

# **INTERNATIONAL FINANCIAL REPORT 2016**





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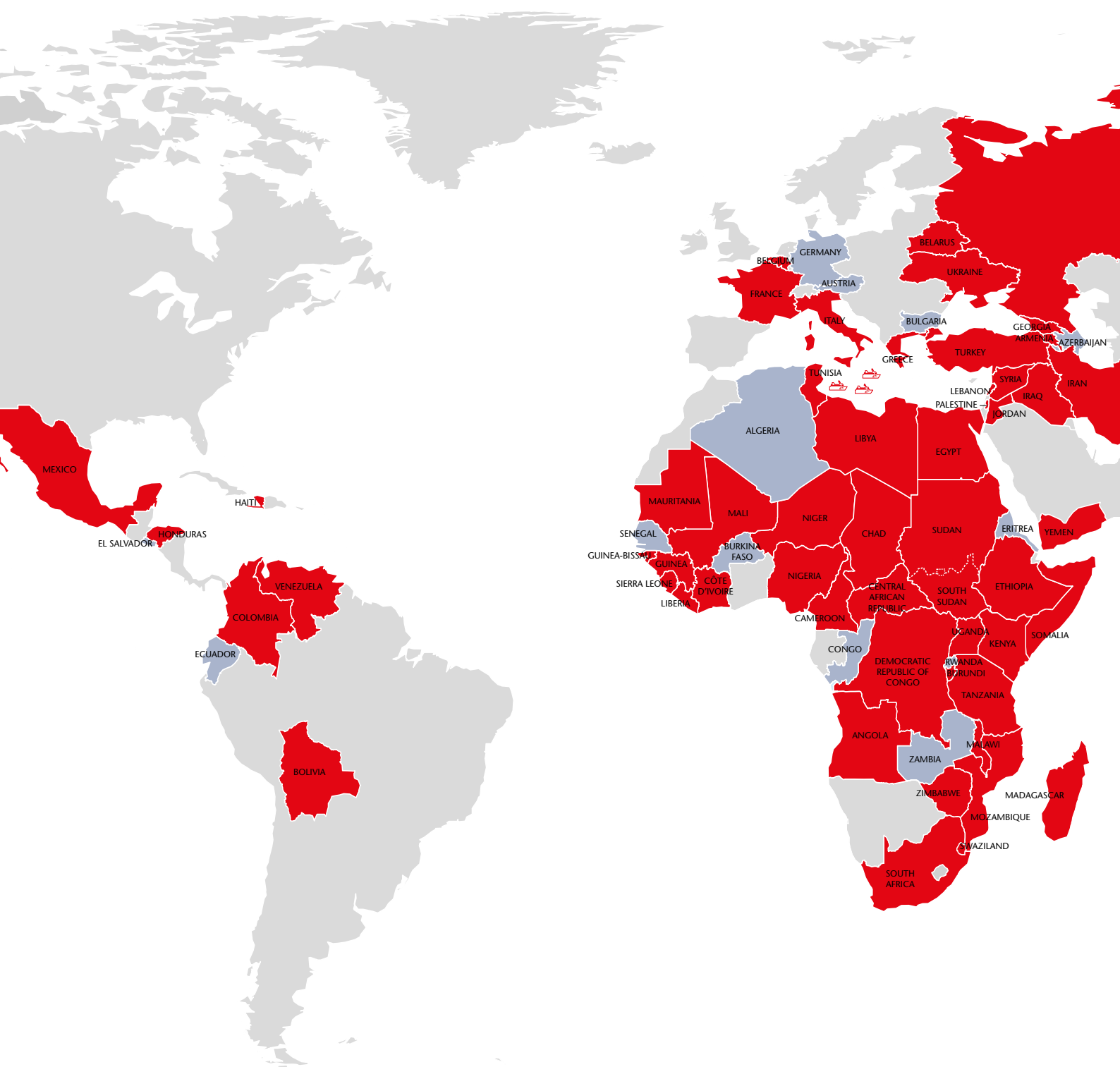
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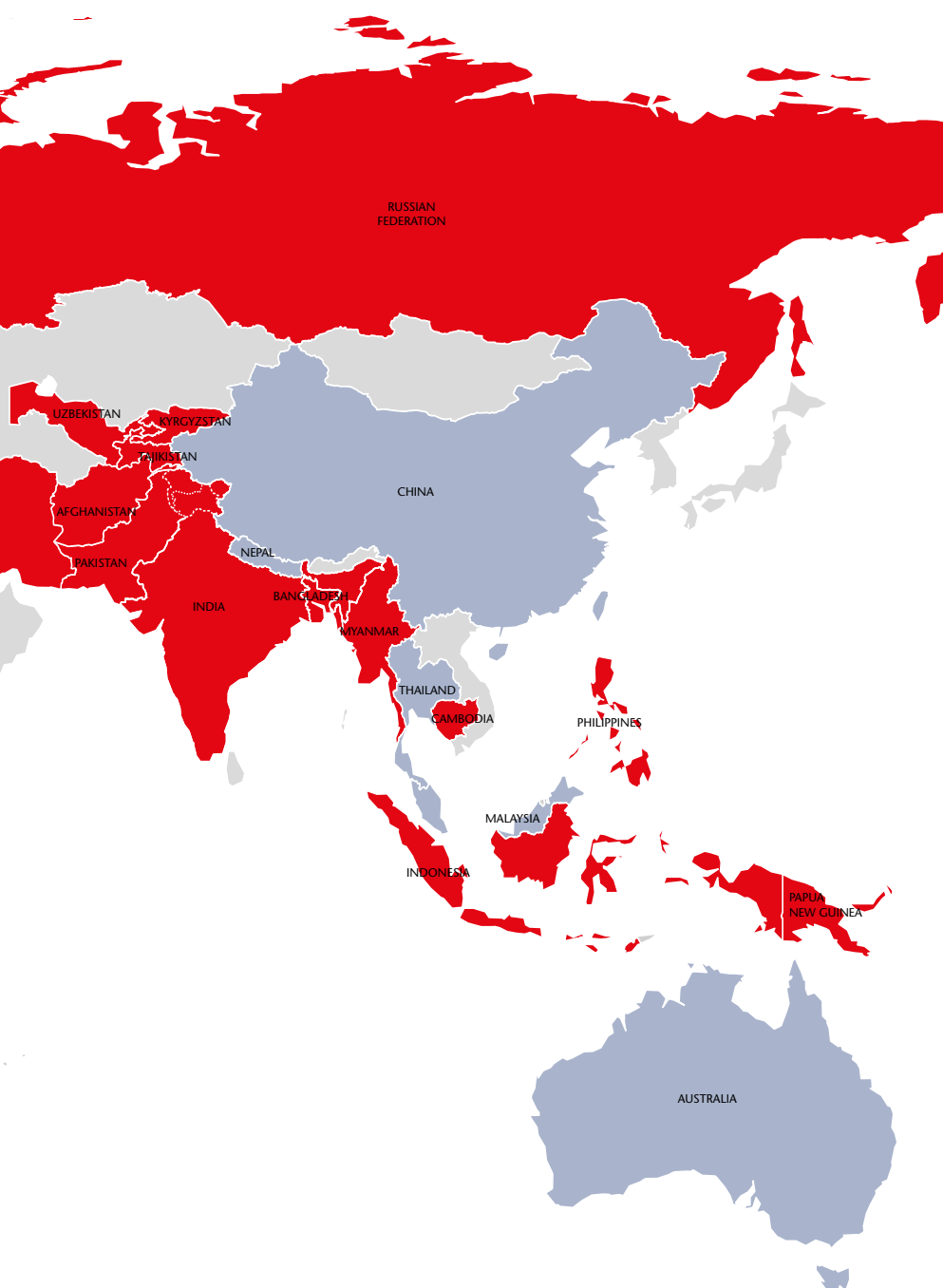
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# MSF PROGRAMMES AROUND THE WORLD





Countries in blue have a total expenditure of less than 500,000 euros and are included in 'other countries'

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39	ANGOLA	58	MAURITANIA
40	ARMENIA	58	MEXICO
40	BANGLADESH	59	MOZAMBIQUE
41	BELARUS	59	MYANMAR
41	BELGIUM	60	NIGER
42	BOLIVIA	60	NIGERIA
42	BURUNDI	61	PAKISTAN
43	CAMBODIA	61	PALESTINE
43	CAMEROON	62	PAPUA NEW GUINEA
44	CENTRAL AFRICAN REPUBLIC	62	PHILIPPINES
44	CHAD	63	RUSSIAN FEDERATION
45	COLOMBIA	63	SIERRA LEONE
45	CÔTE D'IVOIRE	64	SOMALIA
46	DEMOCRATIC REPUBLIC OF CONGO	64	SOUTH AFRICA
46	EGYPT	65	SUDAN
47	ETHIOPIA	65	SOUTH SUDAN
47	FRANCE	66	SWAZILAND
48	GEORGIA	66	SYRIA
48	GREECE	67	TAJIKISTAN
49	GUINEA	67	TANZANIA
49	GUINEA-BISSAU	68	TUNISIA
50	HAITI	68	TURKEY
50	HONDURAS	69	UGANDA
51	INDIA	69	UKRAINE
51	INDONESIA	70	UZBEKISTAN
52	IRAN	70	VENEZUELA
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# ACTIVITIES AND ORGANISATION

For the year ended 31 December 2016

**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 2016. 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 set out in Note 1.6 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 2016, near 7,700 health professionals, logistics specialists and administrative staff of all nationalities left on field assignments to join more than 32,000 locally hired staff working in medical programmes in over 71 countries.

MSF is constantly seeking to improve the quality, relevance and extent of its assistance, and is dedicated to the pursuit of innovation. 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. Since then, the IGA has been 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 OGA 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.

# PRESIDENT'S REPORT

Almost one-third of Médecins Sans Frontières (MSF) projects in 2016 were dedicated to providing assistance to populations caught in wars, such as in Yemen, South Sudan, Afghanistan, Iraq, Nigeria and Syria. MSF also provided assistance to people on the move, fleeing repression, poverty or violence, and in many cases subject to new forms of violence, exploitation or danger as countries closed options for safe and legal routes. Our teams responded to other emergencies caused by epidemics and natural disasters and provided care and improved treatment for patients with diseases such as tuberculosis (TB) and HIV.

## People in conflict

In many conflict zones, civilians and civilian infrastructure – including medical facilities – came under indiscriminate or targeted attacks. Millions of people had to flee their homes, sometimes multiple times. Our teams provided assistance to those caught in conflict and fleeing. They cared for pregnant women and newborns, treated the wounded and people with medical emergencies, managed chronic illnesses and responded to disease outbreaks, notably through vaccination campaigns. MSF also worked to meet other vital needs, such as for drinking water and essential relief items. From Lebanon to Tanzania, MSF teams mobilised to assist hundreds of thousands of people who have fled violence and conflict to other countries in search of safety.

In Nigeria, the armed conflict between Boko Haram and the Nigerian military displaced an estimated 1.8 million people in Borno State alone, with many communities cut off from the rest of the country for extended periods of time due to the conflict. In June, with only limited access due to widespread insecurity, MSF teams discovered shocking situations in villages such as Bama, where two out of 10 children under five were at risk of death due to malnutrition. Thousands of people regrouped in different villages were entirely reliant on aid. By the end of the year, the humanitarian situation had improved in areas that were still accessible. However, the widespread insecurity and military restrictions presented a significant challenge to MSF and other humanitarian actors: the number of people in need of lifesaving assistance in inaccessible areas is unknown.

The armed conflict in Nigeria took on a regional dimension in the Lake Chad Basin, expanding across borders to Cameroon, Chad and Niger, with direct consequences for civilian populations. The crisis aggravated an already dire situation in a region suffering from poverty, food insecurity, recurring outbreaks of disease and almost non-existent health systems. MSF teams stepped up medical and humanitarian assistance in Chad, Cameroon and Niger for people fleeing Nigeria, as well as for local and displaced populations affected by the crisis.

In South Sudan in July, intense fighting erupted between government and opposition forces in the capital, Juba. MSF opened clinics to provide emergency treatment for patients with gunshot wounds and injuries, as well as ongoing healthcare for conditions such as malnutrition, malaria and diarrhoea. Between August and December, we intensified our response to help South Sudanese refugees as the number of people fleeing violence increased, with hundreds of thousands arriving in Uganda, as well as Ethiopia and Sudan.

In areas hit by violence, adapted solutions have to be found. In South Sudan, to ensure continuity of care during instability for patients receiving HIV antiretroviral treatment, three-month emergency patient kits were prepared and distributed in the event of imminent displacement.

In Syria, MSF medical activities continued to be significantly constrained due to insecurity in opposition areas and lack of authorisation by the Syrian government. MSF operated six medical structures in northern Syria in 2016. In inaccessible zones, such as besieged areas, our teams provided distance support to medical networks inside the country, through training, technical support and donations to medical facilities. This remains an extraordinary approach for MSF, made necessary by people's extreme level of need and suffering and our lack of direct access. The level of violence, and need, and lack of assistance led to sustained public communications by MSF through the testimonies of Syrian medical staff we supported, particularly in East Aleppo city and in besieged areas around Damascus.

Following the closure of the border between Syria and Jordan in June, around 75,000 Syrians were left stranded in the Berm/Rukban area. MSF teams and other aid actors were no longer able to reach the population. The border closures also prevented people from seeking assistance and protection outside Syria, a situation that is emblematic of a growing, pervasive reality across war zones, particularly in Syria.

In Yemen, indiscriminate attacks against civilians and civilian infrastructure had a devastating impact on a country that was already one of the poorest in the region. To address the lack of healthcare and treat the increasing number of war victims, MSF scaled up its activities, making the response in Yemen our largest in the Middle East in 2016. MSF teams directly provided healthcare to patients in 12 hospitals and supported at least 18 other facilities. On 15 August, an airstrike on Abs hospital in northern Yemen killed 19 people, including an MSF staff member, and wounded 24. MSF withdrew its staff from six hospitals in the north of the country following the airstrike, but continued to support the facilities. MSF resumed activities in northern Yemen in November 2016.

In May, the United Nations Security Council unanimously adopted Resolution 2286, condemning attacks on medical facilities and pledging to protect staff and patients in conflict settings. Yet airstrikes and shelling against health facilities continued, often by military coalitions acting with the direct or indirect involvement of Security Council members France, Russia, UK and USA. In 2016, 34 different health structures managed or supported by MSF were attacked in this way in Syria and Yemen.

## Treacherous transit routes

The number of people crossing by sea to Italy increased from 153,000 in 2015 to over 180,000 in 2016. At least 5,000 men, women and children died while attempting the journey. MSF teams aboard three search and rescue vessels rescued

21,600 people from boats in distress in the Mediterranean. Our teams also recovered the bodies of people who drowned or were asphyxiated, crushed by the weight of hundreds of others.

With no safe and legal alternatives to reach Europe, almost all those rescued passed through Libya in search of assistance and protection. They described horrific suffering at the hands of smugglers, armed groups and individuals who exploited the desperation of those fleeing conflict, persecution or poverty.

In June, three months after the signing of the EU-Turkey deal, MSF announced it would no longer accept funds from the EU or EU Member States, in opposition to their damaging deterrence policies and continued attempts to push people and their suffering away from European shores.

In July, MSF began to run clinics in and around Tripoli, the Libyan capital, at some of the detention facilities established to lock up people on the move. Our teams witnessed catastrophic and inhumane living conditions.

In Central America, people from Honduras, Guatemala and El Salvador fleeing violence in their home countries were victimised during their journey through Mexico to the United States. Of all MSF medical consultations in the migrant/refugee programmes in Mexico, a quarter of patients had been subjected to physical injuries and intentional trauma that occurred in transit. Patients reported that the perpetrators of violence included members of gangs and other criminal organisations, as well as members of the Mexican security forces – the very people responsible for their protection. These populations lack comprehensive access to medical care and suffer the consequences of aggressive deportation policies that disregard their need for assistance and protection.

## Infectious diseases: response and innovation

The landscape of humanitarian medicine is constantly evolving, requiring MSF to keep pace with change. Adapting tools and approaches to ensure high-quality patient care is central to MSF's work. In Niger, MSF participated in a clinical trial in the Maradi region to establish the efficacy of the new vaccine against rotavirus infection. The infection is the leading cause of severe diarrhoea in children, which kills an estimated 1,300 globally every day. These deaths primarily occur in sub-Saharan Africa, where communities in remote areas have limited access to health services. The new vaccine is heat stable and does not require refrigeration, making it better adapted for populations most vulnerable to the disease. Following the 2014-2015 West Africa Ebola outbreak, MSF contributed to the development of a vaccine with potential to help prevent the spread of the Zaire strain of Ebola during future outbreaks.

A new cholera control strategy using a single-dose oral vaccine was found to be effective by MSF teams against outbreaks in Juba and was replicated in Lusaka, Zambia in April. Over 423,000 people were vaccinated against the disease, the largest cholera vaccination campaign ever undertaken during an outbreak. In the Democratic Republic of Congo (DRC), MSF vaccinated more than a million people against yellow fever. This required the daily organisation of 100 teams of 16 staff and a fleet of 65 vehicles carrying 4,000 ice packs and coolers.

When conflict disrupts health systems, infectious disease outbreaks can become more frequent and more devastating in their impact. Prevention and control strategies were part of our response in conflict settings too, such as in Nigeria, Yemen, Central African Republic, South Sudan and Syria.

Vaccination campaigns are one of the most effective ways to prevent and respond to epidemics but are only possible if vaccines are available at affordable prices. Pneumonia remains the leading cause of death in children under five, and the high price of the pneumococcal conjugate vaccine (PCV) places it out of reach for many developing countries. In Greece, for example, MSF paid US\$68 per dose of PCV – 20 times more than the lowest global price – to ensure protection for refugee children. MSF had long urged Pfizer and GlaxoSmithKline (GSK) – the only two manufacturers of the vaccine – to offer the lowest global price to humanitarian organisations. In 2016, thanks to nearly half a million supporters who participated in MSF's *A Fair Shot* campaign, both companies agreed to lower the price of the vaccine for children caught in humanitarian emergencies.

MSF remains the largest non-government provider of TB treatment worldwide. In 2016, our teams treated over 2,000 patients for drug-resistant forms of the disease. MSF is contributing to clinical trials, initiated in 2016, aimed at establishing evidence on the safety and efficacy of the new TB drugs bedaquiline and delamanid. The trials aim to determine if these two drugs, used in a variety of novel combinations, are more effective or simpler than existing regimens, and if patients experience fewer side effects. If successful, these clinical trials could revolutionise treatment of drug-resistant TB, provided that the drugs are made accessible to patients in need.

