

Subject to approval  
by the  
International General Assembly

# **INTERNATIONAL FINANCIAL REPORT 2021**





# CONTENTS

**2** MSF PROGRAMMES AROUND THE WORLD

**4** ACTIVITIES AND ORGANISATION

**5** FOREWORD

**6** YEAR IN REVIEW

**8** TREASURER'S REPORT

**9** AUDITORS' REPORT

## **COMBINED FINANCIAL STATEMENTS**

**11** Statement of Financial Activities

**12** Statement of Financial Position

**13** Statement of Changes in Funds

**15** Statement of Cash Flows

## **NOTES TO THE FINANCIAL STATEMENTS**

**17** Basis of Reporting

**20** Notes to the Statement of Financial Activities

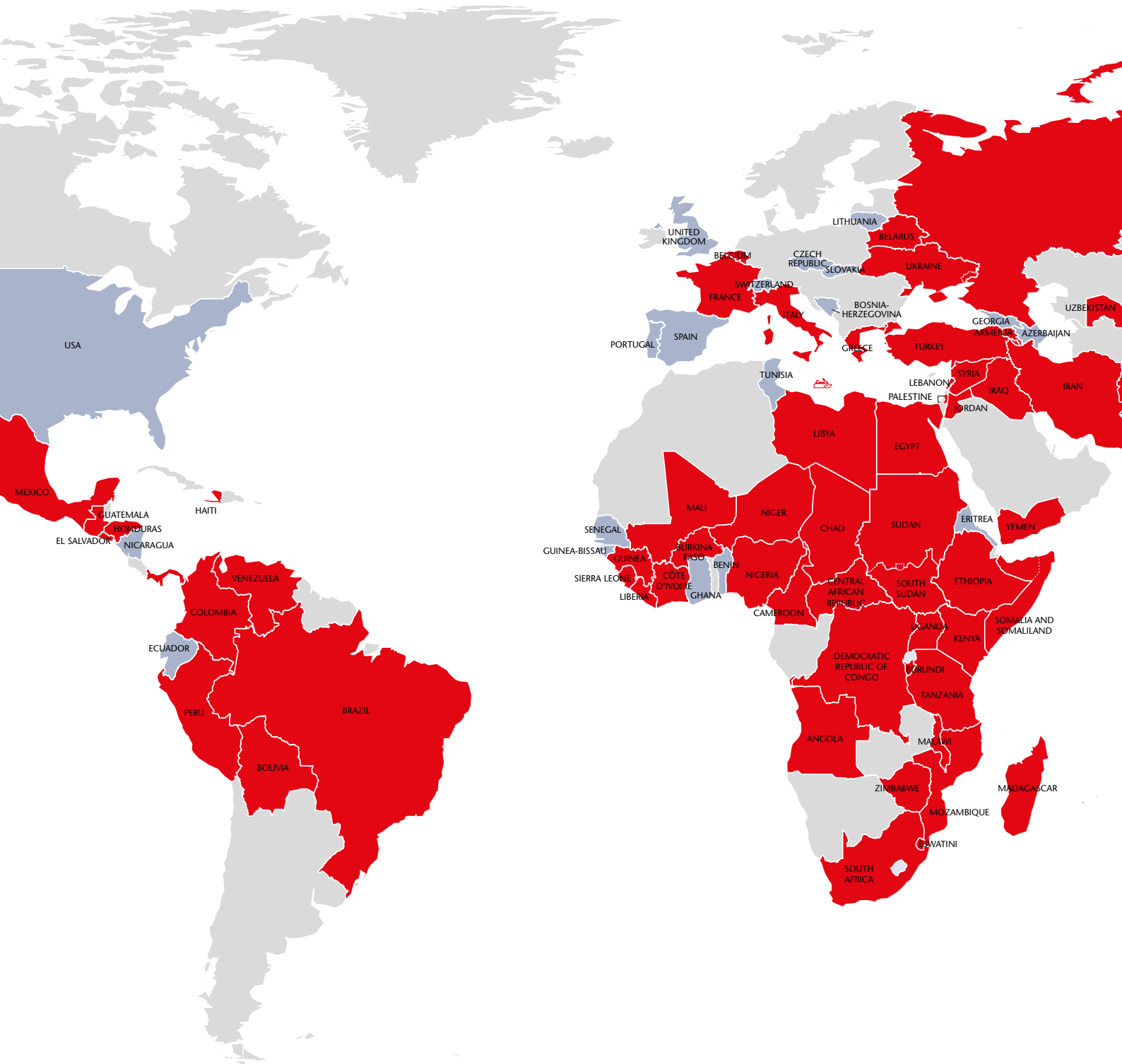
**26** Notes to the Statement of Financial Position

**31** Ratios and Sectorial Information

**34** Other Information

**37** FINANCES BY COUNTRY

# MSF PROGRAMMES AROUND THE WORLD





38	AFGHANISTAN	57	LIBYA
38	ANGOLA	57	MADAGASCAR
39	ARMENIA	58	MALAWI
39	BALKANS	58	MALAYSIA
40	BANGLADESH	59	MALI
40	BELARUS	59	MEXICO
41	BELGIUM	60	MOZAMBIQUE
41	BOLIVIA	60	MYANMAR
42	BRAZIL	61	NIGER
42	BURKINA FASO	61	NIGERIA
43	BURUNDI	62	PAKISTAN
43	CAMBODIA	62	PALESTINE
44	CAMEROON	63	PAPUA NEW GUINEA
44	CENTRAL AFRICAN REPUBLIC	63	PERU
45	CHAD	64	PHILIPPINES
45	COLOMBIA	64	RUSSIA
46	CÔTE D'IVOIRE	65	SEARCH AND RESCUE OPERATIONS
46	DEMOCRATIC REPUBLIC OF CONGO	65	SIERRA LEONE
47	EGYPT	66	SOMALIA AND SOMALILAND
47	EL SALVADOR	66	SOUTH AFRICA
48	ESWATINI	66	SOUTH SUDAN
48	ETHIOPIA	67	SUDAN
49	FRANCE	67	SYRIA
49	GREECE	68	TAJIKISTAN
50	GUATEMALA	68	TANZANIA
50	GUINEA	69	THAILAND
51	HAITI	70	TURKEY
51	HONDURAS	70	UGANDA
52	INDIA	71	UKRAINE
52	INDONESIA	71	UZBEKISTAN
53	IRAN	72	VENEZUELA
53	IRAQ	72	YEMEN
54	ITALY	73	ZIMBABWE
54	JORDAN	73	OTHER COUNTRIES/REGIONS AND TRANSVERSAL ACTIVITIES
55	KENYA		
55	KYRGYZSTAN		
56	LEBANON		
56	LIBERIA		

Countries/regions in blue have a total expenditure of less than €500,000 and are included in 'other countries/regions'.

# ACTIVITIES AND ORGANISATION

For the year ended 31 December 2021

**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 2021. 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 2020, health professionals, logistics specialists and administrative staff of all nationalities carried out 6,027 assignments, to work with more than 37,750 locally hired staff\* working in medical programmes in over 85 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.

\*full time equivalent

## 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

**Since the creation of Médecins Sans Frontières (MSF) 50 years ago, our goal has been to alleviate people's suffering and to provide medical care to those who need it most. 2021 was no exception. Despite the many challenges presented by the COVID-19 pandemic, our teams carried out their work across more than 70 countries, in some of the hardest-to-reach regions of the world.**

While COVID-19 absorbed the attention and resources of many high-income countries, its direct and indirect effects were felt in places where the health systems were already weak. We used our expertise in tackling disease epidemics to support countries struggling to deal with COVID-19, as well as other ongoing health crises.

The pandemic also highlighted the outrageous inequity over access to lifesaving vaccines. While high-income countries took strides towards combating the virus by buying up billions of doses and rolling out mass vaccination campaigns, a fraction of these vaccines went to low-income countries, leaving many people unprotected, including frontline health workers, the elderly and the clinically vulnerable. In the face of this unacceptable situation, MSF campaigned throughout the year for vaccine equity and an end to patents and monopolies on COVID-19 vaccines, treatments, tests and tools.

At the same time, our teams responded to outbreaks of other diseases, responded to natural disasters, carried out surgery in conflict zones, treated children for malnutrition, helped women give birth safely, and provided medical care and humanitarian aid to people fleeing violence, insecurity and hardship.

Our teams in several places around the world experienced incidents in which their safety was threatened or harmed while trying to deliver much-needed medical and humanitarian aid. In June last year, MSF was hit by tragedy when three of our colleagues were brutally murdered in Ethiopia. María Hernández, Tedros Gebremariam Gebremichael and Yohannes Halefom Reda were travelling through the Tigray region, in the country's north, to help people injured in intense fighting when their clearly marked MSF vehicle was stopped by assailants. Their bodies were found the following day. A year on from their deaths, the full circumstances have remained unclear. We continue to seek answers.

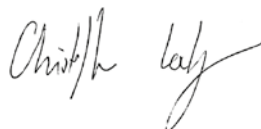
During 2021, the climate emergency became ever more destructive: floods in South Sudan forced nearly one million people from their homes; changing weather patterns in Niger devastated crop production and caused malaria to spike; while typhoons and hurricanes battered towns and villages from Haiti to the Philippines.

From our work around the world, we know that the climate crisis hits the poorest and most vulnerable people hardest. We also know that we have to play our part in addressing this crisis. Following on from the Environmental Pact that we made and committed to in 2020, we have pledged to reduce our carbon footprint by 50 per cent by 2030.

Over the past year, we have continued to reflect on issues around diversity, inclusion and the management of abuse and inappropriate behaviour within MSF. In 2020 we launched a plan to tackle institutional racism and discrimination within MSF. Earlier this year we released a progress report identifying areas where we have made headway and those where we still need to improve. There has been progress in the right direction, but we still need to take stronger measures to ensure that every single report of abuse or prejudice experienced by members of staff or patients is investigated and the perpetrators held to account.

As we strive to become the MSF we want to be, we must continue to reflect, to be self-critical, to acknowledge our mistakes and to try to do better. We will never decide we have done enough, or we are good enough. We are as ambitious as ever – maybe more so – for what we want to do next.

Although much has changed since MSF was founded 50 years ago, our core commitments remain the same: to stand in solidarity with those most in need by alleviating their suffering and by speaking out about what we witness. This will not stop.



**Christopher Lockyear**  
Secretary General, MSF International



**Dr Christos Christou**  
International President, MSF



Taiz City. © Nasir Ghafoor/MSF

# YEAR IN REVIEW

By Ahmed Abd-elrahman, Dr Marc Biot, Akke Boere, William Hennequin, Dr Sal Ha Issoufou, Christine Jamet, Teresa Sancristoval  
MSF Directors of Operations

**Half a century since a handful of volunteers from Médecins Sans Frontières (MSF) took our first steps in 1971 in providing humanitarian medical assistance, over 63,000 people continued this work in 2021, providing care to people across more than 70 countries.**

## TRAUMA AND TRAGEDY IN TIGRAY, ETHIOPIA

Few places in 2021 needed the presence of lifesaving medical workers more than Ethiopia. The ongoing conflict in the country's northern Tigray region has resulted in widespread devastation – hundreds of thousands of people have been displaced and are living in terrible conditions, cut off from food, water and medical assistance. In March, we reported that barely one in seven medical facilities in the region we had visited over a three-month period were fully functioning, either due to a lack of staff and supplies or because they had been systematically attacked and looted.

Our teams in Tigray, sadly, have not been spared the violence. In June, our driver Tedros Gebremariam Gebremichael, our assistant coordinator Yohannes Halefom Reda, and our emergency coordinator María Hernández, were brutally murdered. Even today we do not know with certainty by whom or why; we are continuing to work to find the answers for their families. We miss them and mourn their loss.

Between the violence, access constraints and administrative issues, Tigray has proven to be a hostile environment for humanitarian groups to work in. From August, only one MSF team was able to operate in Tigray, and from late November, none at all. This was due to a combination of our decision to withdraw in the wake of our colleagues' murders and the impossibility to supply and support our teams on the ground. In late July, the Dutch section of MSF was ordered by the authorities to suspend activities in Ethiopia for three months. Deliberately orchestrated media attacks on NGOs in general, and on MSF in particular, combined with the lack of answers on the murder of our colleagues, made our activities in Ethiopia particularly difficult to uphold. During that period, we were only able to continue working in one region in the country and with Ethiopian refugees in neighbouring Sudan.

## RESPONDING TO THE NEEDS OF PEOPLE CAUGHT UP IN POLITICAL TURMOIL

A military takeover of the government in Myanmar in February complicated our operations, as we were unable to send in people to run our activities, money to pay staff, or supplies. These challenges had a massive impact on our teams and our ability to deliver care to people in need.

Following the withdrawal of coalition forces from Afghanistan earlier in the year, the Islamic Emirate of Afghanistan (also known as the Taliban) entered Kabul in August, in the last stage of a rapid retake of power in the country, as the government collapsed. MSF teams stayed in place throughout the takeover and we have since continued to provide care. This assistance is needed more than ever to address the huge medical needs, as international donors have withdrawn funding and the country is no longer able to access frozen funds and assets. This dire situation was compounded in the second half of the year, when drought and a deepening economic crisis led to an increase in the numbers of malnourished children arriving at our projects.

## A GLOBAL PANDEMIC ENTERS ITS SECOND YEAR

As the COVID-19 pandemic continued into a second year, our teams scaled up activities to respond to particularly severe outbreaks in Syria, Yemen, Peru, India, Brazil and South Africa, and Venezuela, among others. As well as assisting with infection prevention and control, we supported patient care. We also donated and managed supplies of oxygen, essential in the treatment of severely sick patients, of which many places experienced critically low supplies, to hospitals in countries such as Yemen and Lesotho.

With the arrival of COVID-19 vaccines, our teams slowly started working on vaccination campaigns in several countries, including Lebanon, Tunisia and Eswatini. MSF's Access Campaign highlighted the need for equitable distribution of vaccines and for an intellectual property (IP) waiver that would facilitate greater, and more rapid, production of vaccines. However, getting shots into people's arms was often a challenge and IP and supply issues were not the only reasons this was difficult: our teams faced implementation costs, vaccine hesitancy, staff resistance, and widespread misinformation or disinformation. Some countries also had more pressing health issues to address and consequently did not consider vaccinating against COVID-19 a priority. We implemented measures to combat these challenges, including digital and on-the-ground health promotion campaigns.

## ASSISTING MIGRANTS ON THEIR DANGEROUS JOURNEYS

In 2021, MSF teams witnessed a sharp rise in the number of people travelling through the Darién Gap, a remote, roadless swath of jungle on the border between Colombia and Panama that is South America's only northbound land route. As well as the jungle's natural dangers, such as land slips and rising river waters, migrants often fall prey to criminal gangs and people traffickers, and are robbed, beaten, raped or even killed. We provided treatment for people emerging from the Panama side of the jungle, who are mainly from Cuba or Haiti, although our teams have seen people from West Africa. Regardless of origin, everyone passing through the Gap is heading north, where they still face the dangerous route through Mexico, in search of a better life in the United States.

In the second half of the year, the Belarusian authorities were accused by the European Union of facilitating the movement of migrants and asylum seekers towards the borders of Poland and Lithuania. The crisis became political, with border fences erected and people pushed back by Polish authorities. People became stranded literally in the middle, in cold and dismal conditions, as Belarus continued to push people to the border. MSF teams offered medical and humanitarian support where we had access in Belarus; we tried to work in Poland, before leaving at the end of the year, for lack of access being granted by the authorities.

In Libya, the severe violence perpetrated against migrants and refugees held in detention centres led us to suspend our activities in



Tripoli between June and September. The terrible conditions inside the country continued to push people to attempt to cross the central Mediterranean Sea, the world's deadliest migration route. In 2021, we maintained our search and rescue operations, on a new, self-chartered boat, the *Geo Barents*.

## DISEASE AND DISPLACEMENT CONTINUE IN THE SAHEL

Life for people across the Sahel region continued to deteriorate in 2021, with violence spreading deeper into Burkina Faso, Mali, Niger and Nigeria, and causing waves of displacement. Inside displacement camps, people are exposed to other dangers, such as epidemics and diseases caused by poor sanitation and hygiene conditions.

An upsurge in violence in northwestern Nigeria, especially in Zamfara and Katsina states, forced thousands of people to flee over the border into Niger, where our teams treated unprecedented numbers of children for severe malnutrition. We also responded to outbreaks of malaria, measles and meningitis, diseases which are particularly lethal in malnourished children, in Niger and other countries in the region.

Even medical care was not respected – in January, an MSF ambulance came under attack by armed militiamen in central Mali, resulting in the death of one of the patients it was transporting.

## CHRONIC VIOLENCE CAUSES CRISES ACROSS COMMUNITIES

Enduring violence and conflict across a number of countries in 2021 led to continuing situations of hardship and crisis for people and communities.

