

# **INTERNATIONAL FINANCIAL REPORT 2019**



# ACKNOWLEDGEMENTS

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

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

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

**Marisol and Arnaud**

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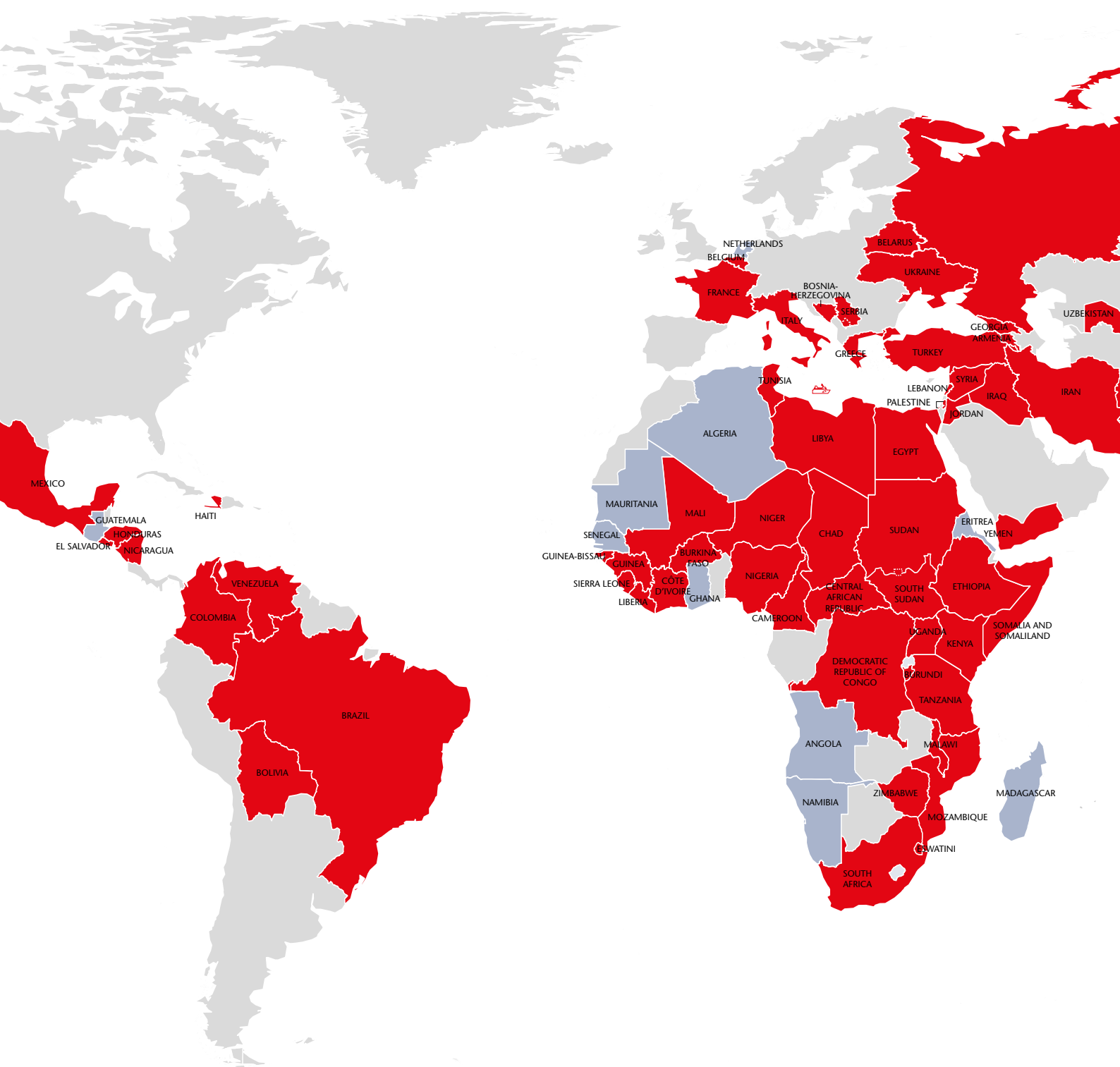
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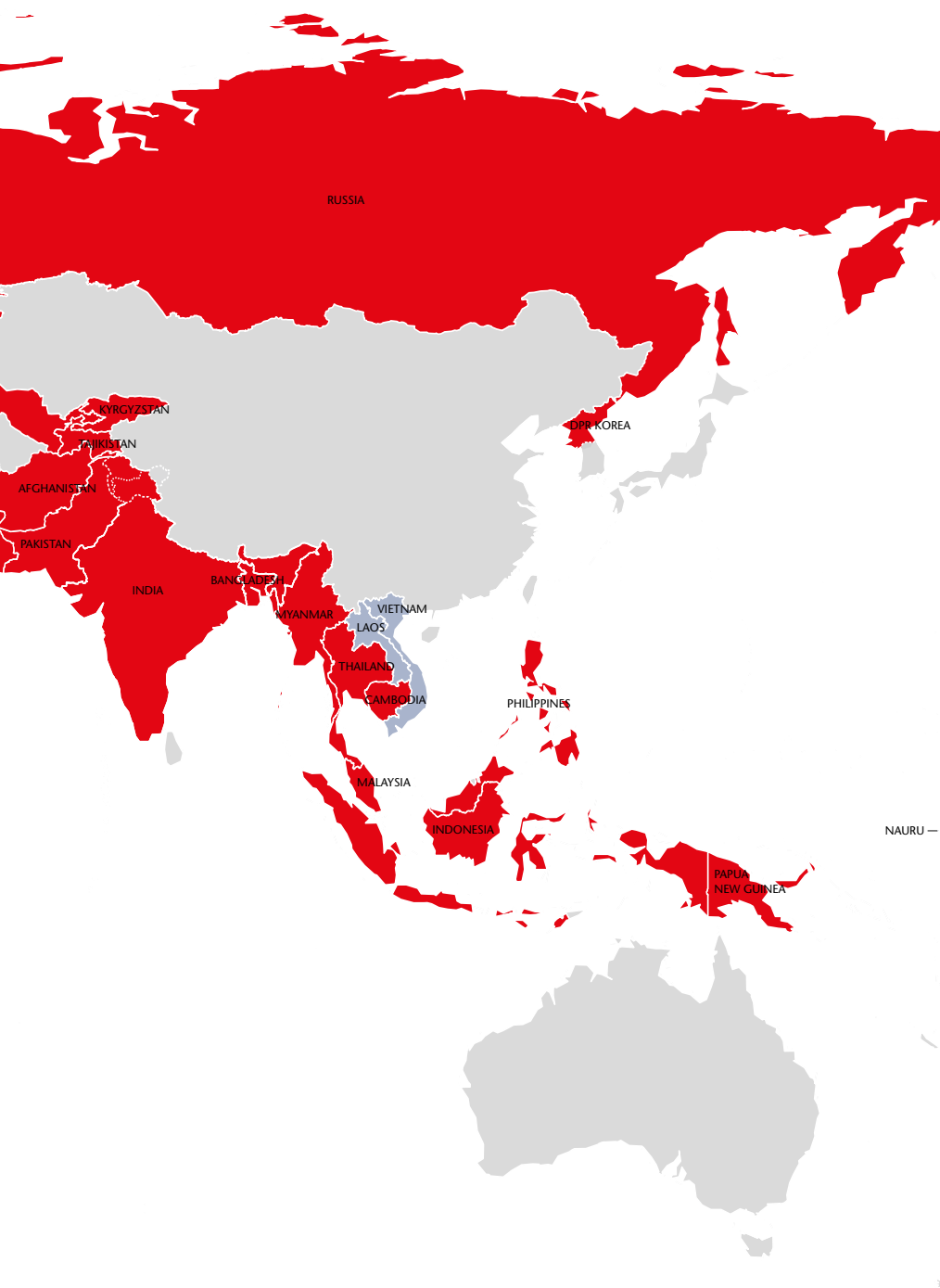
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# MSF PROGRAMMES AROUND THE WORLD





