

# **Médecins Sans Frontières International Financial Report 2019:**

subject to approval at  
the International General Assembly,  
5 November 2020



# **INTERNATIONAL FINANCIAL REPORT 2019**



# ACKNOWLEDGEMENTS

The financial statements that follow were produced in the midst of the COVID-19 pandemic, when our colleagues in Médecins Sans Frontières (MSF) offices around the world were working from home, some in isolation, some with young children around, and others affected by the disease themselves. During this period, MSF as a medical organisation was mobilised on a massive scale to be at the forefront of the response to the pandemic. All our staff were under great pressure to fulfil our social mission to the best of their capacities in this context.

Given the circumstances, it is almost a miracle that these financial statements were published on time. But miracles do not happen by themselves, and behind this one are many people whose dedication, professionalism and availability were outstanding.

We would like to express our heartfelt gratitude and acknowledge the work of our colleagues Agnès, Andi, Anja, Anna, Barbara, Benoît, Christian, Christophe, Dave, David, Domino, Doreen, Eija, Ellen, Eric, Eva H., Eva S., Fazal, Gabriela, Geert, George, Guillaume, Hugo, Isabelle, Ivy, Karina, Kudzai, Madoka, Maëlle, Manish, Maria R., Maria S., Marit, Mary, Mathias, Mayank, Mihee, Ophelia, Rosane, Satoshi, Shinobu, Victor and Zanele, from finance teams in all MSF offices; Catherine and Olivier for compiling HR data; Marianne for the editing work; Vicky at ACW for the graphic design, and Gabriel, Isabelle, Sara and Claudia for the review and the consolidation process.

**Marisol and Arnaud**

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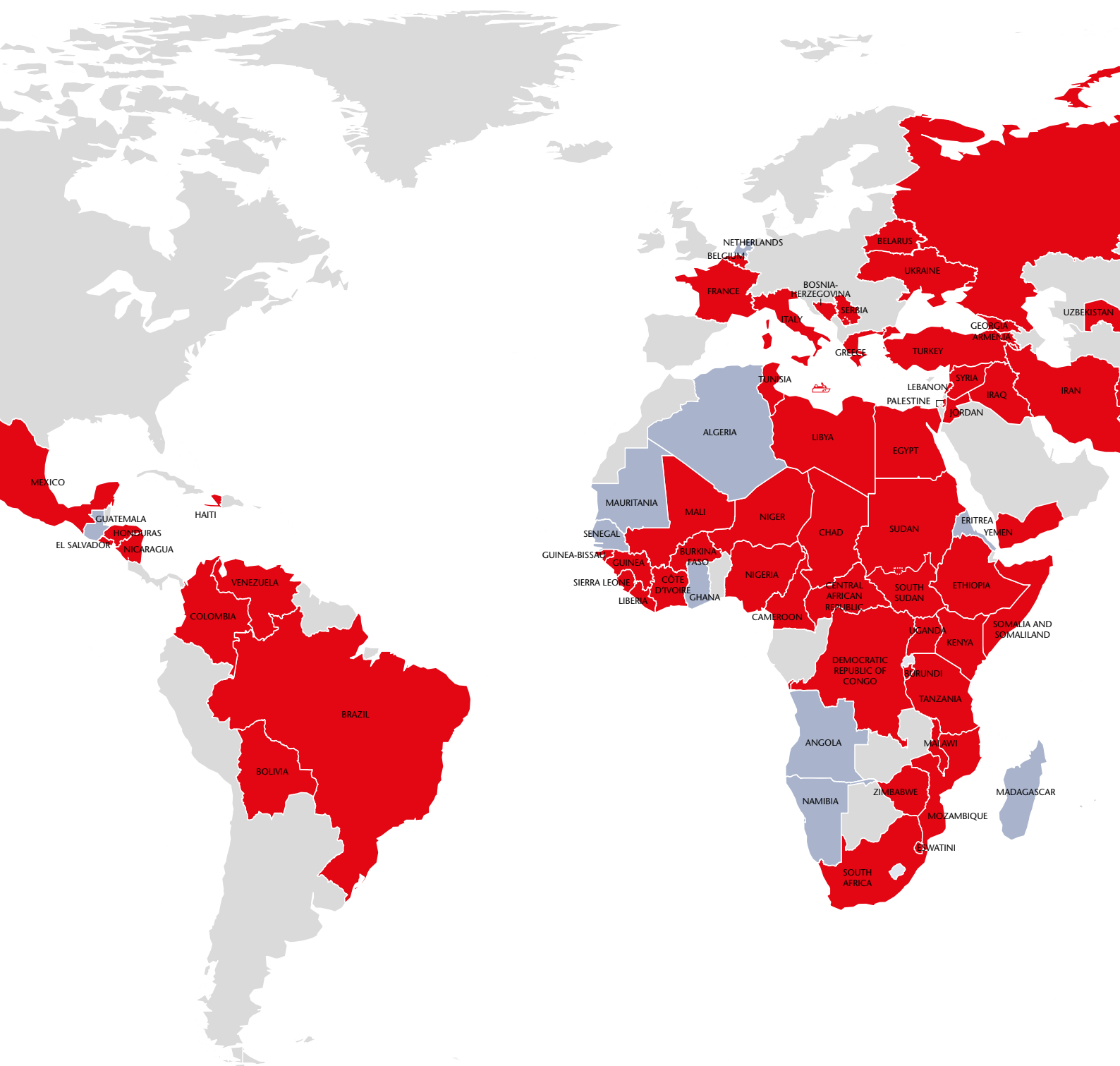
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# ACTIVITIES AND ORGANISATION

For the year ended 31 December 2019

**Médecins Sans Frontières (MSF) is an international, independent, medical humanitarian organisation. We deliver emergency aid to people affected by armed conflict, epidemics, natural disasters and exclusion from healthcare.**

This report is presented along with the financial statements of the organisation for the year ended 31 December 2019. These financial statements are a means of transparency and accountability, illustrating the financial situation of the movement as a whole. They have been prepared in accordance with the accounting policies of Swiss GAAP FER/RPC, which are set out in Note 1.1. to the Financial Statements.

## OBJECTIVES AND POLICIES

MSF offers humanitarian assistance to people based on need and irrespective of race, religion, gender or political affiliation. We work to save lives, alleviate suffering and restore dignity. Our actions are guided by medical ethics and the principles of neutrality and impartiality.

In order to be able to access and assist people in need, our operational policies must be scrupulously independent of governments, as well as religious and economic powers. We conduct our own assessments, manage our projects directly and monitor the impact of our assistance. We do not accept funds from governments or other parties who are directly involved in the conflicts to which MSF is responding. We rely on the generosity of private individuals for the majority of our funding.

In 2019, health professionals, logistics specialists and administrative staff of all nationalities carried out 7,513 field assignments, to work with more than 37,500 locally hired staff working in medical programmes in over 70 countries.

MSF is constantly seeking to improve the quality, relevance and extent of its assistance. The Access Campaign supports our field programmes by pushing for improved access to existing medicines, diagnostics and vaccines, and the development of better, more appropriate medicines. MSF also funds research into the development of drugs for neglected diseases.

## ORGANISATIONAL STRUCTURE

MSF is a non-profit, self-governed organisation. Founded in Paris, France in 1971, MSF today is a worldwide movement of associations, with offices all over the world. Specialised organisations – called satellites – are in charge of specific activities such as humanitarian relief supplies, epidemiological and medical research studies, and research on humanitarian and social action.

In 2011, MSF's international governance structure was reformed. MSF International was registered in Switzerland and in December 2011 the first annual MSF International General Assembly (IGA) was held. In subsequent years, the IGA would be held in June. The IGA comprises two representatives of each MSF association, two representatives elected by the individual members of MSF International, and the International President. The IGA is the highest authority of MSF International and is responsible for safeguarding MSF's medical humanitarian mission, and providing strategic orientation to all MSF entities.

The International Board acts on behalf of and is accountable to the IGA. It is made up of representatives of MSF's operational directorates as well as a group elected by the IGA, and is chaired by the International President. The International Board prepares and presents the international combined Financial Statements to the IGA for approval.

## ALL THOSE WORKING WITH MSF AGREE TO ABIDE BY THE PRINCIPLES OF THE CHARTER OF MSF AS FOLLOWS:

### THE CHARTER OF MÉDECINS SANS FRONTIÈRES

**Médecins Sans Frontières is a private international association. The association is made up mainly of doctors and health sector workers and is also open to all other professions that might help in achieving its aims. All of its members agree to honour the following principles:**

Médecins Sans Frontières provides assistance to populations in distress, to victims of natural or man-made disasters and to victims of armed conflict. They do so irrespective of race, religion, creed or political convictions.

Médecins Sans Frontières observes neutrality and impartiality in the name of universal medical ethics and the right to humanitarian assistance and claims full and unhindered freedom in the exercise of its functions.

Members undertake to respect their professional code of ethics and to maintain complete independence from all political, economic or religious powers.

As volunteers, members understand the risks and dangers of the missions they carry out and make no claim for themselves or their assigns for any form of compensation other than that which the association might be able to afford them.



# FOREWORD

**In 2019, tens of thousands of MSF staff undertook life-saving work that impacted millions of people in more than 70 countries around the world. We begin this report by thanking them for their commitment and dedication. This is also an opportunity to raise two issues of growing concern to MSF.**

Over the past two decades, governments have implemented increasingly restrictive legislation to fight radical armed groups. In certain situations, these restrictive measures conflict with the provisions of international humanitarian law and have direct consequences on MSF's ability to provide medical and humanitarian assistance to those in need. Our work is sometimes perceived as material support and collusion with criminal groups, rather than impartial and neutral medical humanitarian assistance to the wounded, the sick and other very vulnerable people. In some places, this is compounding an already very difficult situation where humanitarian aid is significantly curtailed as a result of the abduction and killing of humanitarian workers by armed groups.

In Nigeria and Syria, for example, we have for years been confronted with reduced access to people in dire need living in highly insecure regions where states have criminalised some humanitarian and medical activities and personnel. Our staff have been arrested in Syria, military investigations into our activities have taken place in Nigeria and non-state armed groups have attacked and kidnapped humanitarian workers. International sanction regimes and restrictive state measures also affect the financial transactions of aid organisations by, for example, placing restrictions on where funds can be transferred. We have experienced this first-hand, notably when we endeavoured to transfer money to pay our staff in Somalia.

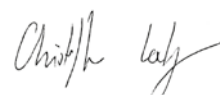
Monitoring and assessing how these restrictive measures threaten the security of our staff and impede our work is a priority for us, as is mitigating the way in which humanitarian action and principles are impacted. Security and humanitarian frameworks should be able to coexist so that people affected by conflict and violence are not denied the assistance they are entitled to.

Climate change, a human-induced reality, is also of great concern to us, as it may well alter the dynamics of conflict and the incidence of disease, impacting communities already at risk. Following a motion passed by our International General Assembly in 2019, we are evaluating how we can address environmental issues most effectively. On the basis of scientific reports outlining what can be expected in the future, it is vital that we prepare to assist the people who will be affected. At the same time, we need to assess our own carbon footprint and take steps to incorporate environmentally responsible working methods, products and equipment into our projects. Adapting the way we operate could greatly impact the communities we serve, which is why we must define and adopt a strategy as a matter of urgency.

The following pages present an overview of MSF's work in 2019. We extend our deepest gratitude to our donors, whose trust and generosity allow our organisation to continue to provide vital humanitarian and medical assistance wherever we can.



**Dr Christos Christou**  
International President



**Christopher Lockyear**  
Secretary General

MSF staff in Maiduguri with newly displaced people fleeing conflict in the north of Borno state. Our teams provided medical support, distributed blankets and soap, and built latrines. Nigeria, January 2019.  
© Junaid Khan/MSF





# YEAR IN REVIEW

By Oliver Behn, Dr Marc Biot, Dr Isabelle Defourny, Kenneth Lavelle, Bertrand Perrochet and Teresa Sancristoval, MSF Directors of Operations

**In 2019, the Ebola outbreak declared in northeastern Democratic Republic of Congo (DRC) in August 2018 continued to rage, alongside the worst-ever measles epidemic, while further east, two cyclones and severe flooding devastated parts of Mozambique, Sudan, and South Sudan. There was an upsurge in conflict across the Sahel and in Yemen, and thousands of migrants, refugees and asylum seekers remained trapped in Libya, Greece and Mexico exposed to violence and disease.**

Médecins Sans Frontières (MSF) teams responded to all these crises, and other emergencies around the world, during the year, with a workforce of approximately 65,000 people – around 80 per cent of whom were hired in the countries where we work.

## DETERIORATING SITUATION FOR PEOPLE AND RELIEF PROVIDERS

Living conditions, including access to medical care, significantly deteriorated for many people in countries across the Sahel region – especially Mali, Niger and Burkina Faso – during 2019. Armed groups and intercommunity violence have made parts of the region extremely insecure and forced people to flee their homes. MSF provided care to address the immense medical needs, including worrying levels of malnutrition and malaria, particularly among children. However, intense violence and the ever-present threat of abductions meant that it was no longer safe for our teams to work in some areas. We worked where it was safe to do so, although the precarious context requires a lot of time and staff resources to manage the risks, restricting who and where we're able to help.

In northwest and southwest Cameroon, where violence between government forces and separatist armed groups escalated sharply, MSF teams extended their activities. The conflict has displaced over 500,000 people since 2016, leaving them in dire need of humanitarian assistance.

In Yemen, where the war entered its fifth year, people are still dying from preventable diseases, due to the collapse of both the economy and the health system. An MSF report released in 2019 showed that a significant number of expectant mothers and sick children had died because of the delay in receiving care. Though the rate of airstrikes slowed in 2019, fighting raged on many of the frontlines that has torn the country apart. We struggled to provide relief in a context characterised by insecurity and bureaucratic restrictions imposed in Yemen's north.

In Central African Republic (CAR), there were numerous attacks against civilians and civilian infrastructure in 2019. In late May, gunmen shot dead more than 50 people they had brought together under the pretence of organising a community meeting. The conflict severely limited access to medical care: when MSF teams came to administer vaccines in Mingala town, residents had not seen a doctor or humanitarian worker for more than two years.

Millions of people driven from their homes in war-torn Syria are still living in unsafe and precarious conditions in camps. Our efforts to deliver assistance to them were severely hampered in 2019, not only by insecurity, but also administrative challenges.

MSF is working on obtaining registration to work in Syria and has not been authorised by the government of Syria to have direct access in some areas. Part of our medical aid supplies for northern Syria are normally routed through Turkey, a country in which we haven't been able to renew our registration, rendering the provision of support for our Syrian operations significantly more challenging.

In October, due to the Turkish military operation in northeast Syria, we were forced to reduce our presence or withdraw teams from several locations, including Tal Kocher, leaving vulnerable people with limited access to healthcare. Ain Issa displaced persons camp was entirely dismantled, leaving people to seek safety once again. MSF teams also reduced our presence in both Raqqa city and in Al-Hol camp, where 70,000 people – 94 per cent of whom are women and children – are held.

Against all odds, we still maintain a presence in Syria and try to provide assistance where possible; much of our work is in supporting medical networks and local hospitals, who are able to provide some level of care to people. However, we are not currently able to work in the country to the level that we would like and that also meets people's needs.

## RESPONDING TO EPIDEMICS

Large-scale measles outbreaks swept across several countries during 2019, resulting in thousands of deaths. DRC was particularly hard hit, with 310,000 cases and around 6,000 deaths, three-quarters of them children under the age of five. In one week alone in November, nearly 10,000 cases were recorded across the country.

Yet the epidemic has attracted very little international attention and funding; by August, only US\$2.5 million out of the required \$9 million had been raised for the UN-led response plan. In DRC, MSF launched activities in 15 provinces, vaccinating over half a million children and treating more than 30,000 patients. Our intervention has not been without its challenges, however; insecurity, vaccine stockouts and logistical issues have hindered operations in some areas.

MSF also responded to measles outbreaks in Cameroon, Nigeria, Chad and Lebanon, conducting vaccination campaigns and setting up new measles wards in health facilities.

By the end of the year, the Ebola outbreak in northeastern DRC had claimed over 2,200 lives. Despite the lessons learned from the West Africa epidemic and the availability of two new vaccines and investigational treatments, two-thirds of infected people died. MSF was frustrated with the slow, opaque and restricted vaccination efforts, leaving MSF vaccination teams on standby for weeks, while we publicly called on the World Health Organization for greater vaccine

Urgently needed water is distributed in Djibo to people displaced by an attack in Pobé Mengao, 25 kilometres away. Burkina Faso, November 2019.  
© Noëlie Sawadogo /MSF



supply transparency. Our teams continued to tackle the disease in North Kivu and Ituri provinces but insecurity and the failure to gain people's trust impeded activities. Two of the Ebola treatment centres we ran in North Kivu were attacked and burned down within days of each other in February.

## RESPONDING TO NATURAL DISASTERS

In March, a weather system dumped heavy rain on Malawi, leading to severe flooding, before heading out to sea and developing into Cyclone Idai, which hit Mozambique first, and then Zimbabwe. Around 80 per cent of Beira town in Mozambique was destroyed in the storm. MSF launched a large-scale intervention to provide medical care, conduct water and sanitation activities, rebuild damaged health facilities, and assisted local authorities to contain a cholera outbreak, including through vaccination campaigns.

In October, parts of South Sudan, Sudan and Somalia were severely affected by floods. South Sudan was hard hit, with hundreds of thousands of people displaced and unable to meet their most basic needs. The price of food tripled, making it unaffordable for many. In the eastern town of Pibor, the MSF hospital flooded and had to move, before the new area also flooded, significantly reducing our lifesaving activities, and access to healthcare for people.

## ASSISTANCE TO MIGRANTS AND ASYLUM SEEKERS

Migrants and asylum seekers continued to be abandoned, neglected or pushed back by authorities across the world. From central America to the Horn of Africa, our teams see the suffering of people on the move. While MSF was able to resume our Mediterranean search and rescue operations in August with a new boat, the *Ocean Viking*, thousands of migrants were trapped in Libya in a context of increasing violence.

When conflict broke out in Tripoli in early April, many remained locked up and abandoned in detention centres. On 2 July, two airstrikes hit the Tajoura detention centre, killing at least 53 people.

In Europe, governments continue to sit on their hands while migrants trying to flee Libya are picked up and returned there by EU-funded Libyan coastguards, and while thousands of people languish in miserable conditions on the Greek islands. MSF teams treat people in both places, including those with severe mental health issues that have developed as a result of their plight.

## MEDICAL ADVOCACY IN ACTION

2019 marked 20 years since MSF was both awarded the Nobel Peace Prize and established the Access Campaign with the subsequent prize money. During the last two decades, the Access Campaign's advocacy work for more affordable and accessible drugs has enabled MSF to scale up treatment for a number of diseases, including HIV, hepatitis C and tuberculosis.

Twenty years after the then-MSF president Dr James Orbinski delivered the Nobel Prize lecture, the words in his speech still resonate: "As an independent volunteer association, we are committed to bringing direct medical aid to people in need. But we act not in a vacuum, and we speak not into the wind, but with a clear intent to assist, to provoke change, or to reveal injustice."

We are grateful to our donors whose support make our work possible, and to all MSF field workers, who give their time and skills to assist others at often considerable risk to themselves. Our thoughts remain with Romy, Richard and Philippe, our colleagues abducted in DRC in July 2013, who are still missing.

# TREASURER'S REPORT

## COMBINED ACCOUNTS 2019

MSF is pleased to present its audited combined Financial Statements. The combined accounts represent an aggregation of the audited Financial Statements of the entities listed on page 17, comprising 21 sections, 11 branch offices, 8 satellite organisations and MSF International. The combined Financial Statements give a view of MSF's work internationally and are a means of providing transparency and accountability to all stakeholders.

## INCOME

2019 saw an 8.6 per cent increase in operating income compared with 2018, at 1,632 million euros (1,503 for 2018), thanks to the increased support from private donors in the USA, Japan, Switzerland, Sweden, UK and Germany. Half of the additional income comes from individual private donors, more than one third from legacies and bequests, and the rest from foundations and sales activities (mostly supply services provided to external organisations).