People living in northeastern Democratic Republic of Congo (DRC), particularly North Kivu, South Kivu and Ituri provinces, have experienced decades of often horrific levels of violence. In North Kivu province – which experienced both DRC's twelfth Ebola outbreak and the devastating consequences of the eruption of volcano Mount Nyiragongo in 2021 – residents fled in scattered directions to escape the often-intense fighting occurring between the army and local armed groups. The people who have ended up internally displaced live in often terrible situations in camps, where transmissible diseases and sexual and gender-based violence are common.

In neighbouring Ituri province, even our teams were not immune from the violence; in late October, unknown armed attackers targeted an MSF convoy, injuring two staff. The attack forced us to first suspend our activities, and subsequently close our projects, in two health zones where access to healthcare is largely lacking.

The political, economic and security situations in Haiti significantly deteriorated in 2021, with the July assassination of the president and another devastating earthquake in August. Neighbourhoods in the capital Port-au-Prince have been taken over by armed gangs, who rule the streets, with abductions, violence and even murder becoming commonplace. As the streets are so unsafe, people in these areas are left unable to access healthcare.

In Cameroon, extreme violence in the country's English-speaking North-West and South-West regions has continued, leaving communities with difficult or no access to healthcare. In the North-West region, the forced withdrawal of our teams, due to an ongoing suspension by Cameroonian authorities, and the complete absence of humanitarian assistance in this part of the country, have only served to widen the gaping hole in medical services in an area badly affected by armed violence.

Our teams are present and respond to high medical needs for communities affected by ongoing and/or chronic violence in places



Rhoe Internally Displaced People camp, DR Congo. © Alexis Huguet/MSF

including Cabo Delgado province in Mozambique, Central African Republic, and parts of South Sudan.

## EXTREME SITUATIONS CAUSED BY EXTREME WEATHER

Whether due to the climate emergency or not, our teams responded to the often-disastrous consequences of extreme weather in 2021.

Severe floods hit South Sudan hard for the third consecutive year. Bentiu displaced people's camp and Mayom were again flooded out. Our teams delivered emergency healthcare and relief items, such as plastic sheeting and mosquito nets, to people. Increased rain due to climate change brought floods to parts of Niger, including the capital, Niamey. For the second year running, we saw unusually high numbers of patients with malaria and malnutrition in Niamey, an area where we have been working for the last 20 years.

At the other extreme, a lack of rain and drought in parts of Somalia exacerbated the 'hunger gap' or lean season between harvests. In Madagascar, deforestation worsened a devastating drought, leading to crop failure. In these places, our teams responded to high levels of malnutrition.

## PRACTICAL RESULTS FOR TB

In late October, we announced positive early results from the TB PRACTECAL clinical trial. The trial, which aims to improve treatment for drug-resistant TB (DR-TB), showed that nearly nine out of 10 patients were cured using an all-oral drug regimen for six months. This is a drastic improvement on the standard two-year regimen, which only cures half of patients and involves daily painful injections, which often have significant side effects. These results have prompted the World Health Organization to update its DR-TB treatment recommendations.

We are enrolling patients for the endTB-Q trial, which seeks to add to the research to help revolutionise treatment for the toughest strains of DR-TB. Despite this progress, TB still remains a neglected disease, where treatment is often ill-adapted to patients' needs, and where further research on shorter and more patient-friendly protocols – including on appropriate paediatric treatments and diagnostics – is badly needed.

On 22 December 2021, we marked the 50th anniversary of the founding of MSF by a group of journalists and doctors in Paris. After 50 years of humanity, we continue to be guided by our core principles of independence and impartiality, and the humanitarian spirit that inspired our founders.

# TREASURER'S REPORT

## COMBINED ACCOUNTS 2021

Once again, it's my honor to present MSF's audited combined Financial Statements. The combined accounts represent an aggregation of the audited Financial Statements of the entities listed on page 17, comprising 23 sections, 11 branch offices, 9 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

After the unprecedented levels of generosity MSF experienced in the previous year, in 2021, Donors not only continued their financial support, but MSF actually experienced a 2 per cent increase in operating income, which rose to €1.936 billion (€1.902 billion in 2020). More importantly, gifts from individual donors, with a 5 per cent increase, increased their relative weight in the income mix and represent 87 per cent of the total income (84% in 2020).

MSF's individual donor base has remained stable: 7 million individual supporters, together with private institutions, provided 97.4 per cent of MSF's income in 2021. Income from States and public and multilateral organisations reached €29 million, representing 1.5 per cent of total income (1.4% in 2020). The remaining 1.4 per cent of MSF income came mainly from sales of relief goods to other humanitarian organisations and from interest on financial investments.

## EXPENDITURE

Total operating expenditures in 2021 grew by 6.1 per cent, reaching €1.783 billion (€1.680 billion in 2020). Social mission expenditures saw a €81 million increase, reaching €1.434 billion (€1.353 billion in 2020), thus representing 80.4 per cent of the total operating expenditure (80.5 in 2020); General management and administration expenditure increased by €1 million, representing 4.4 per cent of total operating expenditure (4.6 in 2020); while fundraising expenditure increased by €20 million, reaching €270 million (€250 million in 2020), representing 15.1 per cent of total operating expenditure, (14.9 per cent in 2020), partly related to the increased volume in donations.

The table below breaks down these categories further still:

	In millions of €	
	2021	2020
Programmes	1,149	1,081
Programme support	216	203
Awareness-raising and Access Campaign	43	43
Other humanitarian activities	26	26
<b>Total social mission</b>	<b>1,434</b>	<b>1,353</b>
Fundraising	270	250
Management and general administration	79	77
<b>Total other expenses</b>	<b>349</b>	<b>327</b>
<b>Total</b>	<b>1,783</b>	<b>1,680</b>

## PROGRAMME EXPENDITURE

Countries where we ran programmes with spending over €25 million in 2021 are listed below:

	In millions of €	
	2021	2020
Democratic Republic of Congo	95	114
Yemen	90	76
South Sudan	80	78
Central African Republic	70	69
Nigeria	53	45
Sudan	40	23
Afghanistan	39	33
Ethiopia	35	15
Haiti	35	23
Niger	34	27
Syria	32	32
Bangladesh	30	33
Iraq	30	39
Mali	30	27
Lebanon	25	31

The countries in this table accounted for 62 per cent of MSF's 2021 programme expenditure (2020: 62 per cent for the same countries). In 2021, as we discontinued surge interventions responding to the COVID-19 pandemic in several countries, MSF reduced the total number of countries in which MSF had interventions from 85 to 72, thus returning to pre-pandemic number of intervention countries. Expenditure in each country of intervention is set out in more detail on pages 38 to 73 of this report.

## RESULT FOR THE YEAR, RESERVES AND CASH

The result for 2021, after adjusting for foreign exchange gains of €17 million, presents a surplus of €169 million (€192 million in 2020). This surplus increases the level of reserves (organisational capital and restricted funds) as of 31 December 2021 by €209 million (which includes the €169 million surplus and the impact of updating the value in Euros of the initial value of some Balance Sheet items) to €1.34 billion, or the equivalent to 9.1 months of the year's operating expenses (8.1 months for 2020). The level of cash and cash equivalents as of 31 December 2021 was €1.027 billion (€828 million in 2020), or the equivalent to 6.9 months of the year's operating expenses (5.9 months for 2020). The comfortable level of reserves at the end of 2021 has given the opportunity for the Operational Directorates to plan for an increase in social mission expenditure in 2022.



Yvan Legris  
International Treasurer

# AUDITORS' REPORT



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

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

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

Geneva, 30 May 2022

## Report of the Independent Auditors to the Members of the Médecins Sans Frontières 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 11 to 36, which comprise the statement of financial activities, statement of financial position, statement of changes in funds, statement of cash flows and notes for the year ended 31 December 2021.

### 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 2021 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

Anne-Céline Bosviel  
Licensed Audit Expert  
Auditor in charge

Laurent Bludzien  
Licensed Audit Expert

# COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021



# STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted	Restricted	<i>In thousands of €</i>	
				2021	2020
Individuals	2.1.1/4.2.1	1,603,443	71,368	1,674,811	1,598,791
Private institutions	2.1.1/4.2.1	125,391	85,406	210,796	249,292
<b>Private income</b>		<b>1,728,834</b>	<b>156,774</b>	<b>1,885,607</b>	<b>1,848,083</b>
<b>Public institutional income</b>	2.1.2	<b>927</b>	<b>27,787</b>	<b>28,714</b>	<b>26,452</b>
<b>Other operating income</b>	2.1.3/4.2.1	<b>21,320</b>	-	<b>21,320</b>	<b>27,172</b>
<b>Operating income</b>	2.1	<b>1,751,081</b>	<b>184,561</b>	<b>1,935,642</b>	<b>1,901,706</b>
Programmes	2.2.1/2.2.3	980,842	167,692	1,148,534	1,080,724
Programme support	2.2.1/2.2.4	210,771	4,931	215,702	203,170
Awareness-raising and Access Campaign	2.2.1/2.2.5	43,426	-	43,426	42,561
Other humanitarian activities	2.2.1/2.2.6	26,426	-	26,426	26,183
<b>Social mission</b>		<b>1,261,466</b>	<b>172,623</b>	<b>1,434,089</b>	<b>1,352,639</b>
Fundraising	2.2.7	269,288	512	269,800	249,640
Management and general administration	2.2.8	77,826	1,049	78,875	77,531
<b>Other operating expenses</b>		<b>347,114</b>	<b>1,561</b>	<b>348,675</b>	<b>327,171</b>
<b>Operating expenses</b>	2.2	<b>1,608,580</b>	<b>174,184</b>	<b>1,782,763</b>	<b>1,679,810</b>
<b>Operating surplus</b>		<b>142,501</b>	<b>10,377</b>	<b>152,878</b>	<b>221,897</b>
<b>Financial surplus/(deficit)</b>	2.3	<b>-993</b>	<b>5,315</b>	<b>4,322</b>	<b>3,405</b>
<b>Extraordinary (deficit)/surplus</b>	2.4	<b>-5,379</b>	-	<b>-5,379</b>	<b>-11,594</b>
<b>Net exchange gain/(loss) unrealised and realised</b>	2.2.9	<b>16,422</b>	<b>1,039</b>	<b>17,461</b>	<b>-21,610</b>
<b>TOTAL SURPLUS BEFORE CHANGES IN FUNDS</b>		<b>152,551</b>	<b>16,731</b>	<b>169,282</b>	<b>192,098</b>
<i>Change in restricted funds</i>		-	-16,731	-16,731	-3,310
<i>Change in unrestricted funds</i>		-152,551	-	-152,551	188,788
<b>TOTAL DEFICIT/SURPLUS AFTER CHANGES IN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# STATEMENT OF FINANCIAL POSITION

In thousands of €

	Notes	2021	2020
Cash and cash equivalents	3.1	1,027,493	827,624
Inventories	3.2	68,590	70,921
Grants receivable	3.3	52,360	29,058
Contributions receivable	3.4	41,884	49,968
Other receivables	3.5	146,268	121,831
Prepaid expenses and accrued income		24,114	19,339
Other assets		3,027	5,895
<b>Current assets</b>		<b>1,363,738</b>	<b>1,124,635</b>
Receivables	3.3/3.5	7,339	6,256
Financial assets	3.6	70,568	52,757
Property, plant and equipment	3.7	270,812	253,800
Intangible assets	3.7	22,904	21,993
<b>Non-current assets</b>		<b>371,623</b>	<b>334,806</b>
<b>Assets</b>		<b>1,735,361</b>	<b>1,459,441</b>
Deferred income	3.8	43,244	27,310
Accounts payable and accrued expenses	3.9	193,015	172,340
Financial debts	3.11	6,570	6,396
Provisions	3.12	46,781	34,000
<b>Current liabilities</b>		<b>289,610</b>	<b>240,047</b>
Deferred income	3.8	21,629	4,000
Accounts payable and accrued expenses	3.9	15,206	15,384
Financial debts	3.11	44,058	49,623
Provisions	3.12	20,190	14,533
<b>Non-current liabilities</b>		<b>101,083</b>	<b>83,539</b>
<b>Liabilities</b>		<b>390,692</b>	<b>323,585</b>
<b>Restricted funds</b>		<b>41,647</b>	<b>32,155</b>
Capital for foundation		7,845	6,725
Minimum compulsory level of retained earnings		573	531
Translation reserves		48,514	16,882
Unrestricted funds		1,246,090	1,079,563
<b>Organisational capital</b>		<b>1,303,021</b>	<b>1,103,701</b>
<b>Liabilities, funds and capital</b>		<b>1,735,361</b>	<b>1,459,441</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.
- Organisational capital, which represents: capital for foundation; compulsory retained earnings within certain combined entities; translation adjustments arising from the translation of entities' financial statements into euros; and unrestricted funds, which are unspent donor non-designated funds to be spent at the discretion of MSF to further its social mission.

*In thousands of €*

2021	Notes	2020	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2021
Temporarily restricted funds	Pages 15-16	27,888	-	-	-5,278	16,437	39,047
Permanently restricted funds		4,267	-	-	-1,961	294	2,600
<b>Restricted funds</b>		<b>32,155</b>	<b>-</b>	<b>-</b>	<b>-7,239</b>	<b>16,731</b>	<b>41,647</b>
Capital for foundation		6,725	1,119	-	-	-	7,845
Compulsory retained earnings		531	-	-	48	-6	573
Translation reserves	1.5	16,882	-	31,633	-	-	48,514
Unrestricted funds		1,079,563	-	-	13,970	152,557	1,246,090
<b>Organisational capital</b>		<b>1,103,701</b>	<b>1,119</b>	<b>31,633</b>	<b>14,018</b>	<b>152,551</b>	<b>1,303,021</b>

*In thousands of €*

2020	Notes	2019	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2020
Temporarily restricted funds	Pages 15-16	27,035	-	-	-1,346	2,199	27,888
Permanently restricted funds		8,470	-	-	-5,312	1,110	4,267
<b>Restricted funds</b>		<b>35,504</b>	<b>-</b>	<b>-</b>	<b>-6,659</b>	<b>3,310</b>	<b>32,155</b>
Capital for foundation		6,438	287	-	-	-	6,725
Compulsory retained earnings		1,368	-	-	-839	1	531
Translation reserves	1.5	39,241	-	-22,359	-	-	16,882
Unrestricted funds		882,017	710	-	8,049	188,787	1,079,563
<b>Organisational capital</b>		<b>929,064</b>	<b>997</b>	<b>-22,359</b>	<b>7,211</b>	<b>188,788</b>	<b>1,103,701</b>

The details of temporarily restricted funds by destination are disclosed overleaf (page 14), where only countries to which more than €500,000 worth of movements in funds 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 programmes 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.

