 February 2009, were adopted by the Agency for the Third Sector (established pursuant to art. 1 of the decree of the President of the Council of Minister (DPCM) dated 26 September 2000, as a control body of non-commercial entities and non-profit organizations of social utility, but subsequently abolished) as a policy act issued pursuant to art. 3, paragraph 1, letter a) of DPCM n. 329 of 21 March 2001. The aforementioned document does not impose obligations on non-profit organizations in terms of how they present their financial statements, which may adopt the format deemed most suitable for the activities in question. However, it remains a key reference.

The Statement of Financial Position and Statement of Activities have been prepared according to the layouts provided for by Arts. 2424 (Statement of Financial Position) and 2425 (Income Statement) of the Italian Civil Code, with some changes and adjustments which take account of the specific nature of the Organization.

The Financial Statements and these Notes amounts are expressed in Euros.

The Financial Statements for the year ended December 31, 2019, of which these Notes are integral part pursuant to Article 2423(1) of the Italian Civil Code, are consistent with the duly maintained accounting records and have been prepared in compliance with Articles, 2423, 2424-bis and 2425-bis of the Italian Civil Code, adopting “principles of preparation” that conform to the provisions of Article 2423-bis(1) of the Italian Civil Code, and the measurement criteria set out in Article 2426 of the Italian Civil Code. Any deviation from standard accounting principles and practices are highlighted, as and when it occurs, in the paragraph relating to the item in question.

Pursuant to Article 2423-ter of the Italian Civil Code, for each item in the Statement of Financial Position and the Statement of Activities, the corresponding figure for the previous financial year is also provided. Every item in the Balance Sheet and in the Statement of Operations is accompanied by the amount of the corresponding item of the previous year, as required by Article 2423-ter of the Civil Code.

The Financial Statements have been prepared on the accrual basis, whereby the result of a particular transaction or other financial event is reported in the accounts for – and is therefore attributed to – the financial year in which the transaction or event occurs, rather than that in which the cash actually changes hands (revenues and expenses). The only circumstance in which this principle is not adhered to is in the absence of the precise, reliable figures required to make the relevant calculations.

These Notes offer a commentary on the various items included in the Statement of Financial Position and the Statement of Activities, highlighting any significant variation in their values.

TAX CONCESSIONS

As a non-profit organization, in the course of the 2019 financial year, the Organization availed itself of certain of the tax concessions available to the non-profit sector, including:

- Article 150 of the Consolidated Income Tax Act (*Testo unico delle imposte sui redditi* hereinafter “TUIR”) – whereby revenues from operating activities carried out solely for humanitarian and philanthropic purposes, and other, directly related activities, are exempt from tax;

- Article 14 of Law no. 49/1987 – exemption from VAT of purchases of assets for use in other countries;
- Article 82 CTS - exemption from inheritance and gift tax, registration tax, mortgage and cadastral tax, stamp duty (bank statements, receipts, etc.), entertainment tax, tax on government concessions.

Concerning donations, applicable tax concessions are regulated by:

- Article 10(g) of the TUIR: deductibility from taxable income of contributions, donations, and gifts made by natural persons to non-governmental organizations, to a limit of 2% of the total taxable income.
- Article 83 paragraph 1 of Legislative Decree no. 117/2017, deductibility from gross personal income tax of 30% of the donations in cash or in kind made in 2019 in favour of ONLUS, up to a maximum of € 30,000.00;
- Article 83 paragraph 2 of Legislative Decree no. 117/2017, deductibility from the income of individuals, companies or entities, for an amount not exceeding 10% of the total declared income, of the donations made in 2019 in favour of ONLUS.

As a non-profit organization, INTERSOS is a participant in the “5 per mille” scheme, by which 0.005% of personal income tax (IRPEF) is reallocated to approved organizations.

MEASUREMENT CRITERIA USED FOR PREPARING THE FINANCIAL STATEMENTS

The Financial Statements comprise the Statement of Financial Position, the Statement of Activities, and the Notes including Annexes.

The measurement criteria adopted are consistent with the provisions of Article 2426 of the Italian Civil Code and are comparable to those adopted in previous financial years.

The financial statements provide information about the Organization’s financial and operational performance. Consequently, they have been prepared to give a true and fair view of the Organization’s financial position and performance for the year in question. Additional information is provided when necessary to ensure the aforementioned objectives are achieved.

The measurement of accounting items adopted both the prudence and accrual concepts, taking into account the economic function of the asset or liability in question, and with the understanding that the Organization will continue with its activities for the foreseeable future.

Applying the prudence concept, the composite elements of the various items or events have been measured individually, so as to avoid having to offset losses that were not included but should have been, and revenues which were included but should not have been, insofar as they did not ultimately materialize.

Applying the accrual concept, the result of a particular transaction or other financial event has reported in the accounts for – and is therefore attributed to – the financial year in which the transaction or event occurs, rather than that in which the cash actually changes hands (revenues and expenses).

The measurement criteria can be summarized as follows:

Item Measurement criterion	Item Measurement criterion
Intangible assets	They are recorded at cost, net of accumulated amortization.
Tangible assets	Recorded at cost, net of amortization to date. Amortization values, which are recorded in the Statement of Activities, are calculated on the basis of the type of use and the expected useful life of the assets.

	<p>Depreciation rates used are as follows:</p> <ul style="list-style-type: none"> • Vehicles: 25% • Office equipment and telephone systems: 20% • Machinery and other equipment: 15% • Furnishings: 15%
Financial assets	Recorded at cost net of adjustments for any long-term depreciation in value.
Inventories	Stocks are recorded at cost, or at net realizable value, if lower.
Receivables	Receivables are recorded at estimated net realizable value.
Cash at bank and in hand	Recorded in accounts at face value.
Prepayments and accrued income/Accruals and deferred income	Measure of income earned, and expenses incurred, the cash payment of which has been, respectively, delayed or advanced: these may fall across two or more accounting periods and are broken down accordingly, irrespective of the date of payment or receipt of the associated cash sums.
Net assets	Represents the difference between the Organization's assets and liabilities. This aggregate is a purely "virtual" value, insofar as – being a simple calculation of the difference in values – it cannot be associated with specific assets or liabilities. As such, net equity is treated as a single value, albeit for legal purposes it is divided nominally into capital and reserves. Understood in this way, the net assets value cannot itself be measured directly; rather it is the separate constituent elements of the asset and liability values that are subject to measurement.
Provisions for liabilities and charges	<p>Funds set aside to meet future losses or obligations which are certain or likely to be incurred, but for which the precise value and date of incurrence are uncertain at the close of the reporting period.</p> <p>Values of this type have been measured applying the prudence and accrual concepts; in no case has a generic provision been arranged that does not have a specific economic justification. Potential liabilities have been recorded in the financial statements and, to the extent that they are likely to be incurred and their amounts can be reasonably estimated, have been included in the provisions.</p>
Payables	Recognized at face value, if necessary, adjusted in case of returned goods or billing adjustments.
Severance indemnities (TFR)	<p>This represents the amounts actually owed to employees at the closing date of the accounting period, calculated in accordance with relevant legislation and the applicable employment contracts, taking into account all forms of remuneration of an ongoing nature.</p> <p>The fund corresponds to the total indemnities due to employees at the closing date of the accounting period, net of advances paid, and is equal to the amount that is payable to the employees if they should resign from the Organization at this date.</p>
Foreign currency assets and liabilities	<p>Monetary assets and liabilities in foreign currencies are converted at the average currency exchange rate for the month of December 2019 reported by the European Journal "InforEur".</p> <p>Any related exchange gains and losses are booked to the Statement of Activities.</p>

Taxes	Taxes are set aside on accruals basis.
Income and expenses	Measured in accordance with prudent and accrual principles, also through the recognition of accruals and deferrals.
Memorandum account	Commitments and guarantees are recorded in the memorandum accounts at their residual contractual value.

PERSONNEL DATA

The breakdown of personnel employed at the head office in Rome as at December 31, 2019 is as follows:

Type of contract	As at 31/12/2017	As at 31/12/2018	As at 31/12/2019	Variation	2019 average
Employees	23	41	41	0	41
Project workers	0	0	0	0	0
Collaboration contracts	12	15	25	10	32
HQ Self employed	0	0	1	1	1
HQ Occasional workers	0	0	3	3	3
TOTAL	35	56	70	14	78
FTE		53	67		75

The number of staff employed at the Rome office in 2019 increased compared to 2018: 70 Staff (some of them part time, for a total of 67 *Full Time Equivalent Staff - FTE*), 14 more staff compared to 2018, mostly coordinated and continuous employees. These is in general the case of staff not based in the Rome office, but with rotating positions or frequent missions on the territory. In this way it was decided to further strengthen, also through greater proximity to the ground, the support to the missions both in terms of implementation of procedures (also in line with the growing demands of the Donors) and in terms of quality of operations.

The table also shows the number of staff employed throughout 2019: the number increases from 70 to 78 (75 FTE) due to staff rotation.

The data relating to the headquarters are completed by the staff contracted to support fundraising and communication activities, but not included in the number of headquarters staff. These are in fact mainly short consultations and staff hired for fundraising activities in the territory: a total of 71 people at the end of December, 107 during the year 2019.

The national collective labour agreement (CCNL) for trade for the tertiary, distribution and services sector applies to employees. Collaboration contracts are covered by the Framework Agreement signed with the trade unions, which was renewed on 9 April 2018 and which provides greater guarantees for the protection of sickness and maternity for this type of worker.

In 2019, we have staff covered by an autonomous contract and occasional contract among the headquarters staff.

The autonomous contract is a contractual form applied by the Organization from 2019 to facilitate staff whose State of fiscal residence does not have a bilateral agreement with Italy. This type of contract requires the staff to pay taxes at the place of residence for tax purposes and is then paid the full expected cost. Occasional contracts include atypical workers residing in countries that use a foreign employment agency. Moreover, within this typology, we find occasional workers, whose use is for various reasons limited in time and/or for certain specific activities.

For personnel employed in foreign missions, the type of employment relationship used is the coordinated and continuous collaboration contract which, involving tasks carried out mainly outside the national territory, enjoys special tax benefits, as indicated by art. 3 of the interministerial decree 17/09/2002 (O.J. no. 239 of 11/10/2002). The conventional values for 2019 were established by INPS Circular 6/2019.

Also for foreign staff, from 2019 it is expected that the Staff will be able to pay taxes at their place of residence for tax purposes. We will always have a contract of permanent collaboration if the state of fiscal residence has a bilateral agreement with Italy. Otherwise, the stand-alone contract applies.

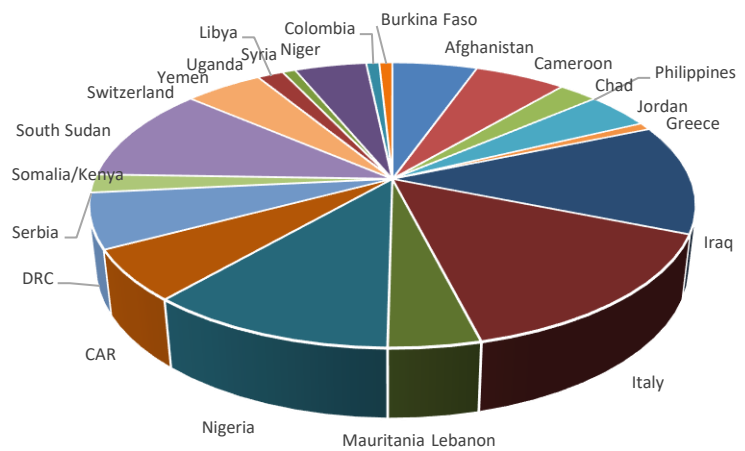
The total number of collaborators employed in missions abroad and in Italy (migration programme) during 2019 was 241, 259 in 2018 and 315 in 2017. The number of collaborators thus fell further in 2019, albeit to a lesser extent, for two main reasons:

1. Increase in the number of national staff in management positions: a trend that began in 2018 and continued in 2019 with a slight increase in percentage.
2. The management, in some cases, under a single project leader, of minor projects and/or in the same geographical area. As can be seen from the explanatory table relating to the positions, there is in fact a decrease in particular in the number of project leaders, less significant is the decrease of other figures that in some cases were included in the budgets, supporting project leaders who were managing a larger number of projects.

The number of foreign collaborators decreased marginally compared to 2018, also due to the fact that in 2019, following the closure of 2 missions, 4 new missions were opened by the Intersos emergency unit, one of them (Niger) with a high number of expatriate staff.

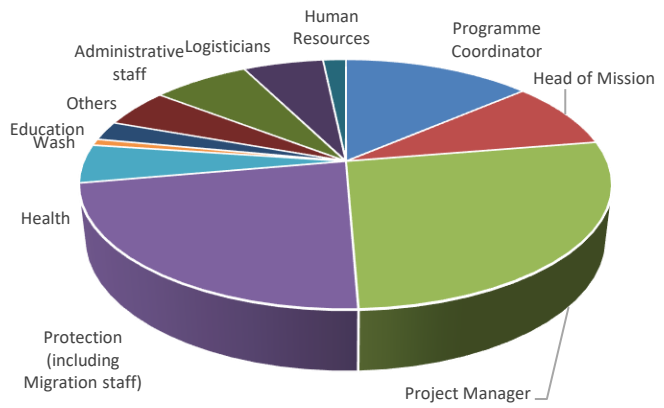
Below are two explanatory tables with the relative graphs on their territorial distribution and the profiles contracted:

Country of operation	Staff 2017	Staff 2018	Staff 2019
Afghanistan	6	12	13
Cameroon	18	18	14
Chad	9	6	6
Philippines	1	-	-
Jordan	16	13	10
Greece	6	3	2
Iraq	42	33	30
Italy	58	40	36
Lebanon	26	13	10
Mauritania	6	6	-
Nigeria	20	28	27
CAR	23	15	14
DRC	8	7	15
Serbia	1	-	-
Somalia/Kenya	12	6	5
South Sudan	46	40	26
Switzerland	1	-	-
Yemen	15	15	12
Uganda	1	1	-
Libya	-	3	4
Syria	-	-	2
Niger	-	-	11
Colombia	-	-	2
Burkina Faso	-	-	2
Total	315	259	241



Below is a breakdown by position:

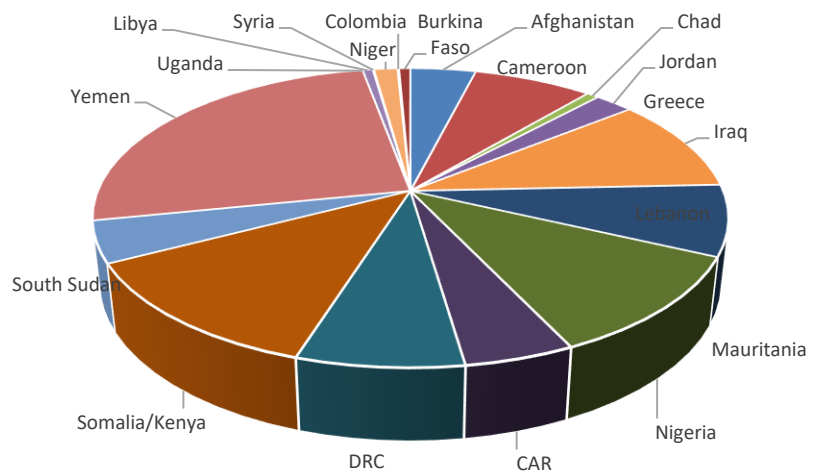
Job profiles	2018	2019
Programme Coordinator	44	33
Head of Mission	20	21
Project Manager	73	65
Total Coordinators	137	119
Protection (including Migration staff)	46	55
Health	12	12
Wash	3	2
Education	1	6
Others	2	12
Total Technical Staff	64	87
Administrative staff	28	17
Logisticians	22	14
Human Resources	8	4
Grand Total	259	241



The monthly average of national staff involved in the activities implemented in the various missions was 3,089 people in 2019, compared to 2,585 in 2018 and 2,069 in 2017. Contract types differ according to local legislation. It should be noted, in addition to the increase of almost 17%, the high number of national staff in management positions (starting with that of project leader), which increased further, albeit only by one percentage point, compared to 2018. In 2019 about 3% of the national staff (91 staff) covered management or coordination positions, compared to 2% (52 people) in 2018. These are mainly national staff of missions in the Middle East, Yemen, Cameroon, DRC, Somalia as well as the new missions Libya/Tunisia and Venezuela/Colombia. These are in particular project leaders, but also technical figures in particular HR, Logistics and Finance.