MSF's individual donor base has remained steady at 6.5 million individual donors who, together with private institutions, provided 96 per cent of MSF's income in 2019. Income from states and public and multilateral organisations remains stable at 20 million euros, representing 1.2 per cent of total income.

## EXPENDITURE

Total expenditure in 2019 was 1,685 million euros, an increase of 77 million euros against 2018. The expenditure can be broken down into two main categories: social mission and other expenses. Social mission expenses represented 81 per cent of total expenditure (82 per cent in 2018), management and administration expenses represented 5 per cent (same as in 2018). Fundraising expenses increased as a result of investment in new fundraising activities and represented 14 per cent (13 per cent in 2018). The table below breaks down these categories further still:

	<i>In millions of €</i>	
	2019	2018
Programmes	1,093	1,047
Programme support	208	210
Awareness-raising and Access Campaign	45	47
Other humanitarian activities	25	15
<b>Total social mission</b>	<b>1,371</b>	<b>1,319</b>
Fundraising	229	208
Management and general administration	85	81
<b>Total other expenses</b>	<b>314</b>	<b>289</b>
<b>Total</b>	<b>1,685</b>	<b>1,608</b>

## RESULT FOR THE YEAR, RESERVES AND CASH

The result for 2019, after adjusting for exchange gains/losses, shows a deficit of 47 million euros (deficit of 72 million euros for 2018). MSF has a reserves policy, at an international level, of holding retained earnings and equity to cover working capital needs, buffer capital, investments and emergencies. The level of reserves (organisational capital and restricted funds) as at 31 December 2019 was 965 million euros equivalent to approximately 6.9 months of the year's activity (7.5 months for 2018). The level of cash and cash equivalents as at 31 December 2019 was 678 million euros (726 million euros in 2018).

## PROGRAMME EXPENDITURE

Countries where we ran programmes with spending over 20 million euros in 2019 are listed below:

	<i>In millions of €</i>	
	2019	2018
Democratic Republic of Congo	133	110
South Sudan	85	83
Yemen	75	57
Central African Republic	58	51
Nigeria	47	45
Iraq	46	45
Syria	41	47
Afghanistan	35	32
Lebanon	31	30
Bangladesh	29	40
Niger	28	32
Kenya	27	24
Ethiopia	23	31
Jordan	21	26
Mozambique	20	10

Those countries listed above accounted for 64 per cent of MSF's 2019 programme expenditure (63 per cent in 2018). The biggest increases relate to the response to the Ebola and measles outbreaks in the Democratic Republic of Congo, to the conflict in Yemen and to Cyclone Idai, which hit Mozambique in March 2019. Expenditure in each country of intervention is set out in more detail on pages 38 to 74 of this report.

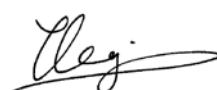
## COVID-19 PANDEMIC

Subsequent to the year end, on March 11, 2020, the World Health Organization characterised the COVID-19 outbreak as a pandemic, which has resulted in a series of public health and emergency measures. This global health threat is first and foremost a multifaceted operational challenge to MSF as an international medical organisation:

- a challenge to provide a safe working environment to our frontline medical staff,
- a challenge to ensure a continuity in our supply chain, particularly for individual protective equipment,
- a challenge to rapidly redeploy our activities where they are most needed and where MSF can be instrumental in the fight against this pandemic, and
- a challenge to keep all our other life-saving activities running despite the travel restrictions, quarantine measures, supply chain disruptions, overload of new patients discharged from surrounding health facilities, etc.

This global pandemic and its social and economic consequences create deep uncertainties for MSF. Will our loyal donors still be able to support us as much as they used to? Will the additional running costs (e.g. infection control protocols, procurement inflation) allow us to maintain all our activities? Will we have the financial means to fulfil our social mission in view of the future humanitarian crises directly or indirectly linked to the COVID-19 pandemic (famine, malaria outbreak...)?

As this report goes to print, our donors' support remains steadfast. We are humbly grateful for their generous response to our targeted appeals. Their trust will allow us to fully deploy the resources planned for 2020, allocating those to respond to the COVID-19 crisis, while maintaining our regular activities. We will carefully monitor the longer-term financial impact to make sound and timely decisions to adapt our response to the evolving situation.



Yvan Legris  
International Treasurer



# AUDITORS' REPORT



Ernst & Young Ltd  
Place de Pont-Rouge 1  
P.O. Box 1575  
CH-1211 Geneva 26

Phone: +41 58 286 56 56  
Fax: +41 58 286 56 57  
www.ey.com/ch

To the Members of the General Assembly of  
**Médecins Sans Frontières International, Geneva**

Geneva, 9 June 2020

## Report of the Independent Auditors to the Members of the MSF International General Assembly on the combined financial statements

As independent auditors we have been engaged to audit the accompanying combined financial statements of Médecins Sans Frontières International (the reporting entity, consisting of the entities set out in note 1.2 to the combined financial statements), on pages 10 to 36, which comprise the statement of financial activities, the statement of financial position, the statement of changes in funds, the statement of cash flows and the notes for the year ended 31 December 2019.

### International Board's responsibility for the combined financial statements

The International Board is responsible for the preparation of these combined financial statements in accordance with the requirements of Swiss GAAP FER. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of the combined financial statements that are free from material misstatement, whether due to fraud or error. The International Board is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

### Auditors' responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audit. We conducted our audit in accordance with Swiss Auditing Standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the existence and effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the combined financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the combined financial statements for the year ended 31 December 2019 give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER.

### Emphasis of matter

We draw attention to Note 1 of the combined financial statements, which describes their basis of preparation. Our opinion is not modified in respect of this matter.

Ernst & Young Ltd

Laurent Bludzien  
Licensed Audit Expert  
Auditor in charge

Anne-Céline Bosviel  
Licensed Audit Expert

A mother and child in an inpatient facility MSF opened in Ndjari, N'Djamena, as part of our response to a measles outbreak in Chad, April 2019. © Juan Haro



# COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

# STATEMENT OF FINANCIAL ACTIVITIES

In thousands of €

	Notes	Unrestricted	Restricted	2019	2018
Individuals	2.1.1 / 4.2.1	1,352,101	48,189	1,400,291	1,290,374
Private institutions	2.1.1 / 4.2.1	114,462	55,425	169,887	169,477
<b>Private income</b>		<b>1,466,563</b>	<b>103,615</b>	<b>1,570,178</b>	<b>1,459,851</b>
<b>Public institutional income</b>	2.1.2	<b>483</b>	<b>19,484</b>	<b>19,967</b>	<b>20,673</b>
<b>Other income</b>	2.1.3 / 4.2.1	<b>38,187</b>	<b>3,791</b>	<b>41,978</b>	<b>22,837</b>
<b>Operating income</b>	2.1	<b>1,505,233</b>	<b>126,890</b>	<b>1,632,123</b>	<b>1,503,361</b>
Programmes	2.2.3	977,439	114,721	1,092,160	1,047,435
Programme support	2.2.4	201,497	6,885	208,382	209,823
Awareness-raising and Access Campaign	2.2.5	44,858	127	44,986	46,520
Other humanitarian activities	2.2.6	25,252	-	25,252	15,454
<b>Social mission</b>		<b>1,249,046</b>	<b>121,734</b>	<b>1,370,780</b>	<b>1,319,233</b>
Fundraising	2.2.7	227,905	917	228,822	208,126
Management and general administration	2.2.8	84,194	822	85,016	80,908
<b>Other expenses</b>		<b>312,099</b>	<b>1,739</b>	<b>313,838</b>	<b>289,034</b>
<b>Operating expenses</b>	2.2.1	<b>1,561,145</b>	<b>123,473</b>	<b>1,684,618</b>	<b>1,608,267</b>
<b>Deficit/Surplus from operating activities (A)</b>		<b>-55,911</b>	<b>3,416</b>	<b>-52,495</b>	<b>-104,906</b>
<b>Surplus from exceptional activities (B)</b>	2.3	<b>4</b>	<b>-</b>	<b>4</b>	<b>29,875</b>
<b>Net exchange gains unrealised and realised (C)</b>	2.2.9	<b>5,287</b>	<b>96</b>	<b>5,383</b>	<b>2,594</b>
<b>TOTAL DEFICIT/SURPLUS BEFORE CHANGES IN FUNDS (A+B+C)</b>		<b>-50,621</b>	<b>3,512</b>	<b>-47,108</b>	<b>-72,437</b>
Change in restricted funds		-	-3,512	-3,512	4,690
Change in unrestricted funds		50,621	-	50,621	67,748
<b>TOTAL DEFICIT/SURPLUS AFTER CHANGES IN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Personnel expenses are presented in Note 2.2.2

# STATEMENT OF FINANCIAL POSITION

In thousands of €

	Notes	2019	2018
Cash and cash equivalents	3.1	678,248	726,052
Inventories	3.2	55,839	58,569
Grants receivable	3.3	38,652	41,787
Contributions receivable	3.4	51,118	52,722
Other receivables	3.5	91,226	89,909
Prepaid expenses and accrued income		15,635	20,431
Other assets		1,990	2,705
<b>Current assets</b>		<b>932,709</b>	<b>992,175</b>
Financial assets	3.6	47,523	40,178
Property, plant and equipment	3.7	255,883	229,080
Intangible assets	3.7	23,859	20,322
<b>Non-current assets</b>		<b>327,264</b>	<b>289,581</b>
<b>Assets</b>		<b>1,259,973</b>	<b>1,281,756</b>
Current deferred income	3.8	36,062	20,688
Current accounts payable and accrued expenses	3.9	165,269	157,203
Current financial debts	3.11	4,518	3,502
Current provisions	3.12	24,811	21,237
<b>Current liabilities</b>		<b>230,660</b>	<b>202,630</b>
Non-current deferred income	3.8	1,141	14,166
Non-current accounts payable and accrued expenses	3.9	341	359
Non-current financial debts	3.11	56,650	58,698
Non-current provisions	3.12	6,612	1,275
<b>Non-current liabilities</b>		<b>64,745</b>	<b>74,498</b>
<b>Liabilities</b>		<b>295,404</b>	<b>277,128</b>
<b>Restricted funds</b>		<b>35,504</b>	<b>41,865</b>
Capital for foundation		6,438	4,880
Minimum compulsory level of retained earnings		1,368	1,370
Translation reserves		39,241	28,959
Unrestricted funds		882,017	927,554
<b>Organisational capital</b>		<b>929,064</b>	<b>962,762</b>
<b>Liabilities, funds and capital</b>		<b>1,259,973</b>	<b>1,281,756</b>



# STATEMENT OF CHANGES IN FUNDS

Funds represent the cumulative surpluses and deficits of current and previous years. They comprise:

- Restricted funds, which include permanently and temporarily restricted funds (see definition of restrictions in note 2.1). Permanently restricted funds may be capital funds, where the assets are required by the donors to be invested or retained for long-term use, rather than expended short term, or they may be the minimum compulsory level of funds to be maintained in some countries. Temporarily restricted funds are funds that MSF will be allowed to use after the end of the contractual commitment.
- Unrestricted funds, which are unspent donor non-designated funds to be spent at the discretion of MSF to further its social mission.
- Other organisational capital categories, which represent foundations' capital, and translation adjustments arising from the translation of entities' financial statements into euros.

*In thousands of €*

2019	Notes	2018	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2019
Temporarily restricted funds		35,471	-	-	-11,825	3,389	27,035
Permanently restricted funds		6,394	-	-	1,952	123	8,470
<b>Restricted funds</b>		<b>41,865</b>	<b>-</b>	<b>-</b>	<b>-9,873</b>	<b>3,512</b>	<b>35,504</b>
Capital for foundation		4,880	693	-	866	-	6,438
Compulsory retained earnings		1,370	-	-	-	-2	1,368
Translation reserves	1.5	28,959	-	10,282	-	-	39,241
Unrestricted funds		927,554	-	-	5,082	-50,619	882,017
<b>Organisational capital</b>		<b>962,762</b>	<b>693</b>	<b>10,282</b>	<b>5,948</b>	<b>-50,621</b>	<b>929,064</b>

*In thousands of €*

2018	Notes	2017	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2018
Temporarily restricted funds		30,853	-	-	11,045	- 6,427	35,471
Permanently restricted funds		12,424	-	-	-7,767	1,738	6,394
<b>Restricted funds</b>		<b>43,277</b>	<b>-</b>	<b>-</b>	<b>3,278</b>	<b>-4,690</b>	<b>41,865</b>
Capital for foundation		3,519	1,335	-	25	-	4,880
Compulsory retained earnings		1,371	-	-	-1	-	1,370
Translation reserves	1.5	17,385	-	11,574	-	-	28,959
Unrestricted funds		996,415	1	-	-1,115	-67,748	927,554
<b>Organisational capital</b>		<b>1,018,691</b>	<b>1,336</b>	<b>11,574</b>	<b>-1,091</b>	<b>-67,748</b>	<b>962,762</b>

The details of temporarily restricted funds by destination are disclosed overleaf, where only countries to which more than 150 thousands euros have been earmarked are disclosed (countries presenting movement of funds below this threshold are presented together in the line 'Other projects and transversal activities').

Restricted funds donated to MSF are generally spent in the same year and not kept in reserves. A fund presenting a clear balance at year end does not mean that MSF is no longer active in the country, but that funds restricted to this country are depleted.

MSF's decision to intervene in a given context is primarily driven by medical and humanitarian needs and not by the allocation of received grants or donations. MSF accepts earmarked funds only for causes where medical programme already exist, and relies first on unallocated funds to ensure the continuity of all ongoing and new interventions.

Other movements in the changes in funds mostly relate to reclassification or changes in the nature of reserves of corresponding funds, e.g. funds restricted in time but not in destination reaching their maturity date, and being thereof released from their restriction.

<b>Funds allocated to country programmes</b>	<b>2018</b>	<i>Allocation (A)</i>	<i>Transfer between projects (B)</i>	<i>Utilisation (C)</i>	<i>Forex gain/loss (D)</i>	<b>Net change (A+B+C+D)</b>	<b>Other movements</b>	<b>2019</b>
Afghanistan	280	856	101	-3,383	-2	-2,427	2,381	234
Bangladesh	1,290	5,786	634	-7,225	54	-750	-540	-
Balkans	-	482	-	-482	-	-	-	-
Burkina Faso	-	277	317	-277	-	-	-	-
Cameroon	-	1,343	-	-1,342	-	-	-	-
Central African Republic	-	4,807	310	-5,132	18	3	-3	-
Chad	-	983	-51	-941	11	1	-1	-
Democratic People's Republic of Korea	-	1,356	-	-1,356	-	-	-	-
Democratic Republic of Congo	616	14,376	1,154	-15,556	66	39	-320	335
Ethiopia	-	1,395	486	-1,882	1	-	-	-
Greece	-	921	-15	-908	3	1	-1	-
Haiti	-	2,160	32	-2,184	-1	7	-8	-
India	632	660	-	-565	-3	93	-93	631
Iraq	8	877	-	-879	-2	-4	-3	1
Jordan	1	451	12	-190	-1	272	-4	269
Kenya	-	1,157	-	-1,157	-	-	-	-
Lebanon	2	2,829	4	-2,684	3	152	-	153
Libya	-	783	-	-787	4	-	-	-
Mali	1	198	106	-293	1	12	-13	-
Mexico	-	784	420	-756	-	448	-3	445
Mozambique	-	7,752	1,247	-8,635	-4	361	-2	359
Myanmar	-	237	-	-241	5	-	-	-
Niger	-	2,824	317	-3,119	-21	-	-	-
Nigeria	1	2,105	-25	-2,084	6	1	-2	-
Pakistan	1	3,059	-	-3,058	0	1	-1	1
Palestine	1	969	86	-1,038	5	21	-22	-
Search and rescue operations	6	170	-5	-159	-4	1	-	8
Sierra Leone	5	2,319	-47	-2,268	1	5	-9	-
Somalia	-	277	-	-276	-	-	-	-
South Africa	4	699	332	-1,037	4	-2	-1	-
Sudan	-	571	10	-568	-12	2	-2	-
South Sudan	-	5,395	1,825	-7,184	-24	11	-11	-
Syria	110	2,877	51	-2,965	24	-13	-97	-
Tanzania	-	1,955	-	-1,955	-	-	-	-
Uganda	-	912	-	-912	-	-	-	-
Ukraine	-	209	-	-209	-	-	-	-
Uzbekistan	-	219	-	-222	2	-	-	-
Yemen	92	11,569	-	-12,014	75	58	-150	-
Headquarters programme support	-	7,186	-	-6,885	1	301	-284	17
Private fundraising	-	917	-	-917	-	-	-	-
Management and general administration	19	828	-	-822	-	6	-21	4
Restricted in time	20,861	3,955	-	-	1,017	4,972	-2,656	23,177
Public institutional funds	-	19,484	-1,510	-17,936	-38	-	-	-
Other projects/transversal activities	11,542	7,797	-5,905	-986	-1,089	-184	-9,958	1,401
<b>Temporarily restricted funds</b>	<b>35,471</b>	<b>126,766</b>	<b>-</b>	<b>-123,473</b>	<b>96</b>	<b>3,389</b>	<b>-11,825</b>	<b>27,035</b>

# STATEMENT OF CASH FLOWS

## CASH FLOWS FROM HUMANITARIAN AND FUNCTIONING ACTIVITIES

In thousands of €

	Notes	2019	2018
<b>1. Cash flows from private donors</b>		<b>1,572,792</b>	<b>1,452,431</b>
Private income	2.1.1	1,570,178	1,459,851
Income with no impact on cash flows or not related to humanitarian and functioning activities		-123	-1,738
Change in receivables from private donors	3.4	-3,385	-18,717
Change in deferred income on private grants	3.8	6,122	13,077
Change in unspent donor-designated / restricted funds		-	-42
<b>2. Cash flows from public institutional agencies</b>		<b>23,410</b>	<b>31,595</b>
Public institutional income	2.1.2	19,967	20,673
Change in public institutional receivables	3.3	9,671	3,486
Change in public institutional deferred income	3.8	-6,228	7,436
<b>3. Other cash flows from humanitarian and functioning activities</b>		<b>-1,598,910</b>	<b>-1,569,693</b>
Other income	2.1.3	21,104	12,678
Income from equipment and services sold to other organisations	2.1.3	20,848	10,122
Social mission expenditure	2.2.1	-1,370,780	-1,319,233
Other expenses	2.2.1	-313,838	-289,036
Depreciation and amortisation	3.7	16,957	16,030
Provisions	3.12	9,582	-3,644
Disposal of non-current assets	3.7	2,981	6,098
Net exchange gains and losses	2.2.9	5,383	2,594
Change in inventories and other current assets	3.2/3.5	505	-17,916
Change in other current liabilities	3.9	8,348	12,613
<b>Net cash from humanitarian and functioning activities (A) = 1+2+3</b>		<b>-2,708</b>	<b>-85,667</b>

## CASH FLOWS FROM INVESTING ACTIVITIES

Investments in financial assets	3.6	-6,312	-1,505
Investments in tangible assets	3.7	-36,154	-36,279
Investments in intangible assets	3.7	-10,078	-12,264
Proceeds on disposals of non-currents assets	2.3	4	29,875
Change in investment subsidies liabilities		-2	-2
<b>Net cash from investing activities (B)</b>		<b>-52,542</b>	<b>-20,175</b>

## CASH FLOWS FROM FINANCING ACTIVITIES

Permanently restricted contributions and income		123	1,738
Change in financial debts	3.11	-907	-19,770
Change in capital		693	1,336
<b>Net cash from financing activities (C)</b>		<b>-91</b>	<b>-16,696</b>
<b>Effect of exchange rate fluctuations (D)</b>		<b>7,273</b>	<b>9,009</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS (A+B+C+D)</b>		<b>-48,068</b>	<b>-113,528</b>
<b>Effect of changes in combination structure (E)</b>		<b>264</b>	<b>-</b>
<b>Opening cash and cash equivalents (F)</b>		<b>726,052</b>	<b>839,580</b>
<b>CLOSING CASH AND CASH EQUIVALENTS (A+B+C+D+E+F)</b>		<b>678,248</b>	<b>726,052</b>



An MSF team heads to a village cut off by damage caused by Cyclone Idai in Chimanimani. Two outreach teams worked in the district to assess health needs in clinics and surrounding settlements and distribute medicines to health workers. Zimbabwe, March 2019. © MSF



# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019



# 1 BASIS OF REPORTING

## 1.1 BASIS OF PREPARATION

These Financial Statements are based on a combination. A combination aggregates the Financial Statements of several separate entities which are not inter-related by investments into a single group, whereas a consolidation collates different affiliates of a single parent entity in its Financial Statements. All entities are combined following the combination method outlined under 1.2. These Financial Statements were reviewed by the International Board on 9 June 2020 and will be presented for approval by the International General Assembly on 5 November 2020.