## DETAIL OF CHANGES IN TEMPORARILY RESTRICTED FUNDS PER COUNTRY

Covid-19 donations of 2020 and 2021 are included in the missions below:

In thousands of €

	2020	Allocation (A)	Transfer between projects (B)	Utilisation (C)	Forex gain/ loss (D)	Net change (A+B+C+D)	Other movements	2021
Afghanistan	235	15,607	24	15,288	102	445	-459	221
Bangladesh	-	5,047	-19	4,935	59	152	-152	-
Brazil	-	2,259	1,921	4,084	71	168	-168	-
Burkina Faso	-	895	112	1,007	-	-	-	-
Cameroon	-	1,726	44	1,770	-	-	-	-
Central African Republic	-	4,640	293	4,949	17	1	-1	-
Colombia	-	665	-	669	5	1	-1	-
Democratic Republic of Congo	336	9,929	751	10,819	31	-108	-228	-
Emergency	-	690	-148	516	-	26	-26	-
Eswatini	-	917	-	925	8	-	-	-
Ethiopia	-	5,681	-224	5,335	34	156	-156	-
France	-	1,252	84	1,337	-	-	-	-
Georgia	-	1,513	-	1,513	-	-	-	-
Greece	291	2,501	35	2,638	-1	-103	-	188
Guinea	96	360	106	582	20	-96	-	-
Haiti	-	6,263	78	5,796	26	571	-516	55
Honduras	-	1,255	1	1,254	-	1	-1	-
India	634	8,020	201	7,881	98	438	-919	154
Iraq	283	2,977	1,046	4,298	-3	-278	-5	1
Italy	-	810	-	-	-	810	-	810
Jordan	104	379	256	745	7	-103	-1	-
Kenya	-	6,020	6	6,038	13	1	-1	-
Lebanon	97	4,506	34	4,662	30	-92	-4	-
Liberia	-	976	-	969	-	6	-6	-
Libya	-	1,030	-	1,043	13	-	-	-
Madagascar	-	3,226	18	3,250	25	19	-19	-
Malawi	-	804	-	810	11	6	-6	-
Mali	-	1,834	169	1,919	-2	82	-82	-
Mexico	-	1,028	75	1,062	-2	39	-39	-
Mozambique	359	996	199	1,199	4	-	-	359
Myanmar	-	1,738	681	2,394	7	32	-32	-
Niger	-	2,626	518	3,144	-	-	-	-
Nigeria	-	3,277	81	3,337	-17	3	-4	-
Palestine	-	2,273	-	2,169	6	110	-110	-
Peru	-	995	265	1,262	16	14	-10	4
Search and rescue operations	8	872	157	1,055	26	-	-	8
Sierra Leone	111	4,055	188	4,176	2	68	-20	160
Somalia	451	243	8	733	185	-297	-	153
South Africa	-	2,268	376	2,651	7	-	-	-
South Sudan	9	7,000	479	9,802	36	-2,288	2,279	1
Sudan	-	3,626	253	3,888	10	2	-2	-
Syria	22	1,471	111	1,507	9	84	-71	35
Tanzania	-	3,677	14	3,691	-	-	-	-
Uganda	-	1,821	109	1,938	9	-	-	-
Uzbekistan	-	905	19	922	1	3	-3	-
Venezuela	-	2,043	4	2,047	1	1	-1	-
Yemen	155	12,699	2,665	15,426	222	160	-238	77
Restricted in time	18,480	12,979	4,826	-	2,175	19,980	-2,363	36,097
Headquarters programme support	-267	7,053	369	6,595	20	847	-233	347
Private fundraising	-	195	229	512	87	-	-	-
Management and general administration	-	995	54	1,049	-	-	-	-
Other and transversal activities	6,483	22,960	-16,469	8,589	-2,329	-4,426	-1,681	376
<b>Total temporarily restricted funds</b>	<b>27,888</b>	<b>189,582</b>	<b>-</b>	<b>174,184</b>	<b>1,039</b>	<b>16,437</b>	<b>-5,278</b>	<b>39,047</b>



# STATEMENT OF CASH FLOWS

	Notes	<i>In thousands of €</i>	
		2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Total operating income		1,935,642	1,902,450
Operating and exceptional expenses relating to fundraising		275,179	-262,061
Change in provisions on receivables		-24	10,878
Change in receivables from private donors		-33,727	-29,326
Change in deferred income		26,333	-4,446
Change in receivables from public institutions		-2,991	4,294
Change in public institutional liabilities		5,600	-5,185
<b>1. Cash flows from income-generating activities</b>		<b>1,655,654</b>	<b>1,616,606</b>
Total operating expenses (excluding fundraising)		-1,512,964	-1,430,169
Depreciation, amortisation		22,203	19,201
Change in provisions on operating activities		16,928	9,281
Change in inventories		3,232	-16,257
Change in other receivables and current assets		1,425	-14,331
Change in other liabilities		10,498	30,645
<b>2. Cash flows used for humanitarian and other activities</b>		<b>-1,458,678</b>	<b>-1,401,630</b>
<b>Net cash flows from operating activities (A) = 1+2</b>		<b>196,976</b>	<b>214,975</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Income from subsidies and from proceed of assets		82	82
Investments in financial assets		-13,897	-9,457
Investments in tangible assets		-28,859	-22,210
Investments in intangible assets		-7,307	-6,571
Disposal of non-current assets		1,721	9,084
Provisions related to investing activities		-	63
Change in investment subsidies liabilities		-296	3,619
<b>Net cash from investing activities (B)</b>		<b>-48,555</b>	<b>-25,516</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Net result from financial activities		4,322	3,405
Change in financial debts		-4,145	-5,762
Change in capital		1,119	997
<b>Net cash from financing activities (C)</b>		<b>1,296</b>	<b>-1,361</b>
<b>OTHER CASH FLOWS</b>			
Effect of exchange rate fluctuations (D)		50,151	-38,723
<b>CHANGE IN CASH AND EQUIVALENTS (A+B+C+D)</b>		<b>199,968</b>	<b>149,376</b>
<b>OPENING CASH AND EQUIVALENTS (E)</b>		<b>827,624</b>	<b>678,248</b>
<b>CLOSING CASH AND EQUIVALENTS (A+B+C+D+E)</b>		<b>1,027,493</b>	<b>827,624</b>



# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

# 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 25 May 2022 and will be presented for approval by the International General Assembly on 30 June 2022.

## 1.2 BASIS OF COMBINATION

### Scope of combination

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

MSF Australia	1–9 Glebe Point Road, Glebe NSW 2037, Australia
MSF Austria	Taborstraße 10 A-1020, Vienna, Austria
MSF Belgium	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium
MSF 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 17 N° 45D-31, Bogotá, Colombia
MSF Czech Republic	Lékaři bez hranic, o.p.s, Zenklova 2245/29, 180 00 Praha 8, Czech Republic
MSF Denmark	Strandlodsvej 44, 2, 2300 København S, Denmark
MSF Eastern Africa	3rd Floor, Pitman House, Jakaya Kikwete Road, Nairobi, Kenya
MSF Finland	Kumpulantie 5, 00520 Helsinki, Finland
MSF France	14-34 avenue Jean Jaures, 75019 Paris, France
MSF Germany	Schwedenstraße 9, D-13359 Berlin, Germany
MSF Greece	15 Xenias St., 115 27 Athens, Greece
MSF Hong Kong	22/F Pacific Plaza, 410– 418 Des Voeux Road West, Sai Wan, Hong Kong
MSF India	5th Floor, Okhla NSIC Metro Station Building, New Delhi - 110020
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 LAT	Avenida Santa Fe 4559 C1425BHH, Ciudad de Buenos Aires, Argentina
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 New Zealand	118 Stone Wall Rise, Maungatapere, Whangarei 0179, New Zealand
MSF Norway	Hausmannsgate 6, Postboks 8813 Youngstorget, 0028 Oslo, Norway
MSF Poland	ul. Emilii Plater 28 lok. IX/ALW. 00-688 Warszawa, Poland
MSF South Africa	70 Fox Street, 9th 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 Supply	Chée de Vilvorde, Vilvoordsestweg 140, 1120 Neder-Over-Heembeek, Belgium
MSF Sweden	Fredsbergsgatan 24, 3 trappor, Box 47021, 100 74 Stockholm, Sweden
MSF Switzerland	Rue de Lausanne 78, Case Postale 1016, CH-1211 Geneva 1, Switzerland
MSF Taiwan	7F., No. 35, Sec. 3, Minquan E. Rd., Zhongshan Dist., Taipei City 104, Taiwan
MSF The Netherland	Plantage Middenlaan 14, 1018 DD, Amsterdam, Netherlands
MSF UK	Lower Ground Floor, Chancery Exchange, 10 Furnival Street, London, EC4A 1AB, UK
MSF Uruguay	Luis Alberto de Herrera 1248 – Torre Plaza, Unidad 051 - CP 11300, Montevideo, Uruguay
MSF USA	40 Rector Street, 16th Floor, New York, NY, 10006-1751, United States
Ärzte Ohne Grenzen Foundation	Schwedenstraße 9, D-13359 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
Shared IT Services	Lékari bez hranic, o.p.s, Zenklova 2245/29, 180 00 Praha 8, Czech Republic

MSF New Zealand and MSF Poland were added to the combined reporting as of 1 January 2021.

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 euros. 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	
	2021	2020	2021	2020
ARS	116.46	103.15	112.39	80.30
AUD	1.56	1.59	1.57	1.65
BRL	6.31	6.37	6.38	5.89
CAD	1.44	1.56	1.48	1.53
CHF	1.03	1.08	1.08	1.07
CNY	7.19	8.02	7.63	7.88
COP	4596.75	4,191.89	4420.16	4,218.88
CZK	24.86	26.24	25.64	26.45
DKK	7.44	7.44	7.44	7.45
EUR	1.00	1.00	1.00	1.00
GBP	0.84	0.90	0.86	0.89
HKD	8.83	9.51	9.19	8.86
INR	84.23	89.66	87.44	84.65
JPY	130.38	126.49	129.88	121.87
KES	127.31	132.62	128.62	120.25
KRW	1346.38	1,336.00	1354.06	1,345.70
MXN	23.14	24.42	23.99	24.51
NOK	9.99	10.47	10.16	10.72
NZD	1.66	1.70	1.67	1.76
PLN	4.60	4.53	4.57	4.54
SEK	10.25	10.03	10.15	10.48
SGD	1.53	1.62	1.59	1.57
TWD	31.40	34.43	33.01	33.54
USD	1.13	1.23	1.18	1.14
UYU	50.07	51.20	51.02	47.44
ZAR	18.06	18.02	17.48	18.76

## 1.6 CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES

The 2021 Financial Statements do not contain any changes in accounting policies compared with 2020. The 2021 Financial Statements present some minor disclosure reclassifications of 2020 figures aim at isolating non-current receivables (grant contribution and other receivables) from current ones.

## 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 conditions imposed by donors (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 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>	
	<b>2021</b>	<b>2020</b>
Headquarters	2,686	3,635
Field programme expenses	1,996	1,747
In-kind donations - COVID	930	1,278
<b>In-kind donations and services</b>	<b>5,612</b>	<b>6,660</b>

## 2.1.1 PRIVATE INCOME

	<i>In thousands of €</i>	
	<b>2021</b>	<b>2020</b>
Donations	1,355,028	1,300,157
Legacies and bequests	319,653	298,511
Membership fees	129	123
<b>Income from individuals</b>	<b>1,674,811</b>	<b>1,598,791</b>

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

	<i>In thousands of €</i>	
	<b>2021</b>	<b>2020</b>
Companies	74,896	95,230
Trusts and foundations	92,504	115,046
Lottery and special events	39,379	35,331
Joint appeals	1,195	828
Other private institutions	2,822	2,857
<b>Income from private institutions</b>	<b>210,796</b>	<b>249,292</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.

	<i>€</i>	
	<b>2021</b>	<b>2020</b>
Switzerland	7,500	11,731
Canada	15,176	6,601
Japan	-	2,294
International Drug Purchase Facility (UNITAID)	2,616	2,543
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	1,017	1,664
UN institutions	47	-
Other public institutions	2,358	1,619
<b>Public institutional income</b>	<b>28,714</b>	<b>26,452</b>

## 2.1.3 OTHER INCOME

	<i>In thousands of €</i>	
	<b>2021</b>	<b>2020</b>
Investment subsidies recorded as income	82	82
Merchandising	59	634
Equipment and services provided to other organisations	13,257	17,389
Other revenues	7,921	9,067
<b>Other income</b>	<b>21,320</b>	<b>27,172</b>

## 2.2 OPERATING EXPENSES

### 2.2.1 FUNCTIONAL EXPENSES

#### SOCIAL MISSION

Nature of expenses	<i>In thousands of €</i>				
	Programmes	Programme support	Awareness-raising and Access Campaign	Other humanitarian activities	Total social mission
Personnel costs	569,452	149,399	25,581	6,851	<b>751,282</b>
Medical and nutrition	214,965	122	1	8,204	<b>223,292</b>
Travel and transportation	133,167	3,052	314	3,800	<b>140,333</b>
Office expenses	84,145	7,914	1,671	1,092	<b>94,823</b>
Logistics and sanitation	68,199	2,297	4	1,185	<b>71,684</b>
Professional services	15,684	9,599	3,675	212	<b>29,170</b>
Communications	22,394	849	966	182	<b>24,390</b>
Grants to external partners	9,985	4	-	4,239	<b>14,227</b>
Depreciation	7,095	1,899	77	33	<b>9,103</b>
Taxes	2,688	1,722	166	198	<b>4,774</b>
Promotional expenses	-	1,169	2,181	11	<b>3,360</b>
Publications	-	191	2,496	62	<b>2,749</b>
Bank fees	2,904	168	2	12	<b>3,086</b>
Others	17,857	4,828	326	51	<b>23,062</b>
<b>TOTAL BEFORE OVERHEADS</b>	<b>1,148,534</b>	<b>183,212</b>	<b>37,460</b>	<b>26,132</b>	<b>1,395,337</b>
Overheads allocation	-	32,491	5,967	294	38,751
<b>TOTAL AFTER OVERHEADS ALLOCATION</b>	<b>1,148,534</b>	<b>215,702</b>	<b>43,426</b>	<b>26,426</b>	<b>1,434,089</b>

#### OTHER EXPENSES

Nature of expenses					SOCIAL MISSION AND OTHER EXPENSES TOTAL	
	Fundraising	Management and general administration	Total other operating expenses	Overheads	2021	2020
Personnel costs	57,994	52,382	<b>110,376</b>	22,485	<b>884,143</b>	868,157
Medical and nutrition	-	4	<b>4</b>	7	<b>223,303</b>	204,737
Travel and transportation	1,365	619	<b>1,985</b>	239	<b>142,557</b>	121,287
Office expenses	5,217	2,814	<b>8,032</b>	21,279	<b>124,134</b>	120,926
Logistics and sanitation	104	2	<b>106</b>	1	<b>71,792</b>	60,386
Professional services	34,110	7,226	<b>41,337</b>	4,348	<b>74,855</b>	59,933
Communications	24,109	281	<b>24,390</b>	1,404	<b>50,185</b>	43,192
Grants to external partners	-	61	<b>61</b>	78	<b>14,366</b>	16,612
Depreciation	1,815	573	<b>2,387</b>	10,198	<b>21,689</b>	19,201
Taxes	1,665	971	<b>2,639</b>	1,214	<b>8,627</b>	8,635
Promotional expenses	99,626	174	<b>99,799</b>	319	<b>103,478</b>	107,122
Publications	24,664	219	<b>24,882</b>	81	<b>27,712</b>	23,590
Bank fees	3,692	889	<b>4,581</b>	146	<b>7,813</b>	7,976
Others	3,156	1,098	<b>4,254</b>	793	<b>28,109</b>	18,056
<b>TOTAL BEFORE OVERHEADS</b>	<b>257,516</b>	<b>67,313</b>	<b>324,833</b>	<b>62,593</b>	<b>1,782,763</b>	<b>1,679,810</b>
Overheads allocation	12,283	11,558	23,841	-62,593	-	-
<b>TOTAL AFTER OVERHEADS ALLOCATION</b>	<b>269,800</b>	<b>78,872</b>	<b>348,675</b>	-	<b>1,782,763</b>	<b>1,679,810</b>

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

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



## 2.2.2 PERSONNEL EXPENSES

*In thousands of €*

	Employees in headquarters	International field staff	Locally hired field staff	Consultants	2021	2020
Programmes	-	194,197	373,176	2,079	569,452	571,246
Programme support	139,731	4,197	4,435	1,036	149,399	142,825
Awareness-raising and Access Campaign	25,581	-	-	-	25,581	25,145
Other humanitarian activities	6,851	-	-	-	6,851	4,269
Fundraising	57,994	-	-	-	57,994	53,606
Management, general and administration	52,382	-	-	-	52,382	47,960
Overheads	22,485	-	-	-	22,485	23,106
<b>Personnel expenses</b>	<b>305,023</b>	<b>198,394</b>	<b>377,611</b>	<b>3,115</b>	<b>884,143</b>	<b>868,157</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	North America	Transversal	2021	2020
Personnel costs	307,756	63,960	27,987	40,567	119,198	36	9,497	569,001	571,246
Medical and nutrition	111,354	25,982	5,478	13,075	57,819	-	899	214,608	195,127
Travel and transportation	87,016	13,059	2,659	9,933	17,320	-	2,992	132,979	112,878
Office expenses	48,521	7,925	3,948	8,217	13,866	5	1,379	83,861	82,986
Logistics and sanitation	44,187	5,770	1,942	6,025	9,458	-	755	68,138	56,221
Communications	15,342	1,779	664	1,304	2,614	-	662	22,364	17,254
Professional services	4,206	2,045	1,220	1,045	1,852	-	5,271	15,640	12,362
Private grants	4,614	711	435	-267	1,235	-	3,256	9,985	11,932
Depreciation	2,568	3,481	59	55	132	-	799	7,094	3,033
Financial expenses	1,563	131	35	272	862	-	34	2,897	2,768
Taxes	1,176	1,026	100	203	79	-	98	2,681	2,537
Others	12,872	1,785	741	234	3,609	-	46	19,286	12,380
<b>Programmes</b>	<b>641,176</b>	<b>127,654</b>	<b>45,268</b>	<b>80,663</b>	<b>228,045</b>	<b>41</b>	<b>25,687</b>	<b>1,148,534</b>	<b>1,080,724</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 €6.6 million, 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 people 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 brings down barriers that keep people from getting the treatment they need to stay alive and healthy. The Access Campaign advocates for effective drugs, tests and vaccines that are available, affordable, suited to the people we care for, and adapted to the places where they live.