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# ACTIVITIES AND ORGANISATION

For the year ended 31 December 2019

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

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

## OBJECTIVES AND POLICIES

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

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

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

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

## ORGANISATIONAL STRUCTURE

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

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

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

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

### THE CHARTER OF MÉDECINS SANS FRONTIÈRES

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

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

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

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

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

# FOREWORD

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

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

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

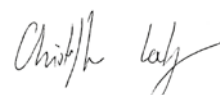
Monitoring and assessing how these restrictive measures threaten the security of our staff and impede our work is a priority for us, as is mitigating the way in which humanitarian action and principles are impacted. Security and humanitarian frameworks should be able to coexist so that people affected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

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

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



**Dr Christos Christou**  
International President



**Christopher Lockyear**  
Secretary General

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





# YEAR IN REVIEW

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

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

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

## DETERIORATING SITUATION FOR PEOPLE AND RELIEF PROVIDERS

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

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

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

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

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

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

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

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

## RESPONDING TO EPIDEMICS

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

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

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

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



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



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

## RESPONDING TO NATURAL DISASTERS

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

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

## ASSISTANCE TO MIGRANTS AND ASYLUM SEEKERS

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

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

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

## MEDICAL ADVOCACY IN ACTION

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

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

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

# TREASURER'S REPORT

## COMBINED ACCOUNTS 2019

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

## INCOME

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

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

## EXPENDITURE

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

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

## RESULT FOR THE YEAR, RESERVES AND CASH

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

## PROGRAMME EXPENDITURE

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

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

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

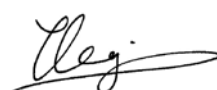
## COVID-19 PANDEMIC

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

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

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

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



Yvan Legris  
International Treasurer

# AUDITORS' REPORT



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

Geneva, 9 June 2020

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

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

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

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

### Auditors' responsibility

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

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

### Opinion

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

### Emphasis of matter

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

Ernst & Young Ltd

Laurent Bludzien  
Licensed Audit Expert  
Auditor in charge

Anne-Céline Bosviel  
Licensed Audit Expert



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

A photograph of a woman and a young child. The woman, on the right, is wearing a light-colored, patterned headscarf and a green patterned top. She is looking down at the child with a gentle expression. The child, on the left, is wearing a pink headscarf and a pink top. The child is holding a small yellow object in their mouth. The background is blurred, showing what appears to be a simple indoor setting.

# COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

# STATEMENT OF FINANCIAL ACTIVITIES

In thousands of €

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

Personnel expenses are presented in Note 2.2.2

# STATEMENT OF FINANCIAL POSITION

In thousands of €

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



# STATEMENT OF CHANGES IN FUNDS

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

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

*In thousands of €*

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

*In thousands of €*

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

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

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

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

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

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

# STATEMENT OF CASH FLOWS

## CASH FLOWS FROM HUMANITARIAN AND FUNCTIONING ACTIVITIES

In thousands of €

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

## CASH FLOWS FROM INVESTING ACTIVITIES

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

## CASH FLOWS FROM FINANCING ACTIVITIES

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



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

A photograph showing three individuals from behind as they walk along a narrow dirt path through a dense, lush green forest. The person in the foreground is wearing a tan uniform. The two people ahead are wearing white shirts with a red cross logo, characteristic of Médecins Sans Frontières (MSF). The path is flanked by tall, leafy plants, and the background shows more trees under a bright sky.

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019



# 1 BASIS OF REPORTING

## 1.1 BASIS OF PREPARATION

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

## 1.2 BASIS OF COMBINATION

### Scope of combination

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

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

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

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

#### Equity accumulation

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

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

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

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

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

## 1.3 RELATED PARTIES

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

## 1.4 BASIS OF PRESENTATION

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

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

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

## 1.5 CURRENCY CONVERSION

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

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

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

|     | Closing rate |          | Average rate |          |
|-----|--------------|----------|--------------|----------|
|     | 2019         | 2018     | 2019         | 2018     |
| ARS | 66.97        | 43.15    | 53.56        | 32.92    |
| AUD | 1.60         | 1.62     | 1.61         | 1.58     |
| BRL | 4.52         | 4.44     | 4.41         | 4.31     |
| CAD | 1.46         | 1.56     | 1.49         | 1.53     |
| CHF | 1.09         | 1.13     | 1.11         | 1.15     |
| COP | 3,683.83     | -        | 3,720.58     | -        |
| CZK | 25.41        | 25.72    | 25.67        | 25.65    |
| DKK | 7.47         | 7.47     | 7.47         | 7.45     |
| EUR | 1            | 1.00     | 1            | 1.00     |
| GBP | 0.85         | 0.89     | 0.88         | 0.88     |
| HKD | 8.75         | 8.97     | 8.77         | 9.26     |
| INR | 80.19        | 79.73    | 78.84        | 80.73    |
| JPY | 121.94       | 125.85   | 122.01       | 130.40   |
| KES | 112.36       | 117.26   | 114.19       | 118.63   |
| KRW | 1,296.28     | 1,277.93 | 1,305.32     | 1,299.07 |
| MXN | 21.22        | 22.49    | 21.56        | 22.71    |
| NOK | 9.86         | 9.95     | 9.85         | 9.60     |
| SEK | 10.45        | 10.25    | 10.59        | 10.26    |
| TWD | 33.65        | -        | 34.65        | -        |
| USD | 1.12         | 1.15     | 1.12         | 1.18     |
| UYU | 40.99        | -        | 39.01        | -        |
| ZAR | 15.78        | 16.46    | 16.18        | 15.62    |