Below is a breakdown by mission:

Country of operation	National staff 2018	National staff 2019
Afghanistan	93	122
Cameroon	194	222
Chad	10	23
Jordan	124	72
Greece	87	-
Iraq	236	312
Lebanon	228	236
Mauritania	48	-
Nigeria	251	339
CAR	48	147
DRC	177	223
Somalia/Kenya	293	385
South Sudan	138	138
Yemen	654	781
Uganda	3	-
Libya	1	19
Syria	-	2
Niger	-	44
Colombia	-	3
Burkina Faso	-	21
Total	2,585	3,089



The number of interns employed in 2019 and who signed a *friendship* agreement is 35, 22 of which did the internship only on site and 13 on the ground. For interns who did the internship on the ground (in part or in full), travel, visa and medical insurance costs were covered.

RELEVANT FACTS OCCURRED IN FINANCIAL YEAR 2019

INTERSOS is a humanitarian organization working at the forefront of emergencies, bringing humanitarian assistance to the most vulnerable people affected by armed conflict, natural disasters and extreme exclusion. Since 1992, our operators have been helping people affected by humanitarian crises with particular attention to protection activities, as well as food, medical assistance, access to water and hygiene and education in emergency situations.

Emergency response remains central. In 2019 INTERSOS was operational in 19 of the most acute humanitarian crises created by devastating conflicts, with life-saving assistance provided to over 5.4 million people in need in Afghanistan, Libya and Yemen, as well as in the crises in Lake Chad, Somalia, Democratic Republic of Congo, Nigeria, Iraq and Syria.

During the year INTERSOS expanded its global presence by establishing operations in four new countries. At the beginning of the year a new mission to Niger was opened and incorporated into the West African region in September. Operations in Burkina Faso began in November as a further step to improve the humanitarian response to the crisis in the Sahel. The registration process has also been completed in Syria, which is the scene of one of the major current humanitarian disasters. During the same period of the year, INTERSOS expanded the scope of its humanitarian operations in the Latin American region and in particular on the border between Colombia and Venezuela, where it is active, in collaboration with CISP, to provide assistance to both refugees and vulnerable local communities. Registration has been obtained for both countries. Finally, registration in Montenegro was formalised in November. Although no projects were carried out in the Balkan region in 2019 - where the organisation has already provided aid in the past - registration would allow future action to be taken as needed.

The environments in which our activities were carried out in 2019 are becoming increasingly complex, with conflicts causing suffering to the civilian population, where there is an increase in sexual and gender-based violence, basic services are disrupted and compliance with international law is in decline. In addition, climate change increasingly exposes populations to greater risks and reduced resilience.

Although the aid system is making progress towards greater efficiency with the increase in localisation and direct economic assistance (cash assistance), there are also many other challenges imposed on the sector, particularly around the issues of politicisation and militarisation of aid, as well as bureaucratic obstacles and counter-terrorism measures. At the same time, according to OCHA's Global Humanitarian Overview, it is estimated that nearly 168 million people will need humanitarian assistance and protection in 2020, an increase of 36 million people in a single year. The UNHCR's annual Global Trends Report indicated that at the end of 2019 the number of forcibly displaced persons due to war, violence and persecution had increased to 79.5 million, 8.7 million more than in 2018.

Overall, 2019 was another challenging year for our organisation on the path towards the development of stronger, better and more sustainable capacity in order to provide appropriate humanitarian assistance that is relevant in any context.

ASSETS

B FIXED ASSETS

II Tangible assets

Balance at 31.12.2019	Euros	25,542
Balance at 31.12.2018	Euros	20,270
Variation	Euros	<u>+ 5,272</u>

Tangible Assets include three categories of goods:

- I. Plant and Equipment, (e.g. solar water pumps, mine clearance equipment, PCs and laptops, air conditioners, fire-safety, and telephone systems);
- II. Furnishings, (e.g. office tables and chairs);
- III. Vehicles, (2 cars).

Variations recorded for the current year are shown in the table below:

Description	Historical cost at 31.12.2018	Accumulated depreciation as at 31.12.2018	Value at 31.12.2018	Increase over year 2019	Decrease over the year 2019	Depreciation over year 2019	Value at 31.12.2019
Plant and Equipment	87,831	73,336	14,495	34,121	18,654	6,708	23,254
Furnishings	4,680	4,680	-	-	-	-	-
Vehicles	12,400	6,625	5,775	2,325	3,100	2,712	2,288
Total	104,911	84,641	20,270	36,446	21,754	9,421	25,542

The increases in 2019 are related to the purchase of laptops, water chiller, boiler and air conditioners, while the decrease concerns the donation of demining materials for € 6,779 and disposal of obsolete PCs for €11,875. As for vehicles, a Fiat Stilo was decommissioned, decreasing the total number of vehicles owned from 3 to 2.

III Financial assets

Balance at 31.12.2019	Euros	37,810
Balance at 31.12.2018	Euros	35,369
Variation	Euros	<u>+ 2,441</u>

The Financial Assets category includes two subcategories:

- i) Receivables from security deposits;
- ii) Securities.

Costs description	Value at 31.12.2018	Increase over year 2019	Decrease over the year 2019	Value at 31.12.2019
Security deposits	15,359	1,106	1,015	15,449
Securities	20,010	2,351	-	22,361
	35,369	3,457	1,015	37,810

The security deposits refer to the payments made following the rental of the Geneva offices for € 1,308, the deposit for the use of satellite lines for € 3,000, for "Ora sesta" relating to the catering services of the Rome office for € 200, the gas supply of the A28 centre for € 40, the rent and utilities of the Crotone office for €1,697, for the rent of a warehouse in Palermo for € 1,160, for the rent of the office in Foggia for € 870, for the rent of three cars in Iraq for € 1,813, for the rent of the offices in Niger in Niamey and Agadez for € 951, for the rent of the new guest house in Libya for € 1,110, for the rent of the office in Milan for € 3,300.

The security deposit for the supply of electricity to the A28 centre was released for € 1,015.

The securities refer to shares in Banca Popolare Etica Soc. Coop. AR.L. – piazzetta Beato Giordano Forzatè, Padova. To date INTERSOS holds 379 shares of the bank. The value of the individual share amounts to € 59. The shares underwent changes in value during 2019, while the increases are due to the donations of 26 shares by the Honorary President Nino Sergi and 5 shares by the partner Maria Rita Lelli.

C) CURRENT ASSETS

The method of budgeting the receivables of current assets of 2019 is the same as in 2018. All figures are, therefore, perfectly comparable with each other.

Description	Value at 31.12.2018	Value at 31.12.2019	Variation
Donor receivables	31,884,561	31,525,343	(359,218)
Other receivables	759,139	2,143,421	+ 1,384,281
Cash in bank	11,979,947	9,227,449	(2,752,498)
Cash in hand	188,643	195,800	+ 7,158
	44,812,290	43,092,013	(1,703,726)

II Receivables

Balance at 31.12.2019	Euros	33,668,764
Balance at 31.12.2018	Euros	32,643,700
Variation	Euros	+ 1,025,063

The item includes donor receivables to a value of €31,525,343 and other receivables to a value of €2,143,421.

This item is therefore mainly constituted by receivables from funding entities following the allocation of funds for project implementation. The item shows the Organization's claim on them for financial contributions; the effective collection of donor receivables occurs after the submission and approval of the related projects' financial reports.

These donor receivables are first divided according to the country in which the receivable is collected, distinguishing between funding providers whose contribution is collected in Italy from those whose contribution is collected directly in the country in which the related INTERSOS operation takes place:

Description	Value at 31.12.2018	Value at 31.12.2019	Variation
Donor receivables to be collected in Italy	22,743,945	21,845,231	(898,714)
Donor receivables to be collected abroad	9,140,616	9,680,112	+ 539,496
	31,884,561	31,525,343	(359,219)

The following table reports the donor receivables detailed by donor:

Donor	Value at 31.12.2018	Value at 31.12.2019	Variation
Italian Agency for Development Cooperation	2,731,516	3,139,421	407,905
European Commission (EC)	4,701,626	3,551,704	(1,149,922)
USAid	8,352,824	9,317,786	964,962
United Nations Agencies	13,814,163	13,790,088	(24,075)
Private donors	1,135,880	687,882	(447,998)
Other	1,148,552	1,038,462	(110,90)
	31,884,561	31,525,343	(359,219)

See Annex 1 to these Notes for further detail on these donor receivables including an indication of the related projects.

All receivables from other third parties with which the Organization collaborated during the financial year (including banks, local workers and other private and public entities in Italy and abroad) are reclassified under the item "Other receivables" and grouped according to the related Country.

The variation in relation to 2018 mainly consists of funds transferred between different banking institutions whose statements at year-end do not yet show the amount being credited.

The table below shows full information about the item and the comparison between the last two years:

Description	Value at 31.12.2018	Value at 31.12.2019	Variation
Receivables from banks	291,593	1,257,048	+ 965,455
Salary Advances	7,048	15,553	+ 8,505
Receivables from local workers	4,143	13,137	+ 8,994
Cash advances	219,243	218,823	(420)
Receivables from other partners	40,197	302,839	+ 262,642
Receivables from Nigeria mission	2,772	8,485	+ 5,713
Receivables from the Somalia mission	10,699	-	(10,699)
Receivables from DRC mission	21	-	(21)
Receivables from South Sudan mission	26,375	6,815	(19,560)
Receivables from Greece mission	22,496	4,900	(17,596)
Receivables from the Libya mission	81,305	182	(81,123)
Receivables from Chad mission	4,916	4,538	(378)
Receivables from Yemen mission	7,610	12,311	+ 4,701
Receivables from Burkina Faso mission	-	4,641	+ 4,641
Receivables from Afghanistan mission	3,688	1,632	(2,056)
Receivables from Jordan mission	8,922	9,039	+ 117
Receivables from Mauritania mission	32,674	33,104	+ 430
Receivables from Cameroon mission	737	8,216	+ 7,479
Receivables from CAR mission	15,528	18,488	+ 2,960
Other receivables	11,846	240,222	+ 228,376
Provision for doubtful debts	(32,674)	(16,552)	+ 16,122
	759,139	2,143,421	+ 1,384,282

In 2019 INTERSOS maintained and strengthened strategic partnerships mainly in Jordan, Iraq, Somalia, Lebanon and Cameroon with consortium projects. The amount of “Receivables from other partners” recorded in the balance sheet represents the value of the funds actually transmitted to the partners net of those spent and reported. In 2019 the balance represents a credit in Lebanon for € 11,411, in Somalia for € 8,178, in Jordan for € 33,307, in Greece for € 4,017, in Iraq for € 241,744, in Italy for € 2,098 and in Cameroon for € 2,083.

The receivable from banks refers to transfers of projects collected in HQ, sent in 2019 and credited to local current accounts in 2020, in Iraq and Yemen and of liquidity transfers between current accounts at the Rome office. In detail:

- **IRAQ** three transfers from Rome to Erbil for a total of € 200,337. One transfer for the 2998 AICS project, amounting to € 195,937 and two transfers for the local structure amounting to € 2,000 the first and € 2,400 the second;
- **YEMEN** one transfer from Rome to Aden for € 336,211. This is a transfer of funds collected in Italy for the 3596 OFDA project;
- **SYRIA** one transfer from Rome to Damascus for € 500. This was a test transfer to test the feasibility of transfers in the country. The transfer was re-credited to the current account in Rome in January 2020;
- **ROME** two transfers for a total of € 720,000. These are two transfers of liquidity, one of € 150,000 and a second one of € 570,000, to the current account of Banca Popolare Etica for the payment of salaries in December. The transfers were credited in January 2020.

Of the other receivables, the “Prepayments of expenses” are the sum of all mission-related cash advances not yet reported at 31 December 2019.

The main deviation between 2018 and 2019 of the item “Other receivables” concerns a payment, amounting to € 152,590, made to IDA Foundation in November 2019, of an order for a supply of medicines for Yemen transferred in February 2020 and invoiced in April 2020.

The provision for doubtful debts, opened in 2017, relates to a receivable from a local supplier for an old OFDA project in Mauritania. The recourse to the bank, in order to obtain the release of the bank guarantee, has been judged in favour of INTERSOS. The next level of appeal resulted in a plea bargain for half of the amount due. This settlement was accepted by Intersos and consequently halved the write-down of the receivable.

III Cash at bank and in hand

Balance at 31.12.2019	Euros	9,423,249
Balance at 31.12.2018	Euros	12,168,589
Variation	Euros	(2,745,340)

The balance represents the available cash and cash equivalents at the end of the fiscal year.