	<i>In thousands of €</i>	
	2021	2020
Awareness-raising	38,378	37,319
Access Campaign	5,048	5,242
<b>Total</b>	<b>43,426</b>	<b>42,561</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 represent the gains/losses resulting from the revaluation of the Statement of Financial Position items of reporting entities that are not expressed in their functional currency.

## 2.3 FINANCIAL ACTIVITIES

Financial activities represent income and expenses resulting from financial and investment activities.

	<i>In thousands of €</i>	
	2021	2020
Financial income	5,852	4,441
Financial expenses	-1,530	-1,036
<b>Financial Surplus/(Deficit)</b>	<b>4,322</b>	<b>3,405</b>

## 2.4 EXTRAORDINARY ACTIVITIES

Exceptional activities represent income and expenses not related to operating or financial activities. In 2020 they relate to the sale of the main headquarters building in Geneva (Extraordinary income referred to the sale price, while extraordinary expenses referred to the write-off of the net book value), and to an exceptional provision for tax.

	<i>In thousands of €</i>	
	2021	2020
Extraordinary income	176	15,356
Extraordinary expenses	-5,556	-26,950
<b>Extraordinary Surplus/(Deficit)</b>	<b>-5,379</b>	<b>-11,594</b>

# 3 NOTES TO THE STATEMENT OF FINANCIAL POSITION

## 3.1 CASH AND EQUIVALENTS

	<i>In thousands of €</i>	
	2021	2020
Short-term deposits	334,642	223,058
Cash at headquarters	615,889	534,988
Cash in the field	76,962	69,578
<b>Cash and cash equivalents</b>	<b>1,027,493</b>	<b>827,624</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

			<i>In thousands of €</i>	
	Gross value	Provision	2021	2020
Medical and non-medical relief goods	71,587	-3,721	67,866	69,914
Other inventories	724	-	724	1,007
<b>Inventories</b>	<b>72,311</b>	<b>-3,721</b>	<b>68,590</b>	<b>70,921</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

	Current		Non-current		Total	
	2021	2020	2021	2020	2021	2020
Grants receivable from private donors	41,215	22,160	6,305	2,473	47,520	24,633
Grants receivable from public institutions	11,145	6,899	999	1,852	12,144	8,751
<b>Grants receivable</b>	<b>52,360</b>	<b>29,058</b>	<b>7,304</b>	<b>4,325</b>	<b>59,664</b>	<b>33,384</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 grants and the funds received for each of these agreements.

## 3.4 CONTRIBUTIONS RECEIVABLE

At 31 December 2021, the outstanding amount represents 41,884 thousand euros (2020: 49,968 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 2021.

### 3.5 OTHER RECEIVABLES

Other receivables mainly relate to property received from legacies and bequests not yet sold, as well as to services provided and goods sold to other organisations.

*In thousands of €*

	Current		Non-current		Total	
	2021	2020	2021	2020	2021	2020
Services provided to other organisations	11,115	6,381	-	-	11,115	6,381
Legacies receivable	118,029	97,976	-	-	118,029	97,976
Other receivables	17,154	17,628	35	1,931	17,198	19,559
<b>Total gross value</b>	<b>146,297</b>	<b>121,985</b>	<b>35</b>	<b>1,931</b>	<b>146,333</b>	<b>123,916</b>
Provision	-29	-154	-	-	-29	-154
<b>Total net value other receivables</b>	<b>146,268</b>	<b>121,831</b>	<b>35</b>	<b>1,931</b>	<b>146,304</b>	<b>123,762</b>

### 3.6 FINANCIAL ASSETS

*In thousands of €*

	Gross value	Provision	2021	2020
Long-term investments	58,391	-	58,391	40,720
Other financial assets	12,264	-87	12,177	12,037
<b>Financial assets</b>	<b>70,655</b>	<b>-87</b>	<b>70,568</b>	<b>52,757</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.

*In thousands of €*

	Net value 2020	Additions	Disposals	Depreciation and amortisation	Foreign exchange gain / loss	Reclassification	Net value 2021
<b>Intangible assets</b>	<b>21,993</b>	<b>7,307</b>	<b>-273</b>	<b>-6,511</b>	<b>381</b>	<b>7</b>	<b>22,904</b>
Land	82,873	-	-	-	1,284	-	84,156
Buildings	120,818	5,838	-	-9,204	2,534	4,782	124,768
Tangible fixed assets under construction	17,986	17,341	-	-	1,294	-7,300	29,321
Fixtures	21,434	-	-14	-2,144	3	2,636	21,916
Furniture	2,353	219	-12	-778	41	19	1,841
Computers	6,220	3,216	-1,029	-2,141	223	153	6,643
Machinery and equipment	791	263	-3	-300	4	71	826
Other tangible assets	1,326	1,982	-391	-1,125	7	-459	1,341
<b>Property, plant and equipment</b>	<b>253,800</b>	<b>28,859</b>	<b>-1,448</b>	<b>-15,692</b>	<b>5,389</b>	<b>-96</b>	<b>270,812</b>
<b>Total intangible assets and PPE</b>	<b>275,793</b>	<b>36,166</b>	<b>-1,721</b>	<b>-22,203</b>	<b>5,770</b>	<b>-89</b>	<b>293,716</b>

In thousands of €

	Net value 2019	Additions	Disposals	Depreciation and amortisation	Foreign exchange gain / loss	Reclass- ification	Net value 2020
<b>Intangible assets</b>	<b>23,859</b>	<b>6,571</b>	<b>-151</b>	<b>-6,920</b>	<b>-279</b>	<b>-1,086</b>	<b>21,993</b>
Land	85,896	-	-1,625	-	-1,398	-	82,873
Buildings	128,452	4,278	-6,350	-3,903	-2,670	1,012	120,818
Tangible fixed assets under construction	6,294	11,910	-167	-	-52	-	17,986
Fixtures	23,211	725	-5	-2,431	-87	21	21,434
Furniture	3,189	117	-8	-870	-79	4	2,353
Computers	5,339	2,948	-510	-2,455	-212	1,110	6,220
Machinery and equipment	2,168	120	-108	-386	5	-1,008	791
Other tangible assets	1,335	2,113	-161	-2,234	-14	287	1,326
<b>Property, plant and equipment</b>	<b>255,883</b>	<b>22,210</b>	<b>-8,933</b>	<b>-12,280</b>	<b>-4,506</b>	<b>1,426</b>	<b>253,800</b>
<b>Total intangible assets and PPE</b>	<b>279,741</b>	<b>28,781</b>	<b>-9,084</b>	<b>-19,201</b>	<b>-4,785</b>	<b>340</b>	<b>275,793</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 equipments 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 €238 million worth of buildings (including those under construction) and land at 31 December 2021. 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 2021, the net value of the capitalised leased assets stands at €75,000, and of capitalised lease obligations at €17,000 (2020: €173,000 and €467,000, 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 €

	Current		Non-current		Total	
	2021	2020	2021	2020	2021	2020
Deferred income on public institutional grants	9,056	2,168	999	1,852	10,055	4,020
Deferred income on private grants	27,261	15,917	20,572	2,088	47,833	18,005
Other deferred income	595	2,598	-	-	595	2,598
Gross value of investment subsidies	6,332	6,626	58	60	6,390	6,686
<b>Deferred income</b>	<b>43,244</b>	<b>27,310</b>	<b>21,629</b>	<b>4,000</b>	<b>64,872</b>	<b>31,309</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 one 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	
	2021	2020	2021	2020	2021	2020
Accounts payable and accruals	91,275	76,299	277	136	91,552	76,435
Employee benefits	55,335	54,719	140	130	55,475	54,848
Accrued taxes	12,066	11,845	-	18	12,066	11,863
Public institutional grants payable	116	121	-	-	116	121
Private grants payable	2,156	2,150	-	-	2,156	2,150
Other liabilities	32,067	27,206	14,789	15,100	46,856	42,306
<b>Accounts payable and accrued expenses</b>	<b>193,015</b>	<b>172,340</b>	<b>15,206</b>	<b>15,384</b>	<b>208,221</b>	<b>187,724</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	
	2021	2020	2021	2020	2021	2020
Pension institutions with surplus	5,446	4,920	4,920	4,720	111%	111%
<b>TOTAL</b>	<b>5,446</b>	<b>4,920</b>	<b>4,920</b>	<b>4,720</b>	<b>111%</b>	<b>111%</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 Swiss 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, in compliance with Swiss GAAP FER/RPC.

### 3.11 FINANCIAL DEBTS

In thousands of €

	2021	2020
Current borrowings and loans	6,086	5,930
Current capitalised lease obligation	484	467
<b>Financial debts - Current</b>	<b>6,570</b>	<b>6,396</b>
Non-current borrowings and loans	41,024	46,123
Non-current capitalised lease obligation	3,033	3,500
<b>Financial debts - Non-current</b>	<b>44,058</b>	<b>49,623</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

In thousands of €

	2020	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain / loss	Reclassification	2021
Lawsuit contingency provision	7,627	8,886	-1,424	-353	3	-	14,738
Tax provision	6,629	7,886	-4,276	-1,380	228	-	9,086
Staff retirement plan provision	3,403	821	-645	-	84	-27	3,636
Project closure planned at year end provision	6,522	13,303	-8,551	-297	83	-	11,061
Other provisions	9,819	3,694	-1,547	-3,725	19	-	8,260
<b>Total provisions - Current</b>	<b>34,000</b>	<b>34,589</b>	<b>-16,443</b>	<b>-5,755</b>	<b>417</b>	<b>-27</b>	<b>46,781</b>
Lawsuit contingency provision	189	620	-54	-	-	-	755
Tax provision	13,528	5,351	-	-609	178	-	18,448
Staff retirement plan provision	472	312	-151	-7	-10	27	642
Project closure planned at year end provision	-	-	-	-	-	-	-
Other provisions	344	4	-	-29	25	-	345
<b>Total provisions - Non-current</b>	<b>14,533</b>	<b>6,287</b>	<b>-205</b>	<b>-645</b>	<b>193</b>	<b>27</b>	<b>20,190</b>

	2019	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain / loss	Reclassification	2020
Lawsuit contingency provision	6,175	2,233	-167	-1,024	-	410	7,627
Tax provision	4,341	6,936	-718	-3,946	15	-	6,629
Staff retirement plan provision	3,305	466	-335	-40	6	-	3,403
Project closure planned at year end provision	6,200	5,769	-2,435	-3,656	7	637	6,522
Other provisions	4,789	7,043	-970	-629	-4	-410	9,819
<b>Total provisions - Current</b>	<b>24,811</b>	<b>22,447</b>	<b>-4,624</b>	<b>-9,294</b>	<b>23</b>	<b>637</b>	<b>34,000</b>
Lawsuit contingency provision	72	132	-15	-	-	-	189
Tax provision	5,250	11,084	-	-742	-2,065	-	13,528
Staff retirement plan provision	467	130	-	-107	-18	-	472
Project closure planned at year end provision	629	-	-	-	9	-637	-
Other provisions	194	180	-	-	-29	-	344
<b>Total provisions - Non-current</b>	<b>6,612</b>	<b>11,526</b>	<b>-15</b>	<b>-849</b>	<b>-2,103</b>	<b>-637</b>	<b>14,533</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.

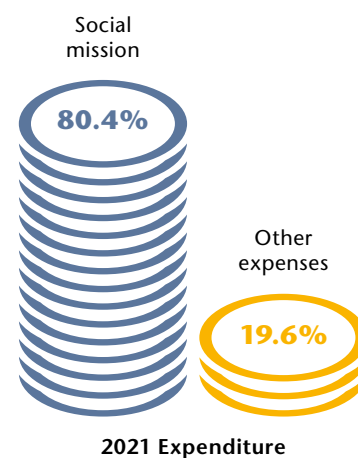


## 4 RATIOS AND SECTORIAL INFORMATION

### 4.1 RATIOS

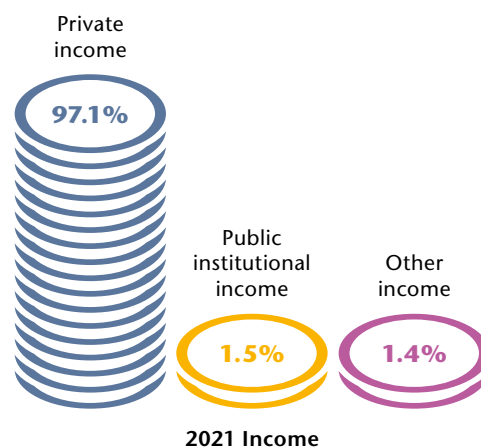
#### 4.1.1 OPERATIONAL RATIOS

	2021	2020
Programme	64.4%	64.3%
Programme support	12.1%	12.1%
Awareness-raising and Access Campaign	2.4%	2.5%
Other humanitarian activities	1.5%	1.6%
<b>Social mission</b>	<b>80.4%</b>	<b>80.5%</b>
Fundraising	15.1%	14.9%
Management and general administration	4.4%	4.6%
<b>Other expenses</b>	<b>19.6%</b>	<b>19.5%</b>
<b>Expenditure</b>	<b>100.0%</b>	<b>100.0%</b>



#### 4.1.2 FUNDING SOURCES

	2021	2020
Private income	97.1%	97.2%
Public institutional income	1.5%	1.4%
Other income	1.4%	1.4%
<b>Income</b>	<b>100.0%</b>	<b>100.0%</b>



Funds coming from non-public institutional sources represented 98.5% of MSF total income in 2021 (2020: 98.6%). 7 million individual donors and private funders worldwide made this possible.