## 1.6 CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES

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

## 1.7 FINANCIAL RISK MANAGEMENT

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

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

### Foreign currency risk

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

### Interest rate risk

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

### Credit risk

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

### Liquidity risk

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

## 2 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES

### 2.1 OPERATING INCOME

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

#### Restrictions

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

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

#### Donations

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

#### Grants

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

#### In-kind donations and services

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

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

## 2.1.1 PRIVATE INCOME

In thousands of €

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

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

In thousands of €

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

## 2.1.2 PUBLIC INSTITUTIONAL INCOME

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

In thousands of €

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

## 2.1.3 OTHER INCOME

In thousands of €

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

## 2.2 OPERATING EXPENSES

### 2.2.1 FUNCTIONAL EXPENSES

#### SOCIAL MISSION

In thousands of €

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

#### OTHER EXPENSES

#### SOCIAL MISSION AND OTHER EXPENSES TOTAL

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

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

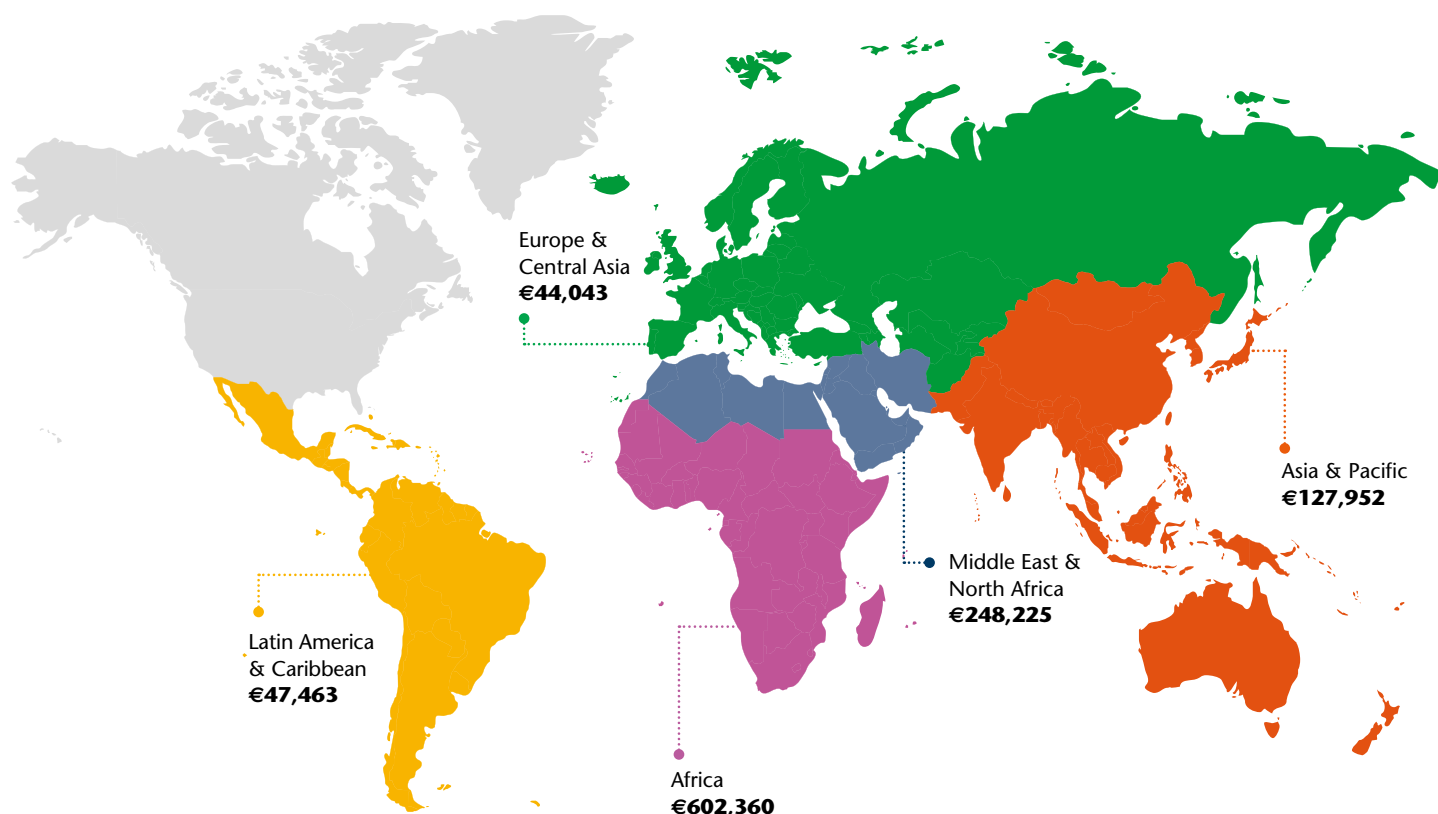
Overheads correspond to expenses which are required to operate general organisational functions, and which cannot be directly attributed to any other cost category.