MSF's work to deliver free, lifesaving medical care where it is needed most is only possible thanks to the vital, ongoing commitment of our supporters. We extend our sincere gratitude to you all and pay tribute to the tens of thousands of MSF staff who delivered healthcare to patients in 71 countries in 2016. We also take this opportunity to remember our MSF colleagues who lost their lives while on mission. Our teams remain actively committed to finding and bringing to safety our three colleagues abducted in the DRC in 2013. Philippe, Richard and Romy: our thoughts are with you, your friends and your families.



Dr Joanne Liu  
International President



Jérôme Oberreit  
Secretary General

# TREASURER'S REPORT

## COMBINED ACCOUNTS 2016

MSF is pleased to present its audited combined Financial Statements. The combined accounts represent an aggregation of the audited Financial Statements of the 21 institutional members under the MSF International statutes (Australia, Austria, Belgium, Brazil, Canada, Denmark, France, Germany, Greece, Holland, Hong Kong, Italy, Japan, Luxembourg, Norway, South Africa, Spain, Sweden, Switzerland, the United Kingdom and the United States), together with the Financial Statements of the offices in Argentina, the Czech Republic, Republic of Korea, India and Ireland), satellite organisations (MSF Supply, MSF Logistique, Epicentre, Fondation MSF, Etat d'Urgence Production, SCI MSF, SCI Sabin, Fondation MSF Belgique, Ärzte Ohne Grenzen Foundation and MSF Enterprises Limited,) and MSF International. The combined Financial Statements provide a view of MSF's work internationally and fulfill our commitment to transparency and accountability.

## INCOME

2016 saw an increase in income for MSF compared with 2015. Total income was 1,516 million euros in 2016, an increase of 101 million euros over 2015. This was due mainly to the growth of income from our private donor base of 6.1 million individuals (5.7 million in 2015) which more than offset the 41 million reduction in funding from public institutions. Private funding provided 94.9% of MSF's income in 2016 (92.1% in 2015).

## EXPENDITURE

Total expenditure in 2016 was 1,459 million euros, an increase of 176 million euros over 2015. This expenditure can be broken down into two main categories: social mission and other expenses. The table below breaks down these categories still further.

	<i>In millions of €</i>	
	2016	2015
Programmes	989	872
Headquarters programme support	169	135
Témoignage / awareness-raising	44	37
Other humanitarian activities	12	13
<b>Total social mission</b>	<b>1,215</b>	<b>1,058</b>
Fundraising	172	164
Management and general administration	72	61
<b>Total other expenses</b>	<b>244</b>	<b>225</b>
<b>Total</b>	<b>1,459</b>	<b>1,283</b>

The result of the above is that, in 2016 83% of MSF's total expenditure was spent on social mission and 17% on other expenses (2015 82% and 18% respectively).

## PROGRAMME EXPENDITURE

Countries where we ran programmes with spending over 15 million euros in 2016.

	<i>In millions of €</i>	
	2016	2015
Democratic Republic of Congo	110	100
South Sudan	87	82
Central African Republic	60	53
Yemen	60	38
Iraq	42	31
Haiti	42	32
Syria	39	18
Nigeria	39	17
Ethiopia	29	27
Niger	26	28
Greece	25	1
Afghanistan	25	27
Kenya	24	22
Pakistan	23	20
Chad	23	20
Lebanon	21	27
Myanmar / Burma	20	16
Jordan	16	13
Cameroon	15	12
Other Countries with spending under 15 million euros	263	287
<b>Total</b>	<b>989</b>	<b>872</b>

Those countries listed separately above accounted for 73% of MSF's 2016 programme expenditure (2015: 74% - percentage based on the 2015 list).

## RESULT FOR THE YEAR AND RESERVES POLICY

The result for 2016, after adjusting for exchange gains/losses, shows a surplus of 69 million euros (surplus 164 million euros for 2015). MSF has a reserves policy, at an international level, of holding retained earnings to cover working capital needs, buffer, investment, and emergency. The level of reserves as at 31 December 2016 equates to approximately 9.2 months (10.5 months for 2015) of the year's activity (see Note 3.14).



Yvan Legris  
International Treasurer



# AUDITORS' REPORT

**Ernst & Young Ltd**

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1213 Lancy-Geneva

**KPMG SA**

111, rue de Lyon  
1203 Geneva

Report of the Joint Independent Auditors to the Members of the MSF International General Assembly on the Combined Financial Statements of

**Médecins Sans Frontières International, Geneva**

We have audited the combined financial statements of Médecins Sans Frontières International, on pages 8 to 37, which comprise the statement of financial position, the statement of financial activities, statement of changes in funds, statement of cash flows and notes for the year ended 31 December, 2016.

**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 accounting policies set out in the notes to the combined financial statements. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of 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.

**Joint 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 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 internal control 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 effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the International Board, 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 of Médecins Sans Frontières International for the year ended 31 December, 2016 give a true and fair view of the combined financial statements with the accounting policies set out in Note 1 to the combined financial statements.

**Ernst & Young Ltd**


Laurent Bludzien  
*Licensed Audit Expert*  
*Auditor in Charge*



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*Licensed Audit Expert*  
*Auditor in Charge*

**KPMG SA**


Olivier de Luca  
*Licensed Audit Expert*

Geneva, 24 May 2017

A mother at the MSF clinic inside the UN Protection of  
Civilians camp for displaced people in Malakal, South Sudan.  
© Fabio Basone/MSF

# COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016



# STATEMENT OF FINANCIAL ACTIVITIES

In thousands of €

	Notes	Unrestricted	Restricted	2016	2015
Individuals	2.1.1 / 4.2.1	1,171,272	62,565	1,233,837	1,095,046
Private institutions	2.1.1 / 4.2.1	133,591	70,919	204,510	208,577
<b>Private income</b>		<b>1,304,863</b>	<b>133,484</b>	<b>1,438,346</b>	<b>1,303,623</b>
<b>Public institutional income</b>	2.1.2 / 4.2.2	<b>1,709</b>	<b>52,288</b>	<b>53,997</b>	<b>94,634</b>
<b>Other income</b>	2.1.3 / 4.2.1	<b>22,624</b>	<b>1,331</b>	<b>23,955</b>	<b>17,081</b>
<b>Income</b>		<b>1,329,299</b>	<b>187,000</b>	<b>1,516,299</b>	<b>1,415,338</b>
Programmes	2.2.3 / 4.2.3	845,503	143,882	989,385	872,248
Programme support	2.2.4	150,816	19,734	170,550	134,811
Awareness raising	2.2.5	44,517	617	45,134	37,244
Other humanitarian activities	2.2.6	12,297	15	12,311	13,314
<b>Social mission</b>		<b>1,053,133</b>	<b>164,248</b>	<b>1,217,381</b>	<b>1,057,618</b>
Fundraising	2.2.7	171,778	1,867	173,645	163,812
Management and general administration	2.2.8	67,220	599	67,819	61,320
Extraordinary expenses		-	-	-	9
Income tax	2.2.9	2	-	2	2
<b>Other expenses</b>		<b>239,000</b>	<b>2,466</b>	<b>241,466</b>	<b>225,142</b>
<b>Expenditure</b>		<b>1,292,133</b>	<b>166,714</b>	<b>1,458,847</b>	<b>1,282,760</b>
<b>Net exchange gains / (losses) unrealised and realised</b>	<b>2.2.10</b>	<b>14,368</b>	<b>-2,992</b>	<b>11,375</b>	<b>5,694</b>
<b>Surplus</b>		<b>51,431</b>	<b>17,396</b>	<b>68,828</b>	<b>138,272</b>

Details of Personnel expenses are presented in Note 2.2.2

# STATEMENT OF FINANCIAL POSITION

In thousands of €

	Notes	2016	2015
Cash and cash equivalents	3.1	1,001,121	1,024,744
Inventories	3.2	53,220	41,200
Grants receivable	3.3	25,683	33,984
Contributions receivable	3.4	63,303	42,667
Other receivables	3.5	56,532	42,888
Other assets	3.6	23,897	15,095
<b>Current assets</b>		<b>1,223,756</b>	<b>1,200,578</b>
Financial assets	3.7	33,468	26,843
Property, plant and equipment	3.8	183,142	61,212
Intangible assets	3.8	12,259	10,852
<b>Non-current assets</b>		<b>228,870</b>	<b>98,907</b>
<b>Assets</b>		<b>1,452,625</b>	<b>1,299,485</b>
Overdrafts		-	13
Deferred income	3.9	13,605	25,226
Accounts payable and accrued expenses	3.10	134,331	116,487
Financial debts	3.12	5,873	5,647
Provisions	3.13	17,981	12,103
<b>Current liabilities</b>		<b>171,789</b>	<b>159,475</b>
Deferred income	3.9	81	6,221
Accrued expenses	3.10	317	676
Financial debts	3.12	65,890	968
Provisions	3.13	907	792
<b>Non-current liabilities</b>		<b>67,195</b>	<b>8,657</b>
<b>Liabilities</b>		<b>238,984</b>	<b>168,132</b>
Restricted funds		35,895	15,589
<i>Organisational capital</i>			
Capital for foundations		3,370	2,715
Translation reserves		66,936	53,287
Unrestricted funds		1,107,440	1,059,762
<b>Funds</b>	3.14	<b>1,213,641</b>	<b>1,131,353</b>
<b>Liabilities and funds</b>		<b>1,452,625</b>	<b>1,299,485</b>

# STATEMENT OF CHANGES IN FUNDS

In thousands of €

2016	Notes	2015 Swiss GAAP RPC	Changes in accounting policies	Surplus/ Deficit	Change in subscribed capital	Impact of exchange rate on historical value	Other movements	2016
Restricted funds	3.14	15,589	-	17,396	-	-	2,910	35,895
<i>Organisational capital</i>								
Capital for foundations		2,715	-	-	687	-	-32	3,370
Translation reserves		53,287	-	-	-	13,649	-	66,936
Unrestricted funds	3.14	1,059,762	-	51,431	-	-	-3,754	1,107,440
<b>Total funds</b>		<b>1,131,353</b>	-	<b>68,828</b>	<b>687</b>	<b>13,649</b>	<b>-876</b>	<b>1,213,641</b>

In thousands of €

2015	Notes	2014 MSF GAAP	Changes in accounting policies	Surplus/ Deficit	Change in subscribed capital	Impact of exchange rate on historical value	Other movements	2015 Swiss GAAP RPC
Restricted funds	3.14	3,168	35,164	-29,201	-	2,734	3,724	15,589
<i>Organisational capital</i>								
Capital for foundations		1,944	-	-	771	-	-	2,715
Translation reserves		22,542	-	-	-	30,745	-	53,287
Unrestricted funds	3.14	851,649	31,417	167,472	-	-	9,223	1,059,762
<b>Total funds</b>		<b>879,302</b>	<b>66,581</b>	<b>138,272</b>	<b>771</b>	<b>33,479</b>	<b>12,948</b>	<b>1,131,353</b>

2014 closing is under MSF GAAP and all changes resulting from the conversion to Swiss GAAP RPC are presented under the column "Changes in accounting policies".

# STATEMENT OF CASH FLOWS

## CASH FLOWS FROM HUMANITARIAN AND FUNCTIONING ACTIVITIES

In thousands of €

	2016	2015
<b>1. Cash flows from private donors</b>	<b>1,421,655</b>	<b>1,300,575</b>
Private income	1,438,346	1,303,623
Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities	-167	-53
<i>Variation in working capital requirements</i>	-16,524	-2,995
Change in receivables from private donors	-10,148	-2,342
Change in deferred income on private grants	-5,537	-653
Change in unspent donor-designated / restricted funds	-839	-
<b>2. Cash flows from public institutional agencies</b>	<b>46,884</b>	<b>92,619</b>
Public institutional income	53,997	94,634
<i>Variation in working capital requirements</i>	-7,113	-2,015
Change in public institutional assets	22,655	-27,897
Change in public institutional liabilities	-29,768	25,882
<b>3. Other cash flows from humanitarian and functioning activities</b>	<b>-1,430,543</b>	<b>-1,245,259</b>
Other income	23,955	17,081
Social mission expenditure	-1,217,381	-1,057,618
Other expenses	-241,466	-225,142
Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities	-	-
Permanently restricted contributions and income	-33	10
Depreciation, amortisation, provisions	29,773	11,849
Write-off of non-current assets	1,120	1,607
Proceeds on disposals of non-currents assets	-	-
Investment subsidies as income	-59	-59
Gains resulting from financial assets and debts	11,375	5,694
<b>Variation in working capital requirements</b>		
Change in other receivables and current assets	-52,520	-9,180
Change in other current liabilities	14,691	10,499
<b>Net cash provided by humanitarian and functioning activities (A) = 1+2+3</b>	<b>37,996</b>	<b>147,935</b>

# STATEMENT OF CASH FLOWS (CONTINUED)

## CASH FLOWS FROM INVESTING ACTIVITIES

*In thousands of €*

	2016	2015
Investments in non-current assets	-138,507	-15,810
Investment subsidies as income	59	59
Change in investment subsidies liabilities	1,753	650
<b>Net cash used for investing activities (B)</b>	<b>-136,695</b>	<b>-15,101</b>

## CASH FLOWS FROM FINANCING ACTIVITIES

<b>Net cash provided by financing activities (C)</b>	<b>64,344</b>	<b>1,141</b>
<b>Effect of exchange rate fluctuations (D)</b>	<b>10,746</b>	<b>33,743</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS (A+B+C+D)</b>	<b>-23,609</b>	<b>167,718</b>
<b>OPENING CASH AND CASH EQUIVALENTS (E)</b>	<b>1,024,732</b>	<b>857,007</b>
<b>CLOSING CASH AND CASH EQUIVALENTS (A+B+C+D+E)</b>	<b>1,001,121</b>	<b>1,024,725</b>

MSF medical staff check passengers aboard the MV Aquarius search and rescue boat, shortly before arriving in Italy.  
© Kevin McElvaney



# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016



# 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 under 1.2. These were approved by the International Board of MSF on the 24 May 2017.

## 1.2 BASIS OF COMBINATION

### Equity accumulation

Since the first combination of an entity does not result from the purchase of shares, combined equity represents the aggregated equity capital and other equity of the combined entities. Investments between combined entities are eliminated against equity.

### 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 inter-companies have been eliminated.

### Scope of combination

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

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 Canada	720 Spadina Avenue, Suite 402 Toronto, Ontario M5S 2T9 Canada
MSF Czech Republic	Lékari bez hranic, o.p.s Seifertova 555/47, 130 00 Praha 3 – Žižkov Czech
MSF Denmark	Dronningensgade 68, 3. DK-1420 København Denmark
MSF France	8, rue Saint Sabin 75011 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 Ireland	9–11 Upper Baggot Street Dublin 4 Ireland
MSF Italy	Via Magenta 5 00185 Rome Italy
MSF International	78 rue de Lausanne Case Postale 116, CH-1211 Geneva 21 Switzerland
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 Norway	Hausmannsgate 6 0186 Oslo Norway
MSF South Africa	Orion Building 3rd floor 49 Jorissen Street Braamfontein 2017 Johannesburg South Africa
MSF Spain	Nou de la Rambla 26 08001 Barcelona Spain
MSF Supply	Chée de Vilvorde/Vilvoordsestweg 140 1120 Neder-Over-Heembeek Belgium
MSF Sweden	Fredsborgsgatan 24 4 trappor Box 47021 100 74 Stockholm Sweden
MSF Switzerland	Rue de Lausanne 78. Case postale 1016, 1211 Genève 1. Switzerland.
MSF UK	Lower Ground Floor Chancery Exchange 10 Furnival Street London EC4A 1AB UK
MSF USA	333 7th Avenue 2nd Floor New York NY 10001-5004 USA
Epicentre	8, rue Saint Sabin 75011 Paris France
EUP	8, rue Saint Sabin 75011 Paris France
Fondation MSF	8, rue Saint Sabin 75011 Paris France
SCI MSF	8, rue Saint Sabin 75011 Paris France
SCI Sabin	8, rue Saint Sabin 75011 Paris France
Ärzte Ohne Grenzen Foundation	Am Köllnischen Park 1 10179 Berlin Germany
MSF Brazil	Rua do Catete, 84 Catete Rio de Janeiro, CEP 22220-000 Brazil
MSF South Korea	5 Floor Joy Tower B/D 7 Teheran Road 37-gil Gangnam-gu Seoul 135-915 South Korea
MSF Argentina	Av. Santa Fe 4559 C1425BHH. Ciudad de Buenos Aires. Argentina
MSF India	AISF Building 1st & 2nd Floor Amar Colony, Lajpat Nagar IV New Delhi 110024 India
Fondation MSF Belgique	Rue de l'Arbre Bénit 46, 1050 Brussels Belgium

**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.

The combined Financial Statements comprise the:

- Statement of Financial Activities
- Statement of Financial Position
- Statement of Changes in Funds
- Statement of Cash Flows
- Notes to the Financial Statements

**1.3 RELATED PARTIES**

All the entities disclosed above are related parties, as well as the International Board members disclosed under the note 5.3.4.2 Remuneration of Directors and Managers.

**1.4 BASIS OF PRESENTATION**

The combined Financial Statements have been prepared in accordance with and comply with the articles of the association MSF International, and the Swiss generally accepted accounting principles (Swiss GAAP RPC, including Swiss GAAP RPC 21). As MSF presents combined accounts, Swiss GAAP RPC30 is not applicable. However those accounts have been inspired by Swiss GAAP RPC30 for presentation and disclosures in order to comply with group requirements.

The Financial Statements are presented in euros, rounded to the nearest thousand. They are prepared in accordance with the historical cost convention.

The Financial Statements have been prepared and presented according to the principles of accruals, matching, going concern, consistency and prudence.

Figures are rounded and therefore may vary slightly from the amounts presented in other documents. Rounding differences may exist within summations.

**1.5 FUNCTIONAL AND PRESENTATION CURRENCY**

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.

The main currency exchange rates compared to the euro are as follows:

	Closing rate 2016	Closing rate 2015	Average rate 2016	Average rate 2015
ARS	16.71	14.20	16.70	10.26
AUD	1.46	1.49	1.49	1.48
BRL	3.43	4.31	3.86	3.70
CAD	1.42	1.51	1.47	1.42
CHF	1.07	1.08	1.09	1.07
CZK	27.02	27.02	27.03	27.28
DKK	7.43	7.46	7.45	7.46
EUR	1.00	1.00	1.00	1.00
GBP	0.86	0.73	0.82	0.73
HKD	8.18	8.44	8.59	8.60
INR	71.59	72.02	74.37	71.20
JPY	123.40	131.07	120.20	134.31
KRW	1,269.36	1,280.78	1,284.18	1,256.54
NOK	9.09	9.60	9.29	8.95
SEK	9.55	9.19	9.47	9.35
USD	1.05	1.09	1.11	1.11
ZAR	14.46	16.95	16.26	14.17

**1.6 CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES**

In 2016, MSF fully adopted the Swiss Generally Accepted Accounting Principles (Swiss GAAP RPC accounting framework, including Swiss GAAP RPC 21 specific to Not for Profit Organisations). Previously, the combined financial statements of MSF were prepared in accordance with MSF accounting policies, a special purpose accounting framework.