## 4.2 PRIVATE AND OTHER OPERATING INCOME

### 4.2.1 PRIVATE AND OTHER OPERATING INCOME BY OFFICE

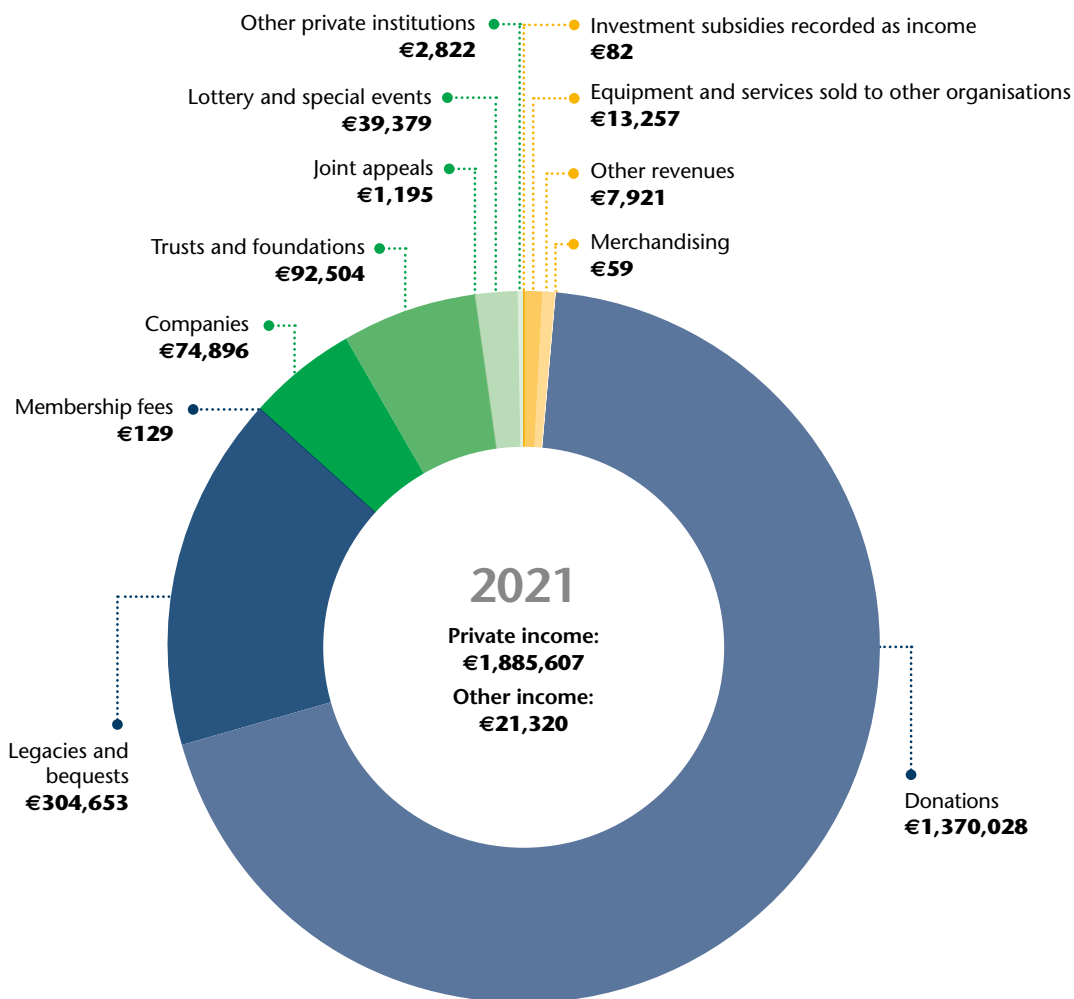
In thousands of €

	Income from individuals	Donations from private institutions	Private income	Other income	Total	
						2021
						2020
MSF Australia	54,486	9,295	<b>63,781</b>	18	63,798	58,749
MSF Austria	24,712	2,723	<b>27,434</b>	29	27,463	31,141
MSF Belgium	59,099	4,299	<b>63,398</b>	13,869	77,267	65,281
MSF Brazil	48,685	137	<b>48,821</b>	-	48,822	49,904
MSF Canada	53,603	5,022	<b>58,624</b>	30	58,654	50,731
MSF Colombia	554	-	<b>554</b>	-	554	435
MSF Czech Republic	5,494	-	<b>5,494</b>	120	5,615	6,053
MSF Denmark	25,099	4,964	<b>30,063</b>	207	30,270	24,009
MSF Finland	2,797	140	<b>2,937</b>	-	2,937	1,682
MSF France	79,720	9,093	<b>88,812</b>	4,615	93,427	103,256
MSF Germany	186,425	23,399	<b>209,823</b>	700	210,523	237,677
MSF Greece	2,236	650	<b>2,886</b>	20	2,905	3,358
MSF Hong Kong	41,214	3,482	<b>44,696</b>	1	44,698	46,781
MSF India	167	333	<b>499</b>	-	499	230
MSF Ireland	7,653	373	<b>8,026</b>	-	8,026	7,865
MSF Italy	67,735	3,657	<b>71,392</b>	7	71,399	70,736
MSF Japan	80,385	5,669	<b>86,054</b>	24	86,078	106,610
MSF Republic of Korea	24,059	1,247	<b>25,305</b>	-	25,305	17,945
MSF LAT	6,722	154	<b>6,875</b>	1	6,876	7,454
MSF Luxembourg	7,316	681	<b>7,997</b>	-	7,997	6,611
MSF Mexico	261	257	<b>518</b>	3	521	1,596
MSF Netherlands	58,537	21,667	<b>80,204</b>	219	80,423	75,966
MSF New Zealand	2,922	339	<b>3,261</b>	-	3,261	-
MSF Norway	46,082	1,946	<b>48,028</b>	696	48,724	44,979
MSF Poland	-	-	-	-	-	-
MSF South Africa	1,653	559	<b>2,212</b>	1	2,213	3,033
MSF Spain	102,983	4,961	<b>107,945</b>	254	108,199	111,695
MSF Sweden	49,799	6,879	<b>56,678</b>	63	56,741	63,683
MSF Switzerland	88,013	38,327	<b>126,340</b>	298	126,638	124,347
MSF Taiwan	4,848	99	<b>4,947</b>	-	4,947	3,708
MSF United Kingdom	44,344	29,492	<b>73,836</b>	146	73,982	76,867
MSF United States	496,239	30,832	<b>527,070</b>	-	527,071	471,881
MSF Uruguay	970	124	<b>1,095</b>	-	1,095	992
<b>2021</b>	<b>1,674,811</b>	<b>210,796</b>	<b>1,885,607</b>	<b>21,320</b>	<b>1,906,927</b>	<b>1,875,255</b>
<b>2020</b>	<b>1,598,791</b>	<b>249,292</b>	<b>1,848,083</b>	<b>27,172</b>	<b>1,875,255</b>	

### 4.2.2 INCOME BY SOURCE

- Individual income
- Private organisations
- Other income

In thousands of €



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>	
	<b>2021</b>	<b>2020</b>
Guarantees given	9,448	9,020
Rental contracts for office buildings	21,506	27,020
Other off-balance sheet commitments given	11,245	7,380
DNDi	8,000	12,000
<b>Other off-balance sheet commitments</b>	<b>50,199</b>	<b>55,420</b>

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

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

### 5.2 CONTINGENT ASSETS AND LIABILITIES

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 €21.033 million in 2021 and €14.510 million in 2020.

### 5.3 SUBSEQUENT EVENTS

There are no subsequent events to report.

## 5.4 STAFF FIGURES

### 5.4.1 FULL-TIME EQUIVALENTS IN THE FIELD

	<i>In full-time equivalents</i>	
	<b>2021</b>	<b>2020</b>
International programme staff	3,710	3,377
Locally hired programme staff	37,879	37,637
<b>Programmes</b>	<b>41,589</b>	<b>41,014</b>
International programme support	26	32
Locally hired programme support	256	126
<b>Programme support</b>	<b>282</b>	<b>159</b>
<b>Total field positions</b>	<b>41,871</b>	<b>41,173</b>

### 5.4.2 FULL-TIME EQUIVALENTS IN HEADQUARTERS

	<b>2021</b>	<b>2020</b>
Social mission	2,203	2,128
Fundraising	1,096	1,043
Management and general administration	727	698
Overhead	251	219
<b>Employees</b>	<b>4,277</b>	<b>4,088</b>
Social mission	21	27
Fundraising	10	7
Management and general administration	23	13
<b>Volunteers</b>	<b>55</b>	<b>47</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

	<b>2021</b>	<b>2020</b>
Medical pool	1,662	1,386
Nurse and other paramedical pool	1,654	1,550
Non-medical pool	3,486	3,056
<b>International departures (full year)</b>	<b>6,802</b>	<b>5,992</b>
<b>First-time departures (full year)</b>	<b>1,241</b>	<b>1,014</b>

## 5.4.4 HEADQUARTERS REMUNERATION POLICIES

The gross salaries presented below are based on the policies of the different MSF entities. The salaries disclosed here exclude remuneration of interns, and are equal to one full-time equivalent for the corresponding position. 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

	Currency	Highest salary	Position	Lowest salary	Wage Ratio
MSF Australia	Australian Dollar	205,962	General Director	66,457	3.1
MSF Austria	Euro	84,041	General Director	30,059	2.8
MSF Belgium	Euro	113,789	General Director	31,566	3.6
MSF Brazil	Brazilian Real	317,383	General Director	43,111	7.4
MSF Canada	Canadian Dollar	158,084	General Director	41,423	3.8
MSF Colombia	Coéombian Peso	52,598,250	Head of Communication	11,536,000	4.6
MSF Czech Republic	Czech Koruny	774,466	General Director	387,325	2.0
MSF Denmark	Danish Krone	835,797	General Director	278,600	3.0
MSF Eastern Africa	Kenyan Shilling	8,843,631	General Director	635,040	13.9
MSF Epicentre	Euro	87,671	General Director	29,008	3.0
MSF Finland	Euro	72,586	Country Director	24,624	2.9
MSF Fondation	Euro	79,246	Research Director	54,686	1.4
MSF France	Euro	143,934	President	27,764	5.2
MSF Germany	Euro	101,504	General Director	30,940	3.3
MSF Greece	Euro	47,240	General Director	13,115	3.6
MSF Holland	Euro	129,898	General Director	37,532	3.5
MSF Hong Kong	Hong Kong Dollar	1,052,580	General Director	203,880	5.2
MSF India	Indian Rupee	4,498,368	General Director	215,100	20.9
MSF International	Euro	173,592	Secretary General	78,204	2.2
MSF Ireland	Euro	80,889	General Director	31,164	2.6
MSF Italy	Euro	73,038	General Director	22,876	3.2
MSF Japan	Yen	13,144,500	Director of Human Resources	4,463,200	2.9
MSF LAT	Argentine Peso	4,441,363	General Director	986,118	4.5
MSF Logistique	Euro	72,618	General Director	27,638	2.6
MSF Luxembourg	Euro	76,784	General Director	36,852	2.1
MSF Mexico	Mexican Peso	1,726,280	General Director	142,926	12.1
MSF New Zealand	New Zealand Dollar	111,853	Fundraising Project Manager	66,457	1.7
MSF Norway	Norwegian Krone	924,765	General Director	324,800	2.8
MSF Poland	Zloty	266,140	General Director	125,735	2.1
MSF South Africa	Rand	1,185,724	General Director	174,419	6.8
MSF South Korea	Won	123,796,812	General Director	28,831,500	4.3
MSF Spain	Euro	74,570	President	22,231	3.4
MSF Supply	Euro	95,132	General Director	33,844	2.8
MSF Sweden	Swedish Krona	806,064	General Director	275,184	2.9
MSF Switzerland	Swiss Franc	172,924	Director of Operation	57,686	3.0
MSF Taiwan	New Taiwan Dollar	1,766,208	General Director	547,560	3.2
MSF UK	Pound Sterling	87,523	General Director	25,832	3.4
MSF Uruguay	Uruguayan Peso	1,468,676	Fundraising Coordinator	684,876	2.1
MSF USA	US Dollar	246,100	General Director	51,215	4.8
Shared IT Services	Euro	70,948	General Director	15,344	4.6

### 5.4.4.2 REMUNERATION OF INTERNATIONAL DIRECTORS AND MANAGERS

*In thousands of €*

	2021	2020
International President	166	158
Other International Board members	359	287
Executive Management - Secretary General & Executive Directors	341	369



# FINANCES BY COUNTRY

Humanitarian affairs officer Julie Melchar, on board the Geo Barents, talking to a survivor. © Pablo Garrigos/MSF

# AFGHANISTAN

## EXPENSES

	<i>In €</i>
Personnel costs	16,661,656
Medical and nutrition	6,871,633
Travel and transportation	7,023,707
Office expenses	1,834,049
Logistics and sanitation	1,945,225
Professional services	274,798
Communications	382,401
Grants to external partners	311,184
Depreciation and amortisation	3,376,746
Bank fees and financial expenses	38,248
Taxes	89,265
Others	666,727
<b>Programmes</b>	<b>39,475,639</b>
<b>Indirect supply costs</b>	<b>2,148,783</b>
<b>Field-related expenses</b>	<b>41,624,422</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	41,624,422
<b>Private and other income</b>	<b>41,624,422</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>41,624,422</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,246
International staff	97
<b>Field positions</b>	<b>2,343</b>

# ANGOLA

## EXPENSES

	<i>In €</i>
Personnel costs	277,595
Medical and nutrition	12,701
Travel and transportation	86,909
Office expenses	68,317
Logistics and sanitation	6,631
Professional services	26,154
Communications	37,215
Grants to external partners	314
Depreciation and amortisation	349
Bank fees and financial expenses	497
Taxes	93
Others	1,218
<b>Programmes</b>	<b>517,993</b>
<b>Indirect supply costs</b>	<b>2,084</b>
<b>Field-related expenses</b>	<b>520,076</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	520,076
<b>Private and other income</b>	<b>520,076</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>520,076</b>

## STAFF INFORMATION

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



# ARMENIA

## EXPENSES

	<i>In €</i>
Personnel costs	375,985
Medical and nutrition	29,655
Travel and transportation	32,283
Office expenses	76,389
Logistics and sanitation	27,028
Professional services	5,890
Communications	17,323
Grants to external partners	70,230
Depreciation and amortisation	246
Bank fees and financial expenses	731
Taxes	7,597
Others	9,478
<b>Programmes</b>	<b>652,836</b>
<b>Indirect supply costs</b>	<b>1,308</b>
<b>Field-related expenses</b>	<b>654,143</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	654,143
<b>Private and other income</b>	<b>654,143</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>654,143</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	7
International staff	4
<b>Field positions</b>	<b>11</b>

# BALKANS

## EXPENSES

	<i>In €</i>
Personnel costs	357,446
Medical and nutrition	20,213
Travel and transportation	46,640
Office expenses	81,079
Logistics and sanitation	6,430
Professional services	26,645
Communications	10,465
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	2,276
Taxes	584
Others	-451
<b>Programmes</b>	<b>551,327</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>551,327</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	551,327
<b>Private and other income</b>	<b>551,327</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>551,327</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	9
International staff	4
<b>Field positions</b>	<b>13</b>

# BANGLADESH

## EXPENSES

	<i>In €</i>
Personnel costs	18,716,635
Medical and nutrition	5,883,678
Travel and transportation	1,798,535
Office expenses	1,348,272
Logistics and sanitation	1,634,041
Professional services	391,462
Communications	223,682
Grants to external partners	
Depreciation and amortisation	23,251
Bank fees and financial expenses	4,995
Taxes	6,474
Others	363,284
<b>Programmes</b>	<b>30,394,309</b>
<b>Indirect supply costs</b>	<b>530,012</b>
<b>Field related expenses</b>	<b>30,924,321</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	28,900,806
<b>Private and other income</b>	<b>28,900,806</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	2,023,515
<b>Public institutional income</b>	<b>2,023,515</b>
<b>Funding of field-related costs</b>	<b>30,924,321</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,931
International staff	82
<b>Field positions</b>	<b>2,013</b>

# BELARUS

## EXPENSES

	<i>In €</i>
Personnel costs	620,038
Medical and nutrition	491,050
Travel and transportation	106,834
Office expenses	83,653
Logistics and sanitation	54,989
Professional services	48,753
Communications	27,928
Grants to external partners	
Depreciation and amortisation	8,234
Bank fees and financial expenses	2,204
Taxes	28
Others	13,303
<b>Programmes</b>	<b>1,457,015</b>
<b>Indirect supply costs</b>	
<b>Field related expenses</b>	<b>1,457,015</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,457,015
<b>Private and other income</b>	<b>1,457,015</b>
<b>Public institutional income</b>	-
<b>Funding of field-related costs</b>	<b>1,457,015</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	36
International staff	5
<b>Field positions</b>	<b>42</b>

# BELGIUM

## EXPENSES

	<i>In €</i>
Personnel costs	2,605,745
Medical and nutrition	95,297
Travel and transportation	33,478
Office expenses	555,364
Logistics and sanitation	22,762
Professional services	128,128
Communications	16,363
Grants to external partners	214,035
Depreciation and amortisation	1,332
Bank fees and financial expenses	174
Taxes	11,506
Others	104,061
<b>Programmes</b>	<b>3,788,245</b>
<b>Indirect supply costs</b>	<b>16,280</b>
<b>Field-related expenses</b>	<b>3,804,525</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	3,804,525
<b>Private and other income</b>	<b>3,804,525</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>3,804,525</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	37
International staff	1
<b>Field positions</b>	<b>38</b>

# BOLIVIA

## EXPENSES

	<i>In €</i>
Personnel costs	368,315
Medical and nutrition	131,290
Travel and transportation	76,287
Office expenses	80,399
Logistics and sanitation	13,679
Professional services	199,666
Communications	17,874
Grants to external partners	424
Depreciation and amortisation	-
Bank fees and financial expenses	124
Taxes	631
Others	5,979
<b>Programmes</b>	<b>894,668</b>
<b>Indirect supply costs</b>	<b>1,057</b>
<b>Field related expenses</b>	<b>895,725</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	895,725
<b>Private and other income</b>	<b>895,725</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>895,725</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	16
International staff	3
<b>Field positions</b>	<b>19</b>

# BRAZIL

## EXPENSES

	<i>In €</i>
Personnel costs	2,120,583
Medical and nutrition	794,487
Travel and transportation	526,941
Office expenses	419,767
Logistics and sanitation	125,441
Professional services	204,990
Communications	65,395
Grants to external partners	424,952
Depreciation and amortisation	1,332
Bank fees and financial expenses	2,778
Taxes	3,962
Others	84,907
<b>Programmes</b>	<b>3,925,631</b>
<b>Indirect supply costs</b>	<b>120,718</b>
<b>Field related expenses</b>	<b>4,046,349</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	4,046,349
<b>Private and other income</b>	<b>4,046,349</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>4,046,349</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	37
International staff	16
<b>Field positions</b>	<b>53</b>

# BURKINA FASO

## EXPENSES

	<i>In €</i>
Personnel costs	11,723,058
Medical and nutrition	3,233,033
Travel and transportation	2,615,982
Office expenses	2,034,751
Logistics and sanitation	1,628,417
Professional services	93,306
Communications	628,786
Grants to external partners	14,366
Depreciation and amortisation	12,658
Bank fees and financial expenses	38,372
Taxes	29,530
Others	127,181
<b>Programmes</b>	<b>22,179,440</b>
<b>Indirect supply costs</b>	<b>427,607</b>
<b>Field related expenses</b>	<b>22,607,048</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	22,605,448
<b>Private and other income</b>	<b>22,605,448</b>
Municipalities and regional councils - Switzerland	1,600
<b>Public institutional income</b>	<b>1,600</b>
<b>Funding of field-related costs</b>	<b>22,607,048</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	948
International staff	89
<b>Field positions</b>	<b>1,038</b>