The amounts expressed in foreign currency are recorded at the foreign exchange rate at the date of the transaction and translated again at the InforEur exchange rate for December. Variations arising from differences in the rates of conversion between the initial recording and the preparation of the financial statements are recognized in the statement of activities under the items for currency exchange gain or loss.

A detailed breakdown of liquid assets held in Italy and abroad is shown in the table below:

Liquid assets held in Italy			Liquid assets held abroad		
Description	Value at 31.12.2018	Value at 31.12.2019	Description	Value at 31.12.2018	Value at 31.12.2019
Cash and cash equivalents held in Rome + prepaid cards	28,336	36,178	Cash and cash equivalents held abroad	160,306	159,622
Bank and post office deposits in Italy	3,894,784	1,760,370	Bank deposits abroad	8,085,163	7,467,079
	3,923,120	1,796,548		8,245,469	7,626,701

A more detailed account of the cash and cash equivalents, organized by Country and value, is provided in Annex 2 to these Notes. It also lists bank deposits abroad sorted by bank accounts, mission and currency.

In 2019, the Organization made increasing use of low-cost funding sources such as advances on contracts. The credit availability of many credit institutions has been explored so as to diversify the funding supply needed to ensure proper implementation of the field deployments and keep maintaining the same quality for the beneficiaries of the aid.

The "Bank deposits in Italy" item refers to the accounts with:

- Banca Popolare Etica (Padua Office) no. 9 current accounts;
- Banca Sella (Piazza Poli branch, Rome) no. 1 current accounts;
- Intesa San Paolo (ex Banca Prossima) (Rome branch) no. 21 current accounts, 1 credit account;
- UBI Banca (Rome branch) no. 6 current accounts and 2 credit account;
- Monte dei Paschi di Siena (Rome branch) no. 2 current accounts;
- Post Office no. 1 current accounts.

D) PREPAYMENTS AND ACCRUED INCOME

Balance at 31.12.2019	Euros	131,136
Balance at 31.12.2018	Euros	68,760
Variation	Euros	+ 62,376

Accruals and prepayments measure proceeds and charges whose competence is anticipated or deferred compared to the actual date of the payment and/or of the document; they are irrespective of the date of payment or collection of related proceeds and charges, common to two or more financial years and prorated over the applicable time.

The criteria adopted to value these hedged items and for converting foreign currency values are as described in the first part of these Notes.

As of December 31, 2019, there were no prepaid expenses or accrued income lasting more than five years.

The 2019 entry is divided as follows:

- Prepaid costs Euros 74,439;
- Accrued income Euros 31,299;
- Deferred expenses Euros 25,397.

Prepaid expenses make reference to expenses paid in 2019 for implementing projects starting contractually and operationally in 2020. They can also refer to costs incurred in 2019 for projects to be reported in the first months of 2020, which are not included as costs, and consequently as revenue, as they are costs not yet approved. The value is broken down as follows: € 41,378 in Nigeria, € 23,656 in Jordan, € 897 in Syria, € 2,060 in Italy, € 1,209 in Somalia, € 1,502 in Chad, € 2,433 in Lebanon and € 1,305 in Cameroon.

The accrued income includes donations collected by “The King Baudouin Foundation” on behalf of INTERSOS in the United States. INTERSOS has a fiscal agreement with which it can operate in the USA through the foundation. The dollar value of the funds raised for Intersos as at 31 December 2019 was recorded in the financial statements. The sum, equal to \$ 34,445 dollars or € 31,299, was then transferred to Italian accounts in 2020.

The deferred expenses are detailed below:

Supplier	Amount
GENERALI ASS.	1,041
SMS SISTEMI	5,358
LEASEPLAN	884
MILAN LEASE	2,545
GENEVALEASE	653
FR COLLABORATORS	4,637
ENI	1,135
WIND	2,836
FLIGHTS AND HOTELS	5,623
SURETY PROG. 3475	686
	25,397

EQUITY AND LIABILITIES

A) NET ASSET

Balance at 31.12.2019	Euros	1,114,788
Balance at 31.12.2018	Euros	1,099,785
Variation	Euros	+ 15,003

The table shows the movements that generated changes in shareholders' equity in the last two years:

Description	Restricted Fund	Operating result for the previous years	Operating result for the current year	Total Shareholders' Equity
Values at 31.12.2017	760,000	216,753	339,991	1,316,744
Restricted Funds for the Opening of New Programmes/Countries	(125,000)			(125,000)
Restricted Funds Intersos Personnel	(60,000)			(60,000)
Restricted Funds Humanitarian Emergencies	(33,000)			(33,000)
Operating result for the previous years		339,991	(339,991)	-
Operating result for the current year			1,041	1,041
Values at 31.12.2018	542,000	556,744	1,041	1,099,785
Restricted Funds for the Opening of New Programmes/Countries	(115,544)			(115,544)
Restricted Funds Intersos Personnel	(45,590)			(45,590)
Restricted Funds Humanitarian Emergencies				
Operating result for the previous years		1,041	(1,041)	-
Operating result for the current year			176,137	176,137
Values at 31.12.2019	380,866	557,785	176,137	1,114,788

The Board of Directors of 17 December 2019 unanimously approves the use of two of the three funds in the following measures:

- "Restricted funds for the opening of new programmes/countries" total € 127,900 divided as follows: € 68,000 for the opening of the Syrian mission, € 26,400 for the opening of the Burkina Faso mission and € 33,500 for the opening of the Colombia mission;
- "Restricted Funds Intersos Personnel" total € 45,590 divided as follows: € 20,590 for expenses related to the expatriate staff coordination week 2019 and € 25,000 for expenses related to staff training activities.

As of 31/12/2019, the Restricted Funds Intersos Personnel in the amount of € 45,590 was 100% used, as per the Board of Directors Resolution. The fund for the opening of the new countries was used for € 115,544. The difference is due to the lower costs incurred for the Colombia mission which, compared to initial forecasts, changed from € 33,500 to € 21,144.

Total shareholders' equity increased from € 1,099,785 to € 1,114,788, with use of restricted funds and recognition in free assets of the result for the year. Free assets rose from € 557,785 to € 733,922.

The shareholders' equity thus constituted is adequate for the achievement of the Organisation's purpose.

B) PROVISIONS FOR LIABILITIES AND CHARGES

Balance at 31.12.2019	Euros	710,498
Balance at 31.12.2018	Euros	479,235
Variation	Euros	+ 231,263

The provisions for liabilities and charges are funds set aside to meet known future losses or obligations which are certain or likely to be incurred, but for which the precise value and date of incurrence are uncertain at the year's closing date.

In evaluating these provisions, the general criteria of prudence and competence were complied with, and no generic risk funds lacking economic justification have been set up.

In 2019, funds set aside in previous years were used.

In detail, as follows:

Increases

- The fund to cover the payment of taxes on expatriate personnel working in Kenya has been increased. In 2015, the sum of € 269,000 was set aside in response to the checks carried out in Nairobi by the Kenya Revenue Authority (KRA), following which, on 16 February 2015, a file was notified for the payment of taxes for expatriate personnel employed in the years 2010-2014. A new consulting service entrusted to the company "Viva Africa Consulting" during the first months of 2020, to assess the tax position of Intersos in the country, valued the total tax exposure in the amount of 59,276,059 KES, equal to € 527,635, including penalties and interest expenses. The fund was therefore reopened in KES and increased by the difference of KES 29,055,809 equal to €258,635;
- A new provision for risks was opened following the summons by the company "South West Aviation LTD" in Juba, South Sudan. The company complained about the non-payment of invoices for 2017/2018, not directly addressed to Intersos but to a supplier which had been contracted by Intersos for a number of services. The judgment at first instance, on 3 September 2019, ruled in favour of South West Aviation, requiring Intersos to pay the relevant invoices. The appeal is currently being approved and the Organisation is awaiting further developments. Given the outcome of the first instance, it is considered appropriate and prudent to set aside the entire amount relating to the invoices in question, equal to USD 83,000, which, at the exchange rate of 31 December, amounts to € 75,420;
- The provision for risks related to the UNDP repayment request for Project 3824 in the Democratic Republic of Congo has been adjusted. The fund is denominated in USD and has been revalued by € 1,283 following the application of the InforEur exchange rate in December 2019;
- The provision for risks related to the taxation of national personnel in Iraq has been adjusted. The amount set aside in 2018 in IQD was revalued by € 3,604 following the application of the InforEur exchange rate in December 2019;

Decreases

- The fund set aside in 2016 was used following UNDP findings in the Democratic Republic of Congo on Project 38-24. Between January and June 2019, the entire amount requested was repaid to the Donor in three instalments, equal to USD 121,153, or € 107,679 at the December 2019 exchange rate.

The table below shows all changes occurred in the amount of the funds, their formation and use:

Description	Value at 31.12.2018	Increase	Decrease	Value at 31.12.2019
Provision for Exchange Rate Risk	-	-	-	-
Provision for Risks and Charges	479,235	338,942	(107,679)	710,498
Provision for Legal Disputes	-	-	-	-
Other Provisions	-	-	-	-
	479,235	338,942	(107,679)	710,498

C) SEVERANCE INDEMNITIES

Balance at 31.12.2019	Euros	234,657
Balance at 31.12.2018	Euros	159,715
Variation	Euros	+ 74,942

The variation is detailed as follows:

Description	Amount
Value at 31.12.2018	159,715
Severance payments	(10,756)
Indem. + Rev.	+ 85,540
Severance transferred to pension funds	+ 5,340
Deferred compensation for employee severance indemnities	(5,182)
Value at 31.12.2019	234,657

The provision covers the Organization's effective liability at 31. 12. 2019 to staff employed at that date, net of any advances paid. In 2019, the severance of 2 employees of the Organization was paid with provisions for €10,756.

D) PAYABLES

Balance at 31.12.2019	Euros	10,606,845
Balance at 31.12.2018	Euros	7,997,631
Variation	Euros	+ 2,609,214

The method of budgeting the payables of current assets of 2019 is the same as in 2018. All Figures are, therefore, perfectly comparable with each other.

The analysis of the single items is summarized thereafter. The composition and the comparison of the last two years payables are shown in the table below.

Description	Value at 31.12.2018	Value at 31.12.2019	Variation
4) Bank payables	1,843,196	2,572,619	+ 729,423
5) Donor payables	1,067,654	879,048	(188,606)
7) Supplier payables	2,033,747	2,086,009	+ 52,263
12) Tax payables	551,503	931,308	+ 379,804
13) Social security payables	898,280	1,567,442	+ 669,162
14.1) Staff payables	809,674	842,974	+ 33,300
14.2) Other field payables	793,577	1,727,445	+ 933,868
	7,997,631	10,606,845	+ 2,609,214

D 4) Bank payables

Bank payables comprise all dues to financial institutions for advances, lines of credit, means of payment (cheques, etc.), mortgages, etc.

In 2019 the above-mentioned financial institutions were:

Description	Amount
BANCA POPOLARE ETICA ACC. NO 11200003	164,217
BANCA POPOLARE ETICA ACC. NO. 11372059	38
BANCA POPOLARE ETICA ACC. NO. 16861379	17
BANCA PROSSIMA ADVANCES ACC. NO 16252	897,791
UBI BANK ACC. NO. 1568	5
UBI BANK ACC. NO. 1568	179
UBI BANK ADV. ACC. NO. 12792	3,099
UBI BANK ADV. ACC. NO. 12793	3,009
UBI BANK ADV. ACC. NO. 14659	3,109
UBI BANK ADV. ACC. NO. 14660	3,109
UBI BANK ADV. ACC. NO. 16522	300,000
UBI BANK ADV. ACC. NO. 16523	300,000
BANCA MONTE DEI PASCHI DI SIENA ACC. 90765	19
Bank Iraq: Blom Bank 23-300-2160774-01	3
Bank Iraq: Blom Bank 23-300-2160774-04	2,440
Bank Iraq: Blom Bank 23-300-2160774-05	81
Bank Lebanon: BLF AICS 15978	3
Bank Lebanon: BLF PROMOSSO 18840	8,884
Bank Lebanon: BLF AICS 19978	3
Bank Yemen: IB 0005-440170-002	136,486
Bank Yemen: IB 0005-440170-001	14,173
Bank Yemen: IB IOM 0005-393030-001	3,176
Bank Yemen: IB IOM 0005-393030-002	55,500
Bank Yemen: IB UNICEF 0005-392626-003	6,747
Bank Yemen: IB OFDA 0005-39683-002	79,987

Bank Yemen: IB 0005-393892-004	14,453
Bank Yemen: IB 0005-440494-006	9,075
Bank Yemen: IB ECHO 0005-733444-001	4,055
Bank Yemen: IB ECHO 0005-733444-002	99,737
Bank Yemen: IB UNICEF 8 0005-392626-008	2,912
Banca Popolare Etica loan 10039130	460,057
Items to be debited Banca Prossima 1821	254
Value at 31.12.2019	2,572,619

The credit lines available to the Organization are:

- Banca Popolare Etica (overdraft) € 300,000;
- Intesa San Paolo (overdraft) € 400,000;
- Intesa San Paolo (advances with revocation) € 1,800,000;
- UBI Banca (overdraft) € 150,000;
- UBI Banca (advances with revocation) € 600,000.

Additional guarantees were given to the Organisation to cover the bank guarantees requested by some donors. The guarantors as at 31 December are as follows:

- Banca Prossima € 900,000.

The Board of Directors' meeting of 18 February 2019 approved the subscription of a 3-year unsecured loan at the Banca Polare Etica to finance fundraising activities to strengthen the support of interventions on the ground, with a guarantee from the European Union's EIF project EaSI Fund. At 31 December 2019, the residual value of the loan, net of the instalments paid in 2019, was € 460,017.

In Italy, the credit lines that were drawn down as at 31 December 2019 relate to the entire advance account of UBI Bank for € 600,000 and part of the advances account of Banca Prossima for € 897,791 and the overdraft of Banca Popolare Etica for € 164,217. The sureties used as at 31 December are shown in the section on memorandum accounts.