Swiss GAAP RPC has been applied retrospectively and the comparative figures have been restated.

From 2016, MSF has also changed its accounting principles related to the income recognition (grants, legacies and bequests). Expenses allocation policy has been changed in order to improve transparency and the internal and external accountability of MSF.

The final financial impact of first adoption to Swiss GAAP RPC is as follows:

- Changes in 2015 Surplus: -28,479 thousand euros
- Changes in 2015 restricted funds: +12,332 thousand euros
- Changes in 2015 unrestricted funds: +28,505 thousand euros

**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 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 governments with high credit ratings, where credit risk is low. 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. At year-end, there were no significant concentrations of credit risk.

**Liquidity risk**

Due to the nature of MSF's funding, together with its reserves policy that ensures a sufficient level of liquidity for its operations at all times, the liquidity risk is insignificant.

**Contingent assets**

Contingent assets (assets with no sufficient reliable estimate is possible) in MSF are mainly build up of legacies and bequests expected at year-end but not yet legally transferred. Their best estimate value is 28,407 thousand euros in 2016 and 23,593 thousand euros in 2015.

## 2 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES

### 2.1 INCOME

#### 2.1.1 PRIVATE INCOME

Income from individuals includes:

	<i>In thousands of €</i>	
	2016	2015
Donations	1,023,962	947,418
Legacies and bequests	209,622	147,386
Membership fees	255	242
<b>Income from individuals</b>	<b>1,233,838</b>	<b>1,095,046</b>

Income from private institutions comes from the following sources:

	<i>In thousands of €</i>	
	2016	2015
Companies	78,172	72,196
Trusts and foundations	86,391	85,842
Lottery and special events	35,502	45,692
Joint appeals	1,067	1,751
Other private institutions	3,377	3,097
<b>Income from private institutions</b>	<b>204,510</b>	<b>208,577</b>

#### 2.1.2 PUBLIC INSTITUTIONAL INCOME

The table below presents the breakdown of donations and grants awarded by public institutional bodies classified by geographic origin:

	<i>In thousands of €</i>	
	2016	2015
ECHO and EU institutions	4,991	18,894
EU governments	22,359	36,742
Non-EU governments	7,561	13,375
American governments	2,422	9,693
Asian governments	943	1,739
Other governments	15,623	14,109
UN institutions	100	83
<b>Public institutional income</b>	<b>53,997</b>	<b>94,634</b>

#### 2.1.3 OTHER INCOME

	<i>In thousands of €</i>	
	2016	2015
Interest / investment income	4,524	8
Merchandising	625	575
Equipment and services sold to other organisations	9,160	10,580
Other revenues	9,646	5,917
<b>Other income</b>	<b>23,955</b>	<b>17,081</b>

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. Income from other activities is mainly from merchandising, equipment and services provided to other organisations, 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 and the donation is considered to be an allocated fund. Allocated funds that have not been used at the end of the year are presented in a separate section of the balance sheet. Grants are reported as restricted income for the allowable expenses incurred in the current year.

#### Donations

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

#### Legacies and bequests

Legacies and bequests are accounted for at their best estimated amount when legally transferred to MSF. The financial impact of the migration to Swiss GAAP RPC in the income is 30,383 thousand euros.

#### Grants

Grants 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 or deferred income.

## 2.1.4 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 equipments in the field, and consultancies and travel miles in headquarters). These contributions in kind are not stated in the operating account, but an estimation of the value of these goods is presented below. The contributions are valued on the basis of the donation certificate or the contract entered into with the donor. The act of volunteering to work in MSF's humanitarian projects is not recorded in the accounts. This contribution represents one of the bases of the MSF Charter and principles. The Swiss GAAP RPC regulation involves that in-kind donations of good and services are not recognised as income in the Statement of Financial Activities, and are valued at the fair market value of the donation received.

The total value of the goods and services received in 2015 and 2016 is estimated as:

	<i>In thousands of €</i>	
	<b>2016</b>	<b>2015</b>
Headquarters	10,679	4,163
Field Programme expenses	2,588	7,309
<b>In-kind donations and services</b>	<b>13,266</b>	<b>11,472</b>

## 2.2 EXPENDITURE

### 2.2.1 FUNCTIONAL EXPENSES

#### SOCIAL MISSION

In thousands of €

Nature of expenses	Programmes	Programme support	Awareness-raising	Other humanitarian activities	Total social mission
Personnel costs	458,572	107,801	22,474	946	<b>589,793</b>
Travel and transportation	148,219	9,106	2,086	1,664	<b>161,075</b>
Medical and nutrition	186,900	89	-	3,926	<b>190,914</b>
Logistics and sanitation	64,440	883	-	869	<b>66,191</b>
Professional services	10,293	7,260	2,924	8	<b>20,485</b>
Communications	16,574	894	1,343	6	<b>18,817</b>
Publications	-	370	4,610	164	<b>5,145</b>
Promotional expenses	-	484	4,068	125	<b>4,678</b>
Office expenses	75,552	6,266	1,576	148	<b>83,542</b>
Taxes	1,931	177	47	-	<b>2,155</b>
Private grants	15,210	1,484	342	4,084	<b>21,120</b>
Public institutional grants	-	249	-	-	<b>249</b>
Financial expenses	2,002	137	90	-	<b>2,228</b>
Depreciation	1,209	1,648	584	10	<b>3,451</b>
Others	8,484	7,477	179	1	<b>16,141</b>
<b>TOTAL BEFORE OVERHEADS</b>	<b>989,385</b>	<b>144,325</b>	<b>40,323</b>	<b>11,951</b>	<b>1,185,984</b>
Overhead allocation	-	26,225	4,811	361	31,396
<b>TOTAL AFTER OVERHEADS ALLOCATION</b>	<b>989,385</b>	<b>170,550</b>	<b>45,134</b>	<b>12,311</b>	<b>1,217,381</b>

#### OTHER EXPENSES

#### SOCIAL MISSION AND OTHER EXPENSES TOTAL

Nature of expenses	Fundraising	Management and general administration	Extraordinary expenses	Income tax	Total other expenses	Overheads	2016	2015
Personnel costs	40,832	38,483	-	-	<b>79,315</b>	15,858	<b>684,966</b>	582,829
Travel and transportation	2,271	3,165	-	-	<b>5,436</b>	514	<b>167,025</b>	161,884
Medical and nutrition	-	-	-	-	-	-	<b>190,915</b>	168,808
Logistics and sanitation	-	-	-	-	-	13	<b>66,204</b>	66,110
Professional services	24,540	8,582	-	-	<b>33,122</b>	4,253	<b>57,860</b>	47,392
Communications	14,167	640	-	-	<b>14,806</b>	1,747	<b>35,370</b>	34,011
Publications	12,868	526	-	-	<b>13,394</b>	165	<b>18,704</b>	16,247
Promotional expenses	63,073	335	-	-	<b>63,408</b>	302	<b>68,387</b>	65,223
Office expenses	3,758	3,083	-	-	<b>6,841</b>	18,078	<b>108,461</b>	100,862
Taxes	279	370	-	2	<b>651</b>	499	<b>3,305</b>	3,471
Private grants	-	27	-	-	<b>27</b>	-	<b>21,147</b>	10,404
Public institutional grants	-	-	-	-	-	-	<b>249</b>	320
Financial expenses	3,264	1,172	-	-	<b>4,435</b>	346	<b>7,010</b>	5,362
Depreciation	788	1,131	-	-	<b>1,920</b>	5,141	<b>10,511</b>	9,593
Others	663	1,110	-	-	<b>1,773</b>	819	<b>18,733</b>	10,245
<b>TOTAL BEFORE OVERHEADS</b>	<b>166,504</b>	<b>58,623</b>	-	<b>2</b>	<b>225,129</b>	<b>47,733</b>	<b>1,458,847</b>	<b>1,282,760</b>
Overhead allocation	7,141	9,196	-	-	16,337	-47,733	-	-
<b>TOTAL AFTER OVERHEADS ALLOCATION</b>	<b>173,645</b>	<b>67,819</b>	-	<b>2</b>	<b>241,466</b>	-	<b>1,458,847</b>	<b>1,282,760</b>

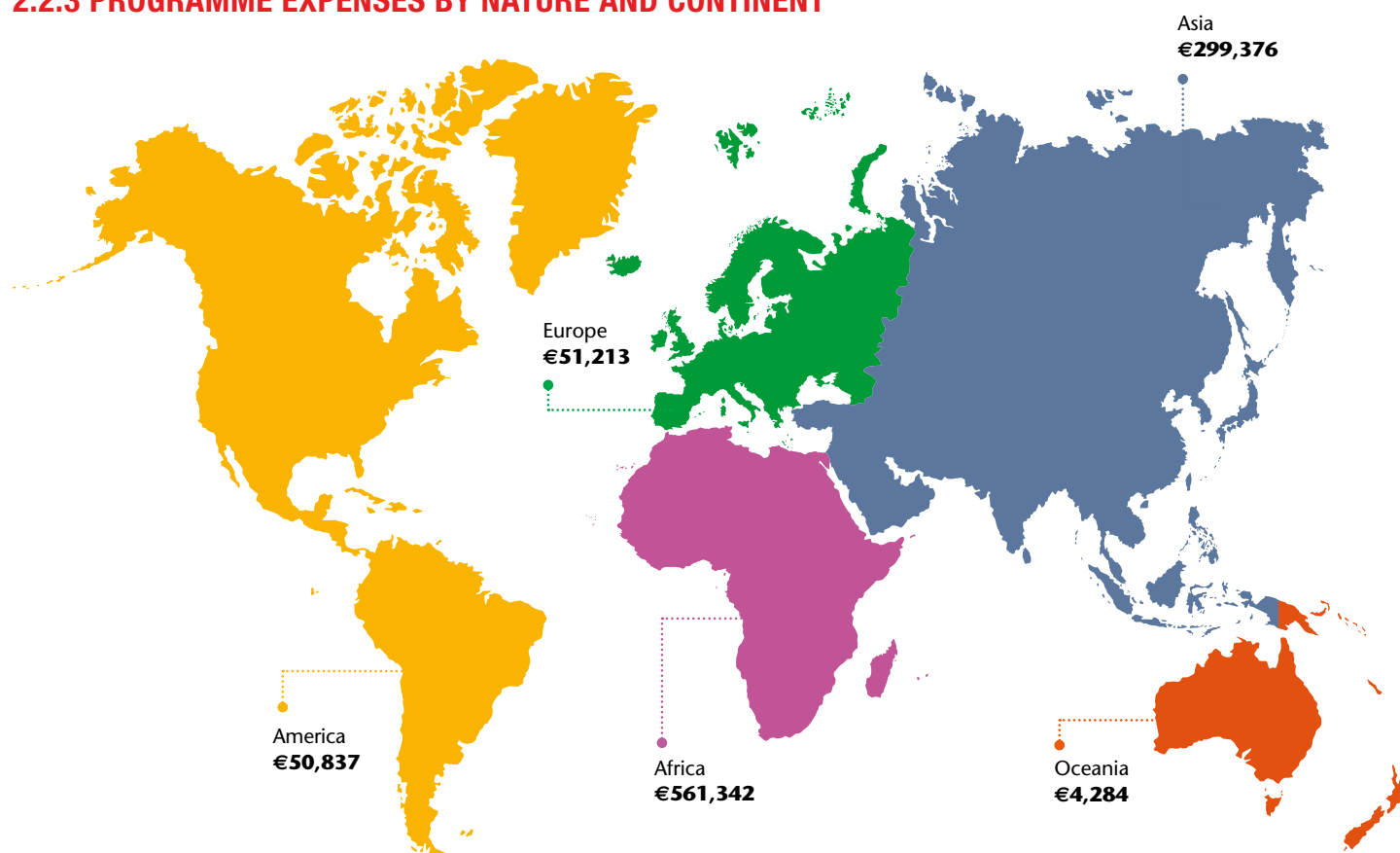
Expenses are allocated according to the full cost method. The principle of the full cost method is to collate under each expense category not only the direct costs that are specifically associated with it (direct allowable costs), but also an apportionment of the indirect costs (overheads). Therefore,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

## 2.2.2 PERSONNEL EXPENSES

In thousands of €

	Personnel costs: Employees in the Headquarters	Personnel costs: Field - International Staff	Personnel costs: Field - National staff	Personnel costs: Field - Consultants & field support	2016	2015
Programmes	-	163,591	294,986	-6	458,572	389,107
Programme support abroad	-	1,285	1,804	-	3,089	-
Headquarters programme support	104,712	-	-	-	104,712	96,649
Access Campaign	3,811	-	-	-	3,811	3,522
Awareness-raising	18,663	-	-	-	18,663	16,705
Other humanitarian activities	946	-	-	-	946	939
Private fundraising	39,697	-	-	-	39,697	38,312
Public institutional fundraising	1,136	-	-	-	1,136	-
Management, general and administration	38,483	-	-	-	38,483	37,595
Overheads	15,858	-	-	-	15,858	-
<b>TOTAL Personnel expenses</b>	<b>223,305</b>	<b>164,876</b>	<b>296,790</b>	<b>-6</b>	<b>684,966</b>	<b>582,829</b>

## 2.2.3 PROGRAMME EXPENSES BY NATURE AND CONTINENT



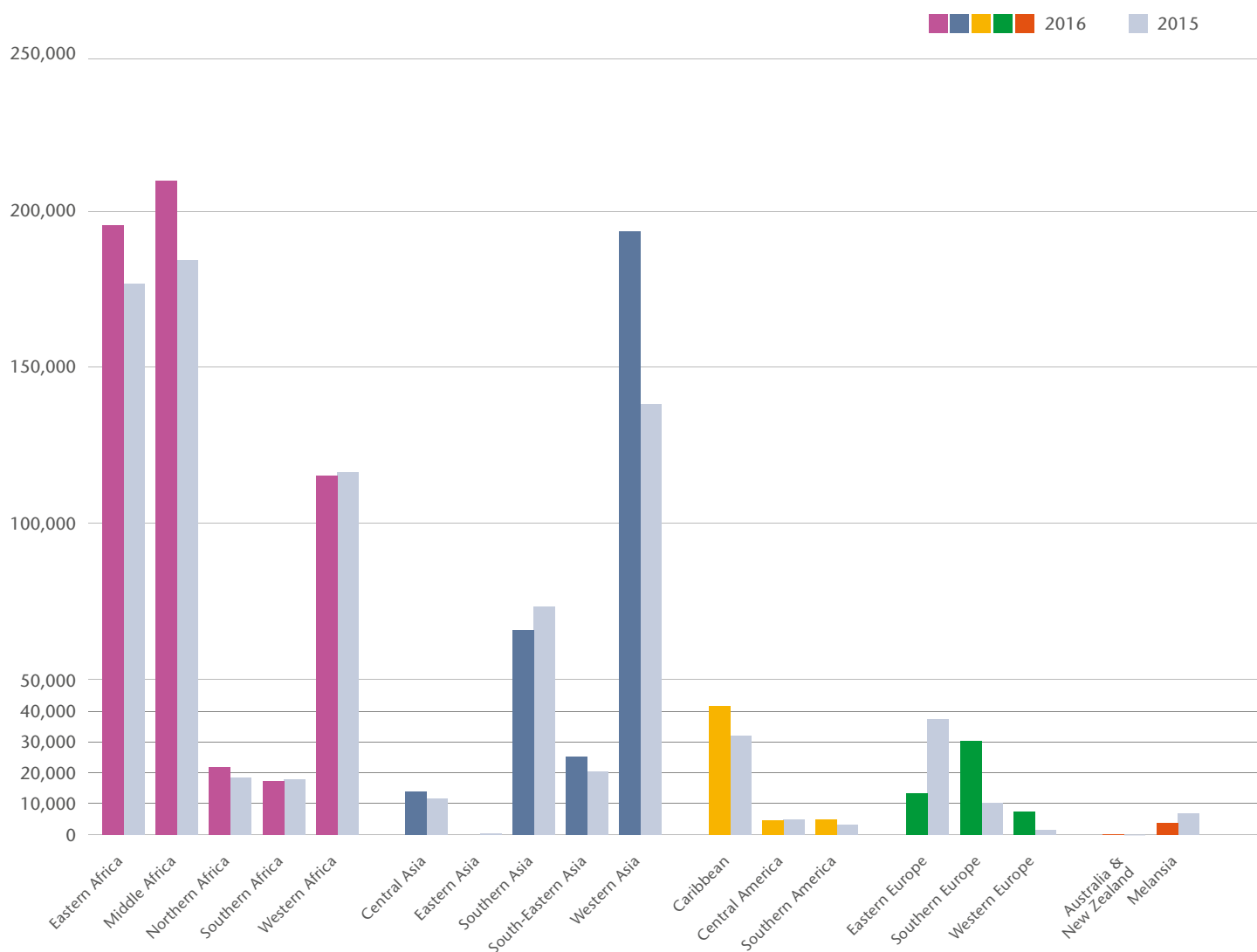
## 2.2.3 PROGRAMME EXPENSES BY NATURE AND CONTINENT (CONTINUED)

In thousands of €

	Africa	America	Asia	Europe	Oceania	Unallocated	2016	2015
Personnel costs	261,415	27,230	135,458	22,291	2,363	9,815	458,572	389,107
Travel and transportation	97,849	7,274	29,517	5,472	617	7,490	148,219	145,379
Medical and nutrition	91,071	6,460	79,164	6,755	523	2,925	186,900	164,110
Logistics and sanitation	38,639	4,513	13,718	6,518	112	939	64,440	64,491
Professional services	4,289	283	2,979	842	62	1,839	10,293	7,247
Communications	11,451	675	3,563	501	108	275	16,574	14,812
Office expenses	44,334	3,525	21,030	4,844	412	1,408	75,552	71,494
Taxes	834	52	231	715	23	76	1,931	2,088
Private and public institutional grants	1,920	2	10,695	1,666	–	928	15,210	5,723
Financial expenses	1,418	39	477	53	10	5	2,002	1,429
Others	7,976	783	2,497	-549	53	-2,277	8,444	5,831
Depreciation	144	–	48	–	–	1,017	1,209	536
<b>Programmes</b>	<b>561,342</b>	<b>50,837</b>	<b>299,376</b>	<b>49,106</b>	<b>4,284</b>	<b>24,441</b>	<b>989,385</b>	<b>872,248</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.