# BURUNDI

## EXPENSES

	<i>In €</i>
Personnel costs	3,413,439
Medical and nutrition	1,173,389
Travel and transportation	670,674
Office expenses	515,915
Logistics and sanitation	356,747
Professional services	130,154
Communications	123,752
Grants to external partners	50,441
Depreciation and amortisation	3,998
Bank fees and financial expenses	15,162
Taxes	12,252
Others	294,825
<b>Programmes</b>	<b>6,760,748</b>
<b>Indirect supply costs</b>	<b>254,753</b>
<b>Field related expenses</b>	<b>7,015,501</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	7,015,501
<b>Private and other income</b>	<b>7,015,501</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>7,015,501</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	199
International staff	25
<b>Field positions</b>	<b>224</b>

# CAMBODIA

## EXPENSES

	<i>In €</i>
Personnel costs	577,896
Medical and nutrition	255,734
Travel and transportation	68,779
Office expenses	94,707
Logistics and sanitation	1,567
Professional services	16,887
Communications	6,993
Grants to external partners	7,871
Depreciation and amortisation	
Bank fees and financial expenses	990
Taxes	1,152
Others	7,250
<b>Programmes</b>	<b>1,039,826</b>
<b>Indirect supply costs</b>	<b>23,243</b>
<b>Field related expenses</b>	<b>1,063,069</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,063,069
<b>Private and other income</b>	<b>1,063,069</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,063,069</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	33
International staff	4
<b>Field positions</b>	<b>37</b>

# CAMEROON

## EXPENSES

	<i>In €</i>
Personnel costs	7,572,595
Medical and nutrition	3,743,145
Travel and transportation	1,535,817
Office expenses	1,452,666
Logistics and sanitation	1,092,169
Professional services	357,599
Communications	462,980
Grants to external partners	344,398
Depreciation and amortisation	10,094
Bank fees and financial expenses	39,841
Taxes	24,389
Others	304,543
<b>Programmes</b>	<b>16,940,236</b>
<b>Indirect supply costs</b>	<b>252,779</b>
<b>Field related expenses</b>	<b>17,193,015</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	16,877,693
<b>Private and other income</b>	<b>16,877,693</b>
Municipalities and regional councils - Switzerland	315,322
<b>Public institutional income</b>	<b>315,322</b>
<b>Funding of field-related costs</b>	<b>17,193,015</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	455
International staff	65
<b>Field positions</b>	<b>520</b>

# CENTRAL AFRICAN REPUBLIC

## EXPENSES

	<i>In €</i>
Personnel costs	30,267,716
Medical and nutrition	12,730,836
Travel and transportation	13,008,446
Office expenses	5,066,678
Logistics and sanitation	3,724,164
Professional services	439,559
Communications	1,944,499
Grants to external partners	69,629
Depreciation and amortisation	1,870,082
Bank fees and financial expenses	101,209
Taxes	168,914
Others	582,874
<b>Programmes</b>	<b>69,974,606</b>
<b>Indirect supply costs</b>	<b>2,608,321</b>
<b>Field related expenses</b>	<b>72,582,927</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	70,349,304
<b>Private and other income</b>	<b>70,349,304</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	2,233,623
<b>Public institutional income</b>	<b>2,233,623</b>
<b>Funding of field-related costs</b>	<b>72,582,927</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,773
International staff	276
<b>Field positions</b>	<b>3,049</b>

# CHAD

## EXPENSES

	<i>In €</i>
Personnel costs	5,822,608
Medical and nutrition	3,473,742
Travel and transportation	3,208,648
Office expenses	1,339,315
Logistics and sanitation	1,729,052
Professional services	35,046
Communications	470,095
Grants to external partners	2,008
Depreciation and amortisation	22,740
Bank fees and financial expenses	35,314
Taxes	4,065
Others	72,413
<b>Programmes</b>	<b>16,215,047</b>
<b>Indirect supply costs</b>	<b>542,452</b>
<b>Field related expenses</b>	<b>16,757,498</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	16,728,495
<b>Private and other income</b>	<b>16,728,495</b>
Municipalities and regional councils - Switzerland	29,004
<b>Public institutional income</b>	<b>29,004</b>
<b>Funding of field-related costs</b>	<b>16,757,498</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	367
International staff	61
<b>Field positions</b>	<b>428</b>

# COLOMBIA

## EXPENSES

	<i>In €</i>
Personnel costs	1,473,442
Medical and nutrition	61,895
Travel and transportation	183,208
Office expenses	169,626
Logistics and sanitation	59,535
Professional services	32,678
Communications	58,965
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	2,671
Taxes	8,622
Others	18,820
<b>Programmes</b>	<b>2,031,822</b>
<b>Indirect supply costs</b>	<b>307</b>
<b>Field related expenses</b>	<b>2,032,129</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,357,624
<b>Private and other income</b>	<b>1,357,624</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	674,505
<b>Public institutional income</b>	<b>674,505</b>
<b>Funding of field-related costs</b>	<b>2,032,129</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	68
International staff	9
<b>Field positions</b>	<b>76</b>

# CÔTE D'IVOIRE

## EXPENSES

	<i>In €</i>
Personnel costs	1,154,667
Medical and nutrition	546,157
Travel and transportation	340,122
Office expenses	393,935
Logistics and sanitation	62,980
Professional services	35,156
Communications	83,662
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	445
Taxes	6,243
Others	15,679
<b>Programmes</b>	<b>2,639,047</b>
<b>Indirect supply costs</b>	<b>75,004</b>
<b>Field related expenses</b>	<b>2,714,050</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	2,714,050
<b>Private and other income</b>	<b>2,714,050</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,714,050</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	73
International staff	10
<b>Field positions</b>	<b>82</b>

# DEMOCRATIC REPUBLIC OF CONGO

## EXPENSES

	<i>In €</i>
Personnel costs	42,328,552
Medical and nutrition	16,029,598
Travel and transportation	12,931,366
Office expenses	6,315,374
Logistics and sanitation	5,513,989
Professional services	460,674
Communications	2,544,656
Grants to external partners	466,342
Depreciation and amortisation	72,499
Bank fees and financial expenses	539,975
Taxes	125,664
Others	7,353,588
<b>Programmes</b>	<b>94,682,279</b>
<b>Indirect supply costs</b>	<b>2,034,206</b>
<b>Field related expenses</b>	<b>96,716,485</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	91,652,648
<b>Private and other income</b>	<b>91,652,648</b>
Swiss Agency for Development and Cooperation (DDC)	2,828,566
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	2,235,271
<b>Public institutional income</b>	<b>5,063,837</b>
<b>Funding of field-related costs</b>	<b>96,716,485</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,380
International staff	271
<b>Field positions</b>	<b>2,650</b>



# EGYPT

## EXPENSES

	<i>In €</i>
Personnel costs	1,729,521
Medical and nutrition	511,191
Travel and transportation	121,701
Office expenses	371,407
Logistics and sanitation	58,466
Professional services	42,064
Communications	67,528
Grants to external partners	-
Depreciation and amortisation	1,332
Bank fees and financial expenses	660
Taxes	5,427
Others	74,727
<b>Programmes</b>	<b>2,984,024</b>
<b>Indirect supply costs</b>	<b>1,187</b>
<b>Field related expenses</b>	<b>2,985,211</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	2,985,211
<b>Private and other income</b>	<b>2,985,211</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,985,211</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	78
International staff	11
<b>Field positions</b>	<b>89</b>

# EL SALVADOR

## EXPENSES

	<i>In €</i>
Personnel costs	1,184,746
Medical and nutrition	27,358
Travel and transportation	69,367
Office expenses	136,452
Logistics and sanitation	25,915
Professional services	47,995
Communications	36,369
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	94
Taxes	528
Others	1,761
<b>Programmes</b>	<b>1,530,585</b>
<b>Indirect supply costs</b>	<b>4,757</b>
<b>Field related expenses</b>	<b>1,535,342</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,535,342
<b>Private and other income</b>	<b>1,535,342</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,535,342</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	56
International staff	6
<b>Field positions</b>	<b>63</b>

# ESWATINI\*

## EXPENSES

	<i>In €</i>
Personnel costs	2,526,188
Medical and nutrition	411,732
Travel and transportation	304,030
Office expenses	310,841
Logistics and sanitation	47,427
Professional services	28,752
Communications	66,259
Grants to external partners	2,941
Depreciation and amortisation	3,262
Bank fees and financial expenses	4,763
Taxes	965
Others	10,244
<b>Programmes</b>	<b>3,717,404</b>
<b>Indirect supply costs</b>	<b>71,111</b>
<b>Field related expenses</b>	<b>3,788,515</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	2,871,002
<b>Private and other income</b>	<b>2,871,002</b>
Swiss Agency for Development and Cooperation (DDC)	554,966
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	362,546
<b>Public institutional income</b>	<b>917,513</b>
<b>Funding of field-related costs</b>	<b>3,788,515</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	113
International staff	11
<b>Field positions</b>	<b>123</b>

\*Formerly Swaziland

# ETHIOPIA

## EXPENSES

	<i>In €</i>
Personnel costs	15,829,167
Medical and nutrition	6,100,107
Travel and transportation	6,331,957
Office expenses	2,459,112
Logistics and sanitation	3,178,298
Professional services	75,651
Communications	1,046,172
Grants to external partners	10,333
Depreciation and amortisation	27,368
Bank fees and financial expenses	2,882
Taxes	4,573
Others	376,850
<b>Programmes</b>	<b>35,442,470</b>
<b>Indirect supply costs</b>	<b>838,497</b>
<b>Field related expenses</b>	<b>36,280,967</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	36,280,967
<b>Private and other income</b>	<b>36,280,967</b>
<b>Public institutional income</b>	-
<b>Funding of field-related costs</b>	<b>36,280,967</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,273
International staff	130
<b>Field positions</b>	<b>1,403</b>

## FRANCE

## EXPENSES

	<i>In €</i>
Personnel costs	3,685,650
Medical and nutrition	469,564
Travel and transportation	64,725
Office expenses	616,910
Logistics and sanitation	177,868
Professional services	68,119
Communications	11,134
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	353
Taxes	-
Others	2,736
<b>Programmes</b>	<b>5,097,059</b>
<b>Indirect supply costs</b>	<b>3,526</b>
<b>Field related expenses</b>	<b>5,100,585</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	4,051,541
<b>Private and other income</b>	<b>4,051,541</b>
Governments - Others - France	1,049,044
<b>Public institutional income</b>	<b>1,049,044</b>
<b>Funding of field-related costs</b>	<b>5,100,585</b>

## STAFF INFORMATION

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

## GREECE

## EXPENSES

	<i>In €</i>
Personnel costs	7,008,310
Medical and nutrition	422,184
Travel and transportation	390,939
Office expenses	924,118
Logistics and sanitation	824,410
Professional services	424,163
Communications	186,323
Grants to external partners	5,846
Depreciation and amortisation	10,214
Bank fees and financial expenses	4,190
Taxes	181
Others	165,115
<b>Programmes</b>	<b>10,365,993</b>
<b>Indirect supply costs</b>	<b>15,521</b>
<b>Field related expenses</b>	<b>10,381,514</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	10,366,252
<b>Private and other income</b>	<b>10,366,252</b>
Municipalities and regional councils - Switzerland	15,262
<b>Public institutional income</b>	<b>15,262</b>
<b>Funding of field-related costs</b>	<b>10,381,514</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	249
International staff	25
<b>Field positions</b>	<b>274</b>

# GUATEMALA

## EXPENSES

	<i>In €</i>
Personnel costs	673,969
Medical and nutrition	196,066
Travel and transportation	236,042
Office expenses	198,455
Logistics and sanitation	61,014
Professional services	10,602
Communications	17,116
Grants to external partners	1,517
Depreciation and amortisation	1,682
Bank fees and financial expenses	302
Taxes	537
Others	914
<b>Programmes</b>	<b>1,398,216</b>
<b>Indirect supply costs</b>	<b>16,342</b>
<b>Field related expenses</b>	<b>1,414,558</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,414,558
<b>Private and other income</b>	<b>1,414,558</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,414,558</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	19
International staff	5
<b>Field positions</b>	<b>24</b>

# GUINEA

## EXPENSES

	<i>In €</i>
Personnel costs	3,549,914
Medical and nutrition	1,986,235
Travel and transportation	1,198,977
Office expenses	761,207
Logistics and sanitation	600,300
Professional services	48,214
Communications	174,252
Grants to external partners	137,419
Depreciation and amortisation	3,998
Bank fees and financial expenses	3,437
Taxes	8,860
Others	280,821
<b>Programmes</b>	<b>8,753,634</b>
<b>Indirect supply costs</b>	<b>520,996</b>
<b>Field related expenses</b>	<b>9,274,630</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	9,274,630
<b>Private and other income</b>	<b>9,274,630</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>9,274,630</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	256
International staff	31
<b>Field positions</b>	<b>287</b>

# HAITI

## EXPENSES

	<i>In €</i>
Personnel costs	17,809,925
Medical and nutrition	4,862,558
Travel and transportation	4,250,258
Office expenses	2,864,192
Logistics and sanitation	3,642,054
Professional services	80,750
Communications	482,992
Grants to external partners	146,939
Depreciation and amortisation	28,582
Bank fees and financial expenses	23,375
Taxes	7,635
Others	470,360
<b>Programmes</b>	<b>34,669,621</b>
<b>Indirect supply costs</b>	<b>1,211,734</b>
<b>Field related expenses</b>	<b>35,881,355</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	35,291,588
<b>Private and other income</b>	<b>35,291,588</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	589,767
<b>Public institutional income</b>	<b>589,767</b>
<b>Funding of field-related costs</b>	<b>35,881,355</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,393
International staff	94
<b>Field positions</b>	<b>1,487</b>

# HONDURAS

## EXPENSES

	<i>In €</i>
Personnel costs	2,875,108
Medical and nutrition	526,244
Travel and transportation	469,560
Office expenses	439,952
Logistics and sanitation	292,860
Professional services	35,084
Communications	63,324
Grants to external partners	5,254
Depreciation and amortisation	5,826
Bank fees and financial expenses	9,880
Taxes	1,360
Others	6,944
<b>Programmes</b>	<b>4,731,396</b>
<b>Indirect supply costs</b>	<b>52,297</b>
<b>Field related expenses</b>	<b>4,783,693</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	4,344,345
<b>Private and other income</b>	<b>4,344,345</b>
Swiss Agency for Development and Cooperation (DDC)	300,607
Municipalities and regional councils - Switzerland	138,742
<b>Public institutional income</b>	<b>439,348</b>
<b>Funding of field-related costs</b>	<b>4,783,693</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	176
International staff	12
<b>Field positions</b>	<b>188</b>

# INDIA

## EXPENSES

	<i>In €</i>
Personnel costs	6,920,699
Medical and nutrition	3,635,321
Travel and transportation	870,243
Office expenses	959,717
Logistics and sanitation	521,618
Professional services	836,396
Communications	189,157
Grants to external partners	-
Depreciation and amortisation	23,251
Bank fees and financial expenses	3,883
Taxes	622,417
Others	166,564
<b>Programmes</b>	<b>14,749,266</b>
<b>Indirect supply costs</b>	<b>80,567</b>
<b>Field related expenses</b>	<b>14,829,833</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	14,166,849
<b>Private and other income</b>	<b>14,166,849</b>
International Drug Purchase Facility (UNITAID)	662,984
<b>Public institutional income</b>	<b>662,984</b>
<b>Funding of field-related costs</b>	<b>14,829,833</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	657
International staff	28
<b>Field positions</b>	<b>685</b>

# INDONESIA

## EXPENSES

	<i>In €</i>
Personnel costs	611,371
Medical and nutrition	218,368
Travel and transportation	18,954
Office expenses	139,886
Logistics and sanitation	21,322
Professional services	44,915
Communications	46,154
Grants to external partners	44,414
Depreciation and amortisation	-
Bank fees and financial expenses	780
Taxes	913
Others	1,584
<b>Programmes</b>	<b>1,148,661</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field related expenses</b>	<b>1,148,661</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,148,661
<b>Private and other income</b>	<b>1,148,661</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,148,661</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	44
International staff	2
<b>Field positions</b>	<b>46</b>

# IRAN

## EXPENSES

	<i>In €</i>
Personnel costs	2,498,124
Medical and nutrition	219,362
Travel and transportation	70,453
Office expenses	154,566
Logistics and sanitation	38,825
Professional services	12,503
Communications	18,112
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	1,158
Taxes	14
Others	70
<b>Programmes</b>	<b>3,013,187</b>
<b>Indirect supply costs</b>	<b>159</b>
<b>Field related expenses</b>	<b>3,013,346</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	3,013,346
<b>Private and other income</b>	<b>3,013,346</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>3,013,346</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	95
International staff	11
<b>Field positions</b>	<b>106</b>

