Purpose

This update, aims to provide information on the implementation of the Plan of Action and other Myanmar Humanitarian Fund (MHF) processes through highlighting the key activities, such as the status of contributions, allocations and risk management issues, summary of monitoring, reporting and auditing.

While the update captures as many details about the MHF activities as possible, it is not exhaustive and does not replace the Annual Report, which is the main reference document to report the outcomes of the Fund, including the results against the Common Performance Framework and the achievements per cluster and sector.

The update will be produced quarterly, although the first update will cover the period from 1 February to 31 May 2021.

Humanitarian Situation

The humanitarian situation in several states and regions across the country is severe. The Myanmar Humanitarian Response Plan (HRP) for 2021 estimated that more than one million people in Kachin, northern Shan, Rakhine, southern Chin, eastern Bago and Kayin states are currently in need of assistance and protection services, facing critical problems related to living standards, physical and mental wellbeing or coping mechanisms. The escalation and/or intensification of armed conflicts in Kachin, northern Shan and parts of the south-east, aggravated by the developments since 1 February 2021, have increased the forced displacement, including in urban and peri-urban areas, and reduced freedom of movement and access to protection, basic services and livelihoods, particularly affecting women and girls and other vulnerable groups. Over 121,000 have been internally displaced since the start of 2021 due to conflicts and insecurity; the majority of this displacement reported since February. Humanitarian developments reported in late May in other parts of Myanmar, including in Chin and Kayah states, have complicated this situation, resulting in emergence of new humanitarian needs.  

The COVID-19 pandemic is still present with 143,571 cases countrywide including 3,216 fatalities and 132,318 recoveries confirmed as of 31 May 2021. On 27 May, the de facto authorities announced that 96 positive cases had been found out of 1,788 tests, i.e. a positivity rate of 5.4%, significantly

1 Further information on humanitarian developments in conflict-affected areas: OCHA Humanitarian Update n. 7, covering from 24 April to 24 May.
higher than in the last few weeks. This is a possible indicator that the situation may worsen soon. There have been no updates on the township-level COVID-19 data since 4 February 2021. With decreasing public health service availability, provision of life-saving care to displaced people and other vulnerable population where risk for COVID-19 transmission remains high, has become more critical, including alternative referral mechanisms where necessary. It is important to reinforce community-based primary health care in partnership with civil society organizations (CSO), NGOs and ethnic health organization (EHO).

**Flexible Approach**

The 1 February events have exacerbated the already challenging humanitarian context in Myanmar, due to increasing and intensifying conflicts, insecurity and the impact of the political developments on aid operations, including disruptions to communication, transportation and supply chains; shortages of cash for operations due to limitations on banking services, increase in market prices, and limited COVID-19 testing capacities and vaccination planning. Nevertheless, humanitarian partners across the country continued to make all efforts to maintain life-saving activities in all conflict-affected areas.

Since the beginning of the political crisis, the MHF team has been in contact with its partners and sub-partners to ensure that all the safety and security measures were in place, including business continuity plans, and to identify the eventual impact of the crisis on MHF-funded activities. Partners regularly updated the MHF team on the impact on critical activities, including main challenges on access and type of engagement with the de facto authorities and mitigation measures. Downstream humanitarian actors involved in the implementation of MHF-funded partners were also included in the process. On 5 March, a summary note was distributed to the Advisory Board members with detailed information on the impact of the new situation. A second note was distributed on 7 May, including an update of the additional needs as a result of the developments since 1 February, and actions undertaken using ongoing MHF funding.

On 9 and 10 March 2021, the MHF organized consultative sessions with partners to discuss flexibility measures and revise the Risk Management Framework, including additional scenarios related to the ongoing crisis. These sessions facilitated the draft of two main guidance documents: the MHF Engagement Principles with the de facto authorities and the Flexibility Guidance to support partners in the new operating environment. These documents were endorsed in the MHF Advisory Board meeting on 17 March 2021.