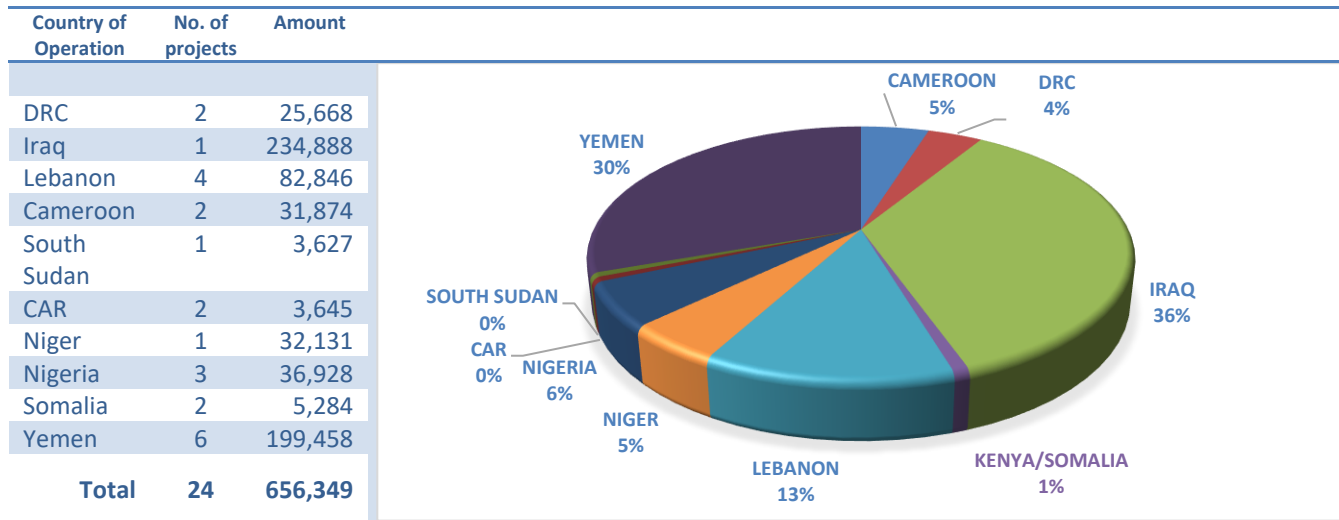
Details of all deposits, broken down by country and current account, are given in Annex 2 to these notes.

D 5) Lenders payables

The item “Lenders payables” normally refers to contributions received but not used during the year and therefore to be repaid to lenders. This item includes only projects closed at the end of this year.

The payables recorded at year-end, amounting to € 879,048, concern local lenders for € 656,349, and five payables to be settled in Italy for € 222,699 relating to three UNHCR projects, Iraq, Niger and Burkina Faso, one OFDA project in Nigeria and one AICS project in Cameroon.

The table below shows the amounts due to local lenders by country.



For further details, please refer to Annex 3 which includes, in addition to the classifications proposed above, a breakdown by individual project and by reference financier. As can be seen from the Annex, UNHCR is the most recurrent donor since these are annual contracts which follow the end of the financial year.

D 7) Supplier payables

This item includes payables to suppliers for both national and international market purchases.

These are payables arising in relation to the expenditures of the standard operations, that is to say, more specifically, to the management of projects, regardless of their deadline.

Payables arising from the purchase of goods and services are recognized when the company has transferred to the buyer all risks and rewards of ownership.

Payables arising from services are recognized when they are provided, that is to say when the supply is made.

The composition of the item is shown in the table below:

Description	Amount
Payables to foreign suppliers	1,748,631
Payables to domestic suppliers	238,549
Payables from invoices to be received	98,829
	2,086,009

For a detailed description of each Country and each supplier see Annex 3 of these Notes.

D 12) Tax payables

Individual tax payables are recorded net of advances, withholding taxes and tax credits, which can be legally offset, unless a refund was requested.

For the assessment of tax payables, it should be underlined that these are shown at face value, inclusive of all applicable surcharges, fines, and interest accrued and payable on the date of the financial statements.

The item is detailed as follows:

Description	Amount
IRPEF	84,165
Additional Regional and Municipal Surcharges	5,092
IRAP payables to Tax Authorities	-
Tax Authorities/VAT	-
In field tax payables	842,051
	931,308

The amount due to the tax authorities refers to IRPEF, additional regional and municipal taxes relating to employees and collaborators for the period November and December 2019 and all similar tax payables relating to local collaborators. With regard to tax debts on sites, it should be noted that the Iraqi mission has not yet completed the process of official registration with the tax offices in Baghdad. All tax liabilities continue to be recorded and set aside but, as yet, we are not in a position to pay the due amount. The value therefore continues to grow over the years.

D 13) Pension and Social Security payables

All payables of a calculable amount and whose existence is certain, related to payables for social security and national insurance contributions, as defined in law, collective agreements and supplementary local agreements are covered.

This category of payables is also recorded in the financial statements at its nominal value. In 2018, the payables due to Social Security Institutions mainly related to payables due for contributions to INPS and INAIL and similar institutions in other countries where the Organization operated. Over the course of 2019, awaiting INTERSOS's registration in IRAQ, provisions to cover the social security contributions of local staff were set aside but not paid, as indicated also for the previous tax payables, this being normal practice in that country. This explains the significant amount of the item "Payables to foreign social security agencies".

The item is detailed as follows:

Description	Amount
Employee payables to INPS	76,096
Staffing-related payables to INPS	110,019
Staffing-related payables to INAIL.	(1,817)
Social Security Contributions 13th or 14th month's salary payables	14,430
Social Security Contributions Paid Leave and Recovery of Working Hours payables	20,744
Fondo EST payables	644
Payables to foreign Social Security Agencies	1,347,326
	1,567,442

D 14.1) Staff payables

This item concerns the salaries of December, both for employees in Italy and for expat staff. As for the employees, only the December balance of Italian staff is included

The breakdown of the item is shown in the following table:

Description	Amount
Consultant remuneration payables	624,447
Guarantee Fund 20%	-
Consultant reimbursements payables	3,218
Employees salary payables	91,434
Annual leave employees payables	73,230
ROL (Recovery of Working Hours) payables	-
14th-month bonus payable	50,645
	842,974

D 14.2) Other field payables

This item includes all payables that are not covered by either of the above items.

The residual character does not invalidate the valuation criterion that provides for the exposure of the debts to their nominal value.

In detail the item "Other field payables concerns:

Description	Amount
Other mission payables	55,473
Payables to other partners	538,913
Payables to local overseas staff	675,314
Severance indemnities for local overseas staff	457,745
	1,727,445

Annex 3 to these Notes contains all the details of the previous payables, detailed by country of intervention.

"Payables to local overseas staff" includes unpaid wages, wages that have been liquidated pending payment, accrued leave, and 13th/14th-month bonuses. The "other mission payables" item includes all the obligations owed to, local NGOs, institutions and partners, and international organizations and money traders.

The "Payables to other partners" are the obligations owed to a project partner which has advanced its fair share. The balance will be paid in 2020 upon receipt of the final installment by the Donor. The important growth of partnerships will lead to important growth in the coming years. The same applies to the opposite item, i.e. Payables to other partners, for the opposite reason.

E) ACCRUALS AND DEFERRED INCOME

Balance at 31.12.2019	Euros	35,200,323
Balance at 31.12.2018	Euros	30,619,712
Variation	Euros	(4,580,611)

This item includes the expenses pertaining to the financial year that are payable in subsequent years and the revenues recorded by the end of the year but pertaining to subsequent years.

The first are recorded in 2019.

The total amount relates instead to the instalments of contributions for the implementation of the projects which, for accrual purposes, are deferred to subsequent financial years. These projects are common to two or more financial years and the amount of the payment varies according to the time and spending capacity of the Organization.

Given the high mission activity plan for 2019, compared to 2018, it is natural to attribute the reduction in value to the growth in implementation capacity between the two years.

The detailed description of each project, country of intervention and funding provider is shown in Annex 4 of these Notes.

MEMORANDUM ACCOUNTS

The items listed at the bottom of the Balance Sheet concern guarantees given directly to the Organization (bank sureties), for the performance of projects, when required by the contract with the lender. As at 31.12.2019 these guarantees were provided by “Intesa San Paolo” in the amount of € 544,934, “Generali Assicurazioni” in the amount of € 292,621, “Tokio marine Europe” in the amount of € 351,321 and “Tua assicurazioni” in the amount of € 287,611.

Details of current sureties and reference projects are shown in the table:

Issuing Bank	Date	Project title	Beneficiary	N° Guarantee	Amount	Expiry date
INTESA SANPAOLO	23/01/2017	HQ office rent	Casa Gen. Ordine Padri Carmelitani Scalzi	00044/8200/00004052	€ 18,000.00	30/09/2022
INTESA SANPAOLO	06/03/2018	3472 AID 11480	Italian Agency for Development Cooperation	00044/8200/00004943	€ 179,844.92	Revocable
INTESA SANPAOLO	04/07/2018	3475 AID 11253	Italian Agency for Development Cooperation	00044/8200/00005190	€ 68,194.04	Revocable
INTESA SANPAOLO	04/07/2018	4230 AID 11386	Italian Agency for Development Cooperation	00044/8200/00005191	€ 113,894.85	Revocable
INTESA SANPAOLO	23/08/2018	4633 AID 11293	Italian Agency for Development Cooperation	00044/8200/00005289	€ 73,500.00	Revocable
INTESA SANPAOLO	23/08/2018	2993 AID 11267	Italian Agency for Development Cooperation	00044/8200/00005290	€ 91,500.00	Revocable
GENERALI ASS	12/11/2018	3160 AID 11226	Italian Agency for Development Cooperation	380203919	€ 83,698.20	Revocable
GENERALI ASS	12/11/2018	4820 AID 11226	Italian Agency for Development Cooperation	380203920	€ 118,923.00	Revocable
GENERALI ASS	11/11/2019	4826 AID 11762	Italian Agency for Development Cooperation	390208831	€ 90,000.00	11/05/2021 renewable
TOKIO MARINE EUROPE S.A.	12/02/2019	0142	Regione Lazio	28019956274	€ 89,487.50	Revocable
TOKIO MARINE EUROPE S.A.	02/04/2019	4235 AID 11687	Italian Agency for Development Cooperation	28019960486	€ 67,417.50	Revocable
TOKIO MARINE EUROPE S.A.	02/04/2019	3482 AID 11263	Italian Agency for Development Cooperation	28019960487	€ 126,915.90	Revocable
TOKIO MARINE EUROPE S.A.	31/05/2019	02230 AID 11722	Italian Agency for Development Cooperation	28019965354	€ 67,500.00	Revocable
TUA ASSICURAZIONI	20/06/2019	2998 AID 11698	Italian Agency for Development Cooperation	40094291000576	€ 74,998.20	Revocable
TUA ASSICURAZIONI	20/08/2019	5301 AID 11214	Italian Agency for Development Cooperation	40094291000729	€ 78,000.00	20/02/2021 renewable
TUA ASSICURAZIONI	04/09/2019	4236 AID 11731	Italian Agency for Development Cooperation	40094291000728	€ 67,112.70	04/03/2021 renewable
TUA ASSICURAZIONI	13/09/2019	4239 AID 11384	Italian Agency for Development Cooperation	40094291000772	€ 67,500.00	13/9/2020 renewable

€ 1,476,487

STATEMENT OF OPERATING ACTIVITIES

OPERATING ACTIVITIES

This concerns the activities carried out by the Organization to meet the statutory provisions. For INTERSOS, this heading includes project-related revenues and costs, that is to say, the amount spent reported and approved to implement the projects, which is, clearly, in line with the provisions allocated in agreement with the donors.

I.) Operating income

	2019	Euros	70,352,298
	2018	Euros	65,132,595
	Variation	Euros	+ 5,219,703

The amount of income is in the form of:

- Value of contracts signed with National and International organizations: Value of the expenses incurred during the year based on the value of the contracts signed with National and International organizations on behalf of INTERSOS to implement the projects.
- Other contributions: these are contributions from private donors (voluntary contributions from individual donors, associations and private bodies) on behalf of the Organization to implement the projects.

The amount that has not been spent is recognized at the end of the year. In case of projects straddling two financial years, the amount is recognized as deferred income; as a decrease in the donor receivables item, in the case of projects that conclude all activities within a single year; or as a "receivables to donors" in case of projects closing their operations by the year for which not all funding has been collected; or "payables to donors" closing their operations by December 31 of the current year for which not all funding has been collected.

Operating expenses refer to the costs incurred by the Organization in the course of delivering projects for which it has received the aforementioned contributions from funding bodies.

Following the above deferral of revenues based on the associated costs incurred, the two income statements show the same data at the end of the year.

Mission	Amount	Donor	Amount
ITALY	1,110,585	UNHCR	35%
SOMALIA	4,300,073	UNICEF	12%
AFGHANISTAN	1,649,426	CBPF	11%
IRAQ	8,943,180	OTHER UN	10%
CHAD	1,100,856	EC	2%
LEBANON	9,419,594	ECHO	9%
YEMEN	16,755,251	AICS	7%
DRC	2,872,052	OTHER INT.	13%
SOUTH SUDAN	4,365,549	PRIVATE	1%
JORDAN	3,966,421		100%
CAR	2,434,083		
CAMEROON	3,915,091		
NIGERIA	7,964,265		
GREECE	115,000		
LIBYA	658,057		
NIGER	623,337		
COLOMBIA	47,948		
BURKINA FASO	111,531		
	70,352,298		

Details on the funding providers, countries of interventions, number of managed projects and on the main areas of intervention can be found in Annex 5 of these Notes.

GENERAL SUPPORTING ACTIVITIES

These activities differ from the operating activities, but they are instrumental as they ensure efficiency, correctness, and regularity during the realization of institutional purposes. This item also includes the costs incurred for the Organization's domestic and overseas support structures, gains or losses from currency exchange, interest income and expenses, as well as extraordinary income and expenses and taxes accrued for the year.

II.) *Income from supporting activities*

	2019	Euros	5,764,990
	2018	Euros	4,528,424
	Variation	Euros	+ 1,236,566

This item comprises “Income from contributions” and “Other operating income”.

Private contributions, reimbursements from projects by means of a fixed amount, and membership fees.

Unrestricted income from private donors for €456,201, consist of funds donated spontaneously to the Organization by individuals and other private parties, associations and bodies, without restrictions on how said funds are to be used. Private contributions tied into specific activities, if have not been spent, are recorded as deferred income to be included as income in the following year.

Reimbursements by means of a fixed amount refer to the rates of assistance conventionally and contractually allocated by the Funding Bodies to cover the Organization's structural costs.

Due to the increased project implementation capabilities, within the same schedule of activities, and the associated increase in project expenses, there was an increase of €1,059,194 (from € 4,063,823 of 2018 to €5,123,017 of 2019).

Membership fees from € 3,200 went to € 3,400 for the increase of two active members. As of December 31, INTERSOS had 34 ordinary members.