## 2.2.2 PERSONNEL EXPENSES

*In thousands of €*

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

## 2.2.3 PROGRAMME EXPENSES BY NATURE AND REGION



In thousands of €

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

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

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



## 2.2.4 PROGRAMME SUPPORT

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

## 2.2.5 AWARENESS-RAISING AND ACCESS CAMPAIGN

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

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

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

## 2.2.6 OTHER HUMANITARIAN ACTIVITIES

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

## 2.2.7 FUNDRAISING

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

## 2.2.8 MANAGEMENT AND GENERAL ADMINISTRATION

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

## 2.2.9 NET EXCHANGE GAINS / LOSSES UNREALISED AND REALISED

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

## 2.3 EXCEPTIONAL ACTIVITIES

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

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

# 3 NOTES TO THE STATEMENT OF FINANCIAL POSITION

## 3.1 CASH AND EQUIVALENTS

In thousands of €

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

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

## 3.2 INVENTORIES

In thousands of €

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

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

## 3.3 GRANTS RECEIVABLE

In thousands of €

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

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

## 3.4 CONTRIBUTIONS RECEIVABLE

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

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

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

### 3.5 OTHER RECEIVABLES

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

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

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

### 3.6 FINANCIAL ASSETS

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

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

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

Intangible assets are mainly composed of software and licences.

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

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

In thousands of €

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

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

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

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

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

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

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

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

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

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

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

### 3.8 DEFERRED INCOME

In thousands of €

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

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

### 3.9 ACCOUNTS PAYABLE AND ACCRUED EXPENSES

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

In thousands of €

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

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

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

### 3.10 PENSION PLANS

In thousands of €

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

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

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

### 3.11 FINANCIAL DEBTS

In thousands of €

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

Financial debts are recorded at par value.