The majority of the mitigation measures implemented by MHF-funded partners are linked to the implementation of duty of care and continuity business plans, including proper safety and security guidelines and prioritization of critical life-saving programmes and protection activities. Activities have been re-prioritized and, in some cases, re-designed, looking at low visibility. For instance, protection programmes on civil documentation and human rights awareness will be reframed with different title related to civic education. Some activities, e.g. shelter care and shelter maintenance in Kachin, will be conducted by camp management committees and local suppliers.

Regarding the challenges on payments due to the disruption of banking system, alternative payments modalities have also been explored, including developing potential cash flow plans for sub-partners, putting less urgent procurements on hold, using mobile banking, credit and payment through mobile phone systems and use of money transfer agencies. Other options have been considered, such as using local solidarity networks with available cash and develop short-term plans to secure life-saving assistance with suppliers and other key actors, e.g. food aid in Kachin in areas controlled by non-state armed actors.

The MHF team continues to monitor the ongoing developments, and evaluate the impacts on the MHF-funded activities, including access to people in need.

In relation to the emerging humanitarian situations and following the Flexibility Guidance, the MHF has further facilitated the use of the contingency budget lines for unforeseen emergencies, as included in some partners’ budgets, and the request of cost-extension of the funded projects, as an exceptional measure. This action is helping partners with presence and demonstrative operating capacity to immediately respond with life-saving activities to the emerging humanitarian needs. After consultation with the Advisory Board and endorsement of the Humanitarian Coordinator a.i., the MHF has extended the scope of the First Standard Allocation Strategy (2021) to include this response as part of its priorities. This combined action will allow an immediate response through the ongoing projects until a specific response can be established within the framework of the current Standard Allocation (see below).

**Ongoing funding**

Implementation of 34 projects funded in 2019 and 2020, targeting 617,824 people, including 46,000 persons with disabilities, for a total of US$13.6 million is ongoing. These projects directly involve 26 partners – 6 national NGOs, 17 INGOs and 3 UN agencies –, apart of other organizations acting as sub-partners, including civil society and community-based organizations. These interventions are located in several geographical areas, with Rakhine and Kachin the states having the biggest share of projects (13 and 12 respectively), followed by Shan (5), Kayin (3), Chin (2) and one project countrywide (PSEA).
OVERVIEW
As of 31 May 2021

$10.7M
Contributions
Australia: $3.9M
United Kingdom: $2.1M
Germany: $1.8M
Sweden: $1.6M
Canada: $0.8M
Switzerland: $0.5M

$13.6M
Allocations
Kachin: $4.6M, 169K people, 13 projects
Shan: $1.1M, 110K people, 6 projects
Rakhine: $6.4M, 399K people, 14 projects
Kayan: $0.9M, 54K people, 4 projects