The “Other operating income” item includes

- Reimbursement of advanced operating costs. This item amounted to € 9,846 as at 31.12.2019. These are mainly reimbursements of expenses for the use of spaces and services of the headquarters in Italy reimbursed by “Più Culture” in the amount of € 1,000. Also included are reimbursements for the teaching of the “Social Change School” and ISPI masters for € 5,260, and other reimbursements for expenses incurred by Intersos on behalf of third parties related to software licenses and hotels for € 3,586.
- Project staff loan. This involves the use of employees for activities related to projects abroad in Nigeria, Yemen, Libya, Greece, Burkina Faso, Democratic Republic of Congo, Afghanistan, Iraq, Niger and Cameroon amounting to € 172,249. In 2018, the same figure was € 169,423. The Organization’s ability to engage employees in project activities is certainly not only an indicator of sustainability but also of sound internal management.

II.) Expenses from supporting activities

2019	Euros	5,439,581
2018	Euros	4,476,522
Variation	Euros	+ 963,059

The item “For Services” amounting to € 2,705,775 includes:

Description	Amount 2018	Amount 2019
Headquarters staff	247,581	121,508
Expat staff	1,213,961	1,337,842
Consultants	152,816	122,523
Legal and Notary fees	21,357	24,457
Head Office rents and utilities	158,754	193,449
Software support	21,316	21,203
Fundraising expenses	271,640	575,279
Communication and visibility expenses	96,077	120,274
Office repairing and maintenance	42,831	20,891
Bank charges and commissions	42,126	63,820
Stationery	7,119	4,964
Training	80,257	44,612
Postage	87	52
Telephones, fax, the Internet	37,108	36,828
Domestic couriers expenses	4,984	4,637
Other office-related expenses	3,984	7,864
Small equipment and visibility	27,189	5,572
	2,429,187	2,705,775

2019 is confirmed as a year of consolidation. The costs of general support do not vary significantly while, on the other hand, the plan of humanitarian activities implemented is growing. Fundraising expenses alone have increased by around € 300,000, which corresponds to the difference on the total of all the items in the table between 2018 and 2019. Revenues in the same sector have also increased, as shown in the previous paragraph. The accounting principle continues to apply that only net personnel costs, i.e. those not recognised by the lenders as direct costs for the activities carried out, are recognised in the statement of operations. Another sharp increase is the cost of bank charges and commissions. The increase is linked to the greater use of the forms of advance payments on contracts in order to increase the Organization’s financial needs.

For employees, the figure for 2019 was different from the previous year. The amount of € 2,705,775 refers to salaries, social security charges borne by the Organization, insurance for accidents at work and provisions for the year for severance indemnities. The stabilization of the headquarters staff has led to a strong growth of this type of contract in relation to the previous project collaboration contract. This is the reason for the sharp increase in this item.

The item Consultants includes the costs incurred for the auditing of the financial statements by Crowe – AS Spa. The same item also includes the costs towards Crowe Clark Whitehill LLP, for the audit according to the criteria provided by the U.S. government for the organizations that receive the funds.

The item relating to depreciation, amortization and write-downs, for € 9,421, includes the depreciation of tangible assets only. Intangible assets, such as software and licences, are fully amortised and have not been increased during the year.

For details of the provisions for risks, see page 18 of these notes, in the section on Shareholders’ Equity and Restricted Funds.

The following expenses have been reclassified amongst the **other operating expenses** have been reclassified under other operating expenses:

Description	Amount 2018	Amount 2019
Membership fees	19,307	17,596
Project costs borne by headquarters	87,627	3,720
Subsidies and rounding off	2,351	984
Food consumption and hospitality expenses	2,383	2,674
Foreign mission costs	26,736	177,124
Costs for new mission openings	10,132	-
Transport costs	8,542	8,933
Penalties	2,146	1,038
Other taxes	12,987	10,912
Third party vehicle expenses	-	-
Other sundry charges	561	419
	172,772	223,400

The difference compared to the 2018 figure is mainly due to project costs borne by headquarters and the cost of foreign missions. The first relates to expenses incurred by INTERSOS as its own contribution to the projects. In 2018 the costs were mainly related to the Organisation's contribution to the "01-25 FAMI Crotona" project for € 70,137. In 2019 there are no direct contributions to the projects under management but only small expenses linked to coordination meetings. The second relates to costs for the maintenance of foreign facilities and consists of both the differentials between flat-rate reimbursements recognized to cover the costs of expatriate personnel, and out-of-pocket costs incurred for the same personnel, and costs relating to local facilities and local personnel not reimbursed by the projects managed. This value is very variable over the years and depends on annual investments in strengthening and opening up old and new missions and on the managerial capacity to find adequate coverage in the budgets of the projects financed.

C) Financial Income and Expenses

	2019	Euros	(90,876)
	2018	Euros	(51,207)
	Variation	Euros	(39,669)

This item consists of the difference between interest income, interest expense and losses. For each mission, exchange gains and losses were reversed and the residual value recorded at the Rome office.

The difference with the previous year is due to the exchange differences recorded. In 2018 Rome closed with 30,527, after using all the exchange rate fluctuation provision available; in 2019 there was a loss on exchange rates of 50,661. The increase in interest expenses, on the other hand, is attributable to the greater use of the forms of advance on contracts taken out to increase the Organization's financial needs.

The table below shows the comparative data for the two years:

Description	2018	2019
Interest income	126	110
Foreign currency exchange rate gain	-	-
Interest expenses	(20,806)	(40,325)
Foreign currency Exchange rate loss	(30,527)	(50,661)
	(51,207)	(90,876)

E) Extraordinary operating Income and Expenses

	2019	Euros	25,039
	2018	Euros	59,238
	Variation	Euros	(34,199)

Contingent liabilities are new losses in addition to the previous ones, or new costs arising from activities that are not related to the Organization's operating activities. Negative income elements arising from debt restructuring are also included in the Statement of Activities as extraordinary expenses. The breakdown of these costs by type for the year 2019 is as follows:

Description	Amount
Deletion of bad debts	132
Capital loss on disposal of assets	1,104
Not refunded flights	4,911
Prior years accounting adjustments	10,851
	16,998

Extraordinary income includes any revenue earned from activities not related to the regular activities whether ordinary, operating or ancillary. The breakdown of these costs by type for the year 2019 is as follows:

Description	Amount
Balance IRAP 2019 – Relaunch Decree	25,975
Incorrect supplier billing	8,948
Prior years accounting adjustments	7,114
	42,037

See the section on Net Assets and Earmarked Funds on page 18 of these Notes for a more detailed description of the provisions for liabilities and charges..

Taxes

	Balance at 31.12.2019	Euros	83,435
	Balance at 31.12.2018	Euros	56,329
	Variation	Euros	+ 27,106

The Organization is subject to IRAP (Regional Tax for Productive Activities) registration of 4.82%.

STATEMENT OF OPERATING ACTIVITIES SUBJECT TO VAT

In 2019 there are no accounting entries relating to the financial statements of the Organization.

EVENTS OCCURRED AFTER THE CLOSING OF THE FINANCIAL YEAR

The COVID-19 pandemic forced Intersos to temporarily deviate from long-term plans and remodel and reorganize operations in an emergency/crisis mode. Suddenly exposed to a different type of vulnerability, it was necessary on the one hand to respond to the emergency and, on the other hand, activities and approaches had to be adapted to meet the needs induced by the pandemic in rather unexplored waters.

The uncertainty created by the pandemic confirms once again that the willingness to respond to unpredictable humanitarian challenges is the “raison d’être” of a humanitarian organisation like INTERSOS. The activities of many of the projects being implemented have been reshaped, new proposals have been presented to respond to the crisis and to the training and protection needs of the people assisted by the interventions already in place. New opportunities have also been created in the national territory, with the creation and management of “mobile teams” in Rome, Crotone and Sicily on anti COVID-19 activities and protection of the most vulnerable segment of the population.

The first months of 2020 were characterised by a long lockdown period. In addition to the important organizational effects linked to the impossibility to guarantee the necessary mobility of expatriate staff, the impossibility to reach workplaces and areas of intervention in the field, there were no significant economic impacts. The activity plan of the managed projects had a propulsive push towards the financing of anti COVID-19 activities both in Italy and in the field. Furthermore, a containment of some operating costs was recorded, also through the containment policies related to DL 34/2020 “relaunch decree”.

As of 30 September 2020, the total number of contracts signed, on an accrual basis, amounted to € 92,911,731. The figure has already exceeded the same total of contracts signed on an accrual basis throughout 2019, amounting to € 82,433,837, which shows a clear economic solidity and does not foreshadow problems related to business continuity.

On the other hand, there has certainly been an inevitable reduction in project implementation, due to the difficulty of access in the areas of intervention and an impact on liquidity deriving from the timing of disbursement of instalments by donors, which has inevitably slowed down. The implementation is expected to pick up in the second half of the year, while in relation to liquidity, an attempt will be made to increase the Organization’s financial needs through forms of medium-term loans with credit institutions and deferment of commitments undertaken with them, including through Legislative Decree 18/2020 “cura Italia” through which the instalments of the loan taken out in 2019 could be suspended.

A possible negative impact could occur, one year later, due to the possible reduced financial availability of the main institutional donors in 2021. INTERSOS is preparing an operational plan to prevent and govern such an eventuality through forms of investment geared towards a greater diversification of sources of financing and an expansion of operating sectors.

BUSINESS CONTINUITY

The financial statements were prepared on a going concern basis.

These financial statements, consisting of the Balance Sheet, the Statement of Operations and the Notes to the Financial Statements, give a true and fair view of the financial position and results of operations for the year and correspond to the results in the accounting records.

For the Board of Directors
General Manager
(Konstantinos Moschochoritis)

ANNEXES

FINANCIAL STATEMENTS 2019

ANNEX No. 1

DONOR RECEIVABLES			
PROJECTS FUNDED IN ITALY			
CODE	DONOR	STATUS	RECEIVABLE
01-29	PRIVATE DONORS	ONGOING	45.000,00
01-32	UNICEF	ONGOING	173.000,00
01-42	PUBLIC ENTITIES	ONGOING	134.231,00
01-43	PRIVATE DONORS	ONGOING	220.640,00
01-47	UNHCR	CONCLUDED	19.252,00
01-49	PRIVATE DONORS	ONGOING	20.000,00
01-50	PRIVATE DONORS	CONCLUDED	109.900,00
01-51	UNICEF	ONGOING	126.593,00
01-53	PRIVATE DONORS	CONCLUDED	21.000,00
01-54	TAVOLA VALDESE	ONGOING	26.000,00
01-55	PRIVATE DONORS	ONGOING	77.200,00
01-56	PRIVATE DONORS	CONCLUDED	5.000,00
01-57	PRIVATE DONORS	CONCLUDED	10.000,00
01-58	PRIVATE DONORS	CONCLUDED	8.000,00
01-59	PRIVATE DONORS	ONGOING	22.711,00
02-221	CBPF	CONCLUDED	119.977,00
02-228	CBPF	ONGOING	237.101,00
02-229	CBPF	ONGOING	145.177,00
02-230	AICS	ONGOING	225.000,00
02-231	CBPF	ONGOING	436.166,00
02-232	CBPF	ONGOING	190.857,00
02-234	CBPF	ONGOING	272.603,00
02-235	CBPF	ONGOING	212.249,00
28-92	USAID	ONGOING	352.261,00
28-94	USAID	ONGOING	1.031.729,00
29-93	AICS	CONCLUDED	51.079,00
29-97	ECHO	ONGOING	140.000,00
29-98	AICS	ONGOING	250.191,00
31-59	USAID	ONGOING	589.815,00
31-60	AICS	ONGOING	55.799,00
34-60	PRIVATE DONORS	CONCLUDED	1.190,00
34-63	EC	ONGOING	194.614,00
34-72	AICS	ONGOING	599.483,00
34-75	AICS	CONCLUDED	42.573,00
34-82	AICS	ONGOING	423.053,00
35-91	ECHO	CONCLUDED	248.308,00
35-96	USAID	ONGOING	3.042.005,00
35-101	WHO	CONCLUDED	189.867,00
35-106	ECHO	ONGOING	400.000,00
35-108	PRIVATE DONORS	CONCLUDED	75.145,00
41-167	UNICEF	ONGOING	892.884,00
41-168	UNICEF	CONCLUDED	14.266,00
41-180	UNICEF	ONGOING	14.861,00
41-181	UNICEF	ONGOING	464.855,00
41-182	CBPF	ONGOING	16.231,00
42-25	ECHO	CONCLUDED	490.965,00
42-27	EC	ONGOING	94.358,00
42-29	OTHER INTERNATIONAL ORGANISMS	CONCLUDED	6.197,00

FINANCIAL STATEMENTS 2019

ANNEX No. 1

DONOR RECEIVABLES			
PROJECTS FUNDED IN ITALY			
CODE	DONOR	STATUS	RECEIVABLE
42-30	AICS	CONCLUDED	71.403,00
42-31	ECHO	CONCLUDED	260.000,00
42-32	OTHER INTERNATIONAL ORGANISMS	CONCLUDED	4.927,00
42-35	AICS	ONGOING	224.845,00
42-36	AICS	ONGOING	223.709,00
42-38	ECHO	ONGOING	162.223,00
42-39	AICS	ONGOING	450.000,00
46-33	AICS	CONCLUDED	2.286,00
48-17	USAID	ONGOING	987.236,00
48-25	ECHO	ONGOING	1.200.000,00
49-17	ECHO	ONGOING	346.680,00
49-33	USAID	ONGOING	3.314.740,00
50-06	UNHCR	CONCLUDED	33.000,00
52-01	UNICEF	CONCLUDED	144.499,00
52-02	UNICEF	ONGOING	1.345.741,00
53-01	AICS	ONGOING	520.000,00
55-01	ECHO	ONGOING	14.556,00
TOTAL PROJECTS FUNDED IN ITALY			21.845.231,00