## 1.2 BASIS OF COMBINATION

### Scope of combination

The following entities' results were included based on the specific method described in this disclosure:

MSF Argentina	Avenida Santa Fe 4559 C1425BHH, Ciudad de Buenos Aires, Argentina
MSF Australia	1–9 Glebe Point Road, Glebe NSW 2037, Australia
MSF Austria	Taborstraße 10 A-1020, Vienna, Austria
MSF Belgium	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium
MSF Brazil	Avenida Rio Branco, 135 - 11 Andar Centro CEP 20040-912 Rio de Janeiro, RJ Brazil
MSF Canada	551 Adelaide Street West, Toronto, Ontario M5V 0N8, Canada
MSF Colombia	Transversal 18a Bis #3741, Bogotá, Colombia
MSF Czech Republic	Lékařská bez hranic, o.p.s., Zenklova 2245/29, 180 00 Praha 8, Czech Republic
MSF Denmark	Strandlodsvej 44, 2, 2300 København S, Denmark
MSF Finland	Lintulahdenkatu 10, 00500 Helsinki
MSF France	14-34 avenue Jean Jaures, 75019 Paris, France
MSF Germany	Am Köllnischen Park 1, 10179 Berlin, Germany
MSF Greece	15 Xenias St., 115 27 Athens, Greece
MSF Holland	Plantage Middenlaan 14, 1018 DD, Amsterdam, Netherlands
MSF Hong Kong	22/F Pacific Plaza, 410– 418 Des Voeux Road West, Sai Wan, Hong Kong
MSF India	AISF Building, 1st & 2nd Floor, Amar Colony, Lajpat Nagar IV, New Delhi 110024, India
MSF International	Rue de Lausanne 78, Case Postale 1016, CH-1211 Geneva 1, Switzerland
MSF Ireland	9–11 Upper Baggot Street, Dublin 4, Ireland
MSF Italy	Via Magenta 5, 00185 Rome, Italy
MSF Japan	Forecast Waseda FIRST 3F, 1-1 Babashita-cho, Shinjuku-ku, Tokyo 162-0045, Japan
MSF Logistique	3 Rue du Domaine de la Fontaine, 33700 Mérignac, France
MSF Luxembourg	68, rue de Gasperich L-1617, Luxembourg
MSF Luxembourg Etablissement d'Utilité Publique	68, rue de Gasperich L-1617, Luxembourg
MSF Mexico	56, Fernando Montes de Oca, Condesa, 06140 Ciudad de México, CDMX, Mexico
MSF Nairobi	3rd Floor, Pitman House, Jakaya Kikwete Road, Nairobi, Kenya
MSF Norway	Hausmannsgate 6, 0186 Oslo, Norway
MSF Supply	Chée de Vilvorde, Vilvoordsestweg 140, 1120 Neder-Over-Heembeek, Belgium
MSF South Africa	70 Fox Street, 7th Floor, Marshalltown, Johannesburg, PO Box 61624, Marshalltown 2107
MSF South Korea	9th Floor, Apple-Tree Tower, 443, Teheran-ro, Gangnam-gu, Seoul 06158, Republic of Korea
MSF Spain	Carrer de Zamora 54, 08005 Barcelona, Spain
MSF Sweden	Fredsborgsgatan 24, 4 trappor, Box 47021, 100 74 Stockholm, Sweden
MSF Switzerland	Rue de Lausanne 78, Case Postale 1016, CH-1211 Geneva 1, Switzerland
MSF Taiwan	6F, No. 6 Sec. 4, Xinyi Rd., Da-an District, Taipei, Taiwan 10683
MSF UK	Lower Ground Floor, Chancery Exchange, 10 Fumival Street, London, EC4A 1AB, UK
MSF Uruguay	25 de Mayo 745, 11300 Montevideo
MSF USA	40 Rector Street, 16th Floor, New York, NY, 10006-1751
Ärzte Ohne Grenzen Foundation	Am Köllnischen Park 1, 10179 Berlin, Germany
Epicentre	14-34 avenue Jean Jaures, 75019 Paris, France
Fondation MSF	14-34 avenue Jean Jaures, 75019 Paris, France
Fondation MSF Belgique	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium
SCI MSF	14-34 avenue Jean Jaures, 75019 Paris, France

MSF Colombia, MSF Finland, MSF Luxembourg EUP, MSF Taiwan and MSF Uruguay were added to the combined reporting in 2019. SCI Saint Sabin and Etat d'Urgence Production were dissolved in 2019 and their activities are now reported under MSF France.

The combined Financial Statements comprise the: Statement of Financial Activities, Statement of Financial Position, Statement of Changes in Funds, Statement of Cash Flows, and Notes to the Financial Statements.

#### Equity accumulation

Since the first combination of an entity does not result from the purchase of shares, combined organisational capital represents the aggregation of combined entities' capital. Investments between combined entities are eliminated against capital.

#### Initial measurement of the combined entities' assets and liabilities

Since the first combination of an entity does not result from the purchase of shares but from a pooling of economic interests, neither goodwill nor fair value adjustments exist. The assets and liabilities of each combined entity are initially measured at net book value, based on the Swiss Generally Accepted Accounting Principles and all transactions between entities have been eliminated.

#### Subsequent measurement of the combined entities' assets and liabilities

After the first combination, capital gains or losses, provision allowances and reversals contribute to the combined surplus or deficit. Subsequent measurements of the assets and liabilities are booked, respectively, at the net book value less depreciation and impairment, and at par value. For further details, refer to the corresponding notes.

## 1.3 RELATED PARTIES

All the entities disclosed above are related parties, as well as the International Board members disclosed under Note 5.4.4.2 – Remuneration of International Directors and Managers.

## 1.4 BASIS OF PRESENTATION

The combined Financial Statements comply with the articles of the association MSF International, and with the Swiss Generally Accepted Accounting Principles (Swiss GAAP FER/RPC including Swiss GAAP FER/RPC 21).

The Financial Statements are presented in euros. They are prepared in accordance with the historical cost convention.

Figures are rounded to the nearest thousand. Rounding differences may exist within summations.

## 1.5 CURRENCY CONVERSION

The individual Statements of Financial Position of the combined entities are translated into euros at the year-end rate.

The individual Statements of Financial Activities of the combined entities are translated at the average rate for the current year (see note 2.2.9).

The translation reserve is recognised in the Statement of Financial Positions and summarises the gains/losses resulting from varying exchange rates over the years. The main currency exchange rates compared to the euro are as follows:

	Closing rate		Average rate	
	2019	2018	2019	2018
ARS	66.97	43.15	53.56	32.92
AUD	1.60	1.62	1.61	1.58
BRL	4.52	4.44	4.41	4.31
CAD	1.46	1.56	1.49	1.53
CHF	1.09	1.13	1.11	1.15
COP	3,683.83	-	3,720.58	-
CZK	25.41	25.72	25.67	25.65
DKK	7.47	7.47	7.47	7.45
EUR	1	1.00	1	1.00
GBP	0.85	0.89	0.88	0.88
HKD	8.75	8.97	8.77	9.26
INR	80.19	79.73	78.84	80.73
JPY	121.94	125.85	122.01	130.40
KES	112.36	117.26	114.19	118.63
KRW	1,296.28	1277.93	1,305.32	1299.07
MXN	21.22	22.49	21.56	22.71
NOK	9.86	9.95	9.85	9.60
SEK	10.45	10.25	10.59	10.26
TWD	33.65	-	34.65	-
USD	1.12	1.15	1.12	1.18
UYU	40.99	-	39.01	-
ZAR	15.78	16.46	16.18	15.62

## 1.6 CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES

The 2019 Financial Statements do not contain any changes in accounting policies compared with 2018.

## 1.7 FINANCIAL RISK MANAGEMENT

Due to the nature of its activities, MSF might be exposed to financial market risk - including foreign currency risk, interest rate risk, credit risk and liquidity risk.

Risk management is conducted by each MSF entity Board of Directors. Risks are assessed in collaboration with the operating units and any mitigation measure is decided and implemented under the regular supervision of each entity Board of Directors.

### Foreign currency risk

Some MSF entities use forward foreign exchange contracts to hedge the exposure to foreign exchange risks arising from significant internal transfers denominated in a different currency to the one in which the income is recognised or the expenditure will be incurred.

### Interest rate risk

There is no interest rate risk for MSF since all long-term loans are at fixed rates.

### Credit risk

MSF prioritises the security of its cash and cash equivalents. Investments are generally held in liquid securities, and in banks of high credit rating. The receivables are mostly from states with a low credit risk. Other positions are not material, or are covered by provisions. Investments are allowed only in liquid securities and only with counterparties that have a high credit rating.

### Liquidity risk

The income stream of MSF is unpredictable and volatile. The expenditure, while more predictable, is subject to unforeseen fluctuations due to unplanned emergencies. The liquidity risk arises from this mismatch of timing between flows of income, operating expenses and capitalised expenses. It is managed through a policy of holding sufficient levels of reserves to safely cover working capital needs, provide a buffer and support our response to emergencies. The reserve levels are regularly monitored to minimise the liquidity risk.



## 2 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES

### 2.1 OPERATING INCOME

MSF's income comprises contributions from public generosity and public institutional bodies, as well as revenues from other activities. Private income is donated by individuals and private organisations (companies, trusts and foundations, and other non-profit organisations). Public institutional income represents grants (i.e. contributions based on contracts for specific projects), subsidies and donations received from or pledged directly by public institutional bodies, such as governments or agencies. Other income is mainly from merchandising, equipment and services provided to others, and financial transactions.

#### Restrictions

Income is considered as restricted only when subject to a donor-imposed restriction. Donors include all the external parties that contribute to MSF's resources. A donor-imposed restriction is a stipulation and limitation on the use of contributed assets or monetary donations. The restriction can relate to purpose (country, programme or activity), time or other specific wishes (e.g. vaccines). Funds received for emergencies are treated as restricted if the emergency is explicitly specified by the donor or can be inferred from the circumstances, but are otherwise regarded as unrestricted, as the provision of emergency aid embodies MSF's mission.

Donations with donor-imposed restrictions are reported as restricted for their full amount. Restricted funds that have not been used at the end of the year are presented in separate sections of the balance sheet.

#### Donations

Donations are based on non-reciprocal transfers of cash or other assets, or cancellation of liabilities. They are recognised as income upon receipt.

#### Grants

Grants, whether public or private, are recognised as income for the allowable expenses incurred in the current year. At year-end, the difference between the cash received and the cumulative expenses incurred is accounted for as grants receivable and deferred income.

#### In-kind donations and services

Occasionally, MSF receives donations in kind, primarily in the form of the free use of goods or services (drugs and medical equipment in the field, consultancies and travel miles in headquarters). These contributions, as acts of volunteering to work in MSF's humanitarian projects, are not recorded in the accounts. They are estimated at the fair market value based on the donation certificate or on the contract entered into with the donors as follows:

	<i>In thousands of €</i>	
	2019	2018
Headquarters	1,779	2,227
Field programme expenses	1,996	3,981
<b>In-kind donations and services</b>	<b>3,775</b>	<b>6,208</b>

## 2.1.1 PRIVATE INCOME

In thousands of €

	2019	2018
Donations	1,118,473	1,054,993
Legacies and bequests	281,683	235,234
Membership fees	134	147
<b>Income from individuals</b>	<b>1,400,291</b>	<b>1,290,374</b>

Legacies and bequests are accounted for at their best estimated amount when legally transferred to MSF.

In thousands of €

	2019	2018
Companies	62,325	74,410
Trusts and foundations	74,215	56,319
Lottery and special events	29,606	33,882
Joint appeals	711	679
Other private institutions	3,030	4,187
<b>Income from private institutions</b>	<b>169,887</b>	<b>169,477</b>

## 2.1.2 PUBLIC INSTITUTIONAL INCOME

The table below presents the breakdown of donations and grants awarded by public institutional bodies. Funds are not accepted from governments or other parties who are directly involved in conflicts to which MSF is responding. In 2016, MSF decided to suspend funding from the EU, its member states and Norway in response to EU decisions on migration policy.

In thousands of €

	2019	2018
Switzerland	7,802	6,989
Canada	6,833	5,362
Japan	405	1,147
International Drug Purchase Facility (UNITAID)	2,493	4,004
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	1,717	2,341
UN institutions	39	14
Other public institutions	678	817
<b>Public institutional income</b>	<b>19,967</b>	<b>20,673</b>

## 2.1.3 OTHER INCOME

In thousands of €

	2019	2018
Interest income	10,602	3,137
Merchandising	368	403
Equipment and services provided to other organisations	20,848	10,122
Other revenues	10,161	9,174
<b>Other income</b>	<b>41,978</b>	<b>22,837</b>

## 2.2 OPERATING EXPENSES

### 2.2.1 FUNCTIONAL EXPENSES

#### SOCIAL MISSION

In thousands of €

Nature of expenses	Programmes	Programme support	Awareness-raising and Access Campaign	Other humanitarian activities	Total social mission
Personnel costs	582,072	133,765	25,763	2,712	<b>744,312</b>
Medical and nutrition	177,214	83	-	10,258	<b>187,556</b>
Travel and transportation	133,956	9,041	1,287	4,167	<b>148,451</b>
Office expenses	76,602	8,420	1,491	609	<b>87,122</b>
Promotional expenses	-	1,210	2,826	5	<b>4,041</b>
Logistics and sanitation	61,812	150	-	1,876	<b>63,838</b>
Professional services	11,154	10,191	2,302	62	<b>23,708</b>
Communications	17,613	1,302	1,110	25	<b>20,050</b>
Publications	-	289	3,107	46	<b>3,442</b>
Grants to external partners	9,894	37	-	4,282	<b>14,213</b>
Depreciation and amortisation	1,867	2,434	188	170	<b>4,659</b>
Bank fees and financial expenses	2,965	186	13	2	<b>3,165</b>
Taxes	2,867	1,893	168	98	<b>5,025</b>
Others	14,144	3,384	413	8	<b>17,949</b>
<b>TOTAL BEFORE OVERHEADS</b>	<b>1,092,160</b>	<b>172,383</b>	<b>38,667</b>	<b>24,320</b>	<b>1,327,530</b>
Overheads allocation	-	35,999	6,319	933	43,250
<b>TOTAL AFTER OVERHEADS ALLOCATION</b>	<b>1,092,160</b>	<b>208,382</b>	<b>44,986</b>	<b>25,252</b>	<b>1,370,780</b>

#### OTHER EXPENSES

#### SOCIAL MISSION AND OTHER EXPENSES TOTAL

Nature of expenses	Fundraising	Management and general administration	Total other expenses	Overheads	2019	2018
Personnel costs	51,537	46,638	<b>98,175</b>	21,506	<b>863,993</b>	818,393
Medical and nutrition	3	4	<b>7</b>	11	<b>187,574</b>	185,931
Travel and transportation	2,715	2,908	<b>5,623</b>	613	<b>154,688</b>	152,148
Office expenses	4,598	5,133	<b>9,731</b>	26,228	<b>123,081</b>	118,521
Promotional expenses	84,643	186	<b>84,829</b>	203	<b>89,073</b>	75,809
Logistics and sanitation	-	-	-	-	<b>63,838</b>	62,116
Professional services	28,385	6,455	<b>34,840</b>	4,200	<b>62,747</b>	68,679
Communications	18,958	468	<b>19,426</b>	1,768	<b>41,243</b>	39,125
Publications	20,375	234	<b>20,610</b>	146	<b>24,197</b>	21,217
Grants to external partners	-	2,545	<b>2,545</b>	108	<b>16,866</b>	18,656
Depreciation and amortisation	531	1,684	<b>2,215</b>	8,781	<b>15,655</b>	14,450
Bank fees and financial expenses	5,251	2,870	<b>8,121</b>	236	<b>11,523</b>	14,465
Taxes	487	1,429	<b>1,916</b>	1,349	<b>8,290</b>	3,863
Others	1,072	1,374	<b>2,446</b>	1,456	<b>21,851</b>	14,894
<b>TOTAL BEFORE OVERHEADS</b>	<b>218,555</b>	<b>71,928</b>	<b>290,483</b>	<b>66,605</b>	<b>1,684,618</b>	<b>1,608,267</b>
Overheads allocation	10,267	13,088	23,355	-66,605	-	-
<b>TOTAL AFTER OVERHEADS ALLOCATION</b>	<b>228,822</b>	<b>85,016</b>	<b>313,838</b>	-	<b>1,684,618</b>	<b>1,608,267</b>

Expenses are allocated according to the full cost method. The principle of the full cost method is to collate under each expense category not only the direct costs that are specifically associated with it (direct allowable costs), but also an apportionment of the indirect costs (overheads). Therefore, all expenditure categories include salaries, direct costs and allocated overheads (e.g. building costs and depreciation).

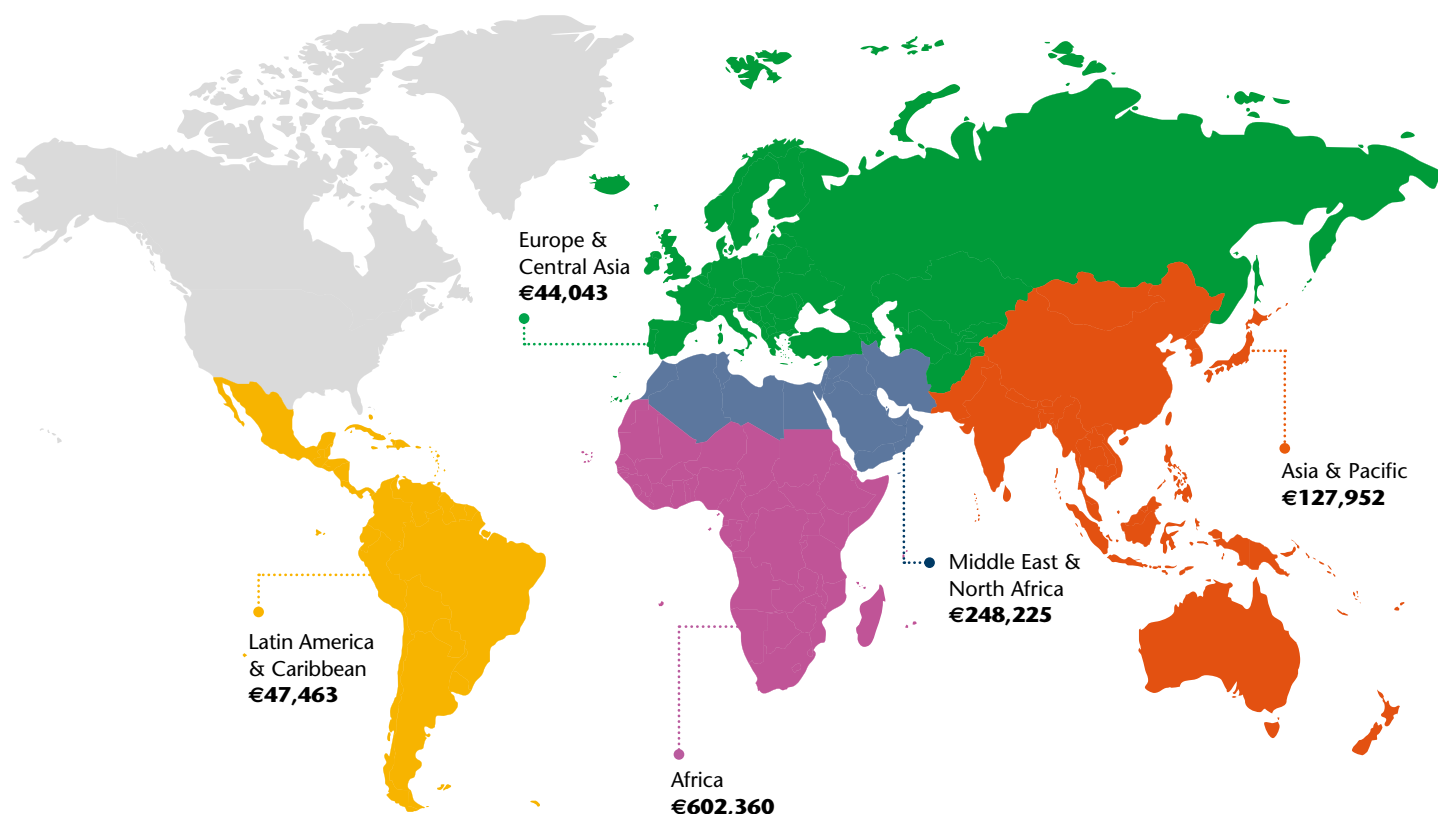
Overheads correspond to expenses which are required to operate general organisational functions, and which cannot be directly attributed to any other cost category.