0.6M
People targeted

46K
Persons targeted with disabilities

112K Boys
8K Boys with disability
18%
36%

220K Women
18K Women with disability
24%
22%

151K Girls
9K Girls with disability
24%
22%

134K Men
12K Men with disability

Allocations in US$ million

Ongoing funding

26
Partners
34
Projects

3.6M
National NGOs
6 partners
8 projects

9M
INGOs
17 partners
22 projects

0.9M
United Nations
3 partners
4 projects

$13.6M
Ongoing funding

In US$ million

In thousands of people
TIMELINE OF KEY EVENTS

**Military takeover on 1 February 2021**

**Meeting of the MHF Advisory Board and endorsement of Flexibility Guidance**

**Conflict escalation across Myanmar, with additional displacement and protection concerns**

**Emerging conflict in Chin and Kayah, including additional displacement**

**Cost-Extension in Kayin**

**Launch of the First Standard Allocation against the Myanmar HRP 2021, extended to emerging humanitarian situations**

**Cost-Extension in Chin and Kayin**

TARGETED vs REACHED PEOPLE

As of 31 May 2021

**618K** People targeted

**127K** People reached

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<th>Reached</th>
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<tr>
<td>Men</td>
<td>134K</td>
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</tr>
<tr>
<td>Girls</td>
<td>151K</td>
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<tr>
<td>Boys</td>
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<table>
<thead>
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<th>Targeted</th>
<th>Reached</th>
<th>Percentage</th>
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<tr>
<td>Displaced people</td>
<td>384K</td>
<td>111K</td>
<td>29%</td>
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<tr>
<td>Other crisis-affected people</td>
<td>38K</td>
<td>0.1K</td>
<td>0.3%</td>
</tr>
<tr>
<td>Host communities</td>
<td>193K</td>
<td>12K</td>
<td>6%</td>
</tr>
<tr>
<td>Returnees</td>
<td>3K</td>
<td>3K</td>
<td>89%</td>
</tr>
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Resource Mobilization

As of 31 May, six donors had already committed $10.7 million to the Fund. This represents 35 per cent of the target of $30.9 million fixed for 2021, – 15 per cent of the total HRP funding received in 2020.

On 21 April, the MHF sent letters signed by the HC a.i. to contributing and potential donors to the MHF, highlighting the main outcomes of the Fund in 2020 and its added value and requesting for further contributions. As a result, two previous contributing donors in 2020 have initiated the process of a new allocation of funds for 2021. Two new donors shared positive feedback on the request, demonstrating interest in the inclusive and transparent allocation process, the oversight and accountability mechanisms, and the Fund capacity to pursue an integrated approach with other sources of funding.

Allocation Plan

On 12 May, the MHF launched a First Standard Allocation of US$10 million to support priority needs included in the HRP 2021 as well as additional life-saving activities related to the emerging humanitarian situation as a consequence of the military takeover of 1 February 2021. An addendum to this allocation was published on 21 May incorporating the emerging situation in the south-eastern part of Chin State, particularly in Mindat Township. The addendum has been extended on 26 May to other emerging humanitarian situations in country, such as in Kayah State. As the situation is very volatile, the MHF has not determined specific envelopes and will decide projects as per submitted proposals and analysis during the strategic review, with a maximum duration of implementation of six months. The deadline of submission of proposal has been extended until 8 June 2021 (09h00am, Yangon time).

This extension excludes response in urban and peri-urban areas of Yangon. Those needs will be only considered once the HRP Addendum is consolidated and associated do no harm approach analyzed, due to the sensitivity and complexity of intervening in this context. The MHF would be ready to open a Reserve Allocation for these needs, including the mobilization of other sources of funding as much as possible.

Plan of Action

In reference to the Plan of Action for 2021, some activities were re-scheduled due to the new operating environment, giving priority to urgent actions linked to the new operating environment, such as providing specific guidance on flexibility measures and engagement principles with the de facto authorities and revising the risk management framework.

The MHF moved forward with some activities aimed at enhancing the internal processes, such as double counting of reached people. With OCHA CBPF Section at HQ level, the MHF team is implementing a mixed approach: maximum number of people reached by township and sum of people reached by project. These adjustments will be reflected in the Annual Report 2020 (likely to be published in the first half of June), as well as better analysis of cross-cutting issues such as accountability to affected population, gender and age, disability inclusion and environmental risks. The MHF also revised the remote call monitoring tool to make it more meaningful and practical. Reference documents, such as the Annual Strategy and the Common Performance Framework were published and shared with partner and key stakeholders, and specific management questions, lessons observed and best practices were discussed during the regular workshop with partners.

The MHF had also had a discussion with clusters and sectors, including at sub-national levels, regarding the improvement of the allocation prioritization and strategic and technical review of projects. A specific workshop is planned for 7 June 2021, where discussion will also focus on how to make the MHF more flexible and efficient in supporting emerging humanitarian situations in the current context.

During the reporting period, the MHF team also had discussions with other pooled funds and facilities, such as the Access to Health Fund and the Paung Sie Facility to improve coordination and complementarity in key areas, including health and social cohesion. In collaboration with UN Women, the MHF has started some actions on facilitating access to funding and inclusion in allocation processes of local women-led organizations and women’s rights organizations (WLO/WRO), including an awareness session with relevant partners.