The details by sub-continent are presented below:



## 2.2.4 PROGRAMME SUPPORT

Programme support relates to expenses incurred 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

Awareness-raising activities comprise expenses incurred by MSF in an educational manner 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 through mobilisation of the international community and by issuing information publicly in order to stir up indignation, put pressure on responsible actors and stimulate action.

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.

*In thousands of €*

	2016	2015
Access Campaign	6,006	5,385
Awareness-raising	38,460	31,859
<b>Awareness-raising</b>	<b>44,466</b>	<b>37,244</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 (See Note 5.1.2).

## 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 INCOME TAX

MSF is exempt from income taxes in most countries in which its entities are based.

## 2.2.10 NET EXCHANGE GAINS / LOSSES UNREALISED AND REALISED

Net exchange gains/losses represent the gains/losses generated from foreign currency transactions entered into during the year by the various offices. The exchange rate fluctuations that had the largest impact on the Statement of Financial Activities relate to the US dollar (USD), Hong Kong dollar (HKD), Swiss franc (CHF), Pound sterling (GBP), and Brazilian real (BRL).



# 3 NOTES TO THE STATEMENT OF FINANCIAL POSITION

## 3.1 CASH AND EQUIVALENTS

In thousands of €

	2016	2015
Short-term deposits	499,926	485,750
Cash at headquarters	448,177	504,187
Cash in the field	53,018	34,807
<b>Cash and cash equivalents</b>	<b>1,001,121</b>	<b>1,024,744</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. For the Statement of Cash Flows, overdrafts are included as a negative component of cash equivalents. Cash and cash equivalents maturity is at 90 days.

## 3.2 INVENTORIES

In thousands of €

	Gross value	Provision	2016	2015
Medical and non-medical relief goods	49,892	-1,409	48,483	40,694
Other inventories	4,737	-	4,737	506
<b>Inventories</b>	<b>54,629</b>	<b>-1,409</b>	<b>53,220</b>	<b>41,200</b>

Inventories held at headquarters and by satellites are recorded at the weighted average of the purchase 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. Appropriate inventory provisions are recorded based on stock usage, expiry date and any damage.

## 3.3 GRANTS RECEIVABLE

In thousands of €

	Gross value	Provision	2016	2015
<b>Grants receivable from private donors</b>	<b>3,413</b>	-	<b>3,413</b>	<b>5,652</b>
<b>Grants receivable from public institutions</b>	<b>22,270</b>	-	<b>22,270</b>	<b>28,332</b>
ECHO and EU institutions	1,000	-	1,000	3,380
EU governments	74	-	74	6,226
Non-EU governments	-	-	-	6,603
American governments	-	-	-	827
Other governments	21,145	-	21,145	9,270
UN institutions	50	-	50	-
<b>Grants receivable</b>	<b>25,683</b>	-	<b>25,683</b>	<b>33,984</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. The financial impact of the migration to Swiss GAAP RPC in the grants receivables is 13,730 thousand euros in 2015.

## 3.4 CONTRIBUTIONS RECEIVABLE

At 31 December 2016, the outstanding commitment represents 63,303 thousand euros (2015: 42,667 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 contribution receivable stated at 31 December 2016.

### 3.5 OTHER RECEIVABLES

Other receivables mainly relate to services provided and goods sold to other organisations as well as to property received from legacies and bequests not sold yet. At 31 December 2016, the committed outstanding amount to 56,532 thousand euros (2015: 42,888 thousand euros).

Legacies and bequests are accounted at their best-estimated value. The financial impact of the migration to Swiss GAAP RPC in the assets is 41,817 thousand euros in 2015. Other receivables and other assets are recorded at their fair value.

There is no provision for other receivable stated at 31 December 2016.

### 3.6 OTHER ASSETS

Other assets of 23,897 thousand euros (2015: 15,095 thousand euros) include mainly prepaid expenses.

### 3.7 FINANCIAL ASSETS

Financial assets consist primarily of loans, investments and other financial assets such as deposits. They are intended to be held for more than one year.

	Gross value	Provision	In thousands of €	
			2016	2015
Loans	490	-	490	-
Long-term investments	28,751	-	28,751	22,876
Other financial assets	4,314	-87	4,227	3,967
<b>Financial assets</b>	<b>33,555</b>	<b>-87</b>	<b>33,468</b>	<b>26,843</b>

Financial assets are stated at acquisition cost less impairment. Changes in the value of current investments, other financial assets and long-term investments are recorded in the Statement of Financial Activities.

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

Intangible assets are mainly composed of software and licenses.

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

	In thousands of €					
	2015	Additions	Disposals	Foreign exchange gain / loss	Other movements	2016
Intangible assets - gross value	29,739	6,040	-1,314	119	54	34,638
Depreciation	-18,887	-3,689	259	-62	-	-22,379
<b>Intangible assets</b>	<b>10,852</b>	<b>2,352</b>	<b>-1,056</b>	<b>57</b>	<b>54</b>	<b>12,259</b>
Land	14,975	43,282	-	14	-	58,271
Buildings	42,596	54,850	-28	1,968	-	99,386
Fixtures	13,824	1,474	-565	25	13	14,771
Furniture	7,738	554	-149	49	-	8,191
Computers	15,153	2,069	-1,642	109	-	15,689
Machinery and equipment	8,795	1,706	-23	93	-	10,570
Other tangible assets	1,883	22,870	-83	5	-13	24,662
<b>Property, plant and equipment – gross value</b>	<b>104,963</b>	<b>126,804</b>	<b>-2,490</b>	<b>2,262</b>	<b>-</b>	<b>231,540</b>
Depreciation	-43,751	-6,770	2,425	-303	-	-48,398
<b>Property, plant and equipment</b>	<b>61,212</b>	<b>120,035</b>	<b>-64</b>	<b>1,960</b>	<b>-</b>	<b>183,142</b>
<b>Total Intangible assets and PPE</b>	<b>72,064</b>	<b>122,386</b>	<b>-1,120</b>	<b>2,017</b>	<b>54</b>	<b>195,402</b>

Other tangible assets includes 22.3 million euros of "Building under construction" for MSF offices.

In thousands of €

	2014	Additions	Disposals	Foreign exchange gain / loss	Other movements	2015
Intangible assets - gross value	26,658	3,830	-2,296	438	1,109	29,739
Depreciation	-18,139	-2,506	2,009	-262	10	-18,887
<b>Intangible assets</b>	<b>8,519</b>	<b>1,324</b>	<b>-287</b>	<b>176</b>	<b>1,120</b>	<b>10,852</b>
Land	14,712	–	–	159	104	14,975
Buildings	40,682	189	-4	751	978	42,596
Fixtures	11,019	2,269	-36	64	508	13,824
Furniture	6,810	738	-6	193	2	7,738
Computers	13,294	3,350	-1,731	234	6	15,153
Machinery and equipment	7,655	985	-245	399	1	8,795
Other tangible assets	3,512	1,208	-3,370	1	531	1,883
<b>Property, plant and equipment – gross value</b>	<b>97,684</b>	<b>8,739</b>	<b>-5,392</b>	<b>1,800</b>	<b>2,132</b>	<b>104,963</b>
Depreciation	-39,659	-5,565	4,071	-831	-1,767	-43,751
<b>Property, plant and equipment</b>	<b>58,025</b>	<b>3,174</b>	<b>-1,321</b>	<b>969</b>	<b>365</b>	<b>61,212</b>
<b>Total Intangible assets and PPE</b>	<b>66,544</b>	<b>4,498</b>	<b>-1,607</b>	<b>1,145</b>	<b>1,484</b>	<b>72,064</b>

The intangible assets, property, plant and equipment held by MSF are considered to be fixed assets 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:

- 2 to 10 years depending on the country 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 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.

### Finance leases

At 31 December 2016, the net value of capitalised leased assets stands at 3,425 thousand euros, and of capitalised lease obligations at 5,833 thousand euros (2015: 3,431 thousand and 6,324 thousand euros, respectively). The total reimbursements for the current year amount to 500 thousand euros, and the rent expenses to 639 thousand euros (2015: 23 thousand and 25 thousand euros, respectively).

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.

For the details on Capitalised lease obligations, refer to note 3.12 Financial debts.

### 3.9 DEFERRED INCOME

	In thousands of €	
	2016	2015
Deferred income on public institutional grants - Current	5,048	16,035
Deferred income on private grants - Current	5,148	6,553
Other deferred income - Current	188	138
Gross value of investment subsidies - Current	3,221	2,500
<b>Deferred income - Current</b>	<b>13,605</b>	<b>25,226</b>
Deferred income on public institutional grants - Non-current	80	2,081
Deferred income on private grants - Non-current	-	4,139
Other deferred income - Non-current	1	-
<b>Deferred income - Non Current</b>	<b>81</b>	<b>6,221</b>
<b>Deferred income - TOTAL</b>	<b>13,685</b>	<b>31,446</b>

Deferred income is the unspent restricted income received from public institutional and private grants that will be used in the 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.

The financial impact of the migration to Swiss GAAP RPC in the deferred income is 13,532 thousand euros in 2015.

According to the Swiss GAAP RPC, the unspent restricted income without contractual obligations is accounted under restricted equity. Under MSF GAAP the cumulative unspent donor-designated funds has been accounted as a deferred income (liability); under Swiss GAAP RPC this restricted income is disclosed as equity. The amount of the impact in 2015 is 12,332 thousand euros.

### 3.10 ACCOUNTS PAYABLE AND ACCRUED EXPENSES

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

	Total		Current		Non current	
	2016	2015	2016	2015	2016	2015
Accounts payable and accruals	64,226	57,252	64,215	56,894	11	358
Employee benefits	45,217	34,615	45,105	34,486	112	130
Accrued taxes	9,096	6,263	9,096	6,263	-	-
Public institutional grants payable	153	514	153	514	-	-
Private grants payable	468	1,064	468	1,064	-	-
Other liabilities	15,450	17,454	15,255	17,266	195	188
<b>Accounts payable and accrued expenses</b>	<b>134,610</b>	<b>117,162</b>	<b>134,293</b>	<b>116,487</b>	<b>317</b>	<b>676</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. Staff costs and litigation in the field are recorded on the cash basis when there is insufficient information available to evaluate the amount of any financial impact at year-end. Accruals for paid vacation of local field staff have been recorded only by some operational offices as at 31 December 2016, as complete information was not available at year-end. Grants payable and other debts are accounted for at their fair value.

### 3.11 PENSION PLANS

In thousands of €

2016 Pension Plans	Contributions concerning the period	Pension benefit expenses (within personnel expenses)		Capital ratio	
		2016	2015	2016	2015
Pension plans with surplus	4,516	4,108	2,661	108%	106%
<b>TOTAL PENSION PLANS</b>	<b>4,516</b>	<b>4,108</b>	<b>2,661</b>	<b>108%</b>	<b>106%</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 defined contribution plan with an independent organisation. Contributions to a defined contribution 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 defined contribution 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.

### 3.12 FINANCIAL DEBTS

In thousands of €

	2016	2015
Borrowings and loans	39	265
Capitalised lease obligation	5,833	6,324
<b>Financial debts - Current</b>	<b>5,872</b>	<b>6,589</b>
Borrowings and loans	65,890	-
Capitalised lease obligation	-	26
<b>Financial debts - Non-current</b>	<b>65,890</b>	<b>26</b>

Financial debts are recorded at fair value.

MSF purchased two new buildings for offices purposes in 2016 and external borrowings and loans have been used to finance those projects.

### 3.13 PROVISIONS

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

*In thousands of €*

	2015	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain / loss	Other movements	2016
Tax provisions	2,440	2,386	-33	-865	-	-	3,928
Provisions for staff retirement plans	1,073	324	-65	-	-	-	1,332
Provisions for project closure planned at year-end	1,764	2,002	-1,587	-50	-	-	2,129
Provisions related to disputes with staff	2,058	2,148	-591	-1,069	-	-	2,623
Other provisions	5,560	4,255	-418	-495	52	-	8,876
<b>Total provisions</b>	<b>12,896</b>	<b>11,114</b>	<b>-2,694</b>	<b>-2,479</b>	<b>52</b>	<b>-</b>	<b>18,889</b>

	2014	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain / loss	Other movements	2015
<b>Provisions</b>	<b>9,318</b>	<b>8,077</b>	<b>-3,490</b>	<b>-1,406</b>	<b>402</b>	<b>-5</b>	<b>12,896</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.

### 3.14 FUNDS

MSF's funds have been built up over the years by surpluses of income over expenses. At 31 December 2016, the available portion (excluding permanently restricted funds and capital for foundations) represents 9.2 months of activity (2015: 10.5 months). The purpose of maintaining funds is to meet the following needs, as described in MSF reserves policy:

- working capital needs, providing liquidity (financing) for the day-to-day functional expenditure, covering the inter-year gap between high income at the end of the year and more or less constant funds spent during the year;
- buffer reserves for risk coverage, being the risk either operational or non-operational;
- investment reserve to finance future investments, considering both non-current assets financing, and 'spent investments' or extra costs in a given year needed to increase operational or funding capacity;
- emergency reserves, when emergency expenditure surpasses amounts foreseen at the budgeting season, increasing thus operational budgets, and these emergencies do not provide at the same time extra-income to be able to carry-out these operations; or
- a sudden drop of private and/or public institutional funding that cannot be matched in the short term by a reduction in expenditure.

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

- Permanently restricted funds, which 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 which may be the minimum compulsory level of funds to be maintained in some countries.
- Temporary restricted funds, which are contributions received with a specific earmarking that have not been spent at year-end.
- Unrestricted funds, which are unspent donor non-designated funds to be spent at the discretion of MSF's trustees to further MSF's social mission.
- Other funds and equities, which represent foundations' capital, and translation adjustments arising from the translation of entities' financial statements into euros. Unspent donor-designated/restricted funds are not included as funds, but are treated as deferred income.

#### Temporarily restricted funds allocated to missions

*In thousands of €*

	2016	2015
Afghanistan	258	258
Algeria	19	19
Angola	5	5
Congo, Democratic Republic of the	354	988
Egypt	3	3
India	632	632
Iran	58	58
Mediterranean Sea Operations	6	60
Pakistan	1	1
Peru	34	34
Philippines	31	1,298
Sierra Leone	5	-142
South Africa	4	34
Sri Lanka	9	9
Sudan	3	3
Transversal activities	-17	1,874
Other countries or restrictions	30,896	6,772
<b>TEMPORARILY RESTRICTED FUNDS</b>	<b>32,303</b>	<b>12,332</b>

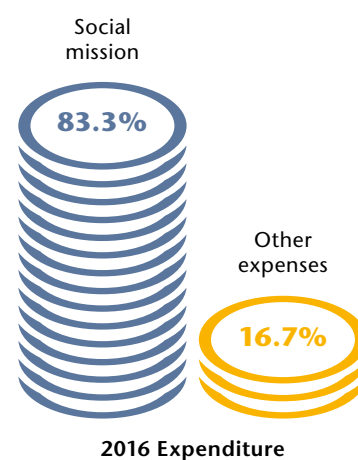
According to the Swiss GAAP RPC, the unspent restricted income without contractual obligations is accounted under restricted equity. Under MSF GAAP (first table) the cumulative unspent donor-designated funds has been accounted as a deferred income (liability). Under Swiss GAAP RPC (second table) this restricted income is disclosed as equity. The amount of the impact in 2015 is 12,332 thousand euros.

## 4 RATIOS AND SECTORIAL INFORMATION

### 4.1 RATIOS

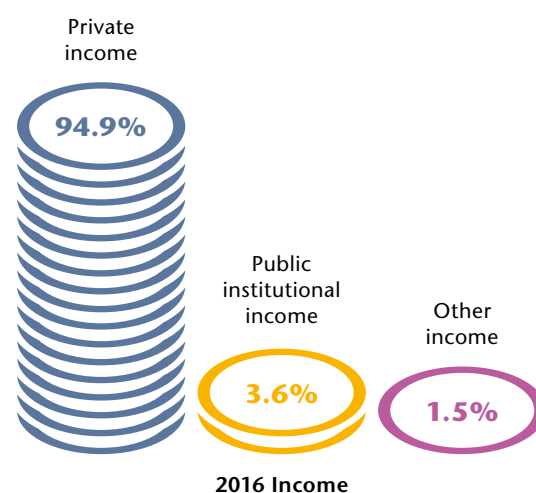
#### 4.1.1 OPERATIONAL RATIOS

	2016	2015
Operations	79.4%	78.5%
Awareness-raising	3%	2.9%
Other humanitarian activities	0.8%	1%
<b>Social mission</b>	<b>83.3%</b>	<b>82.4%</b>
Fundraising	11.8%	12.8%
Management and general administration	4.9%	4.8%
Income tax	–	–
<b>Other expenses</b>	<b>16.7%</b>	<b>17.6%</b>
<b>Expenditure</b>	<b>100.0%</b>	<b>100.0%</b>



#### 4.1.2 FINANCIAL INDEPENDENCE

Private income	94.9%	92.1%
Public institutional income	3.6%	6.7%
Other income	1.5%	1.2%
<b>Income</b>	<b>100.0%</b>	<b>100.0%</b>



As part of our effort to guarantee independence and strengthen our link with home societies, we have striven to maintain a high level of private income. Funds coming from non-public-institutional sources represented 96.4% of MSF total income in 2016 (2015: 93.3%). More than 6.1 million (2015: 5.7 million) individual donors and private funders worldwide made this possible.