## 2.2.2 PERSONNEL EXPENSES

*In thousands of €*

	Employees in headquarters	International field staff	Locally hired field staff	Consultants	2019	2018
Programmes	-	198,893	381,184	1,995	582,072	545,183
Programme support	129,257	2,417	2,090	-	133,765	135,368
Awareness-raising and Access Campaign	25,763	-	-	-	25,763	24,450
Other humanitarian activities	2,712	-	-	-	2,712	1,672
Fundraising	51,537	-	-	-	51,537	47,024
Management, general and administration	46,638	-	-	-	46,638	43,441
Overheads	21,093	223	190	-	21,506	21,256
<b>Personnel expenses</b>	<b>277,000</b>	<b>201,533</b>	<b>383,465</b>	<b>1,996</b>	<b>863,993</b>	<b>818,393</b>

## 2.2.3 PROGRAMME EXPENSES BY NATURE AND REGION



In thousands of €

	Africa	Asia & Pacific	Europe & Central Asia	Latin America & Caribbean	Middle East & North Africa	Transversal	2019	2018
Personnel costs	312,806	70,314	24,885	25,858	142,363	5,847	582,072	545,183
Medical and nutrition	88,238	22,596	6,509	5,931	53,145	796	177,214	180,672
Travel and transportation	88,631	13,073	2,673	5,901	17,843	5,836	133,956	130,428
Office expenses	43,010	8,612	4,007	4,691	15,328	954	76,602	76,070
Logistics and sanitation	38,517	7,630	2,303	2,969	10,188	205	61,812	59,908
Professional services	3,596	1,120	1,732	402	2,957	1,347	11,154	11,867
Communications	12,017	1,707	546	929	2,049	366	17,613	16,439
Grants to external partners	2,680	575	251	120	1,014	5,254	9,894	13,399
Depreciation and amortisation	616	121	62	57	216	795	1,867	1,629
Bank fees and financial expenses	1,654	106	138	78	972	17	2,965	2,697
Taxes	1,303	481	281	74	566	161	2,867	2,002
Others	9,291	1,616	658	453	1,585	540	14,144	7,142
<b>Programmes</b>	<b>602,360</b>	<b>127,952</b>	<b>44,043</b>	<b>47,463</b>	<b>248,225</b>	<b>22,116</b>	<b>1,092,160</b>	<b>1,047,435</b>

Programme expenses represent expenses incurred in the field or by the headquarters on behalf of the field, as well as grants/donations awarded/given to other organisations.

Transversal expenses are composed of activities covering more than one country, such as search and rescue operations, which represent 3,507 thousand euros, and other transversal and unallocated activities.

## 2.2.4 PROGRAMME SUPPORT

Programme support relates to expenses incurred in headquarters and regional offices in order to carry out MSF humanitarian operations (e.g. project design, monitoring and evaluation, recruitment of international staff, activities designed to improve the quality and the effectiveness of MSF operations).

## 2.2.5 AWARENESS-RAISING AND ACCESS CAMPAIGN

Awareness-raising costs comprise expenses incurred by MSF public communications activity in furtherance of its social mission. They represent the situations where MSF acts as a witness and speaks out about the plight of the populations it serves to alert, mobilise or denounce, and put pressure on responsible parties in order to stimulate action. It is also when we provide public information to render account of our action and the field reality we see.

MSF's Access Campaign is made up of a team of medical, legal, policy and communications specialists. It pushes to lower the prices of existing drugs, vaccines and diagnostic tests; to stimulate research and development into new treatments for diseases that primarily affect the poor; and to overcome other barriers that prevent patients getting the treatment they need.

	<i>In thousands of €</i>	
	<b>2019</b>	<b>2018</b>
Awareness-raising	38,599	40,786
Access Campaign	6,387	5,734
<b>Total</b>	<b>44,986</b>	<b>46,520</b>

## 2.2.6 OTHER HUMANITARIAN ACTIVITIES

The other humanitarian activities consist primarily of the cost of the goods sold and services provided to other organisations, as well as MSF's contribution to the Drugs for Neglected Disease initiative (DNDi, see Note 5.1).

## 2.2.7 FUNDRAISING

Fundraising expenses represent the costs incurred for raising funds from all possible sources of income, be they private or public institutional.

## 2.2.8 MANAGEMENT AND GENERAL ADMINISTRATION

Management and general administration consists primarily of expenses associated with executive management, headquarters finance and human resources management, internal communication and the associative life of the organisation.

## 2.2.9 NET EXCHANGE GAINS / LOSSES UNREALISED AND REALISED

Net realised exchange gains/losses represent the gains/losses generated from foreign currency transactions entered into during the year by the various offices. Net unrealised gains/losses represents the gains/losses resulting from the revaluation of the Statement of Financial Positions items of reporting entities that are not expressed in their functional currency.

## 2.3 EXCEPTIONAL ACTIVITIES

Exceptional activities represent income and expenses not related to operating or financial activities. In 2018, they exclusively relate to the sale of the main headquarters building in Paris. Extraordinary income referred to the sale price, while extraordinary expenses referred to the write-off of the net book value.

	<i>In thousands of €</i>	
	<b>2019</b>	<b>2018</b>
Proceeds on disposal of fixed assets	4	33,000
Extraordinary expenses	-	-3,125
<b>Surplus from exceptional activities</b>	<b>4</b>	<b>29,875</b>

# 3 NOTES TO THE STATEMENT OF FINANCIAL POSITION

## 3.1 CASH AND EQUIVALENTS

In thousands of €

	2019	2018
Short-term deposits	215,547	302,792
Cash at headquarters	401,088	347,467
Cash in the field	61,613	75,793
<b>Cash and cash equivalents</b>	<b>678,248</b>	<b>726,052</b>

MSF considers short-term deposits, cash at headquarters and cash in the field as cash and cash equivalents. Amounts are valued at fair value with any resulting gains or losses recognised in the Statement of Financial Activities.

## 3.2 INVENTORIES

In thousands of €

	Gross value	Provision	2019	2018
Medical and non-medical relief goods	58,470	-3,445	55,024	53,594
Other inventories	815	-	815	4,975
<b>Inventories</b>	<b>59,285</b>	<b>-3,445</b>	<b>55,839</b>	<b>58,569</b>

Inventories held at headquarters and by satellites are recorded at the weighted average of the purchase price, which is below the selling price. All goods and materials present in the field are recognised as expenses when transferred from the headquarters and satellites to the field, or when bought locally, because of the fast turnover and their non-commercial destination. Appropriate inventory provisions are recorded based on stock usage, expiry date and any damage.

## 3.3 GRANTS RECEIVABLE

In thousands of €

	Gross value	Provision	2019	2018
<b>Grants receivable from private donors</b>	<b>25,673</b>	-	<b>25,673</b>	<b>19,480</b>
<b>Grants receivable from public institutions</b>	<b>12,979</b>	-	<b>12,979</b>	<b>22,308</b>
Non-EU European governments	7,542	-	7,542	12,575
Other public institutions	5,418	-	5,418	9,719
UN institutions	19	-	19	14
<b>Grants receivable</b>	<b>38,652</b>	-	<b>38,652</b>	<b>41,787</b>

Grants receivable correspond to funds owed to MSF by third parties according to a formal agreement. They result from the differences between the total amount of the grant and the funds received for each of these agreements.

## 3.4 CONTRIBUTIONS RECEIVABLE

At 31 December 2019, the outstanding amount represents 51,118 thousand euros (2018: 52,722 thousand euros) and is expected to be received within the following year.

Contributions receivable include donations sent by donors before year-end for which the corresponding cash has been collected by MSF in the month following year-end. They are accounted for at their cost net of impairment.

There is no provision for contributions receivable stated at 31 December 2019.



### 3.5 OTHER RECEIVABLES

Other receivables mainly relate to property received from legacies and bequests not sold yet, as well as to services provided and goods sold to other organisations. At 31 December 2019, the outstanding amounts represent 91,226 thousand euros (2018: 89,909 thousand euros).

Legacies and bequests are accounted at their best-estimated value, when legally transferred to MSF, and represented 70,568 thousand euros out of the 91,226 thousand euro of other receivables at 31 December 2019.

There is no provision for other receivables stated at 31 December 2019.

### 3.6 FINANCIAL ASSETS

	Gross value	Provision	In thousands of €	
			2019	2018
Long-term investments	40,121	-	40,121	32,398
Other financial assets	7,550	-149	7,402	7,780
<b>Financial assets</b>	<b>47,672</b>	<b>-149</b>	<b>47,523</b>	<b>40,178</b>

Financial assets are stated at acquisition cost less impairment. Changes in the value of long-term investments are recorded in the Statement of Financial Position.

### 3.7 INTANGIBLE ASSETS, PROPERTY, PLANT AND EQUIPMENT

Intangible assets are mainly composed of software and licences.

Property, plant and equipment (PPE) are mainly composed of the head offices of some entities.

	Net value 2018	Additions	Disposals	Depreciation and amortisation	Foreign exchange gain / loss	Reclass- ification	Net value 2019
<b>Intangible assets</b>	<b>20,322</b>	<b>10,078</b>	<b>-448</b>	<b>-6,604</b>	<b>162</b>	<b>348</b>	<b>23,859</b>
Land	82,096	3,424	-	-	376	-	85,896
Buildings	85,456	2,004	-	-3,091	1,127	42,955	128,452
Tangible fixed assets under construction	41,549	6,258	-89	-	93	-41,517	6,294
Fixtures	7,221	15,860	-202	-1,259	-39	1,630	23,211
Furniture	2,549	1,436	-62	-768	30	4	3,189
Computers	5,708	2,193	-59	-2,560	57	-	5,339
Machinery and equipment	2,715	458	-324	-732	50	-	2,168
Other tangible assets	1,787	4,522	-1,798	-1,945	7	-1,238	1,335
<b>Property, plant and equipment</b>	<b>229,080</b>	<b>36,154</b>	<b>-2,534</b>	<b>-10,353</b>	<b>1,700</b>	<b>1,835</b>	<b>255,883</b>
<b>Total intangible assets and PPE</b>	<b>249,402</b>	<b>46,232</b>	<b>-2,981</b>	<b>-16,957</b>	<b>1,862</b>	<b>2,184</b>	<b>279,741</b>

In thousands of €

	Net value 2017	Additions	Disposals	Depreciation and amortisation	Foreign exchange gain / loss	Reclass- ification	Net value 2018
<b>Intangible assets</b>	<b>14,273</b>	<b>12,264</b>	<b>-429</b>	<b>-5,948</b>	<b>159</b>	<b>3</b>	<b>20,322</b>
Land	83,373	-	-2,103	-	804	22	82,096
Buildings	73,201	6,094	-1,021	-2,540	1,084	8,638	85,456
Tangible fixed assets under construction	32,840	17,241	-64	-	165	-8,633	41,549
Fixtures	6,861	2,037	-325	-1,328	-103	79	7,221
Furniture	1,745	1,523	-40	-730	23	28	2,549
Computers	3,944	4,659	-385	-2,568	40	18	5,708
Machinery and equipment	3,189	245	-15	-756	52	-	2,715
Other tangible assets	1,179	4,480	-1,717	-2,159	1	3	1,787
<b>Property, plant and equipment</b>	<b>206,333</b>	<b>36,279</b>	<b>-5,669</b>	<b>-10,082</b>	<b>2,065</b>	<b>153</b>	<b>229,080</b>
<b>Total intangible assets and PPE</b>	<b>220,606</b>	<b>48,543</b>	<b>-6,098</b>	<b>-16,030</b>	<b>2,224</b>	<b>157</b>	<b>249,402</b>

The intangible assets, property, plant and equipment held by MSF are capitalised when they are held to be used for the activity, or for administrative purposes, and when they are expected to be used over more than one year.

Intangible assets are recorded at cost (or historical value), net of accumulated amortisation and impairment losses. They are amortised on a straight-line basis over their estimated useful lives.

Property, plant and equipment are recorded at their acquisition cost, including incidental expenses. They are depreciated using the straight-line method over their estimated useful lives, using the component approach. Land is not depreciated.

All assets are depreciated following the linear method. The depreciation length varies according to the type of asset and depending on the country:

- 2 to 10 years for the intangible assets,
- 20 to 50 years for the buildings,
- 5 to 15 years for the fixtures,
- 3 to 25 years for the furniture,
- 2 to 15 years for the computers
- 3 to 5 years for machinery & equipment, and
- 3 to 10 years for other tangible assets.

The acquisition cost of fixed assets used in the field for programme purposes, such as vehicles and medical and communication equipment, is expensed upon shipment to the field, or upon purchase if purchased locally. This can be justified due to the instability of the contexts in which MSF operates and the difficulty in determining, in a reliable way, their useful life and residual value. When an MSF section leaves a country, the remaining equipment is generally donated to the Ministry of Health of the country or another non-governmental organisation still present in the country, and thus does not generate any future economic benefit for MSF.

Assets acquired under long-term finance leases are capitalised and recorded in the Statement of Financial Position. They are depreciated over the estimated useful lives of the assets. The associated obligations are included in financial debts.

MSF owned 221 million euros of buildings (including those under construction) and land at 31 December 2019. Such assets aim to optimise the running costs of the organisation (lowering rental costs), diversify the reserves, and therefore mitigate the monetary, foreign exchange and bank default risks.

Among the tangible assets at 31 December 2019, the net value of the capitalised leased assets stands at 180 thousand euros, and of capitalised lease obligations at 467 thousand euros (2018: 156 thousand and 389 thousand euros, respectively). The total reimbursements for the current year amount to zero euros, and the rent expenses also amount to zero euros.

For the details on Capitalised lease obligations, refer to Note 3.11 – Financial debts.

### 3.8 DEFERRED INCOME

In thousands of €

	2019	2018
Deferred income on public institutional grants - Current	9,124	7,874
Deferred income on private grants - Current	20,788	8,249
Other deferred income - Current	3,083	1,469
Gross value of investment subsidies - Current	3,067	3,096
<b>Deferred income - Current</b>	<b>36,062</b>	<b>20,688</b>
Deferred income on public institutional grants - Non-current	-	7,155
Deferred income on private grants - Non-current	1,113	7,011
Other deferred income - Non current	28	-
<b>Deferred income - Non-current</b>	<b>1,141</b>	<b>14,166</b>
<b>Deferred income - TOTAL</b>	<b>37,203</b>	<b>34,854</b>

Deferred income is the unspent restricted income received from public institutional and private grants that will be used in future years. These outstanding granted amounts at the accounting closure are recognised in the balance sheet. They are disclosed under short-term liabilities for those that will be spent in less than 1 year, and long-term liabilities for those exceeding 12 months after the accounting year end.

### 3.9 ACCOUNTS PAYABLE AND ACCRUED EXPENSES

The details of the accounts payable and accrued expenses, including short-term and long-term split, are disclosed below:

In thousands of €

	Current		Non-current		Total	
	2019	2018	2019	2018	2019	2018
Accounts payable and accruals	77,384	74,530	38	49	77,422	74,579
Employee benefits	52,611	48,948	129	137	52,740	49,086
Employer social security taxes	9,548	9,916	-	-	9,548	9,916
Other liabilities	25,726	23,809	175	173	25,901	23,982
<b>Accounts payable and accrued expenses</b>	<b>165,269</b>	<b>157,203</b>	<b>341</b>	<b>359</b>	<b>165,610</b>	<b>157,562</b>

Accounts payable and accrued expenses are composed of amounts owed to suppliers, employees and tax authorities, and of grants payable to external organisations.

Trade accounts payable to suppliers are recorded on an invoice basis when the invoices are received by the time of preparation of the financial statements. Accrued expenses are valued at the best estimate if no invoice is received later. Grants payable and other debts are accounted for at their par value.

### 3.10 PENSION PLANS

In thousands of €

Economical benefit / economical obligation and pension benefit expenses	Contributions concerning the period	Pension benefit expenses (within personnel expenses)		Capital ratio	
	2019	2019	2018	2019	2018
Pension institutions with surplus	5,284	4,559	4,553	111%	103%
<b>TOTAL</b>	<b>5,284</b>	<b>4,559</b>	<b>4,553</b>	<b>111%</b>	<b>103%</b>

The nature of pension plans for headquarters and international employees depends on the normal custom for the contracting country of the employee. Pension obligations are usually covered by a plan with an independent organisation. Contributions to a plan are recognised as an expense in the Statement of Financial Activities in the year in which they are incurred. MSF International and MSF Switzerland employees benefit from a scheme covering retirement, invalidity pension and death, according to the provisions of the Federal Law for occupational retirement (LOB). The occupational benefits are provided by a collective foundation, Profond, according to a benefit plan: investment yield has no impact on premiums; the employer does not guarantee the benefit amount. The Plan is funded by the contributions of MSF International and the employees. The plan covers the usual occupational benefits: retirement and invalidity pension, and death benefits. Risks are insured by the collective Foundation.

The surplus is not recognised in the Statement of Financial Position.

### 3.11 FINANCIAL DEBTS

In thousands of €

	2019	2018
Current borrowings and loans	4,052	3,113
Current capitalised lease obligation	467	389
<b>Financial debts - Current</b>	<b>4,518</b>	<b>3,502</b>
Non-current borrowings and loans	52,684	54,187
Non-current capitalised lease obligation	3,967	4,511
<b>Financial debts - Non-current</b>	<b>56,650</b>	<b>58,698</b>

Financial debts are recorded at par value.

External borrowings and loans have been used to finance the building purchases and are not capitalised in the tangible assets.

### 3.12 PROVISIONS

The following table shows the changes in provisions over the year:

In thousands of €

	2018	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain / loss	Reclassification	2019
Provisions - Current	21,237	21,207	-10,935	-1,893	275	-5,080	24,811
Provisions - Non-current	1,275	782	-478	-	-80	5,113	6,612
<b>Total provisions</b>	<b>22,511</b>	<b>21,989</b>	<b>-11,413</b>	<b>-1,893</b>	<b>195</b>	<b>33</b>	<b>31,422</b>
Provisions for taxes	9,157	3,074	-2,690	-123	33	141	9,591
Provisions for staff retirement plans	1,949	1,005	-569	0	73	1,316	3,772
Provisions for project closure planned at year-end	2,867	6,780	-2,852	-78	53	60	6,829
Provisions related to lawsuits	2,945	7,333	-4,920	-1,542	12	2,420	6,247
Other provisions	5,594	3,798	-381	-150	25	-3,903	4,983
<b>Total provisions</b>	<b>22,511</b>	<b>21,989</b>	<b>-11,413</b>	<b>-1,893</b>	<b>195</b>	<b>33</b>	<b>31,422</b>

	2017	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain / loss	Reclassification	2018
Provisions - Current	25,383	20,116	-12,383	-10,701	-360	-820	21,237
Provisions - Non-current	1,137	314	-1,005	-	10	820	1,275
<b>Total provisions</b>	<b>26,520</b>	<b>20,430</b>	<b>-13,388</b>	<b>-10,701</b>	<b>-350</b>	<b>-</b>	<b>22,511</b>
Provisions for taxes	13,312	11,372	-4,687	-9,692	-142	-1,006	9,157
Provisions for staff retirement plans	1,561	942	-524	-	-30	-	1,949
Provisions for project closure planned at year-end	3,203	2,919	-2,885	-326	-45	-	2,867
Provisions related to lawsuits	3,919	4,061	-4,748	-241	-46	-	2,945
Other provisions	4,525	1,135	-544	-442	-87	1,006	5,594
<b>Total provisions</b>	<b>26,520</b>	<b>20,430</b>	<b>-13,388</b>	<b>-10,701</b>	<b>-350</b>	<b>-</b>	<b>22,511</b>

Provisions are valued at best estimate when MSF has a legal or constructive obligation as the result of a past event, and if it is probable that an outflow of assets will be required to settle the provision.