FINANCIAL STATEMENTS 2019

ANNEX No. 1

DONOR RECEIVABLES			
PROJECTS FUNDED ABROAD			
CODE	DONOR	STATUS	RECEIVABLE
02-220	UNICEF	ONGOING	506.742,00
02-224	WFP	ONGOING	124.275,00
02-225	WFP	CONCLUDED	19.769,00
02-226	UNFPA	CONCLUDED	253.478,00
02-227	UNICEF	ONGOING	154.160,00
02-233	UNICEF	ONGOING	229.918,00
28-93	OTHER INTERNATIONAL ORGANISMS	CONCLUDED	1.408,00
29-94	CBPF	CONCLUDED	168.688,00
29-95	CBPF	CONCLUDED	151.968,00
29-96	UNHCR	CONCLUDED	1.091.064,00
29-99	CBPF	ONGOING	222.824,00
29-100	CBPF	ONGOING	136.300,00
31-61	UNICEF	ONGOING	18.377,00
35-82	IOM	ONGOING	113.005,00
35-94	UNICEF	CONCLUDED	183.031,00
35-95	UNICEF	CONCLUDED	48.561,00
35-99	UNICEF	ONGOING	498.956,00
35-100	OTHER INTERNATIONAL ORGANISMS	ONGOING	891.699,00
35-107	IOM	ONGOING	243.463,00
38-38	WFP	CONCLUDED	146.507,00
38-40	UNFPA	CONCLUDED	2.115,00
38-41	WFP	ONGOING	224.795,00
38-43	WFP	CONCLUDED	100.115,00
38-45	UNDP	CONCLUDED	65.938,00
41-174	UNHCR	CONCLUDED	43.266,00
46-34	UNICEF	CONCLUDED	14.671,00
46-37	UNICEF	CONCLUDED	160.747,00
46-38	UNICEF	ONGOING	107.568,00
46-39	UNICEF	ONGOING	447.079,00
46-40	CBPF	ONGOING	340.754,00
48-11	UNFPA	CONCLUDED	5.970,00
48-24	PRIVATE DONORS	CONCLUDED	46.096,00
49-24	WFP	CONCLUDED	69.490,00
49-25	WFP	CONCLUDED	70.710,00
49-26	WFP	CONCLUDED	25.006,00
49-28	WFP	CONCLUDED	602.745,00
49-30	WFP	CONCLUDED	59.388,00
49-31	CBPF	CONCLUDED	54.484,00
49-32	FAO	CONCLUDED	15.825,00
49-34	WFP	ONGOING	1.381.860,00
52-03	UNICEF	ONGOING	524.919,00
54-02	UNICEF	ONGOING	112.378,00
TOTAL PROJECTS FUNDED ABROAD			9.680.112,00
TOTAL DONOR RECEIVABLES			31.525.343,00

FINANCIAL STATEMENTS 2019

ANNEX No. 2

BANKS IN ITALY			
	CURRENCY	RECEIVABLE	PAYABLE
BANCA POPOLARE ETICA C/C N. 11014941	EUR	57.814	
BANCA POPOLARE ETICA C/C N. 15550007	EUR	433.700	
BANCA POPOLARE ETICA C/C N. 11200003	EUR	-	164.217
BANCA POPOLARE ETICA C/C N. 11205226	EUR	21.346	
BANCA POPOLARE ETICA C/C N. 11371945	EUR	119.015	
BANCA POPOLARE ETICA C/C N. 11372059	EUR	-	38
BANCA POPOLARE ETICA C/C N. 1101494001	USD	983	
BANCA POPOLARE ETICA C/C N. 16861288	EUR	32.564	
BANCA POPOLARE ETICA C/C N. 16861379	EUR	-	17
BANCA PROSSIMA C/C N. 1821	EUR	66.276	
BANCA PROSSIMA C/C N. 9358095	USD	71.455	
BANCA PROSSIMA C/C N. 19798	EUR	13.963	
BANCA PROSSIMA C/ANTICIPI N. 16252	EUR	-	897.791
BANCA PROSSIMA C/C N. 78779	EUR	508	
BANCA PROSSIMA C/C N.130524	EUR	21.367	
BANCA PROSSIMA C/C N. 134222	EUR	31.314	
BANCA PROSSIMA C/C N. 9358134	USD	312.619	
BANCA PROSSIMA C/C N. 9358135	USD	2.459	
BANCA PROSSIMA C/C N. 137667	USD	45.831	
BANCA PROSSIMA C/C N. 140651	USD	155	
BANCA PROSSIMA C/C N. 142205	USD	28.020	
BANCA PROSSIMA C/C N. 145074	EUR	10.669	
BANCA PROSSIMA C/C N. 143992	EUR	6.612	
BANCA PROSSIMA C/C N. 148070	EUR	3.395	
BANCA PROSSIMA C/C N. 148086	EUR	25.047	
BANCA PROSSIMA C/C N. 148087	EUR	27.309	
BANCA PROSSIMA C/C N. 152292	EUR	6	
BANCA PROSSIMA C/C N. 152299	EUR	53.985	
BANCA PROSSIMA C/C N. 160440	EUR	1.345	
BANCA PROSSIMA C/C N. 160435	EUR	2.144	
BANCA PROSSIMA C/C N. 161351	EUR	3	
UBI BANCA C/C N. 728	EUR	5.844	
UBI BANCA C/C N.728	USD	126.161	
UBI BANCA C/C N. 1573	EUR	4.351	
UBI BANCA C/C N. 1573	USD	172.093	
UBI BANCA C/C N. 1568	EUR	-	5
UBI BANCA C/C N. 1568	USD	-	179
UBI BANCA C/C N. c/anticipo 12792	EUR	-	3.099
UBI BANCA C/C N. c/anticipo 12793	EUR	-	3.009
UBI BANCA C/C N. c/anticipo 14659	EUR	-	3.109
UBI BANCA C/C N. c/anticipo 14660	EUR	-	3.109
UBI BANCA C/C N. c/anticipo 16522	EUR	-	300.000
UBI BANCA C/C N. c/anticipo 16523	EUR	-	300.000
BANCA MONTE DEI PASCHI DI SIENA C/C 9076094	EUR	443	
BANCA MONTE DEI PASCHI DI SIENA C/C 90765	USD	-	19
BANCA SELLA C/C 7900882383580	EUR	45.464	
POSTE ITALIANE C/C 87702007	EUR	16.109	
TOTAL BANKS IN ITALY		1.760.370	- 1.674.592

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ANNEX No. 2

BANKS ABROAD			
	CURRENCY	RECEIVABLE	PAYABLE
KENYA		426.772	-
Kenya Bank:CFC 55508	KES	8.297	
Kenya Bank: CFC 74203	USD	124.656	
Kenya Bank: CFC 83954	USD	2.818	
Kenya Bank: CBA 6426250031	USD	83	
Kenya Bank: CBA 82396063/6426250047	USD	30	
Kenya Bank:CFC 100000290879	USD	5.127	
Kenya Bank:CFC 0100001967481	EUR	6	
Kenya Bank: CFC 0100003272154	USD	4.948	
Kenya Bank:CFC 4077029	USD	6.719	
Kenya Bank:CFC 4414912	EUR	82	
Kenya Bank CFC 4927267	USD	125.216	
Kenya Bank CFC 4588219	KES	1.082	
Kenya Bank CFC 4588243	USD	146.154	
Banca COORAFR :CFC 0100000055497 Nairobi	USD	199	
Nairobi Bank: CFC 1813174	USD	1.355	
AFGHANISTAN		152.986	-
Herart Bank: AIB 0503302007158002	USD	23	
Kabul Bank: AZIZI NGO - 000101210394351	USD	2.573	
Kabul Bank: AZIZI NGO - 000101110394458	AFN	1.517	
Kabul Bank: AZIZI OFDA - 000101210394691	USD	2.125	
Kabul Bank: AZIZI OFDA - 000101110394539	AFN	146.748	
IRAQ		1.709.589	- 2.524
Iraq Bank: Blom Bank 02-300-2160774-01	Usd	35	
Iraq Bank: Blom Bank 02-300-2160774-02	Usd	37	
Iraq Bank: Blom Bank 23-300-2160774-01	IQD	-	3
Iraq Bank: Blom Bank 23-300-2160774-02	IQD	33	
Iraq Bank: Blom Bank 23-300-2160774-01	EUR	2.910	
Iraq Bank: Blom Bank 23-300-2160774-03	IQD	28.445	
Iraq Bank: Blom Bank 23-300-2160774-03	Usd	518	
Iraq Bank: Blom Bank 23-300-2160774-04	Usd	-	2.440
Iraq Bank: Blom Bank 23-300-2160774-04	IQD	186.449	
Iraq Bank: Blom Bank 23-300-2160774-05	IQD	77.015	
Iraq Bank: Blom Bank 23-300-2160774-05	Usd	811.950	
Iraq Bank: Blom Bank 23-300-2160774-06	Usd	7	
Iraq Bank: Blom Bank 23-300-2160774-06	IQD	146.581	
Iraq Bank: Blom Bank 23-300-2160774-07	IQD	3	
Iraq Bank: Blom Bank 23-300-2160774-07	Usd	17	
Iraq Bank: Blom Bank 23-300-2160774-08	IQD	3	
Iraq Bank: Blom Bank 04 300 2160774 02	EUR	95.767	
Iraq Bank: Blom Bank 02 304 2160774 01	Usd	20	
Iraq Bank: Blom Bank 23-300-2160774-09	IQD	87.370	
Iraq Bank: Blom Bank 23-304-2160774-01	IQD	67	
Iraq Bank: Blom Bank 02 304 2160774 02	Usd	87	
Iraq Bank: Blom Bank 02 304 2160774 02	IQD	33	
Iraq Bank: Cihan Bank 840 251010 31611	Usd	23	
Iraq Bank: Cihan Bank 368 251010 31611	IQD	314	
Iraq Bank: Cihan Bank 368 251010 31611 01	IQD	1.494	
Iraq Bank: Blom Bank 23-304-2160774-03	IQD	156.527	
Iraq Bank: Blom Bank 23-304-2160774-04	IQD	91.428	
Iraq Bank: Islamic Bank 2516-001-0052218-0733	IQD	22.456	
Iraq Bank: Blom Bank 23-300-2160774-05	IQD	-	81

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BANKS ABROAD			
	CURRENCY	RECEIVABLE	PAYABLE
JORDAN		515.577	-
Amman Bank:CAB 090009804705	JOD	494	
Amman Bank:CAB 090010117916	JOD	89.653	
Amman Bank:CAB 090010789558	JOD	184.020	
Amman Bank:CAB 090011439698	EUR	501	
Amman Bank:CAB 090011439666	JOD	36.607	
Amman Bank:CAB 090011439658	EUR	1.023	
Amman Bank:CAB 090011439704	USD	154	
Amman Bank:CAB 090011439712	JOD	9.922	
Amman Bank:CAB 090011439674	JOD	484	
Amman Bank:CAB 090011759121	JOD	34.439	
Amman Bank:CAB 090011759083	EUR	440	
Amman Bank:CAB 090011992818	JOD	116.934	
Amman Bank:CAB 090011992837	EUR	40.905	
CHAD		403.055	-
Chad Bank:UBA 70103100324 03	XAF	29.580	
Chad Bank:UBA 70-100-40-0040	XAF	119.662	
Chad Bank:UBA 70-100-30-0444	XAF	229.040	
Chad Bank:UBA 70-100-30-0650	XAF	24.772	
LEBANON		883.733	- 8.890
Lebanon Bank:BLF UNICEF 1840	Usd	3.089	
Lebanon Bank:BLF INTERSOS 2840	Usd	82.446	
Lebanon Bank:BLF UNHCR 3840	Usd	28	
Lebanon Bank:BLF UNHCR 3422	LBP	10.398	
Lebanon Bank:BLF WFP 5840	Usd	11.961	
Lebanon Bank:BLF UNFPA 7840	Usd	22.942	
Lebanon Bank:BLF UNHCR ZAHLE 8840	Usd	4.996	
Lebanon Bank:BLF UNHCR BEIRUT 9840	Usd	2.950	
Lebanon Bank:BLF INTERSOS 2422	LBP	6.083	
Lebanon Bank:BLF Debit card 11840	Usd	839	
Lebanon Bank:BLF UNHCR ZAHLE 8422	LBP	23.035	
Lebanon Bank:BLF UNHCR BEIRUT 9422	LBP	382.117	
Lebanon Bank:BLF GOETHE 13422	LBP	4.250	
Lebanon Bank:BLF AICS 15840	Usd	387	
Lebanon Bank:BLF MADAD 16840	Usd	144.542	
Lebanon Bank:BLF MADAD 16978	EUR	12	
Lebanon Bank:BLF UNHCR NORTH 17422	LBP	39.289	
Lebanon Bank:BLF UNHCR NORTH 17840	Usd	24.020	
Lebanon Bank:BLF AICS 15978	EUR	-	3
Lebanon Bank:BLF PROMOSSO 18840	Usd	-	8.884
Lebanon Bank:BLF PROMOSSO 18978	EUR	11	
Lebanon Bank:BLF AICS 19978	EUR	-	3
Lebanon Bank:BLF AICS 19840	Usd	2.394	
Lebanon Bank:BLF AICS 20978	EUR	116	
Lebanon Bank:BLF AICS 20840	Usd	72.331	
Lebanon Bank:BLF AICS 21978	EUR	122	
Lebanon Bank:BLF INTERSOS 2978	EUR	45.375	