## 4.2 INCOME

### 4.2.1 PRIVATE AND OTHER INCOME BY OFFICE

In thousands of €

	Argentina	Australia	Austria	Belgium	Brazil	Canada	Czech Republic	Denmark	France	Germany
Donations	7,749	39,837	19,986	27,425	37,104	30,939	3,648	11,230	68,042	114,367
Legacies and bequests	-80	6,057	4,329	14,964	-	4,127	-	7,168	8,361	11,693
Membership fees	-	4	3	9	-	16	-	-	29	86
<b>Income from individuals</b>	<b>7,670</b>	<b>45,898</b>	<b>24,318</b>	<b>42,399</b>	<b>37,104</b>	<b>35,081</b>	<b>3,648</b>	<b>18,398</b>	<b>76,432</b>	<b>126,146</b>
Companies	27	11,251	2,166	2,795	69	514	3	908	2,234	1,387
Trusts and foundations	-	1,200	-	467	-	2,878	-	957	398	1,555
Joint appeals	-	-	-	-	-	-	-	1,067	-	-
Lottery and special events	1	-	-	-	-	-	-	764	-	3,063
Other private institutions	-	-	-	-	-	-	-	-	593	2,392
<b>Donations from private institutions</b>	<b>28</b>	<b>12,451</b>	<b>2,166</b>	<b>3,262</b>	<b>69</b>	<b>3,392</b>	<b>3</b>	<b>3,696</b>	<b>3,225</b>	<b>8,398</b>
<b>PRIVATE INCOME</b>	<b>7,698</b>	<b>58,349</b>	<b>26,484</b>	<b>45,660</b>	<b>37,173</b>	<b>38,474</b>	<b>3,651</b>	<b>22,095</b>	<b>79,658</b>	<b>134,544</b>
Interest/investment income	59	593	38	45	934	135	-	2	876	17
Merchandising	-	-	-	-	-	-	12	10	490	-
Equipment and services sold to other organisations	-	-	-	5,334	-	-	-	-	3,826	-
Other revenues	1	41	35	986	2	28	16	250	4,385	766
<b>OTHER INCOME</b>	<b>60</b>	<b>634</b>	<b>72</b>	<b>6,366</b>	<b>936</b>	<b>163</b>	<b>28</b>	<b>261</b>	<b>9,576</b>	<b>783</b>

In thousands of €

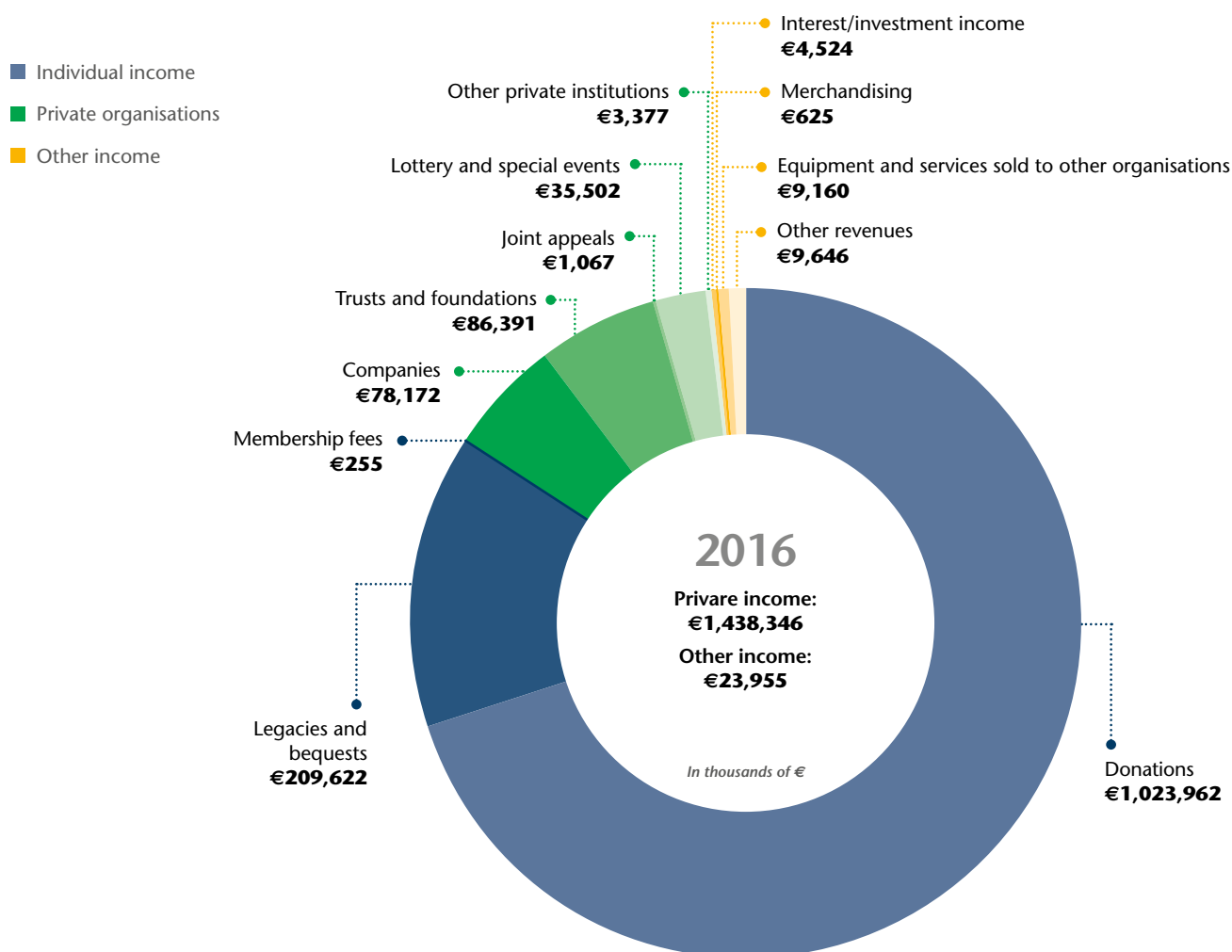
	Greece	Holland	Hong Kong	India	Ireland	Italy	Japan	Republic of Korea	Luxembourg
Donations	2,221	39,500	46,425	756	1,504	47,809	50,618	5,667	3,977
Legacies and bequests	18	18,284	163	-	48	10,052	7,456	-	825
Membership fees	1	7	1	-	-	6	4	-	1
<b>Income from individuals</b>	<b>2,240</b>	<b>57,792</b>	<b>46,589</b>	<b>756</b>	<b>1,552</b>	<b>57,866</b>	<b>58,078</b>	<b>5,667</b>	<b>4,803</b>
Companies	379	1,816	1,949	-	263	2,675	10,445	134	354
Trusts and foundations	968	3,252	3,858	-	123	645	516	-	327
Joint appeals	-	-	-	-	-	-	-	-	-
Lottery and special events	91	16,033	621	-	1,884	160	-	-	-
Other private institutions	-	-	62	-	-	2	150	-	-
<b>Donations from private institutions</b>	<b>1,438</b>	<b>21,102</b>	<b>6,490</b>	<b>-</b>	<b>2,270</b>	<b>3,482</b>	<b>11,111</b>	<b>134</b>	<b>681</b>
<b>PRIVATE INCOME</b>	<b>3,678</b>	<b>78,894</b>	<b>53,079</b>	<b>756</b>	<b>3,823</b>	<b>61,348</b>	<b>69,189</b>	<b>5,801</b>	<b>5,485</b>
Interest/investment income	-	392	-	-	-	87	1	3	2
Merchandising	-	-	12	-	-	30	-	-	-
Equipment and services sold to other organisations	-	-	-	-	-	-	-	-	-
Other revenues	20	45	-	-	-	-	720	-	32
<b>OTHER INCOME</b>	<b>20</b>	<b>437</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>117</b>	<b>721</b>	<b>3</b>	<b>34</b>



## 4.2.1 PRIVATE AND OTHER INCOME BY OFFICE (CONTINUED)

In thousands of €

	Norway	South Africa	Spain	Sweden	Switzerland	United Kingdom	United States	2016	2015
Donations	33,279	1,523	81,305	39,091	57,260	24,581	228,118	<b>1,023,962</b>	947,418
Legacies and bequests	5,005	1	-234	16,472	15,411	11,595	67,905	<b>209,622</b>	147,386
Membership fees	7	3	24	13	15	–	25	<b>255</b>	242
<b>Income from individuals</b>	<b>38,291</b>	<b>1,527</b>	<b>81,095</b>	<b>55,577</b>	<b>72,686</b>	<b>36,176</b>	<b>296,048</b>	<b>1,233,838</b>	<b>1,095,046</b>
Companies	1,437	36	3,432	5,794	2,269	6,935	18,897	<b>78,172</b>	72,196
Trusts and foundations	571	168	1,701	17,502	20,032	7,228	22,046	<b>86,391</b>	85,842
Joint appeals	–	–	–	–	–	–	–	<b>1,067</b>	1,751
Lottery and special events	460	9	–	–	–	12,415	–	<b>35,502</b>	45,692
Other private institutions	–	5	–	–	172	–	–	<b>3,377</b>	3,097
<b>Donations from private institutions</b>	<b>2,468</b>	<b>218</b>	<b>5,133</b>	<b>23,297</b>	<b>22,473</b>	<b>26,578</b>	<b>40,943</b>	<b>204,510</b>	<b>208,577</b>
<b>PRIVATE INCOME</b>	<b>40,759</b>	<b>1,745</b>	<b>86,228</b>	<b>78,873</b>	<b>95,159</b>	<b>62,754</b>	<b>336,991</b>	<b>1,438,346</b>	<b>1,303,623</b>
Interest/investment income	73	18	307	–	133	24	785	<b>4,524</b>	8
Merchandising	23	–	16	1	9	–	22	<b>625</b>	575
Equipment and services sold to other organisations	–	–	–	–	–	–	–	<b>9,160</b>	10,580
Other revenues	4	109	298	31	1,482	33	362	<b>9,646</b>	5,917
<b>OTHER INCOME</b>	<b>100</b>	<b>127</b>	<b>621</b>	<b>32</b>	<b>1,624</b>	<b>57</b>	<b>1,169</b>	<b>23,955</b>	<b>17,081</b>



## 4.2.2 PUBLIC INSTITUTIONAL INCOME

In thousands of €

	2016	2015
Humanitarian Aid Office of the European Commission (ECHO)	4,991	18,894
<b>ECHO and EU institutions</b>	<b>4,991</b>	<b>18,894</b>
Austria	-	34
Belgium	5,037	7,537
Czech Republic	-	73
Denmark	3,398	4,787
France	-	-
Germany	4,050	3,850
Greece	-	-
Holland	700	5,000
Ireland	429	1,382
Italy	-	-
Luxembourg	845	1,376
Spain	1,868	10
Sweden	6,030	12,028
United Kingdom	-	666
<b>EU governments</b>	<b>22,359</b>	<b>36,742</b>
Norway	1,076	6,816
Switzerland	6,484	6,559
<b>Non-EU governments</b>	<b>7,561</b>	<b>13,375</b>
Canada	2,422	9,693
<b>North American governments</b>	<b>2,422</b>	<b>9,693</b>
Japan	943	1,739
<b>Asian governments</b>	<b>943</b>	<b>1,739</b>
Municipalities and regional councils - Belgium	2	179
Municipalities and regional councils - France	-	156
Municipalities and regional councils - Spain	16	-
Municipalities and regional councils - Switzerland	390	587
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	4,340	4,504
International Drug Purchase Facility (UNITAID)	10,874	8,683
<b>Other governments or public institutions</b>	<b>15,623</b>	<b>14,109</b>
World Health Organization (WHO)	100	83
World Food Programme (WFP)	-	-
<b>UN institutions</b>	<b>100</b>	<b>83</b>
<b>Public institutional income</b>	<b>53,997</b>	<b>94,634</b>

## 4.3 PROGRAMMES

Programme expenses by nature, and funding of programmes.

### EXPENSES

*In thousands of €*

	2016	2015
Personnel costs	458,572	389,107
Travel and transportation	148,219	145,379
Medical and nutrition	186,900	164,110
Logistics and sanitation	64,440	64,491
Professional services	10,293	7,247
Communications	16,574	14,812
Office expenses	75,552	71,494
Taxes	1,931	2,088
Private grants	15,210	5,723
Public institutional grants	-	-
Financial expenses	2,002	1,429
Others	8,484	5,831
Depreciation	1,209	536
<b>Programmes</b>	<b>989,385</b>	<b>872,248</b>
<b>Indirect supply costs</b>	<b>21,038</b>	<b>19,964</b>
<b>Field-related expenses</b>	<b>1,010,423</b>	<b>892,212</b>

### FUNDING

*In thousands of €*

	2016	2015
<b>Private and other income</b>	<b>958,450</b>	<b>800,855</b>

Humanitarian Aid Office of the European Commission (ECHO)	4,926	18,292
<b>ECHO and EU institutions</b>	<b>4,926</b>	<b>18,292</b>
AGCD – Belgium	5,037	7,135
Governments – Belgium	-	2
Ministry of Foreign Affairs (MFA) – Czech Republic	-	68
Danish Agency for Development Assistance (DANIDA) – Denmark	3,392	4,476
Ministry of Foreign Affairs (MFA) – Germany	4,050	3,850
Irish Aid (DCI) – Ireland	414	1,222
Governments – Ireland	-	83
Ministry of Foreign Affairs (MAE) – Luxembourg	750	1,228
Ministry of Foreign Affairs (BuZa) – Holland	700	5,000
Governments – Spain	1,868	10
Swedish International Development Cooperation Agency (SIDA) – Sweden	5,649	11,346
Department for International Development (DFID) – UK	-	622
<b>EU governments</b>	<b>21,861</b>	<b>35,043</b>

**FUNDING ( CONTINUED )***In thousands of €*

	2016	2015
Ministry of Foreign Affairs (MFA) – Norway	-16	5,772
Norwegian Agency for Development Cooperation (NORAD) – Norway	-	849
Swiss Agency for Development and Cooperation (SDC)	6,448	6,562
Governments – Others – Switzerland	36	-
<b>Non-EU governments</b>	<b>6,468</b>	<b>13,183</b>
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) – Canada	2,284	8,438
Governments – Canada	-	670
<b>North American governments</b>	<b>2,284</b>	<b>9,108</b>
Ministry of Foreign Affairs (MFA) – Japan	891	1,679
<b>Asian governments</b>	<b>891</b>	<b>1,679</b>
Municipalities and regional councils - Belgium	2	179
Municipalities and regional councils - France	-	150
Municipalities and regional councils - Spain	16	-
Municipalities and regional councils - Switzerland	251	453
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	4,340	4,504
International Drug Purchase Facility (UNITAID)	10,874	8,683
<b>Total Public institutional income – Other public institutions – MSF</b>	<b>15,484</b>	<b>13,969</b>
World Health Organization (WHO)	100	83
<b>UN institutions</b>	<b>100</b>	<b>83</b>
<b>Public institutional income</b>	<b>52,013</b>	<b>91,357</b>

Programmes relate to the aid projects undertaken by MSF and include the direct expenses incurred in the different countries of intervention. Indirect supply costs represent the costs dedicated to the projects and associated with the delivery of emergency relief supplies.

989,385 thousand euros were spent in direct connection with the projects (2015: 872,248 thousand euros). The indirect supply costs of the logistics satellites stood at 21,038 thousand euros (2015: 19,964 thousand euros).

These expenses were funded by 52,013 thousand euros from public institutional bodies (2015: 91,357 thousand), the balance being funded by unrestricted and restricted private funds.

32,046 locally hired staff and 3,202 international staff worked directly with the projects (2015: 30,988 locally hired staff and 2,924 International staff) as explained in note 5.3.2.

Figures for the previous year are presented in total for comparative purposes. They are not presented in the following pages for the different countries / regions of intervention because the emergency nature of MSF's action means that year to year comparison by country / region of intervention is of limited value.

The difference of 1,984 thousand euros between public institutional income as stated in the Statement of Financial Activities (Note 4.2.2) and the amount mentioned above represents the funding of expenses and activities incurred or undertaken at headquarters level (2015: 3,278 thousand euros).

## 5 OTHER INFORMATION

### 5.1 OFF-BALANCE SHEET COMMITMENTS

In thousands of €

	2016	2015
Guarantees given	450	930
Rental contracts for office buildings	11,698	10,919
Other off-balance sheet commitments given	1,826	2,715
DNDi	8,000	12,000
<b>Other off-balance sheet commitments</b>	<b>21,974</b>	<b>26,564</b>

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. Accordingly, MSF initially committed itself to be involved for five years. A subsequent period of support was agreed until 2014. In 2013, the IGA decided to continue the support and commitment towards DNDi at the level of 4 million euros per year until 2018.

### 5.2 SUBSEQUENT EVENTS

There are no subsequent events to report.

### 5.3 STAFF FIGURES

#### 5.3.1 INTERNATIONAL DEPARTURES TO THE FIELD

	2016	2015
Medical pool	1,607	1,787
Nurse and other paramedical pool	2,473	2,469
Non-medical pool	3,618	3,515
<b>International departures (full year)</b>	<b>7,698</b>	<b>7,771</b>
<b>First-time departures (full year)</b>	<b>1,936</b>	<b>2,034</b>

### 5.3.2 POSITIONS IN THE FIELD

	<i>In full-time equivalents</i>	
	2016	2015
Programme - International Staff	3,202	2,924
Programme - Locally hired staff	32,046	30,988
<b>Programmes</b>	<b>35,248</b>	<b>33,912</b>
Programme support abroad - International staff	28	-
Programme support abroad - Locally hired staff	41	-
<b>Programme support</b>	<b>69</b>	<b>-</b>
<b>Field positions</b>	<b>35,317</b>	<b>33,912</b>

Programme support abroad data was not available for 2015. Compilation and reporting of this data started in 2016.

### 5.3.3 POSITIONS AT HEADQUARTERS

	<i>In full-time equivalents</i>	
	2016	2015
Social mission	1,754	1,582
Fundraising	844	792
Management and general administration	559	597
Overhead	144	-
<b>Employees</b>	<b>3,301</b>	<b>2,970</b>
Social mission	32	60
Fundraising	44	38
Management and general administration	42	48
<b>Volunteers</b>	<b>118</b>	<b>147</b>

Overhead data was not available for 2015. The compilation and reporting of this data has started in 2016.