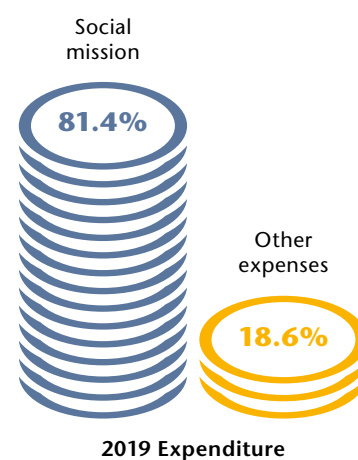
Changes in provisions are recognised in the Statement of Financial Activities.

## 4 RATIOS AND SECTORIAL INFORMATION

### 4.1 RATIOS

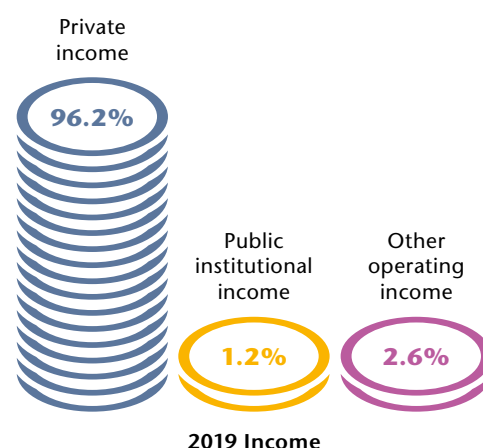
#### 4.1.1 OPERATIONAL RATIOS

	2019	2018
Programme	64.8%	65.0%
Programme support (headquarters and abroad)	12.4%	13.0%
Awareness-raising and Access Campaign	2.7%	2.9%
Other humanitarian activities	1.5%	1.0%
<b>Social mission</b>	<b>81.4%</b>	<b>81.9%</b>
Fundraising	13.6%	12.9%
Management and general administration	5.0%	5.0%
<b>Other expenses</b>	<b>18.6%</b>	<b>18.1%</b>
<b>Expenditure</b>	<b>100.0 %</b>	<b>100.0 %</b>



#### 4.1.2 FUNDING SOURCES

	2019	2018
Private income	96.2%	95.0%
Public institutional income	1.2%	1.4%
Other operating income	2.6%	1.5%
Exceptional income	0%	2.1%
<b>Income</b>	<b>100.0 %</b>	<b>100.0 %</b>



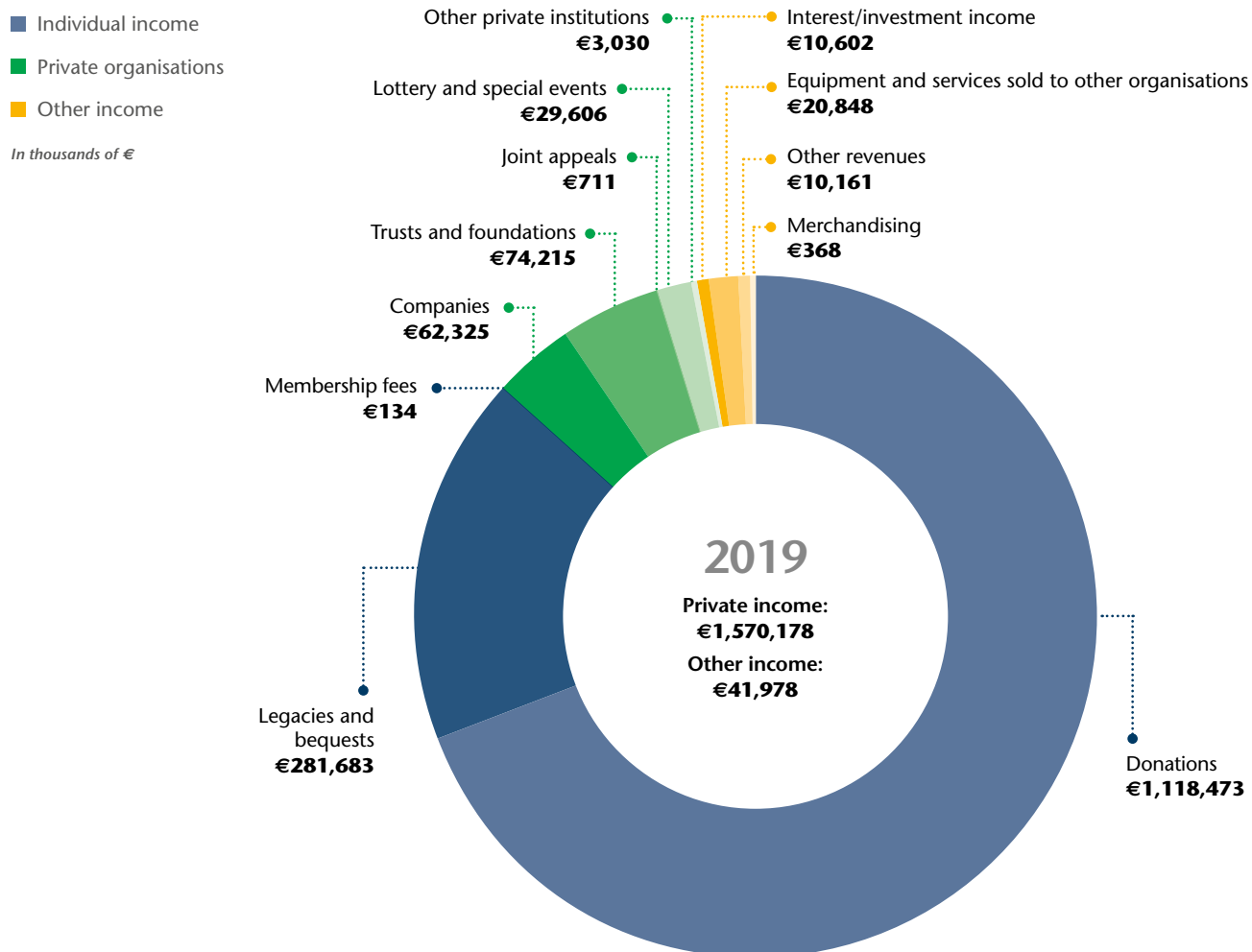
## 4.2 PRIVATE AND OTHER OPERATING INCOME

### 4.2.1 PRIVATE AND OTHER OPERATING INCOME BY OFFICE

In thousands of €

	Income from individuals	Donations from private institutions	Private income	Other income	Total	
					2019	2018
Argentina	8,341	74	8,416	22	8,438	9,583
Australia	45,970	7,152	53,123	436	53,559	55,443
Austria	22,380	1,921	24,300	84	24,384	23,643
Belgium	41,366	2,873	44,239	12,950	57,189	55,859
Brazil	56,756	-	56,756	1,207	57,963	53,601
Canada	36,756	4,626	41,382	178	41,559	46,371
Colombia	302	-	302	-	302	-
Czech Republic	5,629	-	5,629	401	6,030	4,427
Denmark	17,185	2,934	20,118	203	20,321	22,117
Finland	509	48	557	-	557	-
France	79,121	6,993	86,114	15,197	101,312	92,036
Germany	142,831	19,023	161,854	875	162,729	153,466
Greece	1,866	395	2,261	23	2,284	2,769
Hong Kong	54,439	2,753	57,192	187	57,379	56,066
India	188	84	271	8	279	728
Ireland	5,298	1,098	6,397	-	6,397	5,348
Italy	60,119	3,156	63,275	156	63,431	61,404
Japan	83,929	4,926	88,855	-	88,855	65,116
Kenya	-	-	-	6	6	-
Republic of Korea	12,807	631	13,439	24	13,462	10,256
Luxembourg	5,226	798	6,024	15	6,039	6,767
Mexico	225	51	276	-	276	433
Netherlands	57,862	16,857	74,719	332	75,052	78,042
Norway	41,118	1,790	42,909	618	43,526	42,324
South Africa	2,045	318	2,363	42	2,405	2,792
Spain	96,912	4,933	101,845	547	102,392	102,465
Sweden	51,445	8,217	59,662	5	59,667	49,808
Switzerland	79,124	26,178	105,302	560	105,862	87,690
Taiwan	268	45	312	1	313	-
United Kingdom	48,271	20,642	68,913	331	69,243	59,654
United States	341,028	31,371	372,399	7,571	379,970	334,481
Uruguay	974	2	975	-	975	-
<b>2019</b>	<b>1,400,291</b>	<b>169,887</b>	<b>1,570,178</b>	<b>41,978</b>	<b>1,612,156</b>	<b>1,482,688</b>
<b>2018</b>	<b>1,290,374</b>	<b>169,477</b>	<b>1,459,851</b>	<b>22,837</b>	<b>1,482,688</b>	

## 4.2.2 PRIVATE AND OTHER OPERATING INCOME BY SOURCE



This illustration does not disclose the income from public institutions and the income resulting from exceptional activities.



## 5 OTHER INFORMATION

### 5.1 OFF-BALANCE SHEET COMMITMENTS

	<i>In thousands of €</i>	
	2019	2018
Guarantees given	3,531	3,067
Rental contracts for office buildings	5,686	5,964
Other off-balance sheet commitments given	7,187	4,424
Warranty to secure debt	29,400	31,452
DNDi	16,000	-
<b>Other off-balance sheet commitments</b>	<b>61,804</b>	<b>44,907</b>

Warranty to secure debt corresponds to the warranty of a real estate loan on organisational capital.

MSF participated in the establishment of the Drugs for Neglected Diseases initiative (DNDi) with six other organisations: five public sector institutions – the Oswaldo Cruz Foundation from Brazil, the Indian Council for Medical Research, the Kenya Medical Research Institute, the Ministry of Health of Malaysia and France's Pasteur Institute – and one international research organisation, the Special Programme for Research and Training in Tropical Diseases (TDR), which is a permanent observer to the initiative.

DNDi became a legal entity in July 2003 and MSF was one of the founding partners. MSF's objective in its involvement in the creation of DNDi was to help create a research and development initiative for neglected diseases, which in time would be self-financing and in a position to work independently of MSF. In 2018, the IGA decided to support DNDi at the level of 4 million euros per year until 2023.

### 5.2 CONTINGENT ASSETS

Contingent assets (assets where no sufficient reliable estimate is possible) in MSF mainly consist of legacies and bequests expected at year end but not yet legally transferred. Their best estimate value is 15,157 thousand euros in 2019 and 21,403 thousand euros in 2018.

### 5.3 SUBSEQUENT EVENTS

Subsequent to the year end, on March 11, 2020, the World Health Organization characterised the outbreak of the novel coronavirus (COVID-19) as a pandemic, which has resulted in a series of public health and emergency measures. The impact and the duration of COVID-19 and consequent measures were (and are still) unknown at the time combined entities published their local financial statements. All reporting entities, based on their assessment and judgement, concluded that there are no material uncertainties impairing their ability to continue as a going concern, considering the COVID-19 pandemic as a non-adjusting event, despite the significant impact it will likely have on many MSF activities in 2020 and 2021. The 2019 combined financial statements were therefore prepared according to the going concern principles, consistent with the approach adopted by the individual reporting entities.

### 5.4 STAFF FIGURES

#### 5.4.1 FULL-TIME EQUIVALENTS IN THE FIELD

	<i>In full-time equivalents</i>	
	2019	2018
International programme staff	3,579	3,785
Locally hired programme staff	37,536	39,452
<b>Programmes</b>	<b>41,115</b>	<b>43,238</b>
International programme support	48	39
Locally hired programme support	134	67
<b>Programme support</b>	<b>182</b>	<b>106</b>
<b>Total field positions</b>	<b>41,297</b>	<b>43,344</b>

## 5.4.2 POSITIONS IN HEADQUARTERS

	<i>In full-time equivalents</i>	
	2019	2018
Social mission	2,137	2,125
Fundraising	1,030	976
Management and general administration	704	674
Overhead	202	198
<b>Employees</b>	<b>4,072</b>	<b>3,974</b>
Social mission	35	26
Fundraising	18	36
Management and general administration	24	26
<b>Volunteers</b>	<b>78</b>	<b>88</b>

Note: For volunteers at headquarters, the average number of people is taken into account when full-time equivalents are not available.

## 5.4.3 INTERNATIONAL DEPARTURES TO THE FIELD

	2019	2018
Medical pool	1,868	1,743
Nurse and other paramedical pool	1,924	2,439
Non-medical pool	3,721	3,684
<b>International departures (full year)</b>	<b>7,513</b>	<b>7,866</b>
<b>First-time departures (full year)</b>	<b>1,237</b>	<b>1,706</b>

## 5.4.4 HEADQUARTERS REMUNERATION POLICIES

The gross salaries presented below are based on the policies of the different MSF entities. They are presented in local currency and depend on the cost of living in the countries where the entities are established.

### 5.4.4.1 HIGHEST AND LOWEST SALARY BY ENTITY

Office	Currency	Highest Salary	Position	Lowest Salary	Wage Ratio
MSF Argentina	Argentine Peso	2,586,308	General Director	573,314	4.5
MSF Australia	Australian Dollar	194,151	General Director	51,661	3.8
MSF Austria	Euro	72,908	General Director	28,438	2.6
MSF Belgium	Euro	110,494	Country Representative	20,364	5.4
MSF Brazil	Brazilian Real	289,489	General Director	36,573	7.9
MSF Canada	Canadian Dollar	146,412	General Director	40,050	3.7
MSF Colombia	Colombian Peso	65,450,000	Head of Communication	22,400,000	2.9
MSF Czech Republic	Czech Koruny	862,765	General Director	365,014	2.4
MSF Denmark	Danish Krone	885,944	General Director	278,599	3.2
MSF Epicentre	Euro	75,830	General Director	31,160	2.4
MSF Finland	Euro	60,812	Country Director	31,328	1.9
MSF France	Euro	91,570	President	27,152	3.4
MSF Germany	Euro	88,439	General Director	30,355	2.9
MSF Greece	Euro	47,240	General Director	11,050	4.3
MSF Holland	Euro	82,218	General Director	23,937	3.4
MSF Hong Kong	Hong Kong Dollar	792,840	General Director	160,800	4.9
MSF India	Indian Rupee	3,926,076	General Director	195,372	20.1
MSF International	Swiss Franc	169,236	Secretary General	70,725	2.4
MSF Ireland	Euro	76,483	General Director	28,230	2.7
MSF Italy	Euro	70,658	General Director	22,876	3.1
MSF Japan	Yen	15,687,600	General Director	4,406,400	3.6
MSF Logistique	Euro	72,618	General Director	27,638	2.6
MSF Luxembourg	Euro	63,448	General Director	25,077	2.5
MSF Supply	Euro	93,116	General Director	33,152	2.8
MSF Mexico	Mexican Peso	1,458,044	General Director	113,257	12.9
MSF Nairobi	Kenyan Shilling	956,000	Branch Director	56,376	17.0
MSF Norway	Norwegian Krone	885,401	General Director	320,777	2.8
MSF South Africa	Rand	1,633,196	General Director	210,379	7.8
MSF South Korea	Won	112,346,100	General Director	28,189,260	4.0
MSF Spain	Euro	72,094	General Director	23,159	3.1
MSF Sweden	Swedish Krona	664,188	General Director	254,844	2.6
MSF Switzerland	Swiss Franc	169,236	General Director	57,686	2.9
MSF Taiwan	New Taiwan Dollar	960,000	Finance and Administration Manager	593,412	1.6
MSF UK	Pound Sterling	84,957	General Director	26,318	3.2
MSF Uruguay	Uruguayan Peso	1,239,381	Fundraising Coordinator	304,291	4.1
MSF USA	US Dollar	243,100	General Director	49,813	4.9

### 5.4.4.2 REMUNERATION OF INTERNATIONAL DIRECTORS AND MANAGERS

*In thousands of €*

	2019	2018
International President	158	151
Other International Board members	286	272
Executive Management - Secretary General & Executive Directors	307	315

Additional remuneration of EUR 28,451 (CHF 31,650) was paid to equalise the after-tax remuneration of the International President, who remains a tax resident in Canada (Canadian income tax rates are significantly higher than Swiss income tax rates). The additional remuneration relates only to the difference between Canadian income tax and Swiss income tax and provides the International President with the same after-tax salary as it would for a Swiss tax resident. The President, Vice President and other directly elected members of the International Board are elected for a three-year term of office. Members of the International Board are eligible to serve a maximum of two consecutive terms.