# IRAQ

## EXPENSES

	<i>In €</i>
Personnel costs	15,729,774
Medical and nutrition	7,796,260
Travel and transportation	2,041,299
Office expenses	2,049,412
Logistics and sanitation	780,992
Professional services	201,113
Communications	425,315
Grants to external partners	13,652
Depreciation and amortisation	27,372
Bank fees and financial expenses	217,256
Taxes	5,279
Others	676,206
<b>Programmes</b>	<b>29,963,929</b>
<b>Indirect supply costs</b>	<b>433,510</b>
<b>Field related expenses</b>	<b>30,397,440</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	30,388,190
<b>Private and other income</b>	<b>30,388,190</b>
Municipalities and regional councils - Switzerland	9,249
<b>Public institutional income</b>	<b>9,249</b>
<b>Funding of field-related costs</b>	<b>30,397,440</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	873
International staff	104
<b>Field positions</b>	<b>977</b>

# ITALY

## EXPENSES

	<i>In €</i>
Personnel costs	1,474,193
Medical and nutrition	11,355
Travel and transportation	114,093
Office expenses	183,274
Logistics and sanitation	49,148
Professional services	53,572
Communications	20,802
Grants to external partners	24,000
Depreciation and amortisation	-
Bank fees and financial expenses	328
Taxes	3,432
Others	242,631
<b>Programmes</b>	<b>2,176,828</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field related expenses</b>	<b>2,176,828</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	2,176,828
<b>Private and other income</b>	<b>2,176,828</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,176,828</b>

## STAFF INFORMATION

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

# JORDAN

## EXPENSES

	<i>In €</i>
Personnel costs	8,818,150
Medical and nutrition	2,394,601
Travel and transportation	339,767
Office expenses	2,236,113
Logistics and sanitation	287,993
Professional services	147,871
Communications	77,780
Grants to external partners	7,389
Depreciation and amortisation	4,117
Bank fees and financial expenses	4,344
Taxes	16,378
Others	65,197
<b>Programmes</b>	<b>14,399,701</b>
<b>Indirect supply costs</b>	<b>677</b>
<b>Field related expenses</b>	<b>14,400,378</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	14,400,378
<b>Private and other income</b>	<b>14,400,378</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>14,400,378</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	75
International staff	244
<b>Field positions</b>	<b>319</b>



## KENYA

## EXPENSES

	<i>In €</i>
Personnel costs	13,323,690
Medical and nutrition	3,219,953
Travel and transportation	1,444,410
Office expenses	1,776,814
Logistics and sanitation	659,609
Professional services	323,819
Communications	402,419
Grants to external partners	234,377
Depreciation and amortisation	17,122
Bank fees and financial expenses	36,596
Taxes	13,994
Others	89,665
<b>Programmes</b>	<b>21,542,470</b>
<b>Indirect supply costs</b>	<b>251,760</b>
<b>Field related expenses</b>	<b>21,794,230</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	21,098,982
<b>Private and other income</b>	<b>21,098,982</b>
Swiss Agency for Development and Cooperation Department (DDC)	73,996
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	612,003
Municipalities and regional councils - Switzerland	9,249
<b>Public institutional income</b>	<b>695,248</b>
<b>Funding of field-related costs</b>	<b>21,794,230</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	759
International staff	55
<b>Field positions</b>	<b>815</b>

## KYRGYZSTAN

## EXPENSES

	<i>In €</i>
Personnel costs	1,028,899
Medical and nutrition	154,652
Travel and transportation	114,050
Office expenses	137,691
Logistics and sanitation	15,388
Professional services	144,114
Communications	19,775
Grants to external partners	1,720
Depreciation and amortisation	1,908
Bank fees and financial expenses	1,115
Taxes	1,016
Others	4,369
<b>Programmes</b>	<b>1,624,697</b>
<b>Indirect supply costs</b>	<b>21,071</b>
<b>Field related expenses</b>	<b>1,645,768</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,530,150
<b>Private and other income</b>	<b>1,530,150</b>
Swiss Agency for Development and Cooperation Department (DDC)	115,618
<b>Public institutional income</b>	<b>115,618</b>
<b>Funding of field-related costs</b>	<b>1,645,768</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	67
International staff	5
<b>Field positions</b>	<b>72</b>

# LEBANON

## EXPENSES

	<i>In €</i>
Personnel costs	14,986,596
Medical and nutrition	4,761,158
Travel and transportation	1,021,527
Office expenses	1,884,055
Logistics and sanitation	389,224
Professional services	608,087
Communications	236,225
Grants to external partners	13,147
Depreciation and amortisation	14,541
Bank fees and financial expenses	47,319
Taxes	20,976
Others	1,182,989
<b>Programmes</b>	<b>25,123,891</b>
<b>Indirect supply costs</b>	<b>309,733</b>
<b>Field related expenses</b>	<b>25,433,624</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	25,424,374
<b>Private and other income</b>	<b>25,424,374</b>
Municipalities and regional councils - France	9,249
<b>Public institutional income</b>	<b>9,249</b>
<b>Funding of field-related costs</b>	<b>25,433,624</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	529
International staff	57
<b>Field positions</b>	<b>586</b>

# LIBERIA

## EXPENSES

	<i>In €</i>
Personnel costs	5,331,805
Medical and nutrition	1,017,941
Travel and transportation	680,483
Office expenses	617,615
Logistics and sanitation	162,546
Professional services	20,656
Communications	138,154
Grants to external partners	590
Depreciation and amortisation	-
Bank fees and financial expenses	26,022
Taxes	328,020
Others	22,357
<b>Programmes</b>	<b>8,346,190</b>
<b>Indirect supply costs</b>	<b>132,949</b>
<b>Field related expenses</b>	<b>8,479,139</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	8,479,139
<b>Private and other income</b>	<b>8,479,139</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>8,479,139</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	342
International staff	23
<b>Field positions</b>	<b>365</b>

## LIBYA

## EXPENSES

	<i>In €</i>
Personnel costs	5,624,575
Medical and nutrition	1,628,520
Travel and transportation	498,749
Office expenses	882,888
Logistics and sanitation	413,731
Professional services	136,388
Communications	178,072
Grants to external partners	-
Depreciation and amortisation	4,117
Bank fees and financial expenses	10,318
Taxes	4,050
Others	12,955
<b>Programmes</b>	<b>9,394,363</b>
<b>Indirect supply costs</b>	<b>35,409</b>
<b>Field related expenses</b>	<b>9,429,772</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	9,429,772
<b>Private and other income</b>	<b>9,429,772</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>9,429,772</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	176
International staff	34
<b>Field positions</b>	<b>210</b>

## MADAGASCAR

## EXPENSES

	<i>In €</i>
Personnel costs	1,734,175
Medical and nutrition	1,920,773
Travel and transportation	1,255,152
Office expenses	457,002
Logistics and sanitation	451,290
Professional services	16,502
Communications	103,333
Grants to external partners	890
Depreciation and amortisation	903
Bank fees and financial expenses	6,311
Taxes	3,788
Others	4,871
<b>Programmes</b>	<b>5,954,990</b>
<b>Indirect supply costs</b>	<b>110,168</b>
<b>Field related expenses</b>	<b>6,065,157</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	5,386,860
<b>Private and other income</b>	<b>5,386,860</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	674,505
Municipalities and regional councils - Switzerland	3,792
<b>Public institutional income</b>	<b>678,297</b>
<b>Funding of field-related costs</b>	<b>6,065,157</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	78
International staff	26
<b>Field positions</b>	<b>104</b>

## MALAWI

## EXPENSES

	<i>In €</i>
Personnel costs	4,623,414
Medical and nutrition	1,457,967
Travel and transportation	785,518
Office expenses	634,360
Logistics and sanitation	364,238
Professional services	45,135
Communications	148,527
Grants to external partners	98
Depreciation and amortisation	-
Bank fees and financial expenses	7,986
Taxes	5,047
Others	47,725
<b>Programmes</b>	<b>8,120,015</b>
<b>Indirect supply costs</b>	<b>224,218</b>
<b>Field related expenses</b>	<b>8,344,233</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	7,698,900
<b>Private and other income</b>	<b>7,698,900</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	645,333
<b>Public institutional income</b>	<b>645,333</b>
<b>Funding of field-related costs</b>	<b>8,344,233</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	407
International staff	38
<b>Field positions</b>	<b>445</b>

## MALAYSIA

## EXPENSES

	<i>In €</i>
Personnel costs	1,213,130
Medical and nutrition	728,347
Travel and transportation	59,796
Office expenses	124,938
Logistics and sanitation	89,386
Professional services	87,243
Communications	20,734
Grants to external partners	2,730
Depreciation and amortisation	4,117
Bank fees and financial expenses	-1,608
Taxes	41,524
Others	11,639
<b>Programmes</b>	<b>2,381,976</b>
<b>Indirect supply costs</b>	<b>16</b>
<b>Field related expenses</b>	<b>2,381,992</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	2,381,992
<b>Private and other income</b>	<b>2,381,992</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,381,992</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	62
International staff	5
<b>Field positions</b>	<b>67</b>

## MALI

## EXPENSES

	<i>In €</i>
Personnel costs	14,585,578
Medical and nutrition	6,183,813
Travel and transportation	3,238,980
Office expenses	2,559,686
Logistics and sanitation	1,686,217
Professional services	74,573
Communications	672,974
Grants to external partners	264
Depreciation and amortisation	3,998
Bank fees and financial expenses	42,065
Taxes	38,136
Others	589,600
<b>Programmes</b>	<b>29,675,884</b>
<b>Indirect supply costs</b>	<b>893,837</b>
<b>Field related expenses</b>	<b>30,569,721</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	30,569,721
<b>Private and other income</b>	<b>30,569,721</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>30,569,721</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,219
International staff	102
<b>Field positions</b>	<b>1,321</b>

## MEXICO

## EXPENSES

	<i>In €</i>
Personnel costs	4,700,116
Medical and nutrition	813,347
Travel and transportation	761,660
Office expenses	1,021,359
Logistics and sanitation	255,417
Professional services	59,789
Communications	121,213
Grants to external partners	2,793
Depreciation and amortisation	3,098
Bank fees and financial expenses	2,222
Taxes	46,078
Others	4,227
<b>Programmes</b>	<b>7,791,319</b>
<b>Indirect supply costs</b>	<b>1,615</b>
<b>Field related expenses</b>	<b>7,792,934</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	7,792,934
<b>Private and other income</b>	<b>7,792,934</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>7,792,934</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	162
International staff	37
<b>Field positions</b>	<b>199</b>

# MOZAMBIQUE

## EXPENSES

	<i>In €</i>
Personnel costs	7,727,320
Medical and nutrition	2,536,878
Travel and transportation	3,147,418
Office expenses	1,793,240
Logistics and sanitation	2,475,195
Professional services	115,207
Communications	405,534
Grants to external partners	5,091
Depreciation and amortisation	8,367
Bank fees and financial expenses	8,772
Taxes	12,910
Others	274,941
<b>Programmes</b>	<b>18,510,873</b>
<b>Indirect supply costs</b>	<b>435,595</b>
<b>Field related expenses</b>	<b>18,946,468</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	18,162,160
<b>Private and other income</b>	<b>18,162,160</b>
Swiss Agency for Development and Cooperation Department (DDC)	591,964
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	192,344
<b>Public institutional income</b>	<b>784,308</b>
<b>Funding of field-related costs</b>	<b>18,946,468</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	589
International staff	66
<b>Field positions</b>	<b>655</b>

# MYANMAR

## EXPENSES

	<i>In €</i>
Personnel costs	6,593,243
Medical and nutrition	4,848,117
Travel and transportation	1,306,378
Office expenses	1,168,181
Logistics and sanitation	772,935
Professional services	207,951
Communications	512,322
Grants to external partners	84,877
Depreciation and amortisation	31,057
Bank fees and financial expenses	75,604
Taxes	4,782
Others	158,624
<b>Programmes</b>	<b>15,764,068</b>
<b>Indirect supply costs</b>	<b>113,675</b>
<b>Field related expenses</b>	<b>15,877,743</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	14,860,550
<b>Private and other income</b>	<b>14,860,550</b>
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	1,017,192
<b>Public institutional income</b>	<b>1,017,192</b>
<b>Funding of field-related costs</b>	<b>15,877,743</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,136
International staff	29
<b>Field positions</b>	<b>1,165</b>

# NIGER

## EXPENSES

	<i>In €</i>
Personnel costs	15,192,897
Medical and nutrition	8,295,221
Travel and transportation	4,009,985
Office expenses	2,605,843
Logistics and sanitation	2,022,161
Professional services	164,502
Communications	821,305
Grants to external partners	591,675
Depreciation and amortisation	15,078
Bank fees and financial expenses	19,444
Taxes	75,648
Others	40,892
<b>Programmes</b>	<b>33,854,651</b>
<b>Indirect supply costs</b>	<b>1,134,927</b>
<b>Field related expenses</b>	<b>34,989,578</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	34,979,714
<b>Private and other income</b>	<b>34,979,714</b>
Governments - Others - France	8,939
Municipalities and regional councils - Switzerland	925
<b>Public institutional income</b>	<b>9,864</b>
<b>Funding of field-related costs</b>	<b>34,989,578</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,381
International staff	104
<b>Field positions</b>	<b>1,485</b>

# NIGERIA

## EXPENSES

	<i>In €</i>
Personnel costs	27,253,143
Medical and nutrition	9,310,164
Travel and transportation	5,893,509
Office expenses	3,295,437
Logistics and sanitation	4,883,558
Professional services	265,848
Communications	1,111,470
Grants to external partners	1,226
Depreciation and amortisation	33,425
Bank fees and financial expenses	33,996
Taxes	21,606
Others	576,342
<b>Programmes</b>	<b>52,677,271</b>
<b>Indirect supply costs</b>	<b>1,181,262</b>
<b>Field related expenses</b>	<b>53,858,533</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	53,858,533
<b>Private and other income</b>	<b>53,858,533</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>53,858,533</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,113
International staff	173
<b>Field positions</b>	<b>2,286</b>

# PAKISTAN

## EXPENSES

	<i>In €</i>
Personnel costs	8,310,364
Medical and nutrition	2,482,784
Travel and transportation	1,144,169
Office expenses	1,198,345
Logistics and sanitation	582,880
Professional services	57,639
Communications	223,240
Grants to external partners	-
Depreciation and amortisation	21,918
Bank fees and financial expenses	2,176
Taxes	15,128
Others	239,759
<b>Programmes</b>	<b>14,278,402</b>
<b>Indirect supply costs</b>	<b>196,119</b>
<b>Field related expenses</b>	<b>14,474,521</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	14,474,521
<b>Private and other income</b>	<b>14,474,521</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>14,474,521</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,112
International staff	41
<b>Field positions</b>	<b>1,153</b>

# PALESTINE

## EXPENSES

	<i>In €</i>
Personnel costs	12,224,382
Medical and nutrition	4,275,796
Travel and transportation	1,282,713
Office expenses	1,824,773
Logistics and sanitation	494,086
Professional services	151,020
Communications	278,040
Grants to external partners	18
Depreciation and amortisation	2,665
Bank fees and financial expenses	17,192
Taxes	52,494
Others	292,967
<b>Programmes</b>	<b>20,896,147</b>
<b>Indirect supply costs</b>	<b>208,926</b>
<b>Field related expenses</b>	<b>21,105,073</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	21,105,073
<b>Private and other income</b>	<b>21,105,073</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>21,105,073</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	334
International staff	58
<b>Field positions</b>	<b>392</b>



# PAPUA NEW GUINEA

## EXPENSES

	<i>In €</i>
Personnel costs	1,807,790
Medical and nutrition	564,162
Travel and transportation	400,580
Office expenses	619,453
Logistics and sanitation	112,760
Professional services	16,899
Communications	92,650
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	3,948
Taxes	159,366
Others	165,210
<b>Programmes</b>	<b>3,942,818</b>
<b>Indirect supply costs</b>	<b>92,440</b>
<b>Field related expenses</b>	<b>4,035,258</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	4,035,258
<b>Private and other income</b>	<b>4,035,258</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>4,035,258</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	107
International staff	19
<b>Field positions</b>	<b>126</b>

# PERU

## EXPENSES

	<i>In €</i>
Personnel costs	1,308,133
Medical and nutrition	682,800
Travel and transportation	317,718
Office expenses	193,559
Logistics and sanitation	59,542
Professional services	16,240
Communications	43,373
Grants to external partners	20
Depreciation and amortisation	-
Bank fees and financial expenses	151,007
Taxes	59,988
Others	1,683
<b>Programmes</b>	<b>2,834,063</b>
<b>Indirect supply costs</b>	<b>58,964</b>
<b>Field related expenses</b>	<b>2,893,027</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,921,403
<b>Private and other income</b>	<b>1,921,403</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	971,624
<b>Public institutional income</b>	<b>971,624</b>
<b>Funding of field-related costs</b>	<b>2,893,027</b>