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

### 5.3.4 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.

#### 5.3.4.1 HIGHEST AND LOWEST SALARY BY ENTITY

Office	Highest Salary	Position	Lowest Salary	Position	Currency
MSF Argentina	1,072,005	General Director	242,053	Face 2 Face Canvasser	Argentine Peso
MSF Australia	182,060	General Director	48,444	Donor Relation Representative	Australian Dollar
MSF Austria	68,475	General Director	26,552	Fundraising Officer	Euro
MSF Belgium	103,495	General Director	23,159	Insurance Officer Part-time	Euro
MSF Brazil	226,919	General Director	11,723	Face 2 Face Canvasser	Brazilian Real
MSF Canada	157,026	General Director	40,096	Donor Relation Representative	Canadian Dollar
MSF Czech Republic	715,000	General Director	325,000	Administrative Support	Czech Koruny
MSF Denmark	838,416	General Director	271,620	Assistant	Danish Krone
MSF EUP	59,005	General Director	37,830	Chargee de Production	Euro
MSF Epicentre	84,926	General Director	33,902	Secretary	Euro
Fondation MSF	78,240	Research Director	40,249	Chargé de Diffusion Digitale	Euro
MSF France	87,046	Medical Director	25,591	Front Desk Officer	Euro
MSF Germany	84,825	General Director	31,720	Assistant	Euro
MSF Greece	41,102	General Director	10,500	Cleaner	Euro
MSF Holland	111,637	General Director	23,172	Receptionist	Euro
MSF Hong Kong	744,120	General Director	179,640	Cleaner	Hong Kong Dollar
MSF India	2,438,844	General Director	176,400	House Keeper	Indian Rupee
MSF International	154,162	Secretary General	70,636	Archivist	Euro
MSF Ireland	78,036	General Director	26,882	Administrative Assistant	Euro
MSF Italy	67,522	General Director	22,106	Secretary	Euro
MSF Japan	15,069,600	General Director	4,092,000	Officer	Yen
MSF Logistique	72,259	General Director	21,398	Receptionist	Euro
MSF Luxembourg	60,425	General Director	23,076	Cleaner	Euro
MSF Supply	67,800	General Director	29,127	Warehouse Agent	Euro
MSF Norway	820,543	General Director	265,142	Face 2 Face Canvasser	Norwegian Krone
MSF South Africa	723,152	Medical Director	79,291	Cleaner	Rand
MSF South Korea	99,993,976	General Director	27,000,000	Admin Officer	Won
MSF Spain	69,866	President	22,293	Face 2 Face Raiser	Euro
MSF Sweden	608,328	General Director	212,832	Telemarketing Fundraiser	Swedish Kronor
MSF Switzerland	171,372	General Director	62,760	Receptionist	Swiss Franc
MSF UK	76,650	General Director	24,220	Executive Assistant	Pound Sterling
MSF USA	208,500	General Director	47,100	Administrative Assistant	US Dollar

Additional remuneration of 45,845 euros was paid to equalise the after tax remuneration of the International President who remains 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 the same after tax salary as if the position has been tax resident in Switzerland.

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.

#### 5.3.4.2 REMUNERATION OF DIRECTORS AND MANAGERS

	2016	2015
President	133,926	121,072
Other International Board members	270,604	240,669
Executive Management - Secretary General & Executive Director	306,578	248,078



In 2016, MSF provided healthcare to refugees and migrants stranded in Greece and supported the authorities by vaccinating children aged between six weeks and 15 years against six childhood diseases.  
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# FINANCES BY COUNTRY



# AFGHANISTAN

## EXPENSES

*In thousands of €*

Personnel costs	14,032
Travel and transportation	2,887
Medical and nutrition	4,128
Logistics and sanitation	1,441
Professional services	170
Communications	332
Office expenses	1,663
Taxes	5
Private grants	23
Public institutional grants	-
Financial expenses	56
Others	315
Depreciation	-
<b>Programmes</b>	<b>25,052</b>
<b>Indirect supply costs</b>	<b>1,009</b>
<b>Field-related expenses</b>	<b>26,061</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>26,061</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>26,061</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	2,106
International staff	94
<b>Field positions</b>	<b>2,200</b>

# ANGOLA

## EXPENSES

*In thousands of €*

Personnel costs	829
Travel and transportation	465
Medical and nutrition	222
Logistics and sanitation	44
Professional services	4
Communications	66
Office expenses	280
Taxes	3
Private grants	-
Public institutional grants	-
Financial expenses	3
Others	2
Depreciation	-
<b>Programmes</b>	<b>1,917</b>
<b>Indirect supply costs</b>	<b>55</b>
<b>Field-related expenses</b>	<b>1,972</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>1,972</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,972</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	12
International staff	12
<b>Field positions</b>	<b>24</b>

# ARMENIA

## EXPENSES

In thousands of €

Personnel costs	1,182
Travel and transportation	109
Medical and nutrition	440
Logistics and sanitation	115
Professional services	7
Communications	16
Office expenses	-139
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	-
Others	30
Depreciation	-
<b>Programmes</b>	<b>1,762</b>
<b>Indirect supply costs</b>	<b>40</b>
<b>Field-related expenses</b>	<b>1,802</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>548</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
International Drug Purchase Facility (UNITAID)	1,254
<b>Other governments</b>	<b>1,254</b>
UN institutions	-
<b>Public institutional income</b>	<b>1,254</b>
<b>Funding of field-related costs</b>	<b>1,802</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	39
International staff	4
<b>Field positions</b>	<b>43</b>

# BANGLADESH

## EXPENSES

In thousands of €

Personnel costs	2,632
Travel and transportation	395
Medical and nutrition	713
Logistics and sanitation	95
Professional services	46
Communications	63
Office expenses	341
Taxes	33
Private grants	-
Public institutional grants	-
Financial expenses	2
Others	12
Depreciation	-
<b>Programmes</b>	<b>4,332</b>
<b>Indirect supply costs</b>	<b>21</b>
<b>Field-related expenses</b>	<b>4,353</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>4,353</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>4,353</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	313
International staff	18
<b>Field positions</b>	<b>331</b>

# BELARUS

## EXPENSES

*In thousands of €*

Personnel costs	369
Travel and transportation	89
Medical and nutrition	762
Logistics and sanitation	39
Professional services	16
Communications	12
Office expenses	78
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	4
Others	-
Depreciation	-
<b>Programmes</b>	<b>1,370</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>1,370</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>734</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
International Drug Purchase Facility (UNITAID)	636
<b>Other governments</b>	<b>636</b>
UN institutions	-
<b>Public institutional income</b>	<b>636</b>
<b>Funding of field-related costs</b>	<b>1,370</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	18
International staff	5
<b>Field positions</b>	<b>23</b>

# BELGIUM

## EXPENSES

*In thousands of €*

Personnel costs	542
Travel and transportation	33
Medical and nutrition	-11
Logistics and sanitation	5
Professional services	8
Communications	7
Office expenses	25
Taxes	1
Private grants	-
Public institutional grants	-
Financial expenses	-
Others	13
Depreciation	-
<b>Programmes</b>	<b>623</b>
<b>Indirect supply costs</b>	<b>14</b>
<b>Field-related expenses</b>	<b>637</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>637</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>637</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	7
International staff	-
<b>Field positions</b>	<b>7</b>

# BOLIVIA

## EXPENSES

In thousands of €

Personnel costs	431
Travel and transportation	78
Medical and nutrition	15
Logistics and sanitation	-
Professional services	19
Communications	18
Office expenses	53
Taxes	1
Private grants	-
Public institutional grants	-
Financial expenses	-
Others	-
Depreciation	-
<b>Programmes</b>	<b>615</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>616</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>616</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>616</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	13
International staff	4
<b>Field positions</b>	<b>17</b>

# BURUNDI

## EXPENSES

In thousands of €

Personnel costs	2,545
Travel and transportation	762
Medical and nutrition	1,585
Logistics and sanitation	469
Professional services	20
Communications	134
Office expenses	758
Taxes	27
Private grants	-
Public institutional grants	-
Financial expenses	3
Others	117
Depreciation	-
<b>Programmes</b>	<b>6,421</b>
<b>Indirect supply costs</b>	<b>328</b>
<b>Field-related expenses</b>	<b>6,749</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>6,749</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>6,749</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	271
International staff	25
<b>Field positions</b>	<b>296</b>

# CAMBODIA

## EXPENSES

*In thousands of €*

Personnel costs	936
Travel and transportation	159
Medical and nutrition	1,308
Logistics and sanitation	46
Professional services	74
Communications	22
Office expenses	167
Taxes	-
Private grants	1
Public institutional grants	-
Financial expenses	2
Others	21
Depreciation	-
<b>Programmes</b>	<b>2,737</b>
<b>Indirect supply costs</b>	<b>84</b>
<b>Field-related expenses</b>	<b>2,820</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>2,820</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,820</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	63
International staff	10
<b>Field positions</b>	<b>73</b>

# CAMEROON

## EXPENSES

*In thousands of €*

Personnel costs	7,066
Travel and transportation	2,489
Medical and nutrition	3,067
Logistics and sanitation	1,302
Professional services	-13
Communications	250
Office expenses	881
Taxes	56
Private grants	-
Public institutional grants	-
Financial expenses	50
Others	8
Depreciation	-
<b>Programmes</b>	<b>15,155</b>
<b>Indirect supply costs</b>	<b>444</b>
<b>Field-related expenses</b>	<b>15,599</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>15,599</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>15,599</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	657
International staff	44
<b>Field positions</b>	<b>702</b>

# CENTRAL AFRICAN REPUBLIC

## EXPENSES

In thousands of €

Personnel costs	24,830
Travel and transportation	14,399
Medical and nutrition	10,129
Logistics and sanitation	4,661
Professional services	158
Communications	1,136
Office expenses	4,044
Taxes	224
Private grants	96
Public institutional grants	-
Financial expenses	7
Others	744
Depreciation	-
<b>Programmes</b>	<b>60,427</b>
<b>Indirect supply costs</b>	<b>2,027</b>
<b>Field-related expenses</b>	<b>62,454</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>61,519</b>
<b>ECHO and EU institutions</b>	<b>-</b>
Danish Agency for Development Assistance (DANIDA)	-10
<b>EU governments</b>	<b>-10</b>
Swiss Agency for Development and Cooperation Department (DDC)	18
Governments - Others - Switzerland	36
<b>Non-EU governments</b>	<b>55</b>
<b>North American governments</b>	<b>-</b>
Ministry of Foreign Affairs (MFA) - Japan	891
<b>Asian Governments</b>	<b>891</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>936</b>
<b>Funding of field-related costs</b>	<b>62,454</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,488
International staff	272
<b>Field positions</b>	<b>2,760</b>

# CHAD

## EXPENSES

In thousands of €

Personnel costs	10,346
Travel and transportation	4,194
Medical and nutrition	3,698
Logistics and sanitation	1,930
Professional services	76
Communications	542
Office expenses	1,783
Taxes	39
Private grants	-
Public institutional grants	-
Financial expenses	18
Others	121
Depreciation	-
<b>Programmes</b>	<b>22,748</b>
<b>Indirect supply costs</b>	<b>205</b>
<b>Field-related expenses</b>	<b>22,953</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>22,399</b>
<b>ECHO and EU institutions</b>	<b>-</b>
Ministry of Foreign Affairs (MFA) - Germany	550
<b>EU governments</b>	<b>550</b>
<b>Non-EU governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
Municipalities and regional councils - Switzerland	4
<b>Other governments</b>	<b>4</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>554</b>
<b>Funding of field-related costs</b>	<b>22,953</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	481
International staff	90
<b>Field positions</b>	<b>571</b>

# COLOMBIA

## EXPENSES

In thousands of €

Personnel costs	1,455
Travel and transportation	135
Medical and nutrition	60
Logistics and sanitation	25
Professional services	29
Communications	69
Office expenses	138
Taxes	15
Private grants	-
Public institutional grants	-
Financial expenses	2
Others	70
Depreciation	-
<b>Programmes</b>	<b>1,998</b>
<b>Indirect supply costs</b>	<b>6</b>
<b>Field-related expenses</b>	<b>2,004</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>1,680</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
International Humanitarian Assistance Department of Foreign Affairs and Trade Development ( DFATD-IHA) - Canada	324
<b>North American governments</b>	<b>324</b>
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>324</b>
<b>Funding of field-related costs</b>	<b>2,004</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	83
International staff	6
<b>Field positions</b>	<b>89</b>

# CÔTE D'IVOIRE

## EXPENSES

In thousands of €

Personnel costs	2,306
Travel and transportation	468
Medical and nutrition	284
Logistics and sanitation	204
Professional services	9
Communications	56
Office expenses	274
Taxes	13
Private grants	4
Public institutional grants	-
Financial expenses	3
Others	3
Depreciation	-
<b>Programmes</b>	<b>3,625</b>
<b>Indirect supply costs</b>	<b>51</b>
<b>Field-related expenses</b>	<b>3,676</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>3,676</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>3,676</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	60
International staff	26
<b>Field positions</b>	<b>86</b>

# DEMOCRATIC REPUBLIC OF CONGO

## EXPENSES

In thousands of €

Personnel costs	49,095
Travel and transportation	20,475
Medical and nutrition	20,612
Logistics and sanitation	5,295
Professional services	989
Communications	2,443
Office expenses	8,586
Taxes	226
Private grants	377
Public institutional grants	-
Financial expenses	624
Others	1,048
Depreciation	73
<b>Programmes</b>	<b>109,842</b>
<b>Indirect supply costs</b>	<b>1,891</b>
<b>Field-related expenses</b>	<b>111,733</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>106,859</b>
Humanitarian Aid Office of the European Commission (ECHO)	1,000
<b>ECHO and EU institutions</b>	<b>1,000</b>
Danish Agency for Development Assistance (DANIDA)	264
Ministry of Foreign Affairs (MFA) - Germany	250
Swedish International Development Cooperation Agency (SIDA) - Sweden	1,460
<b>EU governments</b>	<b>1,975</b>
Swiss Agency for Development and Cooperation Department (DDC)	936
<b>Non-EU governments</b>	<b>936</b>
International Humanitarian Assistance Department of Foreign Affairs and Trade Development ( DFATD-IHA) - Canada	518
<b>North American governments</b>	<b>518</b>
International Drug Purchase Facility (UNITAID)	346
<b>Other governments</b>	<b>346</b>
<b>UN institutions</b>	<b>100</b>
<b>Public institutional income</b>	<b>4,875</b>
<b>Funding of field-related costs</b>	<b>111,733</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	3,174
International staff	335
<b>Field positions</b>	<b>3,509</b>

# EGYPT

## EXPENSES

In thousands of €

Personnel costs	1,588
Travel and transportation	154
Medical and nutrition	213
Logistics and sanitation	79
Professional services	43
Communications	34
Office expenses	358
Taxes	4
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	52
Depreciation	-
<b>Programmes</b>	<b>2,525</b>
<b>Indirect supply costs</b>	<b>13</b>
<b>Field-related expenses</b>	<b>2,537</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>2,586</b>
<b>ECHO and EU institutions</b>	<b>-</b>
Danish Agency for Development Assistance (DANIDA)	-49
<b>EU governments</b>	<b>-49</b>
<b>Non-EU governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>-49</b>
<b>Funding of field-related costs</b>	<b>2,537</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	100
International staff	13
<b>Field positions</b>	<b>113</b>



# ETHIOPIA

## EXPENSES

In thousands of €

Personnel costs	13,725
Travel and transportation	5,357
Medical and nutrition	4,782
Logistics and sanitation	1,857
Professional services	94
Communications	602
Office expenses	2,261
Taxes	2
Private grants	-
Public institutional grants	-
Financial expenses	22
Others	101
Depreciation	-
<b>Programmes</b>	<b>28,803</b>
<b>Indirect supply costs</b>	<b>151</b>
<b>Field-related expenses</b>	<b>28,953</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>27,516</b>
ECHO and EU institutions	-
Governments - Others - Spain	600
<b>EU governments</b>	<b>600</b>
Swiss Agency for Development and Cooperation Department (DDC)	27
<b>Non-EU governments</b>	<b>27</b>
International Humanitarian Assistance Department of Foreign Affairs and Trade Development ( DFATD-IHA) - Canada	810
<b>North American governments</b>	<b>810</b>
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>1,437</b>
<b>Funding of field-related costs</b>	<b>28,953</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,483
International staff	90
<b>Field positions</b>	<b>1,573</b>

# FRANCE

## EXPENSES

In thousands of €

Personnel costs	2,982
Travel and transportation	431
Medical and nutrition	129
Logistics and sanitation	2,704
Professional services	13
Communications	8
Office expenses	478
Taxes	26
Private grants	31
Public institutional grants	-
Financial expenses	1
Others	5
Depreciation	-
<b>Programmes</b>	<b>6,807</b>
<b>Indirect supply costs</b>	<b>6</b>
<b>Field-related expenses</b>	<b>6,813</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>6,813</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>6,813</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	29
<b>Field positions</b>	<b>29</b>

# GEORGIA

## EXPENSES

In thousands of €

Personnel costs	952
Travel and transportation	113
Medical and nutrition	728
Logistics and sanitation	20
Professional services	20
Communications	7
Office expenses	170
Taxes	-
Private grants	171
Public institutional grants	-
Financial expenses	-
Others	22
Depreciation	-
<b>Programmes</b>	<b>2,204</b>
<b>Indirect supply costs</b>	<b>72</b>
<b>Field-related expenses</b>	<b>2,276</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>1,448</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
International Drug Purchase Facility (UNITAID)	828
<b>Other governments</b>	<b>828</b>
UN institutions	-
<b>Public institutional income</b>	<b>828</b>
<b>Funding of field-related costs</b>	<b>2,276</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	13
International staff	7
<b>Field positions</b>	<b>20</b>

# GREECE

## EXPENSES

In thousands of €

Personnel costs	10,338
Travel and transportation	3,194
Medical and nutrition	2,369
Logistics and sanitation	3,312
Professional services	574
Communications	247
Office expenses	2,543
Taxes	430
Private grants	1,630
Public institutional grants	-
Financial expenses	13
Others	440
Depreciation	-
<b>Programmes</b>	<b>25,091</b>
<b>Indirect supply costs</b>	<b>13</b>
<b>Field-related expenses</b>	<b>25,104</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>25,104</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>25,104</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	19
International staff	41
<b>Field positions</b>	<b>60</b>

# GUINEA

## EXPENSES

In thousands of €

Personnel costs	2,151
Travel and transportation	576
Medical and nutrition	1,705
Logistics and sanitation	487
Professional services	35
Communications	83
Office expenses	638
Taxes	9
Private grants	38
Public institutional grants	-
Financial expenses	2
Others	154
Depreciation	-
<b>Programmes</b>	<b>5,879</b>
<b>Indirect supply costs</b>	<b>330</b>
<b>Field-related expenses</b>	<b>6,208</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>5,325</b>
ECHO and EU institutions	-
AGCD - Belgium	915
Danish Agency for Development Assistance (DANIDA)	-32
<b>EU governments</b>	<b>884</b>
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>884</b>
<b>Funding of field-related costs</b>	<b>6,208</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	191
International staff	22
<b>Field positions</b>	<b>214</b>

# GUINEA-BISSAU

## EXPENSES

In thousands of €

Personnel costs	2,153
Travel and transportation	633
Medical and nutrition	1,415
Logistics and sanitation	404
Professional services	100
Communications	134
Office expenses	405
Taxes	7
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	10
Depreciation	-
<b>Programmes</b>	<b>5,263</b>
<b>Indirect supply costs</b>	<b>133</b>
<b>Field-related expenses</b>	<b>5,396</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>5,396</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>5,396</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	133
International staff	37
<b>Field positions</b>	<b>170</b>