MSF surgeon Dr Raffaele Rosso comforts a young patient before her anaesthesia, in the operating theatre of Maroua Regional hospital, where MSF runs 24/7 emergency surgery services. Far North region of Cameroon, February 2019.  
© Pierre-Yves Bernard/MSF



# FINANCES BY COUNTRY

# AFGHANISTAN

## EXPENSES

In €

Personnel costs	17,192,248
Medical and nutrition	5,618,359
Travel and transportation	4,553,620
Office expenses	1,743,812
Logistics and sanitation	4,619,960
Professional services	73,525
Communications	590,371
Grants to external partners	86,242
Depreciation and amortisation	49,183
Bank fees and financial expenses	70,258
Taxes	28,143
Others	759,367
<b>Programmes</b>	<b>35,385,088</b>
<b>Indirect supply costs</b>	<b>1,875,528</b>
<b>Field-related expenses</b>	<b>37,260,616</b>

## FUNDING

In €

Private restricted income	3,382,574
Private and other unrestricted income	33,878,042
<b>Private and other income</b>	<b>37,260,616</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>37,260,616</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,283
International staff	105
<b>Field positions</b>	<b>2,388</b>

# ARMENIA

## EXPENSES

In €

Personnel costs	659,375
Medical and nutrition	17,994
Travel and transportation	10,190
Office expenses	29,758
Logistics and sanitation	1,979
Professional services	6,424
Communications	2,498
Grants to external partners	21
Depreciation and amortisation	-
Bank fees and financial expenses	269
Taxes	4,167
Others	49,950
<b>Programmes</b>	<b>782,625</b>
<b>Indirect supply costs</b>	<b>93</b>
<b>Field-related expenses</b>	<b>782,718</b>

## FUNDING

In €

Private restricted income	-
Private and other unrestricted income	782,718
<b>Private and other income</b>	<b>782,718</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>782,718</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	8
International staff	1
<b>Field positions</b>	<b>9</b>

# BANGLADESH

## EXPENSES

In €

Personnel costs	19,778,748
Medical and nutrition	2,834,395
Travel and transportation	2,995,265
Office expenses	1,714,143
Logistics and sanitation	1,456,779
Professional services	196,634
Communications	223,241
Grants to external partners	15,827
Depreciation and amortisation	16,394
Bank fees and financial expenses	6,392
Taxes	13,232
Others	182,078
<b>Programmes</b>	<b>29,433,128</b>
<b>Indirect supply costs</b>	<b>198,629</b>
<b>Field-related expenses</b>	<b>29,631,757</b>

## FUNDING

In €

Private restricted income	7,224,722
Private and other unrestricted income	20,083,643
<b>Private and other income</b>	<b>27,308,365</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,918,572
Ministry of Foreign Affairs (MFA) - Japan	404,620
Municipalities and regional councils - France	200
<b>Public institutional income</b>	<b>2,323,392</b>
<b>Funding of field-related costs</b>	<b>29,631,757</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,748
International staff	123
<b>Field positions</b>	<b>1,871</b>

# BALKANS

## EXPENSES

In €

Personnel costs	691,253
Medical and nutrition	159,706
Travel and transportation	99,266
Office expenses	184,072
Logistics and sanitation	226,126
Professional services	44,556
Communications	22,010
Grants to external partners	485
Depreciation and amortisation	8,197
Bank fees and financial expenses	4,491
Taxes	1,242
Others	105,508
<b>Programmes</b>	<b>1,546,912</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>1,546,912</b>

## FUNDING

In €

Private restricted income	481,834
Private and other unrestricted income	1,065,078
<b>Private and other income</b>	<b>1,546,912</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,546,912</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	34
International staff	5
<b>Field positions</b>	<b>39</b>



# BELARUS

## EXPENSES

	<i>In €</i>
Personnel costs	550,878
Medical and nutrition	636,679
Travel and transportation	99,572
Office expenses	117,998
Logistics and sanitation	11,641
Professional services	132,373
Communications	17,876
Grants to external partners	140,217
Depreciation and amortisation	-
Bank fees and financial expenses	3,363
Taxes	38
Others	7,209
<b>Programmes</b>	<b>1,717,844</b>
<b>Indirect supply costs</b>	<b>95,841</b>
<b>Field-related expenses</b>	<b>1,813,685</b>

## FUNDING

	<i>In €</i>
Private restricted income	441
Private and other unrestricted income	1,812,920
<b>Private and other income</b>	<b>1,813,361</b>
International Drug Purchase Facility (UNITAID)	324
<b>Public institutional income</b>	<b>324</b>
<b>Funding of field-related costs</b>	<b>1,813,685</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	30
International staff	1
<b>Field positions</b>	<b>31</b>

# BELGIUM

## EXPENSES

	<i>In €</i>
Personnel costs	797,510
Medical and nutrition	11,357
Travel and transportation	6,039
Office expenses	48,888
Logistics and sanitation	34,781
Professional services	2,431
Communications	3,738
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	131
Taxes	9,434
Others	-71,708
<b>Programmes</b>	<b>842,601</b>
<b>Indirect supply costs</b>	<b>196</b>
<b>Field-related expenses</b>	<b>842,797</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	842,797
<b>Private and other income</b>	<b>842,797</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>842,797</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	13
International staff	-
<b>Field positions</b>	<b>13</b>

# BOLIVIA

## EXPENSES

	<i>In €</i>
Personnel costs	556,749
Medical and nutrition	79,194
Travel and transportation	168,792
Office expenses	111,891
Logistics and sanitation	362,687
Professional services	17,166
Communications	14,681
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	78
Taxes	3,808
Others	-3,332
<b>Programmes</b>	<b>1,311,714</b>
<b>Indirect supply costs</b>	<b>8,381</b>
<b>Field-related expenses</b>	<b>1,320,095</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,320,095
<b>Private and other income</b>	<b>1,320,095</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,320,095</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	18
International staff	5
<b>Field positions</b>	<b>23</b>

# BRAZIL

## EXPENSES

	<i>In €</i>
Personnel costs	711,875
Medical and nutrition	102,783
Travel and transportation	98,001
Office expenses	79,383
Logistics and sanitation	95,544
Professional services	3,375
Communications	18,701
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	1,580
Taxes	6,118
Others	99
<b>Programmes</b>	<b>1,117,459</b>
<b>Indirect supply costs</b>	<b>3,581</b>
<b>Field-related expenses</b>	<b>1,121,040</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,121,040
<b>Private and other income</b>	<b>1,121,040</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,121,040</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	6
International staff	20
<b>Field positions</b>	<b>26</b>

# BURKINA FASO

## EXPENSES

	<i>In €</i>
Personnel costs	3,088,035
Medical and nutrition	1,118,464
Travel and transportation	907,313
Office expenses	667,469
Logistics and sanitation	869,681
Professional services	39,263
Communications	250,870
Grants to external partners	-2,699
Depreciation and amortisation	9,694
Bank fees and financial expenses	5,652
Taxes	8,552
Others	6,745
<b>Programmes</b>	<b>6,969,039</b>
<b>Indirect supply costs</b>	<b>263,702</b>
<b>Field-related expenses</b>	<b>7,232,741</b>

## FUNDING

	<i>In €</i>
Private restricted income	277,390
Private and other unrestricted income	6,955,351
<b>Private and other income</b>	<b>7,232,741</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>7,232,741</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	190
International staff	29
<b>Field positions</b>	<b>219</b>

# BURUNDI

## EXPENSES

	<i>In €</i>
Personnel costs	3,535,374
Medical and nutrition	1,665,111
Travel and transportation	970,914
Office expenses	541,219
Logistics and sanitation	1,574,816
Professional services	91,499
Communications	123,797
Grants to external partners	17,005
Depreciation and amortisation	24,591
Bank fees and financial expenses	5,132
Taxes	15,385
Others	339,659
<b>Programmes</b>	<b>8,904,502</b>
<b>Indirect supply costs</b>	<b>745,409</b>
<b>Field-related expenses</b>	<b>9,649,911</b>

## FUNDING

	<i>In €</i>
Private restricted income	5,312
Private and other unrestricted income	9,644,599
<b>Private and other income</b>	<b>9,649,911</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>9,649,911</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	329
International staff	20
<b>Field positions</b>	<b>349</b>

## CAMBODIA

## EXPENSES

In €

Personnel costs	1,427,265
Medical and nutrition	1,178,928
Travel and transportation	116,988
Office expenses	139,646
Logistics and sanitation	6,284
Professional services	90,428
Communications	16,198
Grants to external partners	14,978
Depreciation and amortisation	-
Bank fees and financial expenses	2,680
Taxes	9,351
Others	13,796
<b>Programmes</b>	<b>3,016,542</b>
<b>Indirect supply costs</b>	<b>103,100</b>
<b>Field-related expenses</b>	<b>3,119,642</b>

## FUNDING

In €

Private restricted income	97,444
Private and other unrestricted income	3,022,198
<b>Private and other income</b>	<b>3,119,642</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>3,119,642</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	78
International staff	12
<b>Field positions</b>	<b>90</b>

## CAMEROON

## EXPENSES

In €

Personnel costs	8,524,365
Medical and nutrition	4,473,989
Travel and transportation	2,127,136
Office expenses	1,235,210
Logistics and sanitation	728,044
Professional services	102,044
Communications	407,073
Grants to external partners	144
Depreciation and amortisation	20,335
Bank fees and financial expenses	41,283
Taxes	30,970
Others	110,635
<b>Programmes</b>	<b>17,801,227</b>
<b>Indirect supply costs</b>	<b>597,782</b>
<b>Field-related expenses</b>	<b>18,399,009</b>

## FUNDING

In €

Private restricted income	1,342,364
Private and other unrestricted income	16,607,186
<b>Private and other income</b>	<b>17,949,551</b>
Swiss Agency for Development and Cooperation (DDC)	449,458
<b>Public institutional income</b>	<b>449,458</b>
<b>Funding of field-related costs</b>	<b>18,399,009</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	644
International staff	68
<b>Field positions</b>	<b>712</b>

# CENTRAL AFRICAN REPUBLIC

## EXPENSES

	<i>In €</i>
Personnel costs	24,950,705
Medical and nutrition	11,210,834
Travel and transportation	12,315,816
Office expenses	3,803,206
Logistics and sanitation	3,280,147
Professional services	293,105
Communications	1,373,745
Grants to external partners	32,940
Depreciation and amortisation	57,381
Bank fees and financial expenses	17,988
Taxes	188,938
Others	704,150
<b>Programmes</b>	<b>58,228,955</b>
<b>Indirect supply costs</b>	<b>2,559,848</b>
<b>Field-related expenses</b>	<b>60,788,803</b>

## FUNDING

	<i>In €</i>
Private restricted income	5,132,499
Private and other unrestricted income	55,656,304
<b>Private and other income</b>	<b>60,788,803</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>60,788,803</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,531
International staff	244
<b>Field positions</b>	<b>2,775</b>

# CHAD

## EXPENSES

	<i>In €</i>
Personnel costs	5,168,517
Medical and nutrition	1,398,178
Travel and transportation	1,569,713
Office expenses	953,149
Logistics and sanitation	413,236
Professional services	47,169
Communications	263,411
Grants to external partners	759
Depreciation and amortisation	-
Bank fees and financial expenses	18,880
Taxes	45,491
Others	57,910
<b>Programmes</b>	<b>9,936,413</b>
<b>Indirect supply costs</b>	<b>196,708</b>
<b>Field-related expenses</b>	<b>10,133,121</b>

## FUNDING

	<i>In €</i>
Private restricted income	941,225
Private and other unrestricted income	9,191,896
<b>Private and other income</b>	<b>10,133,121</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>10,133,121</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	274
International staff	43
<b>Field positions</b>	<b>317</b>

# COLOMBIA

## EXPENSES

	<i>In €</i>
Personnel costs	2,178,211
Medical and nutrition	608,979
Travel and transportation	286,501
Office expenses	278,851
Logistics and sanitation	293,753
Professional services	53,887
Communications	108,768
Grants to external partners	54
Depreciation and amortisation	1,078
Bank fees and financial expenses	14,688
Taxes	13,447
Others	30,083
<b>Programmes</b>	<b>3,868,301</b>
<b>Indirect supply costs</b>	<b>6,511</b>
<b>Field-related expenses</b>	<b>3,874,812</b>

## FUNDING

	<i>In €</i>
Private restricted income	12,078
Private and other unrestricted income	3,606,924
<b>Private and other income</b>	<b>3,619,002</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	255,810
<b>Public institutional income</b>	<b>255,810</b>
<b>Funding of field-related costs</b>	<b>3,874,812</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	105
International staff	12
<b>Field positions</b>	<b>117</b>

# CÔTE D'IVOIRE

## EXPENSES

	<i>In €</i>
Personnel costs	2,924,287
Medical and nutrition	256,953
Travel and transportation	341,448
Office expenses	366,469
Logistics and sanitation	22,995
Professional services	16,524
Communications	64,823
Grants to external partners	2,952
Depreciation and amortisation	-
Bank fees and financial expenses	2,755
Taxes	19,265
Others	42,885
<b>Programmes</b>	<b>4,061,356</b>
<b>Indirect supply costs</b>	<b>15,509</b>
<b>Field-related expenses</b>	<b>4,076,865</b>

## FUNDING

	<i>In €</i>
Private restricted income	31,238
Private and other unrestricted income	4,045,627
<b>Private and other income</b>	<b>4,076,865</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>4,076,865</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	137
International staff	21
<b>Field positions</b>	<b>158</b>



# DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA

## EXPENSES

	<i>In €</i>
Personnel costs	306,889
Medical and nutrition	547,460
Travel and transportation	196,083
Office expenses	103,437
Logistics and sanitation	175,923
Professional services	13,918
Communications	11,411
Grants to external partners	-
Depreciation and amortisation	2,013
Bank fees and financial expenses	314
Taxes	8
Others	93
<b>Programmes</b>	<b>1,357,547</b>
<b>Indirect supply costs</b>	<b>83,759</b>
<b>Field-related expenses</b>	<b>1,441,306</b>

## FUNDING

	<i>In €</i>
Private restricted income	1,356,197
Private and other unrestricted income	85,109
<b>Private and other income</b>	<b>1,441,306</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,441,306</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1
International staff	2
<b>Field positions</b>	<b>3</b>

# DEMOCRATIC REPUBLIC OF CONGO

## EXPENSES

	<i>In €</i>
Personnel costs	61,572,139
Medical and nutrition	23,365,899
Travel and transportation	21,722,008
Office expenses	9,023,708
Logistics and sanitation	8,531,715
Professional services	608,143
Communications	2,830,677
Grants to external partners	654,066
Depreciation and amortisation	140,397
Bank fees and financial expenses	750,530
Taxes	323,091
Others	3,610,606
<b>Programmes</b>	<b>133,132,980</b>
<b>Indirect supply costs</b>	<b>3,330,790</b>
<b>Field-related expenses</b>	<b>136,463,770</b>

## FUNDING

	<i>In €</i>
Private restricted income	15,555,819
Private and other unrestricted income	115,714,356
<b>Private and other income</b>	<b>131,270,175</b>
Swiss Agency for Development and Cooperation (DDC)	2,942,127
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	2,216,015
Municipalities and regional councils - Switzerland	35,453
<b>Public institutional income</b>	<b>5,193,595</b>
<b>Funding of field-related costs</b>	<b>136,463,770</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,733
International staff	440
<b>Field positions</b>	<b>3,173</b>

# EGYPT

## EXPENSES

In €

Personnel costs	1,904,065
Medical and nutrition	278,945
Travel and transportation	138,274
Office expenses	402,742
Logistics and sanitation	146,652
Professional services	31,509
Communications	64,174
Grants to external partners	-
Depreciation and amortisation	8,197
Bank fees and financial expenses	786
Taxes	6,530
Others	104,966
<b>Programmes</b>	<b>3,086,841</b>
<b>Indirect supply costs</b>	<b>1,810</b>
<b>Field-related expenses</b>	<b>3,088,651</b>

## FUNDING

In €

Private restricted income	8,496
Private and other unrestricted income	3,080,155
<b>Private and other income</b>	<b>3,088,651</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>3,088,651</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	138
International staff	18
<b>Field positions</b>	<b>156</b>

# EL SALVADOR

## EXPENSES

In €

Personnel costs	1,199,678
Medical and nutrition	30,694
Travel and transportation	107,142
Office expenses	159,730
Logistics and sanitation	40,635
Professional services	21,824
Communications	47,469
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	195
Taxes	405
Others	8,073
<b>Programmes</b>	<b>1,615,844</b>
<b>Indirect supply costs</b>	<b>4,250</b>
<b>Field-related expenses</b>	<b>1,620,094</b>

## FUNDING

In €

Private restricted income	150
Private and other unrestricted income	1,619,944
<b>Private and other income</b>	<b>1,620,094</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,620,094</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	69
International staff	7
<b>Field positions</b>	<b>76</b>

# ESWATINI\*

## EXPENSES

	<i>In €</i>
Personnel costs	2,565,352
Medical and nutrition	391,538
Travel and transportation	197,035
Office expenses	355,992
Logistics and sanitation	145,677
Professional services	17,983
Communications	66,155
Grants to external partners	-
Depreciation and amortisation	5,370
Bank fees and financial expenses	6,217
Taxes	1,330
Others	1,767
<b>Programmes</b>	<b>3,754,417</b>
<b>Indirect supply costs</b>	<b>53,702</b>
<b>Field-related expenses</b>	<b>3,808,119</b>

## FUNDING

	<i>In €</i>
Private restricted income	4,584
Private and other unrestricted income	3,533,860
<b>Private and other income</b>	<b>3,538,444</b>
Swiss Agency for Development and Cooperation (DDC)	269,675
<b>Public institutional income</b>	<b>269,675</b>
<b>Funding of field-related costs</b>	<b>3,808,119</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	146
International staff	11
<b>Field positions</b>	<b>157</b>

\*Formerly Swaziland

# ETHIOPIA

## EXPENSES

	<i>In €</i>
Personnel costs	13,955,613
Medical and nutrition	2,188,274
Travel and transportation	2,971,787
Office expenses	1,491,290
Logistics and sanitation	1,347,528
Professional services	110,665
Communications	643,822
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	1,939
Taxes	-
Others	80,731
<b>Programmes</b>	<b>22,791,648</b>
<b>Indirect supply costs</b>	<b>93,678</b>
<b>Field-related expenses</b>	<b>22,885,326</b>

## FUNDING

	<i>In €</i>
Private restricted income	1,882,082
Private and other unrestricted income	20,043,959
<b>Private and other income</b>	<b>21,926,041</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	959,286
<b>Public institutional income</b>	<b>959,286</b>
<b>Funding of field-related costs</b>	<b>22,885,326</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,222
International staff	66
<b>Field positions</b>	<b>1,288</b>

## FRANCE

## EXPENSES

	<i>In €</i>
Personnel costs	1,768,462
Medical and nutrition	226,194
Travel and transportation	43,211
Office expenses	483,060
Logistics and sanitation	67,384
Professional services	32,824
Communications	4,103
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	267
Taxes	136,426
Others	5,947
<b>Programmes</b>	<b>2,767,878</b>
<b>Indirect supply costs</b>	<b>333</b>
<b>Field-related expenses</b>	<b>2,768,211</b>

## FUNDING

	<i>In €</i>
Private restricted income	58,426
Private and other unrestricted income	2,709,785
<b>Private and other income</b>	<b>2,768,211</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,768,211</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	14
International staff	4
<b>Field positions</b>	<b>18</b>

## GEORGIA

## EXPENSES

	<i>In €</i>
Personnel costs	463,439
Medical and nutrition	46,078
Travel and transportation	43,371
Office expenses	32,459
Logistics and sanitation	-
Professional services	7,677
Communications	3,446
Grants to external partners	29,169
Depreciation and amortisation	-
Bank fees and financial expenses	478
Taxes	577
Others	16,822
<b>Programmes</b>	<b>643,516</b>
<b>Indirect supply costs</b>	<b>585</b>
<b>Field-related expenses</b>	<b>644,101</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	476,160
<b>Private and other income</b>	<b>476,160</b>
International Drug Purchase Facility (UNITAID)	167,941
<b>Public institutional income</b>	<b>167,941</b>
<b>Funding of field-related costs</b>	<b>644,101</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	12
International staff	3
<b>Field positions</b>	<b>15</b>

## GREECE

## EXPENSES

	<i>In €</i>
Personnel costs	6,777,552
Medical and nutrition	592,629
Travel and transportation	563,681
Office expenses	933,328
Logistics and sanitation	650,282
Professional services	319,594
Communications	229,834
Grants to external partners	22,125
Depreciation and amortisation	21,752
Bank fees and financial expenses	4,279
Taxes	5,182
Others	148,835
<b>Programmes</b>	<b>10,269,073</b>
<b>Indirect supply costs</b>	<b>12,900</b>
<b>Field-related expenses</b>	<b>10,281,973</b>

## FUNDING

	<i>In €</i>
Private restricted income	908,487
Private and other unrestricted income	9,193,703
<b>Private and other income</b>	<b>10,102,190</b>
Swiss Agency for Development and Cooperation (DDC)	179,783
<b>Public institutional income</b>	<b>179,783</b>
<b>Funding of field-related costs</b>	<b>10,281,973</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	207
International staff	30
<b>Field positions</b>	<b>237</b>

## GUINEA

## EXPENSES

	<i>In €</i>
Personnel costs	3,551,503
Medical and nutrition	1,844,734
Travel and transportation	1,090,991
Office expenses	839,711
Logistics and sanitation	427,509
Professional services	98,886
Communications	124,470
Grants to external partners	114,862
Depreciation and amortisation	24,591
Bank fees and financial expenses	1,677
Taxes	7,472
Others	318,247
<b>Programmes</b>	<b>8,444,653</b>
<b>Indirect supply costs</b>	<b>426,178</b>
<b>Field-related expenses</b>	<b>8,870,831</b>

## FUNDING

	<i>In €</i>
Private restricted income	41,931
Private and other unrestricted income	8,828,900
<b>Private and other income</b>	<b>8,870,831</b>
<b>Public institutional income</b>	-
<b>Funding of field-related costs</b>	<b>8,870,831</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	267
International staff	36
<b>Field positions</b>	<b>303</b>

# GUINEA-BISSAU

## EXPENSES

In €

Personnel costs	2,624,596
Medical and nutrition	686,465
Travel and transportation	236,456
Office expenses	353,875
Logistics and sanitation	47,477
Professional services	18,412
Communications	42,187
Grants to external partners	150
Depreciation and amortisation	-
Bank fees and financial expenses	345
Taxes	6,558
Others	4,655
<b>Programmes</b>	<b>4,021,176</b>
<b>Indirect supply costs</b>	<b>77,765</b>
<b>Field-related expenses</b>	<b>4,098,941</b>