## STAFF INFORMATION

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

# PHILIPPINES

## EXPENSES

	<i>In €</i>
Personnel costs	1,218,491
Medical and nutrition	368,874
Travel and transportation	155,212
Office expenses	262,812
Logistics and sanitation	11,491
Professional services	11,395
Communications	42,114
Grants to external partners	71,568
Depreciation and amortisation	-
Bank fees and financial expenses	759
Taxes	1,987
Others	2,467
<b>Programmes</b>	<b>2,147,170</b>
<b>Indirect supply costs</b>	<b>3,363</b>
<b>Field related expenses</b>	<b>2,150,533</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	2,150,533
<b>Private and other income</b>	<b>2,150,533</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,150,533</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	61
International staff	9
<b>Field positions</b>	<b>70</b>

# RUSSIA

## EXPENSES

	<i>In €</i>
Personnel costs	806,863
Medical and nutrition	582,671
Travel and transportation	57,272
Office expenses	79,817
Logistics and sanitation	77,388
Professional services	39,978
Communications	31,496
Grants to external partners	78,831
Depreciation and amortisation	4,117
Bank fees and financial expenses	3,667
Taxes	-
Others	16,965
<b>Programmes</b>	<b>1,779,065</b>
<b>Indirect supply costs</b>	<b>43,482</b>
<b>Field related expenses</b>	<b>1,822,547</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,822,547
<b>Private and other income</b>	<b>1,822,547</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,822,547</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	22
International staff	6
<b>Field positions</b>	<b>28</b>

# SEARCH AND RESCUE OPERATIONS

## EXPENSES

	<i>In €</i>
Personnel costs	969,631
Medical and nutrition	372,421
Travel and transportation	1,286,659
Office expenses	235,833
Logistics and sanitation	702,411
Professional services	2,912,537
Communications	80,682
Grants to external partners	-
Depreciation and amortisation	4,117
Bank fees and financial expenses	345
Taxes	6,410
Others	53,614
<b>Programmes</b>	<b>6,624,660</b>
<b>Indirect supply costs</b>	<b>14,250</b>
<b>Field related expenses</b>	<b>6,638,910</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	6,638,910
<b>Private and other income</b>	<b>6,638,910</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>6,638,910</b>

## STAFF INFORMATION

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

# SIERRA LEONE

## EXPENSES

	<i>In €</i>
Personnel costs	9,822,748
Medical and nutrition	3,505,789
Travel and transportation	2,671,942
Office expenses	1,438,650
Logistics and sanitation	1,696,161
Professional services	49,631
Communications	556,426
Grants to external partners	2,761
Depreciation and amortisation	339,592
Bank fees and financial expenses	28,911
Taxes	26,127
Others	463,037
<b>Programmes</b>	<b>20,601,775</b>
<b>Indirect supply costs</b>	<b>745,575</b>
<b>Field related expenses</b>	<b>21,347,350</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	21,347,350
<b>Private and other income</b>	<b>21,347,350</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>21,347,350</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,213
International staff	117
<b>Field positions</b>	<b>1,330</b>

# SOMALIA AND SOMALILAND

## EXPENSES

	<i>In €</i>
Personnel costs	4,100,370
Medical and nutrition	7,587,094
Travel and transportation	2,530,902
Office expenses	1,088,640
Logistics and sanitation	803,053
Professional services	62,881
Communications	207,477
Grants to external partners	802,999
Depreciation and amortisation	14,711
Bank fees and financial expenses	141,341
Taxes	6,381
Others	74,847
<b>Programmes</b>	<b>17,420,696</b>
<b>Indirect supply costs</b>	<b>202,028</b>
<b>Field related expenses</b>	<b>17,622,723</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	17,622,723
<b>Private and other income</b>	<b>17,622,723</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>17,622,723</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	75
International staff	47
<b>Field positions</b>	<b>122</b>

# SOUTH AFRICA

## EXPENSES

	<i>In €</i>
Personnel costs	6,137,864
Medical and nutrition	562,993
Travel and transportation	317,130
Office expenses	463,057
Logistics and sanitation	33,532
Professional services	191,039
Communications	130,861
Grants to external partners	1,800,316
Depreciation and amortisation	3,998
Bank fees and financial expenses	4,081
Taxes	2,848
Others	271,207
<b>Programmes</b>	<b>9,918,926</b>
<b>Indirect supply costs</b>	<b>14,096</b>
<b>Field related expenses</b>	<b>9,933,022</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	9,493,304
<b>Private and other income</b>	<b>9,493,304</b>
International Drug Purchase Facility (UNITAID)	439,718
<b>Public institutional income</b>	<b>439,718</b>
<b>Funding of field-related costs</b>	<b>9,933,022</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	165
International staff	5
<b>Field positions</b>	<b>170</b>

# SOUTH SUDAN

## EXPENSES

	<i>In €</i>
Personnel costs	44,067,094
Medical and nutrition	8,557,434
Travel and transportation	11,571,869
Office expenses	6,635,737
Logistics and sanitation	5,131,593
Professional services	393,467
Communications	2,015,069
Grants to external partners	14,246
Depreciation and amortisation	55,335
Bank fees and financial expenses	384,621
Taxes	24,599
Others	735,698
<b>Programmes</b>	<b>79,586,762</b>
<b>Indirect supply costs</b>	<b>1,384,683</b>
<b>Field related expenses</b>	<b>80,971,445</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	76,661,383
<b>Private and other income</b>	<b>76,661,383</b>
Swiss Agency for Development and Cooperation (DDC)	1,063,686
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	3,187,180
Municipalities and regional councils - Switzerland	59,196
<b>Public institutional income</b>	<b>4,310,062</b>
<b>Funding of field-related costs</b>	<b>80,971,445</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,695
International staff	258
<b>Field positions</b>	<b>2,953</b>

# SUDAN

## EXPENSES

	<i>In €</i>
Personnel costs	19,137,482
Medical and nutrition	5,063,668
Travel and transportation	5,785,648
Office expenses	2,907,771
Logistics and sanitation	5,204,820
Professional services	523,635
Communications	707,663
Grants to external partners	57,501
Depreciation and amortisation	38,727
Bank fees and financial expenses	13,560
Taxes	9,867
Others	189,896
<b>Programmes</b>	<b>39,640,240</b>
<b>Indirect supply costs</b>	<b>1,105,889</b>
<b>Field related expenses</b>	<b>40,746,128</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	40,496,393
<b>Private and other income</b>	<b>40,496,393</b>
Municipalities and regional councils - Switzerland	249,735
<b>Public institutional income</b>	<b>249,735</b>
<b>Funding of field-related costs</b>	<b>40,746,128</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,113
International staff	138
<b>Field positions</b>	<b>1,251</b>

# SYRIA

## EXPENSES

	<i>In €</i>
Personnel costs	11,190,753
Medical and nutrition	11,869,834
Travel and transportation	2,300,884
Office expenses	1,152,501
Logistics and sanitation	3,475,209
Professional services	45,325
Communications	332,888
Grants to external partners	1,109,856
Depreciation and amortisation	30,033
Bank fees and financial expenses	555,758
Taxes	639
Others	402,484
<b>Programmes</b>	<b>32,466,164</b>
<b>Indirect supply costs</b>	<b>947,559</b>
<b>Field related expenses</b>	<b>33,413,723</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	33,413,723
<b>Private and other income</b>	<b>33,413,723</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>33,413,723</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	480
International staff	69
<b>Field positions</b>	<b>548</b>

# TAJIKISTAN

## EXPENSES

	<i>In €</i>
Personnel costs	1,287,110
Medical and nutrition	521,343
Travel and transportation	303,745
Office expenses	212,457
Logistics and sanitation	125,709
Professional services	5,276
Communications	39,498
Grants to external partners	-
Depreciation and amortisation	8,234
Bank fees and financial expenses	4,727
Taxes	167
Others	20,286
<b>Programmes</b>	<b>2,528,552</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field related expenses</b>	<b>2,528,552</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	2,528,552
<b>Private and other income</b>	<b>2,528,552</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,528,552</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	83
International staff	14
<b>Field positions</b>	<b>97</b>

# TANZANIA

## EXPENSES

	<i>In €</i>
Personnel costs	3,975,862
Medical and nutrition	1,347,104
Travel and transportation	538,301
Office expenses	435,411
Logistics and sanitation	127,245
Professional services	56,520
Communications	80,630
Grants to external partners	6,123
Depreciation and amortisation	6,791
Bank fees and financial expenses	2,284
Taxes	197,136
Others	-72,167
<b>Programmes</b>	<b>6,701,239</b>
<b>Indirect supply costs</b>	<b>125,519</b>
<b>Field related expenses</b>	<b>6,826,758</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	6,364,286
<b>Private and other income</b>	<b>6,364,286</b>
Swiss Agency for Development and Cooperation Department (DDC)	462,472
<b>Public institutional income</b>	<b>462,472</b>
<b>Funding of field-related costs</b>	<b>6,826,758</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	223
International staff	10
<b>Field positions</b>	<b>233</b>

# THAILAND

## EXPENSES

	<i>In €</i>
Personnel costs	937,116
Medical and nutrition	39,769
Travel and transportation	108,445
Office expenses	124,516
Logistics and sanitation	76,660
Professional services	79,888
Communications	36,613
Grants to external partners	42,243
Depreciation and amortisation	-
Bank fees and financial expenses	1,013
Taxes	82,594
Others	128
<b>Programmes</b>	<b>1,528,985</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field related expenses</b>	<b>1,528,985</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	1,528,985
<b>Private and other income</b>	<b>1,528,985</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,528,985</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	37
International staff	2
<b>Field positions</b>	<b>38</b>

# TURKEY

## EXPENSES

	<i>In €</i>
Personnel costs	606,227
Medical and nutrition	33,086
Travel and transportation	9,486
Office expenses	71,979
Logistics and sanitation	34,977
Professional services	77,333
Communications	17,343
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	435
Taxes	304
Others	-3
<b>Programmes</b>	<b>851,167</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field related expenses</b>	<b>851,167</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	851,167
<b>Private and other income</b>	<b>851,167</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>851,167</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	23
International staff	2
<b>Field positions</b>	<b>25</b>

# UGANDA

## EXPENSES

	<i>In €</i>
Personnel costs	3,221,355
Medical and nutrition	870,351
Travel and transportation	527,720
Office expenses	642,987
Logistics and sanitation	229,758
Professional services	76,580
Communications	156,178
Grants to external partners	66
Depreciation and amortisation	-
Bank fees and financial expenses	11,174
Taxes	7,211
Others	65,214
<b>Programmes</b>	<b>5,808,593</b>
<b>Indirect supply costs</b>	<b>117,785</b>
<b>Field related expenses</b>	<b>5,926,378</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	5,315,739
<b>Private and other income</b>	<b>5,315,739</b>
Governments - Others - France	115,628
Swiss Agency for Development and Cooperation (DDC)	277,483
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	217,528
<b>Public institutional income</b>	<b>610,639</b>
<b>Funding of field-related costs</b>	<b>5,926,378</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	378
International staff	25
<b>Field positions</b>	<b>403</b>



# UKRAINE

## EXPENSES

	<i>In €</i>
Personnel costs	3,820,894
Medical and nutrition	615,923
Travel and transportation	400,551
Office expenses	602,703
Logistics and sanitation	280,968
Professional services	115,782
Communications	172,478
Grants to external partners	2,516
Depreciation and amortisation	4,122
Bank fees and financial expenses	10,855
Taxes	69,677
Others	98,718
<b>Programmes</b>	<b>6,195,185</b>
<b>Indirect supply costs</b>	<b>53,943</b>
<b>Field related expenses</b>	<b>6,249,129</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	6,249,129
<b>Private and other income</b>	<b>6,249,129</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>6,249,129</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	146
International staff	33
<b>Field positions</b>	<b>179</b>

# UZBEKISTAN

## EXPENSES

	<i>In €</i>
Personnel costs	3,804,174
Medical and nutrition	1,950,137
Travel and transportation	609,979
Office expenses	230,553
Logistics and sanitation	193,958
Professional services	40,566
Communications	82,674
Grants to external partners	-
Depreciation and amortisation	20,586
Bank fees and financial expenses	3,883
Taxes	714
Others	60,153
<b>Programmes</b>	<b>6,997,377</b>
<b>Indirect supply costs</b>	<b>78,266</b>
<b>Field related expenses</b>	<b>7,075,643</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	7,075,643
<b>Private and other income</b>	<b>7,075,643</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>7,075,643</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	268
International staff	28
<b>Field positions</b>	<b>296</b>

# VENEZUELA

## EXPENSES

	<i>In €</i>
Personnel costs	8,502,430
Medical and nutrition	5,333,261
Travel and transportation	3,229,828
Office expenses	2,974,849
Logistics and sanitation	1,550,415
Professional services	400,136
Communications	426,786
Grants to external partners	1,670
Depreciation and amortisation	15,029
Bank fees and financial expenses	88,182
Taxes	81,394
Others	1,753,785
<b>Programmes</b>	<b>20,850,195</b>
<b>Indirect supply costs</b>	<b>884,584</b>
<b>Field related expenses</b>	<b>21,734,779</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	21,734,779
<b>Private and other income</b>	<b>21,734,779</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>21,734,779</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	506
International staff	60
<b>Field positions</b>	<b>565</b>

# YEMEN

## EXPENSES

	<i>In €</i>
Personnel costs	46,275,570
Medical and nutrition	24,310,110
Travel and transportation	9,614,727
Office expenses	3,288,518
Logistics and sanitation	3,518,412
Professional services	500,897
Communications	991,180
Grants to external partners	91,240
Depreciation and amortisation	48,195
Bank fees and financial expenses	8,010
Taxes	13,815
Others	899,498
<b>Programmes</b>	<b>89,560,174</b>
<b>Indirect supply costs</b>	<b>1,973,187</b>
<b>Field related expenses</b>	<b>91,533,361</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	91,289,092
<b>Private and other income</b>	<b>91,289,092</b>
Municipalities and regional councils - Switzerland	244,269
<b>Public institutional income</b>	<b>244,269</b>
<b>Funding of field-related costs</b>	<b>91,533,361</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,703
International staff	176
<b>Field positions</b>	<b>2,879</b>

# ZIMBABWE

## EXPENSES

	<i>In €</i>
Personnel costs	2,972,260
Medical and nutrition	452,544
Travel and transportation	345,332
Office expenses	399,018
Logistics and sanitation	310,923
Professional services	88,503
Communications	93,123
Grants to external partners	6
Depreciation and amortisation	2,665
Bank fees and financial expenses	13,340
Taxes	16,382
Others	77,211
<b>Programmes</b>	<b>4,771,307</b>
<b>Indirect supply costs</b>	<b>103,244</b>
<b>Field related expenses</b>	<b>4,874,551</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	4,486,566
<b>Private and other income</b>	<b>4,486,566</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	387,985
<b>Public institutional income</b>	<b>387,985</b>
<b>Funding of field-related costs</b>	<b>4,874,551</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	107
International staff	10
<b>Field positions</b>	<b>117</b>

# OTHER COUNTRIES/ REGIONS AND TRANSVERSAL ACTIVITIES\*

## EXPENSES

	<i>In €</i>
Personnel costs	9,666,054
Medical and nutrition	772,016
Travel and transportation	2,251,828
Office expenses	1,366,126
Logistics and sanitation	110,578
Professional services	2,435,422
Communications	611,267
Grants to external partners	3,439,999
Depreciation and amortisation	795,584
Bank fees and financial expenses	32,844
Taxes	97,915
Others	-539
<b>Programmes</b>	<b>21,579,095</b>
<b>Indirect supply costs</b>	<b>662,854</b>
<b>Field related expenses</b>	<b>22,241,949</b>

## FUNDING

	<i>In €</i>
Private restricted income	-
Private and other unrestricted income	20,513,986
<b>Private and other income</b>	<b>20,513,986</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	139,629
Municipalities and regional councils - Switzerland	74,906
International Drug Purchase Facility (UNITAID)	1,513,429
<b>Public institutional income</b>	<b>1,727,963</b>
<b>Funding of field-related costs</b>	<b>22,241,949</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	18
International staff	16
<b>Field positions</b>	<b>35</b>

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



# ABOUT THIS REPORT

## **Editors**

Marisol Gajardo, Senior International Finance Officer, with  
Joyris Keya, International Finance Officer,  
Sara Izquierdo, MSF International Accountant,  
Gabriel Lebailly, International Financial Information Systems Manager, and  
Arnaud Levéry, International Finance Coordinator

## **Editorial support**

Joanna Keenan, International Content and Publications Manager

## **Graphic design and artwork**

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

Médecins Sans Frontières (MSF) is an international, independent, medical humanitarian organisation that delivers emergency aid to people affected by armed conflict, epidemics, exclusion from healthcare and natural disasters. MSF offers assistance to people based on need and irrespective of race, religion, gender or political affiliation.

**MSF International**

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