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BANKS ABROAD			
	CURRENCY	RECEIVABLE	PAYABLE
YEMEN		231.788	- 426.301
Yemen Bank:IB 0005-440494-002	Usd	24.036	
Yemen Bank:IB 0005-440170-002	Usd		136.486
Yemen Bank:IB 0005-440170-001	YER		14.173
Yemen Bank:IB 0005-440494-001	YER	398	
Yemen Bank:IB 0005-440170-003	YER	1.694	
Yemen Bank:IB 0005-440170-004	Usd	18.010	
Yemen Bank:IB 0005-392626-001	YER	1.534	
Yemen Bank:IB 0005-392626-002	Usd	534	
Yemen Bank:IB IOM 0005-393030-001	YER		3.176
Yemen Bank:IB IOM 0005-393030-002	Usd		55.500
Yemen Bank:IB 0005-440170-005	YER	357	
Yemen Bank:IB 0005-440170-006	Usd	9.909	
Yemen Bank:IB SDC 0005-393707-001	YER	12.623	
Yemen Bank:IB 0005-440170-008	Usd	23.203	
Yemen Bank:IB 0005-440494-003	YER	15	
Yemen Bank:IB 0005-440494-004	Usd	188	
Yemen Bank:IB UNICEF 0005-392626-003	YER		6.747
Yemen Bank:IB UNICEF 0005-392626-004	Usd	115.738	
Yemen Bank:IB OFDA 0005-39683-001	YER	3.850	
Yemen Bank:IB OFDA 0005-39683-002	Usd		79.987
Yemen Bank:IB 0005-393892-003	YER	975	
Yemen Bank:IB 0005-393892-004	Usd		14.453
Yemen Bank:IB 0005-440494-005	YER	118	
Yemen Bank:IB 0005-440494-006	Usd		9.075
Yemen Bank:IB ECHO 0005-733444-001	YER		4.055
Yemen Bank:IB ECHO 0005-733444-002	Usd		99.737
Yemen Bank:IB UNICEF 5 0005-392626-005	YER	6	
Yemen Bank:IB UNICEF 6 0005-392626-006	Usd	63	
Yemen Bank:IB UNICEF 7 0005-392626-007	YER	1.373	
Yemen Bank:IB UNICEF 8 0005-392626-008	Usd		2.912
Yemen Bank:IB 0005-393892-005	YER	1.860	
Yemen Bank:IB 0005-393892-006	Usd	15.303	
THE DEMOCRATIC REPUBLIC OF THE CONGO (DRC)		729.585	-
DRC Bank -TMB Bank : 1252-3906955-02-50	Usd	15.655	
DRC Bank - EcoBank :Unhcr 0030403119915401	Usd	210.337	
DRC Bank - EcoBank :Intersos 0030403119915402	Usd	121.683	
DRC Bank - EcoBank : UN sud K 0160403119915401	Usd	14.176	
DRC Bank - EcoBank : ong SK 0160403119915402	Usd	109.222	
DRC Bank - EcoBank : UN 3827 0160403119915403	Usd	241.067	
DRC Bank -TMB Bank : 1252-3906955-05-54	Usd	150	
DRC Bank -TMB Bank : 1252-3906955-04-54	Usd	3.622	
DRC Bank -Ecobank: 0090403119915401	Usd	527	
DRC Bank -Ecobank: 2600003040199154014	Usd	62	
DRC Bank -TMB: 17220002114757000159	Usd	10.992	
DRC Bank -ECOBANK: 260001604019915405	Usd	2.033	
DRC Bank -TMB: 17253003906955000106	Usd	58	

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BANKS ABROAD			
	CURRENCY	RECEIVABLE	PAYABLE
SOUTH SUDAN		314.381	-
South Sudan-Juba Bank:KCB 5500215930	Usd	78	
South Sudan-Juba Bank:KCB 5500706667	SSP	181	
South Sudan-Juba Bank: CFC 62797	SSP	115	
South Sudan-Juba Bank: CFC 62846	Usd	18.847	
South Sudan-Juba Bank: CFC 74208	SSP	7	
South Sudan-Juba Bank: CFC 74933	SSP	28	
South Sudan-Juba Bank: CFC 73384	Usd	290.529	
South Sudan-Juba Bank: CFC 80728	Usd	1.128	
South Sudan-Juba Bank: CFC 80787	SSP	2	
South Sudan-Juba Bank: CFC 80755	Usd	1.110	
South Sudan-Juba Bank: CFC 80763	Usd	464	
South Sudan-Juba Bank: CFC 80771	Usd	40	
South Sudan-Juba Bank: CFC 82488	SSP	211	
South Sudan-Juba Bank: CFC 82464	Usd	482	
South Sudan-Juba Bank: CFC 0200000163348	Usd	935	
South Sudan-Juba Bank: CFC 0200000163359	SSP	225	
CAR		626.472	-
CAR Banck: ECOBANK - 0181085650131	XAF	139	
CAR Banck: ECOBANK - 0181085670113	XAF	8.214	
CAR Banck: ECOBANK - 01810929401166	XAF	298.248	
CAR Banck: ECOBANK - 0070182911150901	XAF	270.904	
CAR Banck: ECOBANK - 0070362910856501	Usd	31.963	
CAR Banck: ECOBANK - 0070182911987801	XAF	5.862	
CAR Banck: ECOBANK - 0070182911899201	XAF	93	
CAR Banck: ECOBANK - 0070182912018001	XAF	10.810	
CAR Banck: ECOBANK - 0070362912018001	Usd	241	
CAMEROON		420.656	-
Cameroon Bank: SGC - 02902052350693	XAF	16.670	
Cameroon Bank: Maroua 16020575294-91	XAF	103.251	
Cameroon Bank: SGC - 29020690524-44	XAF	153.510	
Cameroon Bank: SGC -16280703411-37	XAF	3.835	
Cameroon Bank: EcoBank 180182630221402	XAF	117.887	
Cameroon Bank: SGC - 05020934461-24	XAF	24.135	
Cameroon Bank: SGC - 05020934464-15	XAF	1.368	
NIGERIA		730.996	-
Nigeria Bank: StanbicBTC0017303364	NGN	54.990	
Nigeria Bank: StanbicBTC0017303443	EUR	572	
Nigeria Bank: StanbicBTC0017341423	Usd	6.966	
Nigeria Bank: StanbicBTC0017423725	NGN	180.650	
Nigeria Bank: StanbicBTC0017423866	Usd	10.687	
Nigeria Bank: StanbicBTC0021482952	EUR	0	
Nigeria Bank: StanbicBTC0021482969	NGN	3	
Nigeria Bank: StanbicBTC0022825431	NGN	28	
Nigeria Bank: StanbicBTC0022825613	Usd	341.777	
Nigeria Bank: StanbicBTC0022278350	NGN	12	
Nigeria Bank: StanbicBTC0024811959	NGN	18.710	
Nigeria Bank: StanbicBTC0024657410	NGN	9.493	
Nigeria Bank: StanbicBTC0024657520	Usd	10.789	
Nigeria Bank: StanbicBTC0027175818	NGN	30.979	
Nigeria Bank: StanbicBTC0027175863	EUR	65.340	

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BANKS ABROAD			
	CURRENCY	RECEIVABLE	PAYABLE
GREECE		4.101	-
Greece Bank: NBG 21000434007	EUR	4.101	
LIBYA		97.225	-
Libya Bank: ATTIJARI 04102002005819897954	EUR	501	
Libya Bank: ATTIJARI 04102002005819919197	USD	57.426	
Libya Bank: ATTIJARI 04102002005819938112	TND	417	
Libya Bank: ATIB 100000159012	LYD	2.255	
Libya Bank: BIAT 08603000155102911140	USD	29.566	
Libya Bank: BIAT 0860300015502086236	TND	3.700	
Libya Bank: ATIB 100000161778	USD	3.360	
SYRIA		8.117	-
Syria Bank: Bank Al Sharq NGO 25799.17	SYP	323	
Syria Bank: Bank Al Sharq NGO 27999.41	EUR	7.793	
Syria Bank: Bank Al Sharq AICS 27820.04	SYP	1	
NIGER		184.000	-
Niger Bank: BoA 1300933336000108	XOF	1.089	
Niger Bank: BoA 1300933348000366	XOF	131.139	
Niger Bank: BoA 1300933479000127	XOF	51.772	
COLOMBIA		5.123	-
Colombia Bank: SUDAMERIS 81862484	COP	5.123,00	
BURKINA FASO		22.924	-
Burkina Bank: UBA 421100002019	XOF	1.283,94	
Burkina Bank: UBA 421100002028	XOF	21.639,67	
TOTAL BANKS ABROAD		7.467.079	- 437.715
BANKS BALANCE		7.115.141	

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CASH FUNDS IN ITALY			
	CURRENCY	RECEIVABLE	PAYABLE
ITALY		36.178	
CASH FUNDS - ITALY	EUR	21.616	
CASH FUNDS - FOREIGN CURRENCY	USD	2.876	
CASH FUNDS - FOREIGN CURRENCY	CDF	20	
CASH FUNDS - FOREIGN CURRENCY	XAF	23	
PREPAID CARD N. 1361	EUR	2.502	
PREPAID CARD N. 1379	EUR	1.370	
PREPAID CARD N. 2851	EUR	454	
PREPAID CARD N. 5961	EUR	40	
PREPAID CARD N. 5979	EUR	10	
PREPAID CARD N. 4161	EUR	325	
PREPAID CARD N. 1346	EUR	666	
PREPAID CARD N. 1338	EUR	1.354	
PREPAID CARD N. 9679	EUR	3.197	
SOLDO PREPAID CARD NTRS1958 - 01	EUR	1.672	
PAYPAL CARD	EUR	53	
CASH FUNDS ABROAD			
	CURRENCY	RECEIVABLE	PAYABLE
KENYA/SOMALIA		12.740	
NAIROBI	USD	5.608	
NAIROBI	EUR	2.451	
NAIROBI	KES	4.180	
NAIROBI	UGX	502	
SOUTH SUDAN		5.650	
JUBA	USD	1.987	
JUBA	SSP	3.663	
LIBYA		5.587	
TUNIS	EUR	1	
TUNIS	TND	187	
TUNIS	Usd	36	
TUNIS	LYD	6	
TRIPOLI	LYD	3.212	
TRIPOLI	Usd	2.144	
LEBANON		22.071	
BEIRUT	LBP	4.999	
BEIRUT	USD	1.425	
TIRO	LBP	6.630	
TIRO	Usd	1	
TRIPOLI - LEBANON	LBP	4.548	
TRIPOLI - LEBANON	Usd	818	
ZAHLE	LBP	3.104	
ZAHLE	Usd	545	
AFGHANISTAN		17.058	
KABUL	AFN	3.679	
KABUL	Usd	9.159	
KANDAHAR	AFN	3.051	
KANDAHAR	Usd	1.169	

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CASH FUNDS ABROAD			
	CURRENCY	RECEIVABLE	PAYABLE
JORDAN		3.346	
AMMAN	EUR	3	
AMMAN	JOD	3.343	
CHAD		12.110	
BAGA SOLA	XAF	10.170	
GORE	XAF	354	
NDJAMENA	XAF	1.587	
YEMEN		8.998	
ADEN	Usd	2.594	
ADEN	YER	1.792	
SANAA	Usd	1.186	
SANAA	YER	3.426	
DEMOCRATIC REPUBLIC OF CONGO		2.814	
BUKAVU	CDF	35	
BUKAVU	Usd	17	
BUNIA	Usd	848	
GOMA	CDF	2	
GOMA	Usd	955	
KALEHE	CDF	72	
KALEHE	Usd	335	
KALEMIE	CDF	5	
KALEMIE	Usd	545	
IRAQ		27.205	
ERBIL	IQD	3.021	
ERBIL	Usd	24.184	
CAR		15.887	
BANGUI	Usd	909	
BANGUI	XAF	14.140	
BRIA	XAF	838	
NIGERIA		5.154	-
ABUJA	NGN	115	
ABUJA	Usd	1.182	
MAIDUGURI	NGN	1.912	
MAIDUGURI	Usd	1.945	
CAMEROON		13.075	-
BUEA	XAF	96	
KOUSSERI	XAF	4.575	
MAROUA	XAF	5.974	
YAOUNDE	XAF	2.431	
COLOMBIA		824	-
BOGOTA	COP	178	
BOGOTA	EUR	5	
BOGOTA	Usd	641	

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CASH FUNDS ABROAD			
	CURRENCY	RECEIVABLE	PAYABLE
SYRIA			
		876	-
DAMASCO	EUR	100	
DAMASCO	SYP	223	
DAMASCO	Usd	553	
NIGER			
		2.688	-
AGADEZ	XOF	2.214	
NIAMEY	XOF	474	
BURKINA FASO			
		3.539	-
OUAGADOUGOU	EUR	1.100	
OUAGADOUGOU	XOF	2.439	
TOTAL CASH FUNDS ABROAD		159.622	
TOTAL CASH FUNDS		195.800	
TOTAL LIQUID ASSETS		7.662.879	

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COUNTRY	PAYABLE BY CATEGORY	DONOR	PAYABLE
TOTAL HQ PAYABLES TOWARDS DONORS			
IRAQ	PROJECT 29-96	UNHCR	60.436
CAMEROON	PROJECT 48-20	AICS	52.297
NIGERIA	PROJECT 49-21	USAID	85.051
NIGER	PROJECT 54-01	UNHCR	19.881
BURKINA FASO	PROJECT 56-01	UNHCR	5.034
TOTAL HQ PAYABLES TOWARDS DONORS			222.699
PAYABLES TOWARDS DONORS ABROAD			
KENYA/SOMALIA	PROJECT 02-222	UNHCR	2.386
KENYA/SOMALIA	PROJECT 02-223	UNHCR	2.898
IRAQ	PROJECT 29-96	UNHCR	234.888
LEBANON	PROJECT 34-76	UNHCR	35.451
LEBANON	PROJECT 34-78	UNHCR	37.088
LEBANON	PROJECT 34-79	UNHCR	10.304
LEBANON	PROJECT 34-81	UNHCR	3
YEMEN	PROJECT 35-102	UNHCR	93.514
YEMEN	PROJECT 35-103	UNHCR	53.594
YEMEN	PROJECT 35-104	UNHCR	11.081
YEMEN	PROJECT 35-105	UNHCR	23.147
YEMEN	PROJECT 35-97	OCHA	10.151
YEMEN	PROJECT 35-98	OCHA	7.971
DRC	PROJECT 38-40	UNFPA	17.793
DRC	PROJECT 38-42	UNHCR	7.875
SOUTH SUDAN	PROJECT 41-174	UNHCR	3.627
CAR	PROJECT 46-30	UNICEF	241
CAR	PROJECT 46-36	UNHCR	3.404
CAMEROON	PROJECT 48-22	UNHCR	12.987
CAMEROON	PROJECT 48-23	UNHCR	18.887
NIGERIA	PROJECT 49-27	OCHA	8.110
NIGERIA	PROJECT 49-29	UNHCR	20.957
NIGERIA	PROJECT 49-31	OCHA	7.861
NIGER	PROJECT 54-01	UNHCR	32.131
TOTAL PAYABLES TOWARDS DONORS ABROAD			656.349
TOTAL PAYABLES TOWARDS DONORS			879.048