## FUNDING

In €

Private restricted income	103,103
Private and other unrestricted income	3,995,838
<b>Private and other income</b>	<b>4,098,941</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>4,098,941</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	232
International staff	15
<b>Field positions</b>	<b>247</b>

# HAITI

## EXPENSES

In €

Personnel costs	10,530,362
Medical and nutrition	2,075,083
Travel and transportation	1,753,664
Office expenses	1,638,262
Logistics and sanitation	744,601
Professional services	80,177
Communications	234,662
Grants to external partners	118,493
Depreciation and amortisation	32,789
Bank fees and financial expenses	26,375
Taxes	15,670
Others	449,899
<b>Programmes</b>	<b>17,700,037</b>
<b>Indirect supply costs</b>	<b>406,338</b>
<b>Field-related expenses</b>	<b>18,106,375</b>

## FUNDING

In €

Private restricted income	2,183,882
Private and other unrestricted income	15,922,493
<b>Private and other income</b>	<b>18,106,375</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>18,106,375</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,043
International staff	54
<b>Field positions</b>	<b>1,097</b>



# HONDURAS

## EXPENSES

	<i>In €</i>
Personnel costs	2,305,418
Medical and nutrition	197,192
Travel and transportation	317,549
Office expenses	288,520
Logistics and sanitation	55,369
Professional services	30,857
Communications	59,513
Grants to external partners	-
Depreciation and amortisation	4,664
Bank fees and financial expenses	5,676
Taxes	873
Others	11,841
<b>Programmes</b>	<b>3,277,473</b>
<b>Indirect supply costs</b>	<b>17,192</b>
<b>Field-related expenses</b>	<b>3,294,665</b>

## FUNDING

	<i>In €</i>
Private restricted income	98,413
Private and other unrestricted income	2,156,084
<b>Private and other income</b>	<b>2,254,497</b>
Swiss Agency for Development and Cooperation (DDC)	871,949
Municipalities and regional councils - Switzerland	168,219
<b>Public institutional income</b>	<b>1,040,168</b>
<b>Funding of field-related costs</b>	<b>3,294,665</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	126
International staff	10
<b>Field positions</b>	<b>136</b>

# INDIA

## EXPENSES

	<i>In €</i>
Personnel costs	7,639,517
Medical and nutrition	3,931,572
Travel and transportation	1,166,656
Office expenses	1,322,229
Logistics and sanitation	338,625
Professional services	455,873
Communications	194,208
Grants to external partners	13,400
Depreciation and amortisation	24,591
Bank fees and financial expenses	5,156
Taxes	316,692
Others	258,175
<b>Programmes</b>	<b>15,666,694</b>
<b>Indirect supply costs</b>	<b>70,847</b>
<b>Field-related expenses</b>	<b>15,737,541</b>

## FUNDING

	<i>In €</i>
Private restricted income	564,817
Private and other unrestricted income	15,126,477
<b>Private and other income</b>	<b>15,691,294</b>
International Drug Purchase Facility (UNITAID)	46,247
<b>Public institutional income</b>	<b>46,247</b>
<b>Funding of field-related costs</b>	<b>15,737,541</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	647
International staff	44
<b>Field positions</b>	<b>691</b>

# INDONESIA

## EXPENSES

In €

Personnel costs	551,887
Medical and nutrition	48,510
Travel and transportation	89,444
Office expenses	144,309
Logistics and sanitation	19,858
Professional services	15,072
Communications	29,263
Grants to external partners	14,000
Depreciation and amortisation	-
Bank fees and financial expenses	649
Taxes	2,066
Others	3,469
<b>Programmes</b>	<b>918,527</b>
<b>Indirect supply costs</b>	<b>1,169</b>
<b>Field-related expenses</b>	<b>919,696</b>

## FUNDING

In €

Private restricted income	4,149
Private and other unrestricted income	915,547
<b>Private and other income</b>	<b>919,696</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>919,696</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	36
International staff	3
<b>Field positions</b>	<b>39</b>

# IRAN

## EXPENSES

In €

Personnel costs	2,525,119
Medical and nutrition	550,611
Travel and transportation	311,786
Office expenses	313,346
Logistics and sanitation	180,203
Professional services	15,037
Communications	18,121
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	14,436
Taxes	8,275
Others	7,833
<b>Programmes</b>	<b>3,944,767</b>
<b>Indirect supply costs</b>	<b>45,255</b>
<b>Field-related expenses</b>	<b>3,990,022</b>

## FUNDING

In €

Private restricted income	295
Private and other unrestricted income	3,989,727
<b>Private and other income</b>	<b>3,990,022</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>3,990,022</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	73
International staff	13
<b>Field positions</b>	<b>86</b>

## IRAQ

## EXPENSES

	<i>In €</i>
Personnel costs	29,065,464
Medical and nutrition	7,197,743
Travel and transportation	3,244,821
Office expenses	2,625,357
Logistics and sanitation	2,744,648
Professional services	226,065
Communications	491,137
Grants to external partners	-
Depreciation and amortisation	53,740
Bank fees and financial expenses	279,142
Taxes	33,603
Others	419,616
<b>Programmes</b>	<b>46,381,335</b>
<b>Indirect supply costs</b>	<b>619,811</b>
<b>Field-related expenses</b>	<b>47,001,146</b>

## FUNDING

	<i>In €</i>
Private restricted income	878,885
Private and other unrestricted income	46,119,969
<b>Private and other income</b>	<b>46,998,854</b>
Municipalities and regional councils - Switzerland	2,292
<b>Public institutional income</b>	<b>2,292</b>
<b>Funding of field-related costs</b>	<b>47,001,146</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,223
International staff	156
<b>Field positions</b>	<b>1,379</b>

## ITALY

## EXPENSES

	<i>In €</i>
Personnel costs	1,631,878
Medical and nutrition	41,864
Travel and transportation	95,202
Office expenses	237,250
Logistics and sanitation	20,187
Professional services	160,233
Communications	30,428
Grants to external partners	49,172
Depreciation and amortisation	8,197
Bank fees and financial expenses	2,025
Taxes	46,162
Others	107,183
<b>Programmes</b>	<b>2,429,781</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>2,429,781</b>

## FUNDING

	<i>In €</i>
Private restricted income	145,600
Private and other unrestricted income	2,284,181
<b>Private and other income</b>	<b>2,429,781</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,429,781</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	30
International staff	2
<b>Field positions</b>	<b>32</b>

# JORDAN

## EXPENSES

	<i>In €</i>
Personnel costs	10,742,110
Medical and nutrition	5,573,846
Travel and transportation	688,399
Office expenses	2,807,211
Logistics and sanitation	347,218
Professional services	191,535
Communications	102,045
Grants to external partners	452
Depreciation and amortisation	-
Bank fees and financial expenses	7,161
Taxes	41,060
Others	16,587
<b>Programmes</b>	<b>20,517,624</b>
<b>Indirect supply costs</b>	<b>1,817</b>
<b>Field-related expenses</b>	<b>20,519,441</b>

## FUNDING

	<i>In €</i>
Private restricted income	189,786
Private and other unrestricted income	20,329,655
<b>Private and other income</b>	<b>20,519,441</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>20,519,441</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	317
International staff	37
<b>Field positions</b>	<b>354</b>

# KENYA

## EXPENSES

	<i>In €</i>
Personnel costs	17,372,132
Medical and nutrition	3,040,084
Travel and transportation	2,125,686
Office expenses	2,044,308
Logistics and sanitation	1,011,608
Professional services	213,200
Communications	356,592
Grants to external partners	123,938
Depreciation and amortisation	24,496
Bank fees and financial expenses	34,542
Taxes	162,486
Others	204,852
<b>Programmes</b>	<b>26,713,924</b>
<b>Indirect supply costs</b>	<b>344,721</b>
<b>Field-related expenses</b>	<b>27,058,645</b>

## FUNDING

	<i>In €</i>
Private restricted income	1,157,002
Private and other unrestricted income	25,887,572
<b>Private and other income</b>	<b>27,044,575</b>
Municipalities and regional councils - Switzerland	14,071
<b>Public institutional income</b>	<b>14,071</b>
<b>Funding of field-related costs</b>	<b>27,058,645</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	778
International staff	45
<b>Field positions</b>	<b>823</b>

# KYRGYZSTAN

## EXPENSES

	<i>In €</i>
Personnel costs	1,492,405
Medical and nutrition	342,716
Travel and transportation	207,812
Office expenses	220,575
Logistics and sanitation	75,634
Professional services	107,597
Communications	20,135
Grants to external partners	106
Depreciation and amortisation	3,441
Bank fees and financial expenses	1,594
Taxes	2,216
Others	18,357
<b>Programmes</b>	<b>2,492,589</b>
<b>Indirect supply costs</b>	<b>45,177</b>
<b>Field-related expenses</b>	<b>2,537,766</b>

## FUNDING

	<i>In €</i>
Private restricted income	7,774
Private and other unrestricted income	2,530,921
<b>Private and other income</b>	<b>2,538,694</b>
International Drug Purchase Facility (UNITAID)	-929
<b>Public institutional income</b>	<b>-929</b>
<b>Funding of field-related costs</b>	<b>2,537,766</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	76
International staff	11
<b>Field positions</b>	<b>87</b>

# LEBANON

## EXPENSES

	<i>In €</i>
Personnel costs	18,500,807
Medical and nutrition	7,126,173
Travel and transportation	944,973
Office expenses	2,310,267
Logistics and sanitation	366,164
Professional services	476,450
Communications	254,042
Grants to external partners	262,340
Depreciation and amortisation	63,036
Bank fees and financial expenses	10,177
Taxes	116,814
Others	474,141
<b>Programmes</b>	<b>30,905,383</b>
<b>Indirect supply costs</b>	<b>199,181</b>
<b>Field-related expenses</b>	<b>31,104,565</b>

## FUNDING

	<i>In €</i>
Private restricted income	2,683,771
Private and other unrestricted income	28,412,617
<b>Private and other income</b>	<b>31,096,389</b>
Municipalities and regional councils - Switzerland	8,176
<b>Public institutional income</b>	<b>8,176</b>
<b>Funding of field-related costs</b>	<b>31,104,565</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	571
International staff	75
<b>Field positions</b>	<b>646</b>

## LIBERIA

## EXPENSES

	<i>In €</i>
Personnel costs	3,782,374
Medical and nutrition	701,202
Travel and transportation	637,949
Office expenses	496,833
Logistics and sanitation	172,674
Professional services	10,454
Communications	81,085
Grants to external partners	649
Depreciation and amortisation	-
Bank fees and financial expenses	24,078
Taxes	20,822
Others	9,041
<b>Programmes</b>	<b>5,937,161</b>
<b>Indirect supply costs</b>	<b>143,302</b>
<b>Field-related expenses</b>	<b>6,080,463</b>

## FUNDING

	<i>In €</i>
Private restricted income	87,141
Private and other unrestricted income	5,993,322
<b>Private and other income</b>	<b>6,080,463</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>6,080,463</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	313
International staff	21
<b>Field positions</b>	<b>334</b>

## LIBYA

## EXPENSES

	<i>In €</i>
Personnel costs	4,197,034
Medical and nutrition	2,609,358
Travel and transportation	528,066
Office expenses	580,756
Logistics and sanitation	342,761
Professional services	230,969
Communications	109,873
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	3,021
Taxes	8,337
Others	-1,457
<b>Programmes</b>	<b>8,608,718</b>
<b>Indirect supply costs</b>	<b>53,699</b>
<b>Field-related expenses</b>	<b>8,662,417</b>

## FUNDING

	<i>In €</i>
Private restricted income	786,621
Private and other unrestricted income	7,875,796
<b>Private and other income</b>	<b>8,662,417</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>8,662,417</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	63
International staff	22
<b>Field positions</b>	<b>85</b>



## MALAWI

## EXPENSES

	<i>In €</i>
Personnel costs	6,670,719
Medical and nutrition	1,496,786
Travel and transportation	1,138,480
Office expenses	384,950
Logistics and sanitation	1,432,652
Professional services	94,365
Communications	171,509
Grants to external partners	77,756
Depreciation and amortisation	16,394
Bank fees and financial expenses	14,769
Taxes	21,440
Others	228,681
<b>Programmes</b>	<b>11,748,501</b>
<b>Indirect supply costs</b>	<b>237,696</b>
<b>Field-related expenses</b>	<b>11,986,197</b>

## FUNDING

	<i>In €</i>
Private restricted income	131,144
Private and other unrestricted income	11,855,053
<b>Private and other income</b>	<b>11,986,197</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>11,986,197</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	394
International staff	58
<b>Field positions</b>	<b>452</b>

## MALAYSIA

## EXPENSES

	<i>In €</i>
Personnel costs	1,055,580
Medical and nutrition	572,135
Travel and transportation	120,838
Office expenses	160,326
Logistics and sanitation	31,796
Professional services	85,627
Communications	58,120
Grants to external partners	2,149
Depreciation and amortisation	-
Bank fees and financial expenses	-2,804
Taxes	12,830
Others	3,740
<b>Programmes</b>	<b>2,100,337</b>
<b>Indirect supply costs</b>	<b>61</b>
<b>Field-related expenses</b>	<b>2,100,398</b>

## FUNDING

	<i>In €</i>
Private restricted income	15,017
Private and other unrestricted income	2,085,381
<b>Private and other income</b>	<b>2,100,398</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,100,398</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	49
International staff	7
<b>Field positions</b>	<b>56</b>

## MALI

## EXPENSES

In €

Personnel costs	8,836,398
Medical and nutrition	2,897,809
Travel and transportation	2,284,603
Office expenses	1,486,775
Logistics and sanitation	1,029,867
Professional services	91,970
Communications	388,706
Grants to external partners	47
Depreciation and amortisation	8,197
Bank fees and financial expenses	29,916
Taxes	33,727
Others	152,494
<b>Programmes</b>	<b>17,240,509</b>
<b>Indirect supply costs</b>	<b>520,353</b>
<b>Field-related expenses</b>	<b>17,760,862</b>

## FUNDING

In €

Private restricted income	293,239
Private and other unrestricted income	17,467,623
<b>Private and other income</b>	<b>17,760,862</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>17,760,862</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	835
International staff	72
<b>Field positions</b>	<b>907</b>

## MEXICO

## EXPENSES

In €

Personnel costs	3,617,963
Medical and nutrition	331,773
Travel and transportation	518,167
Office expenses	726,486
Logistics and sanitation	106,616
Professional services	48,610
Communications	107,650
Grants to external partners	1,176
Depreciation and amortisation	2,422
Bank fees and financial expenses	377
Taxes	26,338
Others	8,031
<b>Programmes</b>	<b>5,495,608</b>
<b>Indirect supply costs</b>	<b>2,906</b>
<b>Field-related expenses</b>	<b>5,498,514</b>

## FUNDING

In €

Private restricted income	756,080
Private and other unrestricted income	4,742,434
<b>Private and other income</b>	<b>5,498,514</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>5,498,514</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	155
International staff	26
<b>Field positions</b>	<b>181</b>

# MOZAMBIQUE

## EXPENSES

	<i>In €</i>
Personnel costs	7,974,509
Medical and nutrition	2,482,316
Travel and transportation	4,554,508
Office expenses	1,785,362
Logistics and sanitation	1,958,734
Professional services	128,749
Communications	457,860
Grants to external partners	77,298
Depreciation and amortisation	34,082
Bank fees and financial expenses	7,738
Taxes	22,559
Others	288,272
<b>Programmes</b>	<b>19,771,987</b>
<b>Indirect supply costs</b>	<b>986,500</b>
<b>Field-related expenses</b>	<b>20,758,487</b>

## FUNDING

	<i>In €</i>
Private restricted income	8,634,656
Private and other unrestricted income	11,610,846
<b>Private and other income</b>	<b>20,245,502</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	479,643
Municipalities and regional councils - Switzerland	30,563
International Drug Purchase Facility (UNITAID)	2,779
<b>Public institutional income</b>	<b>512,985</b>
<b>Funding of field-related costs</b>	<b>20,758,487</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	382
International staff	64
<b>Field positions</b>	<b>446</b>

# MYANMAR

## EXPENSES

	<i>In €</i>
Personnel costs	6,887,236
Medical and nutrition	3,664,388
Travel and transportation	1,403,090
Office expenses	1,250,218
Logistics and sanitation	207,010
Professional services	41,056
Communications	256,184
Grants to external partners	95,174
Depreciation and amortisation	4,048
Bank fees and financial expenses	9,606
Taxes	652
Others	33,920
<b>Programmes</b>	<b>13,852,582</b>
<b>Indirect supply costs</b>	<b>149,757</b>
<b>Field-related expenses</b>	<b>14,002,339</b>

## FUNDING

	<i>In €</i>
Private restricted income	241,250
Private and other unrestricted income	12,044,154
<b>Private and other income</b>	<b>12,285,405</b>
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	1,716,934
<b>Public institutional income</b>	<b>1,716,934</b>
<b>Funding of field-related costs</b>	<b>14,002,339</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	964
International staff	41
<b>Field positions</b>	<b>1,005</b>

# NICARAGUA

## EXPENSES

	<i>In €</i>
Personnel costs	575,083
Medical and nutrition	34,432
Travel and transportation	113,018
Office expenses	120,573
Logistics and sanitation	2,276
Professional services	43,871
Communications	20,623
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	1,428
Taxes	3,825
Others	3,072
<b>Programmes</b>	<b>918,201</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>918,201</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	918,201
<b>Private and other income</b>	<b>918,201</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>918,201</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	9
International staff	9
<b>Field positions</b>	<b>18</b>

# NIGER

## EXPENSES

	<i>In €</i>
Personnel costs	17,125,085
Medical and nutrition	3,402,516
Travel and transportation	2,993,203
Office expenses	2,002,079
Logistics and sanitation	1,553,484
Professional services	120,440
Communications	730,511
Grants to external partners	13,049
Depreciation and amortisation	13,974
Bank fees and financial expenses	12,868
Taxes	35,264
Others	31,987
<b>Programmes</b>	<b>28,034,459</b>
<b>Indirect supply costs</b>	<b>475,112</b>
<b>Field-related expenses</b>	<b>28,509,571</b>

## FUNDING

	<i>In €</i>
Private restricted income	3,119,050
Private and other unrestricted income	24,937,242
<b>Private and other income</b>	<b>28,056,292</b>
Swiss Agency for Development and Cooperation (DDC)	449,458
Municipalities and regional councils - Switzerland	3,820
<b>Public institutional income</b>	<b>453,279</b>
<b>Funding of field-related costs</b>	<b>28,509,571</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,724
International staff	105
<b>Field positions</b>	<b>1,829</b>

# NIGERIA

## EXPENSES

In €

Personnel costs	27,499,683
Medical and nutrition	6,176,953
Travel and transportation	5,406,875
Office expenses	2,769,411
Logistics and sanitation	3,560,655
Professional services	326,828
Communications	793,028
Grants to external partners	84,874
Depreciation and amortisation	40,038
Bank fees and financial expenses	28,556
Taxes	47,728
Others	501,156
<b>Programmes</b>	<b>47,235,784</b>
<b>Indirect supply costs</b>	<b>770,748</b>
<b>Field-related expenses</b>	<b>48,006,533</b>

## FUNDING

In €

Private restricted income	2,084,257
Private and other unrestricted income	45,922,276
<b>Private and other income</b>	<b>48,006,533</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>48,006,533</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,243
International staff	205
<b>Field positions</b>	<b>2,448</b>

# PAKISTAN

## EXPENSES

In €

Personnel costs	10,621,145
Medical and nutrition	3,642,132
Travel and transportation	1,636,360
Office expenses	1,363,296
Logistics and sanitation	354,349
Professional services	62,001
Communications	182,024
Grants to external partners	-
Depreciation and amortisation	24,591
Bank fees and financial expenses	5,499
Taxes	14,960
Others	339,576
<b>Programmes</b>	<b>18,245,933</b>
<b>Indirect supply costs</b>	<b>516,271</b>
<b>Field-related expenses</b>	<b>18,762,204</b>

## FUNDING

In €

Private restricted income	3,058,462
Private and other unrestricted income	15,703,742
<b>Private and other income</b>	<b>18,762,204</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>18,762,204</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,462
International staff	48
<b>Field positions</b>	<b>1,510</b>