## HAITI

## EXPENSES

*In thousands of €*

Personnel costs	21,791
Travel and transportation	6,207
Medical and nutrition	5,828
Logistics and sanitation	4,003
Professional services	140
Communications	426
Office expenses	2,531
Taxes	21
Private grants	1
Public institutional grants	-
Financial expenses	28
Others	587
Depreciation	-
<b>Programmes</b>	<b>41,562</b>
<b>Indirect supply costs</b>	<b>1,765</b>
<b>Field-related expenses</b>	<b>43,327</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>42,072</b>
<b>ECHO and EU institutions</b>	<b>-</b>
Danish Agency for Development Assistance (DANIDA)	15
Ministry of Foreign Affairs (MAE) - Luxembourg	750
Swedish International Development Cooperation Agency (SIDA) - Sweden	490
<b>EU governments</b>	<b>1,255</b>
<b>Non-EU governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>1,255</b>
<b>Funding of field-related costs</b>	<b>43,327</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	1,599
International staff	88
<b>Field positions</b>	<b>1,687</b>

## HONDURAS

## EXPENSES

*In thousands of €*

Personnel costs	640
Travel and transportation	222
Medical and nutrition	25
Logistics and sanitation	15
Professional services	21
Communications	20
Office expenses	80
Taxes	2
Private grants	-
Public institutional grants	-
Financial expenses	2
Others	36
Depreciation	-
<b>Programmes</b>	<b>1,064</b>
<b>Indirect supply costs</b>	<b>1</b>
<b>Field-related expenses</b>	<b>1,065</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>1,065</b>
<b>ECHO and EU institutions</b>	<b>-</b>
<b>EU governments</b>	<b>-</b>
<b>Non-EU governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,065</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	37
International staff	2
<b>Field positions</b>	<b>39</b>

# INDIA

## EXPENSES

In thousands of €

Personnel costs	6,018
Travel and transportation	910
Medical and nutrition	2,484
Logistics and sanitation	447
Professional services	360
Communications	217
Office expenses	1,502
Taxes	44
Private grants	-72
Public institutional grants	-
Financial expenses	-3
Others	417
Depreciation	-
<b>Programmes</b>	<b>12,324</b>
<b>Indirect supply costs</b>	<b>19</b>
<b>Field-related expenses</b>	<b>12,343</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>12,246</b>
Humanitarian Aid Office of the European Commission (ECHO)	-10
<b>ECHO and EU institutions</b>	<b>-10</b>
Danish Agency for Development Assistance (DANIDA)	-11
<b>EU governments</b>	<b>-11</b>
<b>Non-EU governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
International Drug Purchase Facility (UNITAID)	119
<b>Other governments</b>	<b>119</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>97</b>
<b>Funding of field-related costs</b>	<b>12,343</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	520
International staff	55
<b>Field positions</b>	<b>575</b>

# INDONESIA

## EXPENSES

In thousands of €

Personnel costs	318
Travel and transportation	101
Medical and nutrition	1
Logistics and sanitation	19
Professional services	11
Communications	9
Office expenses	140
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	-
Others	22
Depreciation	-
<b>Programmes</b>	<b>621</b>
<b>Indirect supply costs</b>	<b>2</b>
<b>Field-related expenses</b>	<b>623</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>623</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>623</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	12
International staff	4
<b>Field positions</b>	<b>16</b>

# IRAN

## EXPENSES

In thousands of €

Personnel costs	853
Travel and transportation	53
Medical and nutrition	130
Logistics and sanitation	11
Professional services	5
Communications	6
Office expenses	110
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	7
Depreciation	-
<b>Programmes</b>	<b>1,176</b>
<b>Indirect supply costs</b>	<b>1</b>
<b>Field-related expenses</b>	<b>1,177</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>1,177</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,177</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	14
International staff	4
<b>Field positions</b>	<b>18</b>

# IRAQ

## EXPENSES

In thousands of €

Personnel costs	20,407
Travel and transportation	3,611
Medical and nutrition	8,068
Logistics and sanitation	3,251
Professional services	662
Communications	561
Office expenses	5,138
Taxes	31
Private grants	7
Public institutional grants	-
Financial expenses	112
Others	128
Depreciation	-
<b>Programmes</b>	<b>41,976</b>
<b>Indirect supply costs</b>	<b>616</b>
<b>Field-related expenses</b>	<b>42,592</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>42,567</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Municipalities and regional councils - Switzerland	25
<b>Other governments</b>	<b>25</b>
UN institutions	-
<b>Public institutional income</b>	<b>25</b>
<b>Funding of field-related costs</b>	<b>42,592</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	743
International staff	90
<b>Field positions</b>	<b>833</b>

# ITALY

## EXPENSES

In thousands of €

Personnel costs	1,960
Travel and transportation	477
Medical and nutrition	90
Logistics and sanitation	232
Professional services	76
Communications	61
Office expenses	300
Taxes	86
Private grants	5
Public institutional grants	-
Financial expenses	3
Others	-296
Depreciation	-
<b>Programmes</b>	<b>2,994</b>
<b>Indirect supply costs</b>	<b>517</b>
<b>Field-related expenses</b>	<b>3,512</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>3,512</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>3,512</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	41
International staff	9
<b>Field positions</b>	<b>50</b>

# JORDAN

## EXPENSES

In thousands of €

Personnel costs	8,962
Travel and transportation	1,113
Medical and nutrition	3,836
Logistics and sanitation	531
Professional services	48
Communications	169
Office expenses	1,459
Taxes	8
Private grants	-
Public institutional grants	-
Financial expenses	19
Others	35
Depreciation	-
<b>Programmes</b>	<b>16,182</b>
<b>Indirect supply costs</b>	<b>6</b>
<b>Field-related expenses</b>	<b>16,188</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>16,188</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>16,188</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	327
International staff	77
<b>Field positions</b>	<b>403</b>

## KENYA

## EXPENSES

*In thousands of €*

Personnel costs	14,526
Travel and transportation	2,007
Medical and nutrition	3,739
Logistics and sanitation	674
Professional services	334
Communications	296
Office expenses	2,143
Taxes	6
Private grants	12
Public institutional grants	-
Financial expenses	35
Others	260
Depreciation	-
<b>Programmes</b>	<b>24,031</b>
<b>Indirect supply costs</b>	<b>285</b>
<b>Field-related expenses</b>	<b>24,316</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>21,471</b>
<b>ECHO and EU institutions</b>	-
AGCD - Belgium	1,564
Governments - Others - Spain	-7
<b>EU governments</b>	<b>1,557</b>
Swiss Agency for Development and Cooperation Department (DDC)	472
<b>Non-EU governments</b>	<b>472</b>
<b>North American governments</b>	-
Municipalities and regional councils - Switzerland	13
International Drug Purchase Facility (UNITAID)	803
<b>Other governments</b>	<b>816</b>
<b>UN institutions</b>	-
<b>Public institutional income</b>	<b>2,846</b>
<b>Funding of field-related costs</b>	<b>24,316</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	732
International staff	59
<b>Field positions</b>	<b>792</b>

## KYRGYZSTAN

## EXPENSES

*In thousands of €*

Personnel costs	1,190
Travel and transportation	191
Medical and nutrition	171
Logistics and sanitation	136
Professional services	55
Communications	51
Office expenses	282
Taxes	2
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	12
Depreciation	-
<b>Programmes</b>	<b>2,090</b>
<b>Indirect supply costs</b>	<b>20</b>
<b>Field-related expenses</b>	<b>2,110</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>1,743</b>
<b>ECHO and EU institutions</b>	-
<b>EU governments</b>	-
Swiss Agency for Development and Cooperation Department (DDC)	367
<b>Non-EU governments</b>	<b>367</b>
<b>North American governments</b>	-
<b>Other governments</b>	-
<b>UN institutions</b>	-
<b>Public institutional income</b>	<b>367</b>
<b>Funding of field-related costs</b>	<b>2,110</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	74
International staff	14
<b>Field positions</b>	<b>88</b>



# LEBANON

## EXPENSES

In thousands of €

Personnel costs	9,975
Travel and transportation	792
Medical and nutrition	6,159
Logistics and sanitation	566
Professional services	126
Communications	302
Office expenses	1,625
Taxes	53
Private grants	523
Public institutional grants	-
Financial expenses	6
Others	603
Depreciation	-
<b>Programmes</b>	<b>20,727</b>
<b>Indirect supply costs</b>	<b>146</b>
<b>Field-related expenses</b>	<b>20,873</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>20,873</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>20,873</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	359
International staff	44
<b>Field positions</b>	<b>403</b>

# LIBERIA

## EXPENSES

In thousands of €

Personnel costs	3,228
Travel and transportation	501
Medical and nutrition	501
Logistics and sanitation	150
Professional services	25
Communications	68
Office expenses	469
Taxes	3
Private grants	-
Public institutional grants	-
Financial expenses	23
Others	14
Depreciation	-
<b>Programmes</b>	<b>4,982</b>
<b>Indirect supply costs</b>	<b>43</b>
<b>Field-related expenses</b>	<b>5,025</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>5,044</b>
ECHO and EU institutions	-
AGCD - Belgium	3
Danish Agency for Development Assistance (DANIDA)	-22
<b>EU governments</b>	<b>-19</b>
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>19</b>
<b>Funding of field-related costs</b>	<b>5,025</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	143
International staff	18
<b>Field positions</b>	<b>161</b>

## LIBYA

## EXPENSES

*In thousands of €*

Personnel costs	2,204
Travel and transportation	1,945
Medical and nutrition	1,033
Logistics and sanitation	312
Professional services	85
Communications	143
Office expenses	521
Taxes	7
Private grants	173
Public institutional grants	-
Financial expenses	2
Others	-120
Depreciation	-
<b>Programmes</b>	<b>6,305</b>
<b>Indirect supply costs</b>	<b>218</b>
<b>Field-related expenses</b>	<b>6,523</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>6,523</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>6,523</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	-
International staff	29
<b>Field positions</b>	<b>29</b>

## MADAGASCAR

## EXPENSES

*In thousands of €*

Personnel costs	238
Travel and transportation	258
Medical and nutrition	4
Logistics and sanitation	9
Professional services	5
Communications	9
Office expenses	25
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	3
Others	4
Depreciation	-
<b>Programmes</b>	<b>555</b>
<b>Indirect supply costs</b>	<b>1</b>
<b>Field-related expenses</b>	<b>557</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>557</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>557</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	19
International staff	4
<b>Field positions</b>	<b>23</b>

## MALAWI

## EXPENSES

*In thousands of €*

Personnel costs	4,043
Travel and transportation	1,111
Medical and nutrition	1,088
Logistics and sanitation	515
Professional services	224
Communications	128
Office expenses	554
Taxes	6
Private grants	9
Public institutional grants	-
Financial expenses	-4
Others	242
Depreciation	-
<b>Programmes</b>	<b>7,917</b>
<b>Indirect supply costs</b>	<b>209</b>
<b>Field-related expenses</b>	<b>8,125</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>6,684</b>
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	18
Swedish International Development Cooperation Agency (SIDA) - Sweden	345
<b>EU governments</b>	<b>363</b>
<b>Non-EU governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
International Drug Purchase Facility (UNITAID)	1,077
<b>Other governments</b>	<b>1,077</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>1,441</b>
<b>Funding of field-related costs</b>	<b>8,125</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	329
International staff	43
<b>Field positions</b>	<b>372</b>

## MALI

## EXPENSES

*In thousands of €*

Personnel costs	6,219
Travel and transportation	2,679
Medical and nutrition	2,285
Logistics and sanitation	1,053
Professional services	55
Communications	332
Office expenses	1,159
Taxes	4
Private grants	4
Public institutional grants	-
Financial expenses	3
Others	41
Depreciation	-
<b>Programmes</b>	<b>13,834</b>
<b>Indirect supply costs</b>	<b>305</b>
<b>Field-related expenses</b>	<b>14,139</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>14,139</b>
ECHO and EU institutions	-
<b>EU governments</b>	<b>-</b>
<b>Non-EU governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>14,139</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	405
International staff	49
<b>Field positions</b>	<b>454</b>

# MAURITANIA

## EXPENSES

In thousands of €

Personnel costs	2,820
Travel and transportation	871
Medical and nutrition	501
Logistics and sanitation	219
Professional services	9
Communications	114
Office expenses	379
Taxes	6
Private grants	13
Public institutional grants	-
Financial expenses	3
Others	102
Depreciation	-
<b>Programmes</b>	<b>5,038</b>
<b>Indirect supply costs</b>	<b>200</b>
<b>Field-related expenses</b>	<b>5,238</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>5,238</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>5,238</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	371
International staff	24
<b>Field positions</b>	<b>395</b>

# MEXICO

## EXPENSES

In thousands of €

Personnel costs	2,093
Travel and transportation	300
Medical and nutrition	240
Logistics and sanitation	147
Professional services	41
Communications	49
Office expenses	455
Taxes	6
Private grants	1
Public institutional grants	-
Financial expenses	2
Others	23
Depreciation	-
<b>Programmes</b>	<b>3,357</b>
<b>Indirect supply costs</b>	<b>4</b>
<b>Field-related expenses</b>	<b>3,361</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>3,178</b>
ECHO and EU institutions	-
EU governments	-
Swiss Agency for Development and Cooperation Department (DDC)	183
<b>Non-EU governments</b>	<b>183</b>
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>183</b>
<b>Funding of field-related costs</b>	<b>3,361</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	87
International staff	25
<b>Field positions</b>	<b>112</b>

# MOZAMBIQUE

## EXPENSES

In thousands of €

Personnel costs	4,127
Travel and transportation	1,053
Medical and nutrition	1,996
Logistics and sanitation	193
Professional services	164
Communications	221
Office expenses	1,055
Taxes	4
Private grants	41
Public institutional grants	-
Financial expenses	6
Others	181
Depreciation	-
<b>Programmes</b>	<b>9,040</b>
<b>Indirect supply costs</b>	<b>204</b>
<b>Field-related expenses</b>	<b>9,244</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>6,845</b>
<b>ECHO and EU institutions</b>	<b>-</b>
AGCD - Belgium	456
<b>EU governments</b>	<b>456</b>
Swiss Agency for Development and Cooperation Department (DDC)	963
<b>Non-EU governments</b>	<b>963</b>
<b>North American governments</b>	<b>-</b>
Municipalities and regional councils - Belgium	2
International Drug Purchase Facility (UNITAID)	977
<b>Other governments</b>	<b>980</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>2,399</b>
<b>Funding of field-related costs</b>	<b>9,244</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	374
International staff	36
<b>Field positions</b>	<b>411</b>

# MYANMAR

## EXPENSES

In thousands of €

Personnel costs	7,098
Travel and transportation	2,744
Medical and nutrition	7,633
Logistics and sanitation	437
Professional services	36
Communications	377
Office expenses	1,310
Taxes	5
Private grants	42
Public institutional grants	-
Financial expenses	10
Others	52
Depreciation	-
<b>Programmes</b>	<b>19,744</b>
<b>Indirect supply costs</b>	<b>178</b>
<b>Field-related expenses</b>	<b>19,922</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>13,956</b>
<b>ECHO and EU institutions</b>	<b>-</b>
Swedish International Development Cooperation Agency (SIDA) - Sweden	414
<b>EU governments</b>	<b>414</b>
Swiss Agency for Development and Cooperation Department (DDC)	92
<b>Non-EU governments</b>	<b>92</b>
<b>North American governments</b>	<b>-</b>
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	4,340
International Drug Purchase Facility (UNITAID)	1,120
<b>Other governments</b>	<b>5,460</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>5,966</b>
<b>Funding of field-related costs</b>	<b>19,922</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,148
International staff	49
<b>Field positions</b>	<b>1,197</b>

# NIGER

## EXPENSES

In thousands of €

Personnel costs	15,003
Travel and transportation	3,293
Medical and nutrition	3,471
Logistics and sanitation	1,440
Professional services	337
Communications	689
Office expenses	2,041
Taxes	10
Private grants	2
Public institutional grants	-
Financial expenses	8
Others	73
Depreciation	-
<b>Programmes</b>	<b>26,367</b>
<b>Indirect supply costs</b>	<b>395</b>
<b>Field-related expenses</b>	<b>26,762</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>24,044</b>
<b>ECHO and EU institutions</b>	-
Ministry of Foreign Affairs (MFA) - Germany	1,500
Governments - Others - Spain	-1
Swedish International Development Cooperation Agency (SIDA) - Sweden	403
<b>EU governments</b>	<b>1,903</b>
Swiss Agency for Development and Cooperation Department (DDC)	647
<b>Non-EU governments</b>	<b>647</b>
<b>North American governments</b>	-
Municipalities and regional councils - Switzerland	169
<b>Other governments</b>	<b>169</b>
<b>UN institutions</b>	-
<b>Public institutional income</b>	<b>2,719</b>
<b>Funding of field-related costs</b>	<b>26,762</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,965
International staff	122
<b>Field positions</b>	<b>2,087</b>

# NIGERIA

## EXPENSES

In thousands of €

Personnel costs	13,907
Travel and transportation	7,532
Medical and nutrition	9,163
Logistics and sanitation	5,216
Professional services	138
Communications	784
Office expenses	2,215
Taxes	22
Private grants	152
Public institutional grants	-
Financial expenses	36
Others	75
Depreciation	27
<b>Programmes</b>	<b>39,267</b>
<b>Indirect supply costs</b>	<b>1,160</b>
<b>Field-related expenses</b>	<b>40,428</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>38,027</b>
<b>ECHO and EU institutions</b>	-
Ministry of Foreign Affairs (MFA) - Germany	1,000
Irish Aid (DCI) - Ireland	125
Governments - Others - Spain	1,276
<b>EU governments</b>	<b>2,401</b>
<b>Non-EU governments</b>	-
<b>North American governments</b>	-
<b>Other governments</b>	-
<b>UN institutions</b>	-
<b>Public institutional income</b>	<b>2,401</b>
<b>Funding of field-related costs</b>	<b>40,428</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	950
International staff	130
<b>Field positions</b>	<b>1,080</b>



# PAKISTAN

## EXPENSES

*In thousands of €*

Personnel costs	12,601
Travel and transportation	1,865
Medical and nutrition	5,153
Logistics and sanitation	927
Professional services	101
Communications	269
Office expenses	1,714
Taxes	15
Private grants	-
Public institutional grants	-
Financial expenses	6
Others	271
Depreciation	-
<b>Programmes</b>	<b>22,921</b>
<b>Indirect supply costs</b>	<b>545</b>
<b>Field-related expenses</b>	<b>23,467</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>23,467</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>23,467</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	1,586
International staff	63
<b>Field positions</b>	<b>1,649</b>

# PALESTINE

## EXPENSES

*In thousands of €*

Personnel costs	4,082
Travel and transportation	550
Medical and nutrition	647
Logistics and sanitation	74
Professional services	43
Communications	71
Office expenses	357
Taxes	10
Private grants	44
Public institutional grants	-
Financial expenses	6
Others	116
Depreciation	-
<b>Programmes</b>	<b>6,000</b>
<b>Indirect supply costs</b>	<b>3</b>
<b>Field-related expenses</b>	<b>6,002</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>6,002</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>6,002</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	106
International staff	19
<b>Field positions</b>	<b>125</b>