That said, as indicated below, other activities have been postponed for the second part of the year, particularly the annual stakeholders survey, the re-activation of the Efficiency Task Force, and discussions with relevant actors on working together to increase organizational and financial capacity of local and national partners.

Project Revisions

During the reporting period, 16 project revisions have been approved in line with the Flexibility Guidance in the context of the COVID-19 and the ongoing political crisis. Revisions include no-cost extension, reprogramming of activities, budget revision
and extension of projects to new locations. Revision requests were linked to needs arising from additional displacement since February 2021, and included supporting essential basic services such as emergency temporary shelters, temporary WASH facilities, hygiene and NFI kits, food distribution, cash for food, medicines and referral services to newly displaced people. The revisions were undertaken through budget reprogramming, the activation of the contingency budget line for unforeseen emergencies or the approval of cost-extensions.

Cost-extensions of about $0.2 million are being processed for four ongoing projects to address the immediate humanitarian needs for conflict-affected people as a result of the current political crisis. The assistance included primary healthcare package in Kawkareik and Haingbowe Townships, Kayin State; cash-for-food in Hpaupun Township, Kayin State; and food, WASH, temporary shelter and essential health care in Mindat and Hakha townships, Chin State.

Since 2020, a contingency budget line can be added (maximum of 4 per cent of the budget) to facilitate rapid response to any unforeseen urgent humanitarian needs. It will be activated upon approval by the Fund Manager, within 24 hours of the formal written request.

Reporting Activities

Between 1 February and 31 May 2021, the MHF team has revised and approved 17 progress narrative reports and 20 final narrative reports. Reporting activities also include 24 interim financial reports and 19 final financial reports.

Many partners reported significant delays or partial suspension of activities due to the COVID-19 pandemic and the February 2021 events. Nevertheless, new opportunities have been opened in terms of implementation and ownership from affected communities. For instance, camp-based volunteers have played a critical role in implementing activities regardless of existing access constraints. Project staff have been providing technical support to the volunteers and monitoring project activities via available mobile applications such as Viber, WeChat, and Messenger groups. Though these alternative ways have helped projects to continue, guidance and skill strengthening should be enhanced, minimizing the risk of negative impact on quality and effectiveness of programmes due to the limited skills of community volunteers.

Good example of innovation has been the establishment of telecommunication-based medical care service in Kachin, with the aim of filling the gap of on-site medical services. Primary health care mobile clinic teams have conducted teleconsultation and case management for all patients through telephone communication with the support of camp-based trained community health volunteers.

Another tool that seems very appropriate to the humanitarian context in Myanmar, including to the emerging situation, in response to unforeseen urgent humanitarian needs, particularly of the newly displaced people, is the use of the contingency budget line, integrated initially as part of the Flexibility Guidance in the context of COVID-19 and extended later to any unforeseen emergency.

Technical support to Government counterparts has been suspended or reprogrammed. Moreover, recruitment of international staff was challenging since the candidates declined the offer due to the country situation. Also, there are issues related to the increase of commodity prices in some areas, i.e. border areas in Kachin, which may need a reprogramming of some projects and, in some cases, cost-extension due to the urgency of the interventions.

Partners, especially local and national NGOs, have faced challenges in data collection and reporting of two mandatory indicators related to accountability to affected populations (AAP). It would require specific guidance and capacity building from the MHF side, as well as reinforce capacity on disability inclusion for management and operational staff at field level.

Monitoring Activities

Due to the COVID-19 pandemic, the MHF could not conduct field visits for monitoring and onsite financial spot checks until April 2021, replacing them with remote methodologies: remote calls by using phone or available digital platforms for monitoring, and offsite desk reviews of scanned copies for the financial spot check. Since May 2021, the MHF resumed the field visits and onsite financial spot checks, and together with sector/cluster representatives conducted field visits in Sittwe township, Rakhine State, to monitor five MHF funded projects.