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

### 3.12 PROVISIONS

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

In thousands of €

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

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

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

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

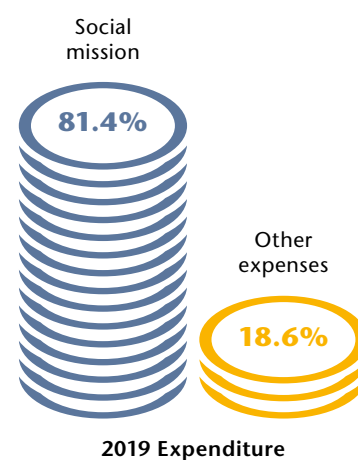


## 4 RATIOS AND SECTORIAL INFORMATION

### 4.1 RATIOS

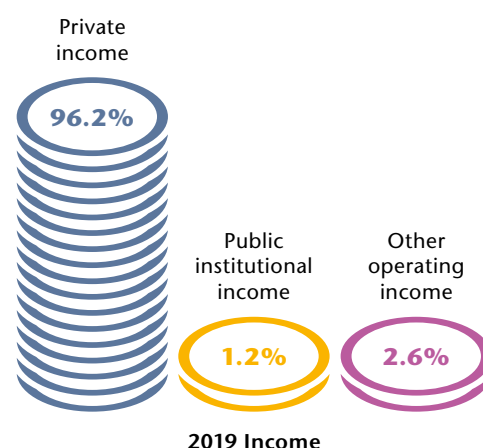
#### 4.1.1 OPERATIONAL RATIOS

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



#### 4.1.2 FUNDING SOURCES

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



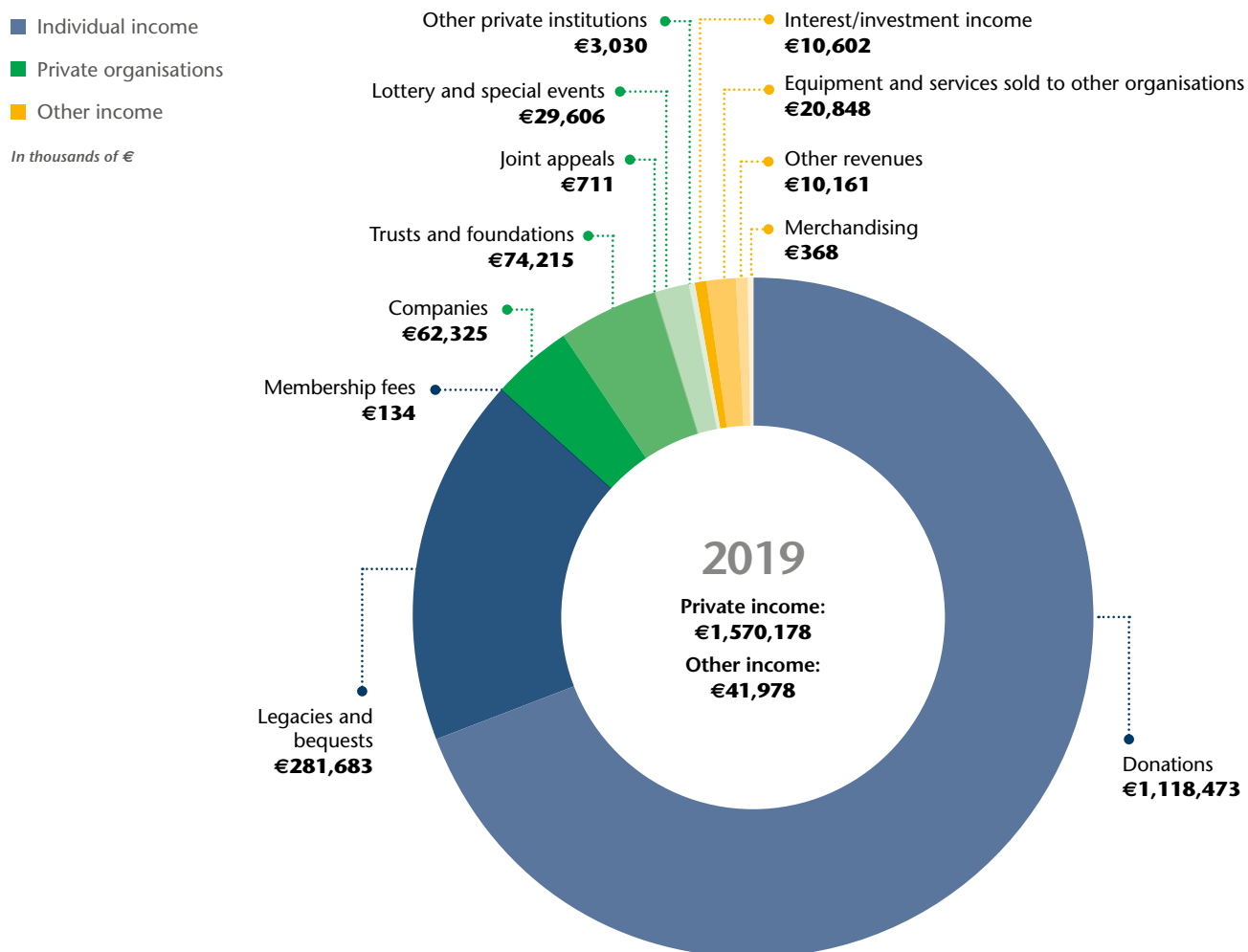
## 4.2 PRIVATE AND OTHER OPERATING INCOME