# PAPUA NEW GUINEA

## EXPENSES

In thousands of €

Personnel costs	2,363
Travel and transportation	617
Medical and nutrition	523
Logistics and sanitation	112
Professional services	62
Communications	108
Office expenses	411
Taxes	23
Private grants	-
Public institutional grants	-
Financial expenses	10
Others	53
Depreciation	-
<b>Programmes</b>	<b>4,282</b>
<b>Indirect supply costs</b>	<b>40</b>
<b>Field-related expenses</b>	<b>4,322</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>4,322</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>4,322</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	88
International staff	28
<b>Field positions</b>	<b>116</b>

# PHILIPPINES

## EXPENSES

In thousands of €

Personnel costs	461
Travel and transportation	140
Medical and nutrition	484
Logistics and sanitation	15
Professional services	20
Communications	8
Office expenses	65
Taxes	-
Private grants	149
Public institutional grants	-
Financial expenses	-
Others	2
Depreciation	-
<b>Programmes</b>	<b>1,345</b>
<b>Indirect supply costs</b>	<b>43</b>
<b>Field-related expenses</b>	<b>1,389</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>1,389</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,389</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	5
International staff	7
<b>Field positions</b>	<b>12</b>

# RUSSIAN FEDERATION

## EXPENSES

*In thousands of €*

Personnel costs	2,489
Travel and transportation	250
Medical and nutrition	1,462
Logistics and sanitation	21
Professional services	40
Communications	62
Office expenses	577
Taxes	16
Private grants	-
Public institutional grants	-
Financial expenses	19
Others	15
Depreciation	-
<b>Programmes</b>	<b>4,950</b>
<b>Indirect supply costs</b>	<b>159</b>
<b>Field-related expenses</b>	<b>5,109</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>5,109</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>5,109</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	114
International staff	15
<b>Field positions</b>	<b>129</b>

# SIERRA LEONE

## EXPENSES

*In thousands of €*

Personnel costs	4,850
Travel and transportation	1,868
Medical and nutrition	1,751
Logistics and sanitation	778
Professional services	274
Communications	341
Office expenses	1,121
Taxes	20
Private grants	-
Public institutional grants	-
Financial expenses	18
Others	-24
Depreciation	-
<b>Programmes</b>	<b>10,996</b>
<b>Indirect supply costs</b>	<b>185</b>
<b>Field-related expenses</b>	<b>11,181</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>10,227</b>
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	-81
Swedish International Development Cooperation Agency (SIDA) - Sweden	1,035
<b>EU governments</b>	<b>954</b>
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>954</b>
<b>Funding of field-related costs</b>	<b>11,181</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	522
International staff	68
<b>Field positions</b>	<b>590</b>

## SOMALIA

## EXPENSES

In thousands of €

Personnel costs	350
Travel and transportation	75
Medical and nutrition	1
Logistics and sanitation	-
Professional services	86
Communications	15
Office expenses	111
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	-
Depreciation	-
<b>Programmes</b>	<b>639</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>639</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>639</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>639</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	4
<b>Field positions</b>	<b>4</b>

## SOUTH AFRICA

## EXPENSES

In thousands of €

Personnel costs	4,578
Travel and transportation	707
Medical and nutrition	583
Logistics and sanitation	124
Professional services	174
Communications	139
Office expenses	527
Taxes	-
Private grants	430
Public institutional grants	-
Financial expenses	4
Others	348
Depreciation	-
<b>Programmes</b>	<b>7,615</b>
<b>Indirect supply costs</b>	<b>51</b>
<b>Field-related expenses</b>	<b>7,665</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>6,421</b>
ECHO and EU institutions	-
AGCD - Belgium	1,160
Danish Agency for Development Assistance (DANIDA)	-45
<b>EU governments</b>	<b>1,115</b>
Non-EU governments	-
North American governments	-
International Drug Purchase Facility (UNITAID)	130
<b>Other governments</b>	<b>130</b>
UN institutions	-
<b>Public institutional income</b>	<b>1,245</b>
<b>Funding of field-related costs</b>	<b>7,665</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	188
International staff	26
<b>Field positions</b>	<b>224</b>

# SUDAN

## EXPENSES

In thousands of €

Personnel costs	5,614
Travel and transportation	1,570
Medical and nutrition	1,830
Logistics and sanitation	1,365
Professional services	59
Communications	205
Office expenses	1,064
Taxes	26
Private grants	22
Public institutional grants	-
Financial expenses	11
Others	24
Depreciation	-
<b>Programmes</b>	<b>11,791</b>
<b>Indirect supply costs</b>	<b>124</b>
<b>Field-related expenses</b>	<b>11,914</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>11,548</b>
ECHO and EU institutions	-
EU governments	-
Swiss Agency for Development and Cooperation Department (DDC)	367
Non-EU governments	367
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>367</b>
<b>Funding of field-related costs</b>	<b>11,914</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	576
International staff	21
<b>Field positions</b>	<b>597</b>

# SOUTH SUDAN

## EXPENSES

In thousands of €

Personnel costs	42,530
Travel and transportation	17,345
Medical and nutrition	7,512
Logistics and sanitation	6,258
Professional services	263
Communications	1,607
Office expenses	7,065
Taxes	41
Private grants	-
Public institutional grants	-
Financial expenses	482
Others	3,808
Depreciation	-
<b>Programmes</b>	<b>86,909</b>
<b>Indirect supply costs</b>	<b>1,838</b>
<b>Field-related expenses</b>	<b>88,747</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>79,141</b>
Humanitarian Aid Office of the European Commission (ECHO)	3,936
<b>ECHO and EU institutions</b>	<b>3,936</b>
Danish Agency for Development Assistance (DANIDA)	2,356
Ministry of Foreign Affairs (MFA) - Germany	750
Irish Aid (DCI) - Ireland	54
Swedish International Development Cooperation Agency (SIDA) - Sweden	1,512
<b>EU governments</b>	<b>4,672</b>
Swiss Agency for Development and Cooperation Department (DDC)	367
<b>Non-EU governments</b>	<b>367</b>
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	631
<b>North American governments</b>	<b>631</b>
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>9,606</b>
<b>Funding of field-related costs</b>	<b>88,747</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	3,363
International staff	320
<b>Field positions</b>	<b>3,683</b>

# SWAZILAND

## EXPENSES

In thousands of €

Personnel costs	5,341
Travel and transportation	707
Medical and nutrition	2,311
Logistics and sanitation	254
Professional services	68
Communications	220
Office expenses	675
Taxes	4
Private grants	-
Public institutional grants	-
Financial expenses	15
Others	23
Depreciation	-
<b>Programmes</b>	<b>9,617</b>
<b>Indirect supply costs</b>	<b>193</b>
<b>Field-related expenses</b>	<b>9,811</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>8,671</b>
ECHO and EU institutions	-
EU governments	-
Swiss Agency for Development and Cooperation Department (DDC)	459
Non-EU governments	459
North American governments	-
International Drug Purchase Facility (UNITAID)	681
Other governments	681
UN institutions	-
<b>Public institutional income</b>	<b>1,140</b>
<b>Funding of field-related costs</b>	<b>9,811</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	410
International staff	36
<b>Field positions</b>	<b>446</b>

# SYRIA

## EXPENSES

In thousands of €

Personnel costs	7,469
Travel and transportation	2,575
Medical and nutrition	15,958
Logistics and sanitation	2,541
Professional services	175
Communications	289
Office expenses	1,059
Taxes	163
Private grants	8,900
Public institutional grants	-
Financial expenses	106
Others	186
Depreciation	-
<b>Programmes</b>	<b>39,421</b>
<b>Indirect supply costs</b>	<b>777</b>
<b>Field-related expenses</b>	<b>40,198</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>40,198</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>40,198</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	405
International staff	50
<b>Field positions</b>	<b>455</b>



# TAJIKISTAN

## EXPENSES

In thousands of €

Personnel costs	1,116
Travel and transportation	242
Medical and nutrition	293
Logistics and sanitation	40
Professional services	7
Communications	52
Office expenses	220
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	5
Others	1
Depreciation	-
<b>Programmes</b>	<b>1,974</b>
<b>Indirect supply costs</b>	<b>14</b>
<b>Field-related expenses</b>	<b>1,988</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>1,988</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,988</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	88
International staff	14
<b>Field positions</b>	<b>102</b>

# TANZANIA

## EXPENSES

In thousands of €

Personnel costs	3,855
Travel and transportation	1,622
Medical and nutrition	2,269
Logistics and sanitation	1,268
Professional services	65
Communications	184
Office expenses	575
Taxes	2
Private grants	-
Public institutional grants	-
Financial expenses	5
Others	22
Depreciation	44
<b>Programmes</b>	<b>9,911</b>
<b>Indirect supply costs</b>	<b>157</b>
<b>Field-related expenses</b>	<b>10,068</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>9,816</b>
ECHO and EU institutions	-
Irish Aid (DCI) - Ireland	235
<b>EU governments</b>	<b>235</b>
Non-EU governments	-
North American governments	-
Municipalities and regional councils - Switzerland	17
<b>Other governments</b>	<b>17</b>
UN institutions	-
<b>Public institutional income</b>	<b>252</b>
<b>Funding of field-related costs</b>	<b>10,068</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	150
International staff	43
<b>Field positions</b>	<b>193</b>

# TUNISIA

## EXPENSES

In thousands of €

Personnel costs	431
Travel and transportation	144
Medical and nutrition	103
Logistics and sanitation	20
Professional services	30
Communications	12
Office expenses	150
Taxes	2
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	35
Depreciation	-
<b>Programmes</b>	<b>929</b>
<b>Indirect supply costs</b>	<b>26</b>
<b>Field-related expenses</b>	<b>955</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>955</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>955</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	19
International staff	6
<b>Field positions</b>	<b>25</b>

# TURKEY

## EXPENSES

In thousands of €

Personnel costs	2,837
Travel and transportation	491
Medical and nutrition	325
Logistics and sanitation	590
Professional services	151
Communications	142
Office expenses	702
Taxes	-146
Private grants	780
Public institutional grants	-
Financial expenses	14
Others	157
Depreciation	-
<b>Programmes</b>	<b>6,044</b>
<b>Indirect supply costs</b>	<b>348</b>
<b>Field-related expenses</b>	<b>6,392</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>6,392</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>6,392</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	51
International staff	22
<b>Field positions</b>	<b>73</b>

# UGANDA

## EXPENSES

In thousands of €

Personnel costs	3,833
Travel and transportation	1,062
Medical and nutrition	1,219
Logistics and sanitation	719
Professional services	288
Communications	116
Office expenses	733
Taxes	41
Private grants	-
Public institutional grants	-
Financial expenses	7
Others	63
Depreciation	-
<b>Programmes</b>	<b>8,081</b>
<b>Indirect supply costs</b>	<b>156</b>
<b>Field-related expenses</b>	<b>8,237</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>7,514</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
International Drug Purchase Facility (UNITAID)	714
Other governments	714
UN institutions	-
<b>Public institutional income</b>	<b>723</b>
<b>Funding of field-related costs</b>	<b>8,237</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	304
International staff	39
<b>Field positions</b>	<b>342</b>

# UKRAINE

## EXPENSES

In thousands of €

Personnel costs	2,502
Travel and transportation	731
Medical and nutrition	1,856
Logistics and sanitation	100
Professional services	58
Communications	76
Office expenses	631
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	9
Others	-737
Depreciation	-
<b>Programmes</b>	<b>5,226</b>
<b>Indirect supply costs</b>	<b>85</b>
<b>Field-related expenses</b>	<b>5,311</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>5,311</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>5,311</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	128
International staff	26
<b>Field positions</b>	<b>154</b>

# UZBEKISTAN

## EXPENSES

In thousands of €

Personnel costs	3,916
Travel and transportation	1,130
Medical and nutrition	3,027
Logistics and sanitation	298
Professional services	624
Communications	158
Office expenses	513
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	95
Others	54
Depreciation	-
<b>Programmes</b>	<b>9,815</b>
<b>Indirect supply costs</b>	<b>128</b>
<b>Field-related expenses</b>	<b>9,943</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>9,943</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>9,943</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	214
International staff	34
<b>Field positions</b>	<b>248</b>

# VENEZUELA

## EXPENSES

In thousands of €

Personnel costs	790
Travel and transportation	284
Medical and nutrition	285
Logistics and sanitation	82
Professional services	33
Communications	88
Office expenses	255
Taxes	7
Private grants	-
Public institutional grants	-
Financial expenses	5
Others	65
Depreciation	-
<b>Programmes</b>	<b>1,895</b>
<b>Indirect supply costs</b>	<b>77</b>
<b>Field-related expenses</b>	<b>1,972</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>1,972</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,972</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	8
International staff	16
<b>Field positions</b>	<b>24</b>

# YEMEN

## EXPENSES

*In thousands of €*

Personnel costs	28,058
Travel and transportation	9,259
Medical and nutrition	17,421
Logistics and sanitation	2,085
Professional services	208
Communications	424
Office expenses	2,536
Taxes	8
Private grants	81
Public institutional grants	-
Financial expenses	37
Others	32
Depreciation	48
<b>Programmes</b>	<b>60,199</b>
<b>Indirect supply costs</b>	<b>1,475</b>
<b>Field-related expenses</b>	<b>61,674</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>61,674</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>61,674</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	1,214
International staff	103
<b>Field positions</b>	<b>1,317</b>

# ZIMBABWE

## EXPENSES

*In thousands of €*

Personnel costs	6,661
Travel and transportation	1,289
Medical and nutrition	1,922
Logistics and sanitation	1,327
Professional services	61
Communications	288
Office expenses	1,291
Taxes	18
Private grants	255
Public institutional grants	-
Financial expenses	27
Others	430
Depreciation	-
<b>Programmes</b>	<b>13,568</b>
<b>Indirect supply costs</b>	<b>350</b>
<b>Field-related expenses</b>	<b>13,918</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>11,774</b>
ECHO and EU institutions	-
AGCD - Belgium	939
Danish Agency for Development Assistance (DANIDA)	41
<b>EU governments</b>	<b>980</b>
Ministry of Foreign Affairs (MFA) - Norway	-16
<b>Non-EU governments</b>	<b>-16</b>
<b>North American governments</b>	<b>-</b>
International Drug Purchase Facility (UNITAID)	1,180
<b>Other governments</b>	<b>1,180</b>
UN institutions	-
<b>Public institutional income</b>	<b>2,144</b>
<b>Funding of field-related costs</b>	<b>13,918</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	253
International staff	35
<b>Field positions</b>	<b>288</b>

# MEDITERRANEAN SEA OPERATIONS

## EXPENSES

In thousands of €

Personnel costs	2,195
Travel and transportation	4,808
Medical and nutrition	217
Logistics and sanitation	859
Professional services	421
Communications	106
Office expenses	475
Taxes	70
Private grants	1,046
Public institutional grants	-
Financial expenses	1
Others	4
Depreciation	172
<b>Programmes</b>	<b>10,373</b>
<b>Indirect supply costs</b>	<b>11</b>
<b>Field-related expenses</b>	<b>10,384</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>10,384</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>10,384</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	19
<b>Field positions</b>	<b>19</b>

# MIGRANT SUPPORT EAST EUROPE

## EXPENSES

In thousands of €

Personnel costs	959
Travel and transportation	240
Medical and nutrition	99
Logistics and sanitation	105
Professional services	24
Communications	20
Office expenses	172
Taxes	155
Private grants	-
Public institutional grants	-
Financial expenses	3
Others	8
Depreciation	-
<b>Programmes</b>	<b>1,784</b>
<b>Indirect supply costs</b>	<b>396</b>
<b>Field-related expenses</b>	<b>2,181</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>2,181</b>
ECHO and EU institutions	-
EU governments	-
Non-EU governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,181</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	275
International staff	20
<b>Field positions</b>	<b>295</b>

## OTHER COUNTRIES

### EXPENSES

In thousands of €

Personnel costs	1,993
Travel and transportation	1,093
Medical and nutrition	299
Logistics and sanitation	317
Professional services	636
Communications	97
Office expenses	438
Taxes	2
Private grants	196
Public institutional grants	-
Financial expenses	5
Others	-283
Depreciation	293
<b>Programmes</b>	<b>5,085</b>
<b>Indirect supply costs</b>	<b>589</b>
<b>Field-related expenses</b>	<b>5,674</b>

### FUNDING

In thousands of €

<b>Private and other income</b>	<b>3,259</b>
<b>ECHO and EU institutions</b>	<b>-</b>
Danish Agency for Development Assistance (DANIDA) - Denmark	947
Ministry of Foreign Affairs (BuZa) - Holland	700
Swedish International Development Cooperation Agency (SIDA) - Sweden	-11
<b>EU governments</b>	<b>1,637</b>
Swiss Agency for Development and Cooperation Department (DDC)	73
<b>Non-EU governments</b>	<b>73</b>
<b>North American governments</b>	<b>-</b>
Municipalities and regional councils - Spain	16
Municipalities and regional councils - Switzerland	23
International Drug Purchase Facility (UNITAID)	666
<b>Other governments</b>	<b>705</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>2,415</b>
<b>Funding of field-related costs</b>	<b>5,674</b>

### STAFF INFORMATION

In full-time equivalents

Locally hired staff	5
International staff	10
<b>Field positions</b>	<b>15</b>

## TRANSVERSAL ACTIVITIES\*

### EXPENSES

In thousands of €

Personnel costs	6,598
Travel and transportation	1,987
Medical and nutrition	2,550
Logistics and sanitation	49
Professional services	871
Communications	162
Office expenses	836
Taxes	7
Private grants	21
Public institutional grants	-
Financial expenses	3
Others	-1,971
Depreciation	552
<b>Programmes</b>	<b>11,666</b>
<b>Indirect supply costs</b>	<b>80</b>
<b>Field-related expenses</b>	<b>11,746</b>

### FUNDING

In thousands of €

<b>Private and other income</b>	<b>9,936</b>
<b>ECHO and EU institutions</b>	<b>-</b>
<b>EU governments</b>	<b>-</b>
Swiss Agency for Development and Cooperation Department (DDC)	1,468
<b>Non-EU governments</b>	<b>1,468</b>
<b>North American governments</b>	<b>-</b>
International Drug Purchase Facility (UNITAID)	342
<b>Other governments</b>	<b>342</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>1,810</b>
<b>Funding of field-related costs</b>	<b>11,746</b>

### STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	-
<b>Field positions</b>	<b>-</b>

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





# ABOUT THIS REPORT

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