Challenges identified during monitoring activities include access restrictions due to COVID-19, security situation in targeted areas and limitation to withdraw cash from the banks. Other findings related to financial spot check activities include low-level expenditure in the initial months of project implementation – most of the funded projects under the Second Standard Allocation 2020 started on 1 January 2021 –
due to access restriction related to the pandemic, difficulty in limitation of cash withdraw from the banks and poor financial oversight of sub-partners.

The MHF recommended partners to increase their engagement and communication with clusters, sectors and working groups, especially for technical support during the implementation. Following narrative reports and monitoring activities, the MHF indicated the need to strengthen capacity of camp-based volunteers so that they could perform effectively in the camps despite the access restrictions.

Regarding the limitation of cash availability, the MHF suggested partners to seek advice case-by-case, so the use of money transfer agents may be allowed, ensuring that internal procurement process is conducted, including minimum due diligence based on available information and current experience; and subject to a proper written agreement with the service provider, specifying the service and transaction fees.

Another point that need to be enhanced is the financial oversight of sub-partners. This is a responsibility of the recipient partner that is accountable for the MHF grant. However, the MHF team is open to support as much as possible, for instance, including sub-partners in learning and training activities and through specific guidance upon request.

**Auditing Services**

Due to COVID-19 pandemic and the 1 February 2021 events, auditing activities were delayed and conducted using a mixed approach with offsite desk review of samples and financial processes and on-site verification of original documents with local auditors, when possible.

On 15 April 2021, a second extension of the audit services contract signed by OCHA HQ and Samman & Co – doing business as BDO Jordan – on 2019 was agreed at HQ level. Seven audits have started during the reporting period. Other 21 audits have been postponed upon partners’ request and will start in June. Eight final audit reports were approved, and related refund of ineligible costs initiated.

Auditors raised some ineligible costs, mostly because expenditures did not follow the approved budget or were committed outside of the implementation period. One recurrent issue is related to severance expenditures, which the MHF could accept, subject to the condition that those costs follow partners’ human resources policies and stated in the staff contracts, and that severance amounts should be withdrawn from the project bank account and deposited in a separate bank particularly for the severance. For auditors, it is critical that the severance provision be registered in the general ledger and traceable in the accounting software.

Other minor questions are related to bank reconciliations, insurance coverage for assets (fixed assets, cash), lack of proper procedures for the inventory, lack of criteria for allocating costs across projects for cost-shared expenditures, i.e. support staff and general operating costs, excessive use of cash payments and lack of competitive procurement process as per internal partners’ policies.

Following the approval of final audit report, the MHF requested partners to establish a plan of action to implement the main audit observations and ensures the refund of ineligible costs. This is regularly monitored by the MHF team, particularly any new allocation of funds. Partners with compliance issues regarding these observations will not be considered and will be excluded of the strategic review.

**Oversight and Compliance**

Reported cases: # of incidents (allegation, suspected fraud, confirmed fraud, theft, diversion, looting, destruction, etc.), either open or closed.

Ongoing cases: # of incidents for which measures (inquiry, assurance, measures, settlement etc.) were still on going as of 31 May 2021.
Between February and May, three incidents were reported by partners, that are now conducting fact verification with the MHF guidance. Other two incidents are still active from the previous year and are now under audit process. Regarding the type of partners, all the incidents are related to grants signed with INGOs, however the two ongoing cases from 2020 involve local sub-partner within INGOs projects.

Alleged cases are related to the discrepancy between cashbook and physical cash, the request of payment from the beneficiaries to the camp management committee during the distribution of humanitarian aid and the need of fee payment to receive cash transfer from the mobile money agent. Regarding the opened cases from 2020, both are related to fraud practices from local sub-partner and it may require reimbursement of ineligible amounts, as per final audit reports.

The cases have been managed in accordance with the CBPFs standard operating procedures (SOPs) related to fraud cases and managed in collaboration with the concerned partner in close collaboration with CBPF Oversight and Compliance Unit at OCHA HQ level.