### 4.2.1 PRIVATE AND OTHER OPERATING INCOME BY OFFICE

In thousands of €

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

## 4.2.2 PRIVATE AND OTHER OPERATING INCOME BY SOURCE



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

## 5 OTHER INFORMATION

### 5.1 OFF-BALANCE SHEET COMMITMENTS

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

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

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

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

### 5.2 CONTINGENT ASSETS

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

### 5.3 SUBSEQUENT EVENTS

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

### 5.4 STAFF FIGURES

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

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

## 5.4.2 POSITIONS IN HEADQUARTERS

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

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

## 5.4.3 INTERNATIONAL DEPARTURES TO THE FIELD

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

## 5.4.4 HEADQUARTERS REMUNERATION POLICIES

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

### 5.4.4.1 HIGHEST AND LOWEST SALARY BY ENTITY

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

### 5.4.4.2 REMUNERATION OF INTERNATIONAL DIRECTORS AND MANAGERS

*In thousands of €*

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

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



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



# FINANCES BY COUNTRY

# AFGHANISTAN

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# ARMENIA

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# BANGLADESH

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# BALKANS

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# BELARUS

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# BELGIUM

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# BOLIVIA

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# BRAZIL

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

|                        |           |
|------------------------|-----------|
| Locally hired staff    | 6         |
| International staff    | 20        |
| <b>Field positions</b> | <b>26</b> |



# BURKINA FASO

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# BURUNDI

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

## CAMBODIA

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

## CAMEROON

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# CENTRAL AFRICAN REPUBLIC

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# CHAD

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# COLOMBIA

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

|                        |            |
|------------------------|------------|
| Locally hired staff    | 105        |
| International staff    | 12         |
| <b>Field positions</b> | <b>117</b> |

# CÔTE D'IVOIRE

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

|                        |            |
|------------------------|------------|
| Locally hired staff    | 137        |
| International staff    | 21         |
| <b>Field positions</b> | <b>158</b> |

# DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# DEMOCRATIC REPUBLIC OF CONGO

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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



# EGYPT

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# EL SALVADOR

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# ESWATINI\*

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

\*Formerly Swaziland

# ETHIOPIA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

## FRANCE

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

## GEORGIA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

## GREECE

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

## GUINEA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# GUINEA-BISSAU

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# HAITI

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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



# HONDURAS

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# INDIA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# INDONESIA

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# IRAN

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

## IRAQ

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

## ITALY

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# JORDAN

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# KENYA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# KYRGYZSTAN

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# LEBANON

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

## LIBERIA

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

|                        |            |
|------------------------|------------|
| Locally hired staff    | 313        |
| International staff    | 21         |
| <b>Field positions</b> | <b>334</b> |

## LIBYA

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

|                        |           |
|------------------------|-----------|
| Locally hired staff    | 63        |
| International staff    | 22        |
| <b>Field positions</b> | <b>85</b> |



## MALAWI

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

## MALAYSIA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

## MALI

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

## MEXICO

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# MOZAMBIQUE

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# MYANMAR

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# NICARAGUA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# NIGER

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# NIGERIA

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# PAKISTAN

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# PALESTINE

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# PAPUA NEW GUINEA

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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



# PHILIPPINES

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# RUSSIA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# SEARCH AND RESCUE OPERATIONS

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# SIERRA LEONE

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# SOMALIA AND SOMALILAND

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# SOUTH AFRICA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# SOUTH SUDAN

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# SUDAN

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

## SYRIA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

## TAJIKISTAN

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# TANZANIA

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# THAILAND

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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



## TUNISIA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

## TURKEY

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# UGANDA

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

|                        |            |
|------------------------|------------|
| Locally hired staff    | 376        |
| International staff    | 39         |
| <b>Field positions</b> | <b>415</b> |

# UKRAINE

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

|                        |            |
|------------------------|------------|
| Locally hired staff    | 140        |
| International staff    | 30         |
| <b>Field positions</b> | <b>170</b> |

# UZBEKISTAN

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# VENEZUELA

## EXPENSES

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

## FUNDING

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

## STAFF INFORMATION

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

# YEMEN

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# ZIMBABWE

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

# OTHER COUNTRIES AND TRANSVERSAL ACTIVITIES\*

## EXPENSES

In €

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

## FUNDING

In €

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

## STAFF INFORMATION

In full-time equivalents

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

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

# ABOUT THIS REPORT

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