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PAYABLES TO SUPPLIERS ABROAD	
NIGERIA	491.844
JORDAN	3.589
CAR	47.032
COLOMBIA	3.297
DRC	26.709
IRAQ	104.293
SOUTH SUDAN	153.898
AFGHANISTAN	6.441
KENYA/SOMALIA	157.755
CHAD	9.702
NIGER	50.546
BURKINA FASO	17.600
LEBANON	345.132
LIBYA	42.213
CAMEROON	288.581
TOTAL PAYABLES TO SUPPLIERS ABROAD	1.748.632
SEVERANCE INDEMNITIES FOR LOCAL OVERSEAS STAFF	
KENYA/SOMALIA	21.220
NIGERIA	432.720
NIGER	91
CAR	106
CHAD	3.492
BURKINA FASO	115
TOTAL SEVERANCE INDEMNITIES ABROAD	457.745
TAX PAYABLES ABROAD	
NIGERIA	281.681
YEMEN	76.872
JORDAN	3.140
CAR	4.486
COLOMBIA	161
DRC	9.903
IRAQ	359.090
SOUTH SUDAN	38.899
AFGHANISTAN	11.216
KENYA/SOMALIA	7.810
NIGERIA	16.027
BURKINA FASO	711
LEBANON	25.385
LIBYA	2.479
CAMEROON	4.191
TOTAL TAX PAYABLES ABROAD	842.051
PENSION AND SOCIAL SECURITY PAYABLES ABROAD	
NIGERIA	8.670
YEMEN	84.635
JORDAN	38.993
CAR	10.464
DRC	17.259
IRAQ	812.187
SOUTH SUDAN	288.809
KENYA/SOMALIA	44
NIGER	5.810
BURKINA FASO	1.185
LEBANON	63.817
LIBYA	3.286
CAMEROON	12.168
TOTAL PENSION AND SOCIAL SECURITY PAYABLES ABROAD	1.347.326

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STAFF PAYABLES		
NIGERIA		1.206
CAR		33
DRC		24.391
IRAQ		372.165
SOUTH SUDAN		152.901
AFGHANISTAN		96.670
KENYA/SOMALIA		3.128
CHAD		225
NIGER		348
LIBYA		11.153
CAMEROON		13.095
TOTAL STAFF PAYABLES		675.314
OTHER PAYABLES		
LEBANON		44.892
NIGERIA		400
YEMEN		2.009
COLOMBIA		15
SYRIA		20
AFGHANISTAN		1.801
TRIPOLI		6.336
TOTAL OTHER PAYABLES		55.472
ITALY - HQ		
PAYABLES FROM INVOICES RECEIVED		238.549
PAYABLES FROM INVOICES TO BE RECEIVED		98.829
TOTAL SUPPLIERS IN ITALY		337.378
ITALY - HQ		
	Consultant remuneration payables	627.665
	Employees salary payables	215.309
	Severance indemnities for HQ staff	234.657
TOTAL PAYABLES TO HQ STAFF		1.077.631
ITALY-HQ		
	IRPEF 1001	102.425
	IRPEF 1012	-
	IRPEF 1655 receivable art. 1 DL n. 66 del 24/04/14	-
	ADDIT. REGIONAL IRPEF	3.893
	ADDIT. MUNICIPAL IRPEF	1.200
	IRPEF 1040 consultants	1.081
	IRAP	
TOTAL TAX PAYABLES		89.257

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ITALY - HQ		
Employee payables to INPS		76.096
Staffing-related payables to INPS		110.019
Social Security Contributions 13th or 14th month's salary payables		14.429
Social Security Contributions Paid Leave and Recovery of Working		20.744
Fondo Est - Quadrifor - Quas		644
Staffing-related payables to INAIL	-	1.817
TOTAL ITALY - HQ		220.116

SUMMARY SHORT-TERM PAYABLES	
BANK PAYABLES	2.572.619
DONOR PAYABLES	879.048
FOREIGN SUPPLIERS PAYABLES	1.748.632
SUPPLIER PAYABLES IN ITALY	337.378
TAX PAYABLES IN ITALY AND ABROAD	931.307
PENSION AND SOCIAL SECURITY PAYABLES IN ITALY AND ABROAD	1.567.442
STAFF PAYABLES	842.974
OTHER STAFF PAYABLES ABROAD	1.727.445
TOTAL PAYABLES	10.606.845

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ANNEX No. 4

ACCRUALS AND DEFERRALS

DEFERRED EXPENSES		
HQ	SERVICES	23.670
HQ	INSURANCE	1.727
TOTAL DEFERRED EXPENSES		25.397
ACCRUED INCOME		
HQ		31.299
TOTAL ACCRUED INCOME		31.299
PREPAID PROJECT EXPENSES		
NIGERIA	COSTS TO BE REPORTED	41.378
JORDAN	COSTS TO BE REPORTED	23.656
SYRIA	COSTS TO BE REPORTED	897
ITALY	COSTS TO BE REPORTED	2.060
KENYA/SOMALIA	COSTS TO BE REPORTED	1.209
CHAD	COSTS TO BE REPORTED	1.502
LEBABON	COSTS TO BE REPORTED	2.433
CAMEROON	COSTS TO BE REPORTED	1.305
TOTAL PREPAID PROJECT EXPENSES		74.439
TOTAL ACCRUALS AND DEFERRED EXPENSES		131.136
ACCRUALS AND DEFERRED INCOME		
DEFERRED INCOME RELATED TO PROJECTS		
ITALY		1.003.897
01-29	PRIVATE DONORS	12.130
01-32	UNICEF	173.000
01-35	PRIVATE DONORS	39.956
01-42	PUBLIC ENTITIES	63.929
01-43	PRIVATE DONORS	172.605
01-45	PRIVATE DONORS	5.935
01-48	PRIVATE DONORS	39.165
01-49	PRIVATE DONORS	20.000
01-50	PRIVATE DONORS	162.918
01-51	UNICEF	146.530
01-54	TAVOLA VALDESE	19.526
01-55	PRIVATE DONORS	70.865
01-56	PRIVATE DONORS	3.334
01-59	PRIVATE DONORS	74.004
SOMALIA		3.507.563
02-220	UNICEF	443.749
02-224	WFP	87.964
02-227	UNICEF	172.314
02-228	OCHA	350.288
02-229	OCHA	101.003

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ACCRUALS AND DEFERRALS

02-230	AICS	375.091
02-231	OCHA	653.452
02-232	OCHA	148.263
02-233	UNICEF	375.330
02-234	OCHA	449.423
02-235	OCHA	350.686
AFGHANISTAN		1.306.549
28-92	USAID	265.595
28-94	USAID	1.040.954
IRAQ		2.393.004
29-97	ECHO	363.484
29-98	AICS	462.176
29-99	OCHA	899.846
29-100	OCHA	667.498
CHAD		956.875
31-59	USAID	790.780
31-60	AICS	154.285
31-61	UNICEF	11.810
LEBANON		1.474.605
34-63	EC	380.380
34-72	AICS	597.178
34-82	AICS	497.047
YEMEN		5.929.360
35-82	IOM	122.534
35-96	USAID	3.006.213
35-99	UNICEF	214.625
35-100	PRIVATE DONORS	1.124.956
35-106	ECHO	1.198.955
35-107	IOM	192.173
35-108	PRIVATE DONORS	69.903

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ACCRUALS AND DEFERRALS

DEFERRED INCOME RELATED TO PROJECTS		
DRC		777.023
38-39	UNHCR	183.253
38-41	WFP	187.003
38-44	UNICEF	239.991
38-45	UNDP	166.777
SOUTH SUDAN		1.545.878
41-167	UNICEF	740.262
41-180	UNICEF	59.386
41-181	UNICEF	423.339
41-182	OCHA	322.891
JORDAN		1.770.212
42-27	EU	4.305
42-31	ECHO	71.674
42-35	AICS	234.753
42-36	AICS	390.137
42-37	OCHA	234.742
42-38	ECHO	385.174
42-39	AICS	449.426
CAR		1.191.337
46-37	UNICEF	123.017
46-38	UNICEF	95.260
46-39	UNICEF	632.306
46-40	OCHA	340.754
CAMEROON		1.697.532
48-17	USAID	778.197
48-25	ECHO	919.335
NIGERIA		4.482.318
49-17	ECHO	237.865
49-33	USAID	3.136.026
49-34	WFP	1.108.427
CAMEROON		1.870.661
52-02	UNICEF	1.345.741
52-03	UNICEF	524.919
SYRIA		520.000
53-01	AICS	520.000
NIGER		171.138
54-02	UNICEF	171.138
COLOMBIA		21.761
55-01	ECHO	21.761

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ACCRUALS AND DEFERRALS

TOTAL DEFERRED INCOME		30.619.712
ACCRUED EXPENSES		
HQ		-
TOTAL ACCRUED EXPENSES		-
TOTAL ACCRUALS AND DEFERRED INCOME		30.619.712

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Annex N. 5

			AFGHANISTAN		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
OTHER INT	3	1.649.425,69	Protection	3	1.649.425,69
Total	3	1.649.425,69	Total	3	1.649.425,69

			BURKINA FASO		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
UNHCR	2	111.531,24	Protection	2	111.531,24
Total	2	111.531,24	Total	2	111.531,24

			CAMEROON		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
OTHER INT	1	861.492,85	Child protection	1	616.870,39
ECHO	2	662.004,56	Food assistance, food security and livelihood	1	861.492,85
MAE - COOPITA	1	616.870,39	Nutrition	1	92.358,79
PRIVATE	1	92.358,79	Protection	4	2.344.368,67
UNHCR	2	1.682.364,11			
Total	7	3.915.090,70	Total	7	3.915.090,70

			COLOMBIA		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
ECHO	1	47.948,13	Protection	1	47.948,13
Total	1	47.948,13	Total	1	47.948,13

			JORDAN		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
OTHER INT	4	60.279,39	Education in Emergency	3	1.258.024,60
CBPF	2	363.452,23	Protection	9	2.026.193,95
EC	1	647.154,39	Water, sanitation and hygiene promotion	2	682.202,08
ECHO	3	2.042.755,48			
MAE - COOPITA	4	852.779,14			
Total	14	3.966.420,63	Total	14	3.966.420,63

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Annex N. 5

			GREECE		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
UNHCR	1	115.000,00	Protection	1	115.000,00
Total	1	115.000,00	Total	1	115.000,00

			IRAQ		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
CBPF	4	1.829.327,02	Education in Emergency	4	1.470.191,62
ECHO	2	374.924,87	Health	2	374.924,87
MAE - COOPITA	2	574.033,89	Protection	4	7.098.063,52
UNHCR	2	6.164.894,23	Total	10	8.943.180,01
Total	10	8.943.180,01			

			ITALY		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
MAE - COOPITA	2	251.784,89	Migration	22	1.103.487,44
PRIVATE	17	344.931,05			
UNHCR	1	346.101,11			
UNICEF	2	160.670,39			
Total	22	1.103.487,44	Total	22	1.103.487,44

			LEBANON		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
OTHER INT	1	23.410,40	Capacity building	1	196.804,56
OTHER UN	2	232.334,66	Education in Emergency	1	23.410,40
EC	1	920.885,29	Others	1	485.295,75
MAE - COOPITA	3	1.207.290,74	Programs of Returnees	2	721.994,99
UNHCR	8	7.035.673,14	Protection	9	7.071.203,24
			Water, sanitation and hygiene promotion	1	920.885,29
Total	15	9.419.594,23	Total	15	9.419.594,23

			LIBYA		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
UNICEF	1	658.056,83	Protection	1	658.056,83
Total	1	658.056,83	Total	1	658.056,83

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Annex N. 5

			NIGER		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
UNHCR	2	595.077,98	Education in Emergency	1	28.258,98
UNICEF	1	28.258,98	Protection	2	595.077,98
Total	3	623.336,96	Total	3	623.336,96

			NIGERIA		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
OTHER INT	3	3.545.098,73	Education in Emergency	1	273.194,71
OTHER UN	2	385.916,77	Food assistance, food security and livelihood	6	1.699.053,01
OTHER UN	4	1.701.038,32	Nutrition	3	3.639.488,49
CBPF	4	896.872,24	Protection	5	1.843.077,88
ECHO	1	432.544,73	Shelter and NFIs	2	509.450,98
UNHCR	2	863.671,89			
UNICEF	1	139.122,39			
Total	17	7.964.265,07	Total	17	7.964.265,07

			Central African Republic		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
CBPF	1	235.608,96	Child protection	2	193.797,65
MAE - COOPITA	1	420.071,48	Education in Emergency	3	835.566,30
UNHCR	1	1.314.037,97	Health	1	90.680,63
UNICEF	4	464.364,14	Protection	1	1.314.037,97
Total	7	2.434.082,55	Total	7	2.434.082,55

			Democratic Republic of the Congo		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
OTHER UN	5	631.609,99	Education in Emergency	1	257.163,13
PRIVATE	1	7.097,26	Nutrition	1	222.442,43
UNHCR	2	2.018.000,52	Protection	7	2.399.544,64
UNICEF	1	222.442,43			
Total	9	2.879.150,20	Total	9	2.879.150,20

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Annex N. 5

			SOMALIA		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
OTHER UN	3	1.241.496,20	Child protection	3	1.672.237,84
CBPF	11	1.425.416,26	Education in Emergency	3	671.291,51
MAE - COOPITA	2	180.739,06	Food assistance, food security and livelihood	1	43.405,34
UNHCR	2	574.765,37	Health	6	996.888,43
UNICEF	4	877.656,16	Nutrition	2	206.123,94
			Protection	3	410.891,47
			Shelter and NFIs	1	156.168,79
			Water, sanitation and hygiene promotion	3	143.065,73
Total	22	4.300.073,05	Total	22	4.300.073,05
			SUD SUDAN		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
OTHER UN	1	112.491,35	Child protection	4	2.317.944,76
CBPF	8	878.927,65	Education in Emergency	1	5.541,72
ECHO	1	286.304,03	Protection	6	974.267,27
UNHCR	2	336.288,01	Shelter and NFIs	4	582.714,38
UNICEF	5	2.751.537,64	Water, sanitation and hygiene promotion	2	485.080,55
Total	17	4.365.548,68	Total	17	4.365.548,68
			TCHAD		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
OTHER INT	1	472.022,53	Child protection	1	251.486,13
MAE - COOPITA	1	377.347,13	Food assistance, food security and livelihood	1	472.022,53
UNICEF	1	251.486,13	Health	1	377.347,13
Total	3	1.100.855,79	Total	3	1.100.855,79
			YEMEN		
DONOR	N. PROJECTS	EXPENSES IN EUROS	AREAS	N. PROJECTS	EXPENSES IN EUROS
OTHER INT	2	1.979.480,21	Health	5	3.335.858,72
OTHER UN	2	588.322,69	Nutrition	3	846.207,50
OTHER UN	2	1.809.658,32	Protection	16	11.362.382,95
CBPF	3	1.654.776,77	Water, sanitation and hygiene promotion	1	1.210.801,98
ECHO	2	1.959.442,59			
PRIVATE	1	12.242,16			
UNHCR	7	5.847.297,38			
UNICEF	6	2.904.031,03			
Total	25	16.755.251,15	Total	25	16.755.251,15
TOTAL	179	70.352.298,35	TOTAL	179	70.352.298,35