The MHF will continue to advocate with partners on fraud and corruption reporting and prevention, including specific training sessions with the MHF team, partners and sub-partners. It includes regularly oversight of operational mechanisms on safeguarding, including PSEA, in collaboration with the inter-agency PSEA Network.

Learning Opportunities

On 9 and 10 March, the MHF team conducted a lesson learned exercise with partners to understand challenges and identify best practices, which were later incorporated to the Flexibility Guidance in the new context since 1 February 2021.

On 28 April 2021, in collaboration with UN Women, a MHF awareness session was conducted for eleven local women-led organizations and women’s rights organizations (WLO/WRO) from Kachin and Kayin. The purpose of the session was to improve awareness and facilitate the access to MHF funding directly or indirectly, including registration, due diligence and capacity assessment processes.

On 17 and 18 May, the MHF team organized two refresher sessions on Project Design, with the purpose of improving the quality of project proposals, including narrative and budget issues, during the ongoing allocation process. All the learning activities were conducted online and were attended by 238 people, coming from national NGOs, INGOs, UN agencies and donors. Partners were distributed in two sessions (English and Myanmar language). In total, 87 different organizations were represented in these activities, including 36 local and national NGOs (41 per cent of the total). Regarding the profile of the participants, 58 per cent were women and 66 per cent were national staff from national and international organizations.

Learning activities were also extended to the MHF team staff, who are participated in nine training sessions on CBPF related topics, such as allocation process, partner performance, risk management and oversight and compliance.

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<th>Org. type</th>
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<th>People trained</th>
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<td>3 6</td>
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<td>NNGO</td>
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<td>Awareness session with local &amp; national partners, in collaboration with UN Women (April, Myanmar)</td>
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<td>Refresher session on project design (May, English)</td>
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Cooking demonstration and practice in Kachin State, nutrition project
Credit: Community Partners International (CPI)
KEY DATA

About 200,000 people are having access to primary health care services, including nutrition services.

Some 100,000 people in need are receiving timely WASH response, including hygiene promotion.

45,000 people are being benefit by food security activities, including cash and voucher assistance.

154,000 girls and women are being reached with protection services, including GBV response.

41,000 children are being supported with distance or home-based learning.

98,000 people are receiving emergency shelter and non-food items support, including CCCM services.

Protecting communities from COVID-19

Since March 2020, the international NGO Mercy Malaysia has supported health facilities and mobile clinics in Sittwe Township, Rakhine State, to function safely while protecting both the community and health workers against the COVID-19 pandemic, with preventive measures such as staggered clinic times for different groups, social distancing, risk communication, etc. The provision of personal protective equipment (PPE) were also important to ensure that all parties were able to confidently carry out their duties whilst protecting communities from inadvertent cross contamination. Disinfection of health facilities as well as the tuk-tuks were also done daily.

This intervention was part of the health project “Ensuring continuation of access to healthcare for the Sittwe displacement camps during COVID-19”, funded with $225,141. The project reached 36,130 displaced people, including 6,103 girls, 5,756 boys and 17,142 women. The project concluded on 28 February 2021.

CHALLENGES

Disruptions of communication, transportation and supply chains; shortages of cash, market prices in some areas are rising as a result, and COVID-19 testing capacities and vaccination planning have also been severely impacted.

Breakdown of community protection mechanisms during the pandemic and ongoing political crisis made children more vulnerable to violence and psychosocial distress.

Increasing risk on safety and security for humanitarian workers, who may not be perceived as impartial and neutral by the different parts involved in the current conflict, in detriment of the respect of the humanitarian principles.

MHF partners with insufficiently addressed concerns or complaints regarding MHF processes or decisions can at any point in time send an email to MHFComplaints@un.org. Communications also can include reports on fraud and malfeasance. Complaints will be compiled, reviewed and raised to the HC, who will then take a decision on necessary action(s). When relevant, the HC will share with the Advisory Board any concerns or complaints and actions taken thereof.
The MHF thanks all the donors for their generous support in 2020 and 2021