# PALESTINE

## EXPENSES

In €

Personnel costs	10,365,361
Medical and nutrition	3,394,242
Travel and transportation	1,134,972
Office expenses	1,554,699
Logistics and sanitation	521,888
Professional services	218,375
Communications	140,391
Grants to external partners	4
Depreciation and amortisation	16,394
Bank fees and financial expenses	13,272
Taxes	65,291
Others	222,241
<b>Programmes</b>	<b>17,647,130</b>
<b>Indirect supply costs</b>	<b>20,214</b>
<b>Field-related expenses</b>	<b>17,667,344</b>

## FUNDING

In €

Private restricted income	1,037,913
Private and other unrestricted income	15,769,456
<b>Private and other income</b>	<b>16,807,369</b>
Swiss Agency for Development and Cooperation (DDC)	859,975
<b>Public institutional income</b>	<b>859,975</b>
<b>Funding of field-related costs</b>	<b>17,667,344</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	275
International staff	54
<b>Field positions</b>	<b>329</b>

# PAPUA NEW GUINEA

## EXPENSES

In €

Personnel costs	2,541,953
Medical and nutrition	434,793
Travel and transportation	512,215
Office expenses	362,789
Logistics and sanitation	404,950
Professional services	8,964
Communications	107,598
Grants to external partners	188
Depreciation and amortisation	-
Bank fees and financial expenses	7,409
Taxes	27,318
Others	14,993
<b>Programmes</b>	<b>4,423,170</b>
<b>Indirect supply costs</b>	<b>46,031</b>
<b>Field-related expenses</b>	<b>4,469,201</b>

## FUNDING

In €

Private restricted income	3,600
Private and other unrestricted income	4,465,601
<b>Private and other income</b>	<b>4,469,201</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>4,469,201</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	151
International staff	24
<b>Field positions</b>	<b>175</b>



# PHILIPPINES

## EXPENSES

	<i>In €</i>
Personnel costs	1,235,191
Medical and nutrition	108,051
Travel and transportation	157,215
Office expenses	139,962
Logistics and sanitation	12,052
Professional services	19,327
Communications	15,799
Grants to external partners	305,485
Depreciation and amortisation	-
Bank fees and financial expenses	135
Taxes	23,052
Others	6,528
<b>Programmes</b>	<b>2,022,797</b>
<b>Indirect supply costs</b>	<b>1,231</b>
<b>Field-related expenses</b>	<b>2,024,028</b>

## FUNDING

	<i>In €</i>
Private restricted income	9,273
Private and other unrestricted income	2,014,755
<b>Private and other income</b>	<b>2,024,028</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,024,028</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	44
International staff	12
<b>Field positions</b>	<b>56</b>

# RUSSIA

## EXPENSES

	<i>In €</i>
Personnel costs	683,048
Medical and nutrition	217,074
Travel and transportation	48,751
Office expenses	181,803
Logistics and sanitation	1,439
Professional services	19,281
Communications	19,603
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	4,117
Taxes	2,603
Others	3,520
<b>Programmes</b>	<b>1,181,239</b>
<b>Indirect supply costs</b>	<b>25,737</b>
<b>Field-related expenses</b>	<b>1,206,976</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,206,976
<b>Private and other income</b>	<b>1,206,976</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,206,976</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	18
International staff	12
<b>Field positions</b>	<b>30</b>

# SEARCH AND RESCUE OPERATIONS

## EXPENSES

	<i>In €</i>
Personnel costs	655,018
Medical and nutrition	190,461
Travel and transportation	149,739
Office expenses	98,352
Logistics and sanitation	78,442
Professional services	42,390
Communications	18,648
Grants to external partners	2,254,121
Depreciation and amortisation	-
Bank fees and financial expenses	206
Taxes	10,421
Others	8,776
<b>Programmes</b>	<b>3,506,574</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>3,506,574</b>

## FUNDING

	<i>In €</i>
Private restricted income	159,365
Private and other unrestricted income	3,347,209
<b>Private and other income</b>	<b>3,506,574</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>3,506,574</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	-
International staff	11
<b>Field positions</b>	<b>11</b>

# SIERRA LEONE

## EXPENSES

	<i>In €</i>
Personnel costs	8,165,221
Medical and nutrition	1,835,690
Travel and transportation	2,184,087
Office expenses	1,597,630
Logistics and sanitation	2,794,727
Professional services	62,656
Communications	459,132
Grants to external partners	16,905
Depreciation and amortisation	40,986
Bank fees and financial expenses	38,344
Taxes	23,065
Others	524,818
<b>Programmes</b>	<b>17,743,261</b>
<b>Indirect supply costs</b>	<b>562,652</b>
<b>Field-related expenses</b>	<b>18,305,913</b>

## FUNDING

	<i>In €</i>
Private restricted income	2,268,496
Private and other unrestricted income	16,037,417
<b>Private and other income</b>	<b>18,305,913</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>18,305,913</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	978
International staff	113
<b>Field positions</b>	<b>1,091</b>

# SOMALIA AND SOMALILAND

## EXPENSES

	<i>In €</i>
Personnel costs	4,054,377
Medical and nutrition	4,294,882
Travel and transportation	2,730,465
Office expenses	1,155,156
Logistics and sanitation	1,094,752
Professional services	61,712
Communications	196,727
Grants to external partners	50,830
Depreciation and amortisation	1,808
Bank fees and financial expenses	96,118
Taxes	13,401
Others	36,545
<b>Programmes</b>	<b>13,786,774</b>
<b>Indirect supply costs</b>	<b>106,842</b>
<b>Field-related expenses</b>	<b>13,893,616</b>

## FUNDING

	<i>In €</i>
Private restricted income	276,475
Private and other unrestricted income	13,617,141
<b>Private and other income</b>	<b>13,893,616</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>13,893,616</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	113
International staff	41
<b>Field positions</b>	<b>154</b>

# SOUTH AFRICA

## EXPENSES

	<i>In €</i>
Personnel costs	6,946,444
Medical and nutrition	1,114,527
Travel and transportation	722,405
Office expenses	727,025
Logistics and sanitation	81,050
Professional services	338,286
Communications	174,237
Grants to external partners	1,211,023
Depreciation and amortisation	32,789
Bank fees and financial expenses	5,075
Taxes	2,557
Others	497,384
<b>Programmes</b>	<b>11,852,802</b>
<b>Indirect supply costs</b>	<b>68,452</b>
<b>Field-related expenses</b>	<b>11,921,254</b>

## FUNDING

	<i>In €</i>
Private restricted income	1,037,090
Private and other unrestricted income	10,260,176
<b>Private and other income</b>	<b>11,297,266</b>
International Drug Purchase Facility (UNITAID)	623,988
<b>Public institutional income</b>	<b>623,988</b>
<b>Funding of field-related costs</b>	<b>11,921,254</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	207
International staff	20
<b>Field positions</b>	<b>227</b>

# SOUTH SUDAN

## EXPENSES

In €

Personnel costs	48,919,524
Medical and nutrition	7,168,679
Travel and transportation	15,587,678
Office expenses	6,091,462
Logistics and sanitation	3,987,946
Professional services	242,990
Communications	1,441,912
Grants to external partners	322
Depreciation and amortisation	83,799
Bank fees and financial expenses	460,082
Taxes	127,320
Others	1,263,128
<b>Programmes</b>	<b>85,374,842</b>
<b>Indirect supply costs</b>	<b>1,846,850</b>
<b>Field-related expenses</b>	<b>87,221,692</b>

## FUNDING

In €

Private restricted income	7,184,479
Private and other unrestricted income	79,128,014
<b>Private and other income</b>	<b>86,312,493</b>
Swiss Agency for Development and Cooperation (DDC)	269,675
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	639,524
<b>Public institutional income</b>	<b>909,199</b>
<b>Funding of field-related costs</b>	<b>87,221,692</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	3,313
International staff	302
<b>Field positions</b>	<b>3,615</b>

# SUDAN

## EXPENSES

In €

Personnel costs	11,559,806
Medical and nutrition	2,100,407
Travel and transportation	1,834,855
Office expenses	999,987
Logistics and sanitation	1,682,410
Professional services	65,166
Communications	248,824
Grants to external partners	147,298
Depreciation and amortisation	10,984
Bank fees and financial expenses	4,324
Taxes	6,760
Others	6,808
<b>Programmes</b>	<b>18,667,630</b>
<b>Indirect supply costs</b>	<b>370,030</b>
<b>Field-related expenses</b>	<b>19,037,660</b>

## FUNDING

In €

Private restricted income	567,931
Private and other unrestricted income	18,469,730
<b>Private and other income</b>	<b>19,037,660</b>
<b>Public institutional income</b>	-
<b>Funding of field-related costs</b>	<b>19,037,660</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	702
International staff	46
<b>Field positions</b>	<b>748</b>

## SYRIA

## EXPENSES

	<i>In €</i>
Personnel costs	20,321,247
Medical and nutrition	10,622,464
Travel and transportation	3,061,925
Office expenses	1,759,966
Logistics and sanitation	2,994,354
Professional services	537,079
Communications	343,310
Grants to external partners	683,808
Depreciation and amortisation	39,324
Bank fees and financial expenses	618,782
Taxes	258,514
Others	170,040
<b>Programmes</b>	<b>41,410,812</b>
<b>Indirect supply costs</b>	<b>463,410</b>
<b>Field-related expenses</b>	<b>41,874,222</b>

## FUNDING

	<i>In €</i>
Private restricted income	2,964,934
Private and other unrestricted income	38,909,288
<b>Private and other income</b>	<b>41,874,222</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>41,874,222</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	868
International staff	71
<b>Field positions</b>	<b>939</b>

## TAJIKISTAN

## EXPENSES

	<i>In €</i>
Personnel costs	1,622,074
Medical and nutrition	356,908
Travel and transportation	253,142
Office expenses	311,638
Logistics and sanitation	59,932
Professional services	10,182
Communications	43,975
Grants to external partners	9,675
Depreciation and amortisation	-
Bank fees and financial expenses	6,111
Taxes	28
Others	15,190
<b>Programmes</b>	<b>2,688,855</b>
<b>Indirect supply costs</b>	<b>45,748</b>
<b>Field-related expenses</b>	<b>2,734,603</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	2,734,603
<b>Private and other income</b>	<b>2,734,603</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,734,603</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	112
International staff	-
<b>Field positions</b>	<b>112</b>

# TANZANIA

## EXPENSES

In €

Personnel costs	3,479,084
Medical and nutrition	1,547,242
Travel and transportation	688,871
Office expenses	583,288
Logistics and sanitation	203,252
Professional services	35,723
Communications	89,881
Grants to external partners	-
Depreciation and amortisation	9,569
Bank fees and financial expenses	7,808
Taxes	16,276
Others	76,655
<b>Programmes</b>	<b>6,737,649</b>
<b>Indirect supply costs</b>	<b>138,252</b>
<b>Field-related expenses</b>	<b>6,875,901</b>

## FUNDING

In €

Private restricted income	1,954,966
Private and other unrestricted income	4,918,643
<b>Private and other income</b>	<b>6,873,609</b>
Municipalities and regional councils - Switzerland	2,292
<b>Public institutional income</b>	<b>2,292</b>
<b>Funding of field-related costs</b>	<b>6,875,901</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	264
International staff	15
<b>Field positions</b>	<b>279</b>

# THAILAND

## EXPENSES

In €

Personnel costs	747,015
Medical and nutrition	13,523
Travel and transportation	79,902
Office expenses	109,958
Logistics and sanitation	2,150
Professional services	48,008
Communications	9,977
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	650
Taxes	32,981
Others	907
<b>Programmes</b>	<b>1,045,071</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>1,045,071</b>

## FUNDING

In €

Private restricted income	9,924
Private and other unrestricted income	1,035,147
<b>Private and other income</b>	<b>1,045,071</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,045,071</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	26
International staff	1
<b>Field positions</b>	<b>27</b>



## TUNISIA

## EXPENSES

	<i>In €</i>
Personnel costs	499,535
Medical and nutrition	4,013
Travel and transportation	119,977
Office expenses	145,148
Logistics and sanitation	219
Professional services	15,872
Communications	24,625
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	2,548
Taxes	737
Others	-90
<b>Programmes</b>	<b>812,584</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>812,584</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	812,584
<b>Private and other income</b>	<b>812,584</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>812,584</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	9
International staff	8
<b>Field positions</b>	<b>17</b>

## TURKEY

## EXPENSES

	<i>In €</i>
Personnel costs	503,403
Medical and nutrition	33,974
Travel and transportation	25,717
Office expenses	102,841
Logistics and sanitation	-
Professional services	61,194
Communications	4,179
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	233
Taxes	652
Others	321
<b>Programmes</b>	<b>732,514</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>732,514</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	732,514
<b>Private and other income</b>	<b>732,514</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>732,514</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	27
International staff	5
<b>Field positions</b>	<b>32</b>

# UGANDA

## EXPENSES

	<i>In €</i>
Personnel costs	3,834,343
Medical and nutrition	629,021
Travel and transportation	533,607
Office expenses	619,039
Logistics and sanitation	137,515
Professional services	118,708
Communications	99,938
Grants to external partners	2,274
Depreciation and amortisation	-
Bank fees and financial expenses	13,011
Taxes	109,569
Others	31,598
<b>Programmes</b>	<b>6,128,623</b>
<b>Indirect supply costs</b>	<b>81,061</b>
<b>Field-related expenses</b>	<b>6,209,684</b>

## FUNDING

	<i>In €</i>
Private restricted income	912,125
Private and other unrestricted income	5,297,559
<b>Private and other income</b>	<b>6,209,684</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>6,209,684</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	376
International staff	39
<b>Field positions</b>	<b>415</b>

# UKRAINE

## EXPENSES

	<i>In €</i>
Personnel costs	3,441,638
Medical and nutrition	1,454,858
Travel and transportation	367,801
Office expenses	655,011
Logistics and sanitation	1,062,577
Professional services	181,317
Communications	56,094
Grants to external partners	-
Depreciation and amortisation	20,336
Bank fees and financial expenses	13,411
Taxes	72,543
Others	217,721
<b>Programmes</b>	<b>7,543,306</b>
<b>Indirect supply costs</b>	<b>238,856</b>
<b>Field-related expenses</b>	<b>7,782,162</b>

## FUNDING

	<i>In €</i>
Private restricted income	209,382
Private and other unrestricted income	7,572,780
<b>Private and other income</b>	<b>7,782,162</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>7,782,162</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	140
International staff	30
<b>Field positions</b>	<b>170</b>

# UZBEKISTAN

## EXPENSES

	<i>In €</i>
Personnel costs	3,802,109
Medical and nutrition	2,339,835
Travel and transportation	794,894
Office expenses	419,127
Logistics and sanitation	84,012
Professional services	635,778
Communications	87,799
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	96,924
Taxes	130
Others	32,990
<b>Programmes</b>	<b>8,293,598</b>
<b>Indirect supply costs</b>	<b>244,076</b>
<b>Field-related expenses</b>	<b>8,537,674</b>

## FUNDING

	<i>In €</i>
Private restricted income	222,119
Private and other unrestricted income	8,315,555
<b>Private and other income</b>	<b>8,537,674</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>8,537,674</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	251
International staff	50
<b>Field positions</b>	<b>301</b>

# VENEZUELA

## EXPENSES

	<i>In €</i>
Personnel costs	4,172,366
Medical and nutrition	2,466,718
Travel and transportation	2,485,101
Office expenses	1,262,154
Logistics and sanitation	1,266,345
Professional services	97,467
Communications	307,946
Grants to external partners	-
Depreciation and amortisation	16,394
Bank fees and financial expenses	27,317
Taxes	3,840
Others	-54,733
<b>Programmes</b>	<b>12,050,915</b>
<b>Indirect supply costs</b>	<b>463,474</b>
<b>Field-related expenses</b>	<b>12,514,389</b>

## FUNDING

	<i>In €</i>
Private restricted income	60,791
Private and other unrestricted income	12,453,598
<b>Private and other income</b>	<b>12,514,389</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>12,514,389</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	154
International staff	46
<b>Field positions</b>	<b>200</b>

# YEMEN

## EXPENSES

In €

Personnel costs	44,240,714
Medical and nutrition	15,787,130
Travel and transportation	7,669,674
Office expenses	2,828,555
Logistics and sanitation	2,543,683
Professional services	1,013,970
Communications	501,028
Grants to external partners	67,135
Depreciation and amortisation	35,447
Bank fees and financial expenses	23,013
Taxes	26,666
Others	171,248
<b>Programmes</b>	<b>74,908,262</b>
<b>Indirect supply costs</b>	<b>1,397,710</b>
<b>Field-related expenses</b>	<b>76,305,971</b>

## FUNDING

In €

Private restricted income	12,014,342
Private and other unrestricted income	64,019,738
<b>Private and other income</b>	<b>76,034,080</b>
Municipalities and regional councils - Switzerland	271,891
<b>Public institutional income</b>	<b>271,891</b>
<b>Funding of field-related costs</b>	<b>76,305,971</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,401
International staff	137
<b>Field positions</b>	<b>2,538</b>

# ZIMBABWE

## EXPENSES

In €

Personnel costs	3,587,692
Medical and nutrition	738,939
Travel and transportation	668,153
Office expenses	531,525
Logistics and sanitation	425,867
Professional services	215,082
Communications	121,448
Grants to external partners	53,178
Depreciation and amortisation	16,394
Bank fees and financial expenses	24,142
Taxes	10,816
Others	200,180
<b>Programmes</b>	<b>6,593,416</b>
<b>Indirect supply costs</b>	<b>175,010</b>
<b>Field-related expenses</b>	<b>6,768,426</b>

## FUNDING

In €

Private restricted income	13,793
Private and other unrestricted income	6,754,633
<b>Private and other income</b>	<b>6,768,426</b>
<b>Public institutional income</b>	-
<b>Funding of field-related costs</b>	<b>6,768,426</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	124
International staff	16
<b>Field positions</b>	<b>140</b>

# OTHER COUNTRIES AND TRANSVERSAL ACTIVITIES\*

## EXPENSES

In €

Personnel costs	6,070,397
Medical and nutrition	652,683
Travel and transportation	5,887,174
Office expenses	1,091,688
Logistics and sanitation	135,993
Professional services	1,355,388
Communications	382,781
Grants to external partners	3,028,204
Depreciation and amortisation	795,081
Bank fees and financial expenses	17,605
Taxes	152,660
Others	491,331
<b>Programmes</b>	<b>20,060,985</b>
<b>Indirect supply costs</b>	<b>-14,842</b>
<b>Field-related expenses</b>	<b>20,046,142</b>

## FUNDING

In €

Private restricted income	21,856
Private and other unrestricted income	16,822,521
<b>Private and other income</b>	<b>16,844,376</b>
Swiss Agency for Development and Cooperation (DDC)	1,510,180
International Drug Purchase Facility (UNITAID)	1,652,704
UN Institutions	38,882
<b>Public institutional income</b>	<b>3,201,766</b>
<b>Funding of field-related costs</b>	<b>20,046,142</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	3
International staff	62
<b>Field positions</b>	<b>65</b>

\*Transversal activities are activities covering more than one country not accounted for in individual country programmes.

# ABOUT THIS REPORT

## **Editors**

Marisol Gajardo, Senior International Finance Officer, with  
Claudia Vecchiarelli, MSF Italy Head of Finances,  
Isabelle Schiltz, MSF International Finance Manager,  
Sara Izquierdo, MSF International Accountant,  
Gabriel Lebailly, International Financial Information Systems Manager, and  
Arnaud Levéry, International Finance Coordinator

## **Editorial support**

Marianne Burkhardt, International Communications Editor

## **Graphic design and artwork**

ACW, London, UK  
[www.acw.uk.com](http://www.acw.uk.com)

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**MSF International**

78 Rue de Lausanne, Case Postale 1016, CH-1211, Geneva 1, Switzerland  
Tel: +41 (0)22 849 84 84, Fax: +41 (0)22 849 84 04, [www.msf.org](http://www.msf.org)