

INTERNATIONAL FINANCIAL REPORT 2023



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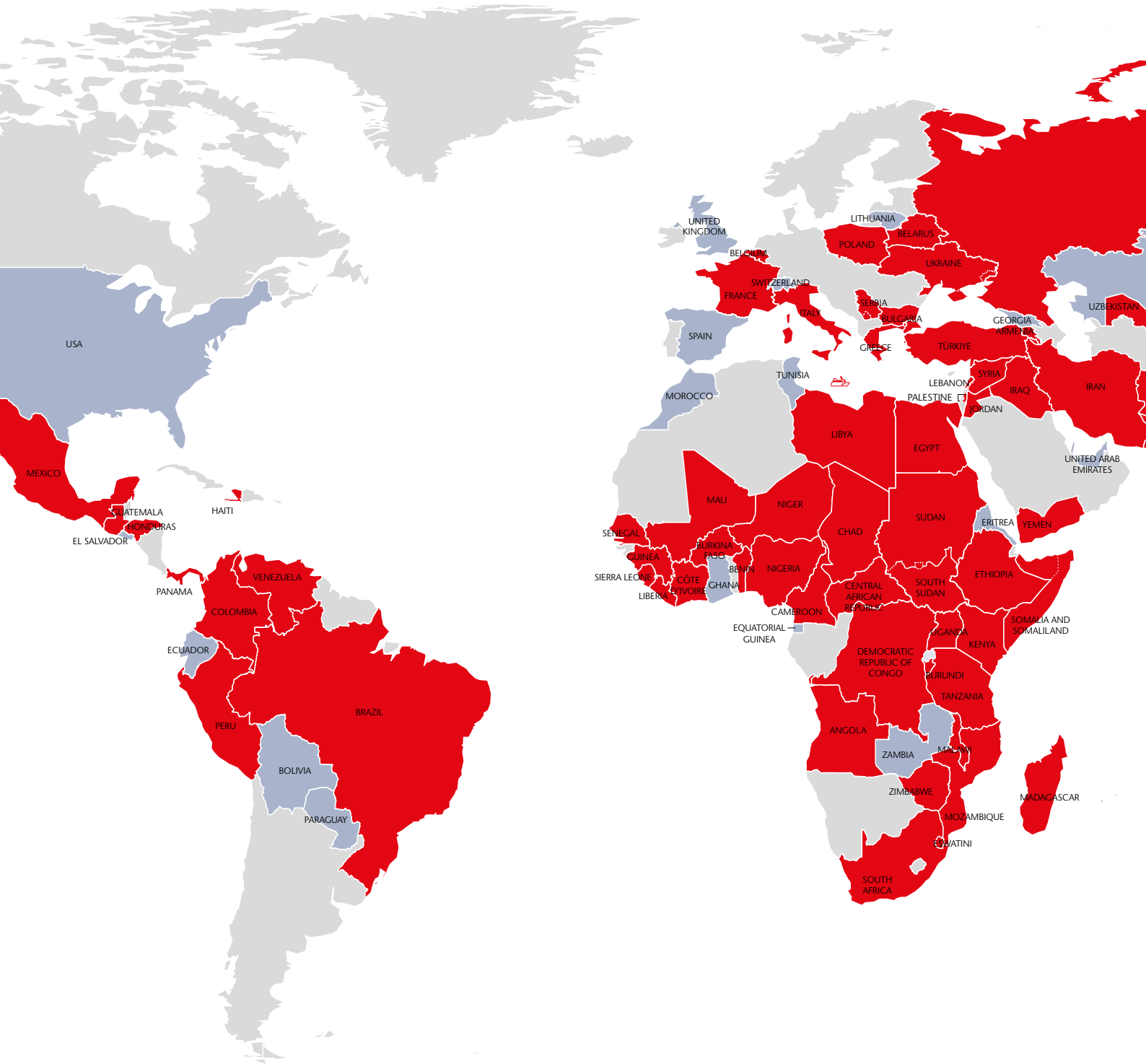
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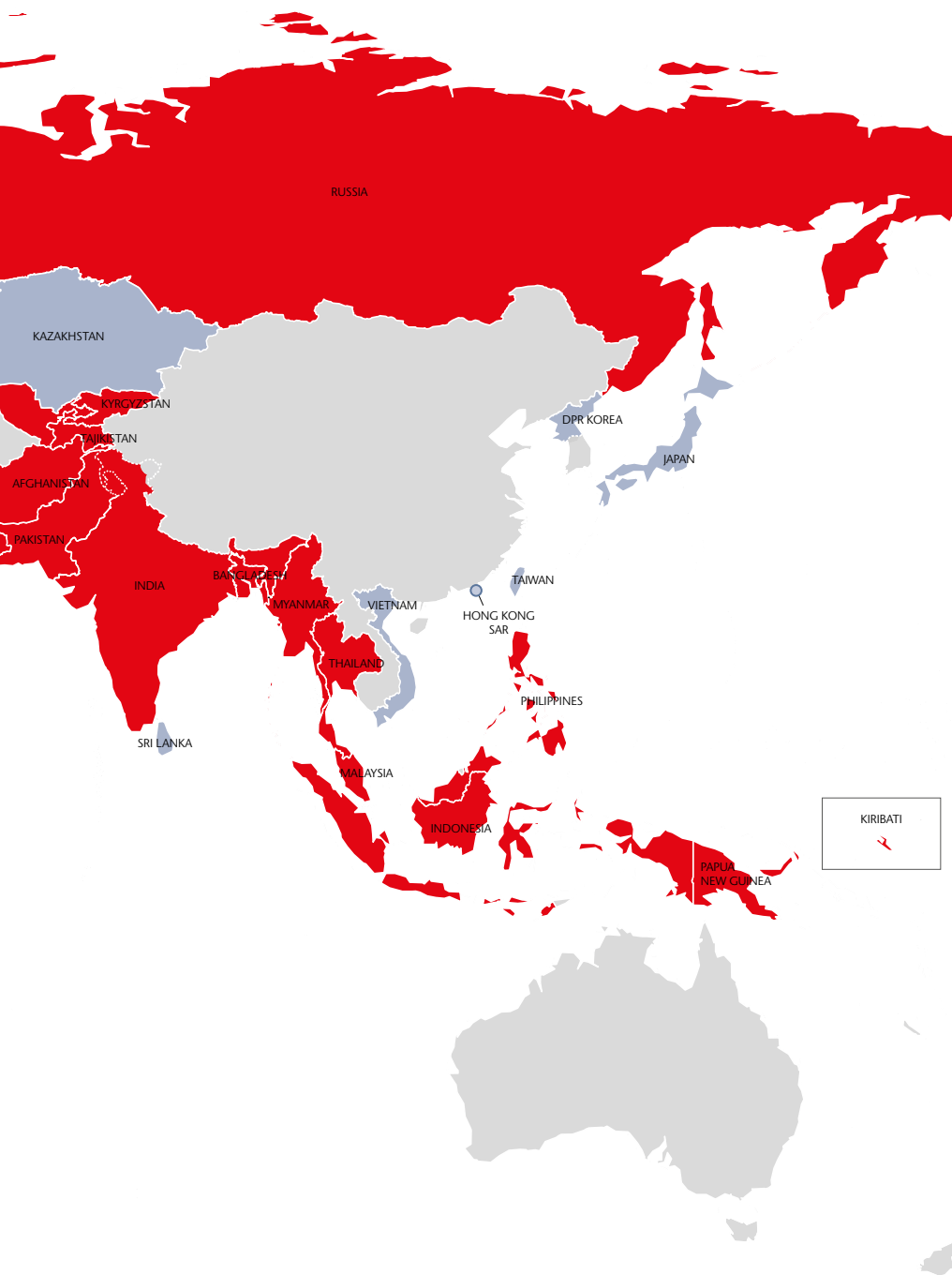
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ACTIVITIES AND ORGANISATION

For the year ended 31 December 2023

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 2023. 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 2023, 4,116* health professionals, logistics specialists and administrative staff of all nationalities were assigned in medical programmes, to work with 42,149 locally hired staff* in over 74 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

In 2023, as the world was once again shaken by devastating natural disasters and brutal wars, Médecins Sans Frontières (MSF) worked to support people in need of medical care and basic services.

Alongside our regular activities, we launched emergency responses to powerful earthquakes in Türkiye, Syria, Morocco, and Afghanistan. We also assisted communities caught up in wars in Sudan and Palestine, and other conflicts around the world.

We face many challenges in delivering this assistance: not only in gaining access to patients but also in ensuring the safety of our staff in insecure situations.

After war in Sudan erupted in April, leading to tens of thousands of casualties and around 8.5 million people being displaced from their homes, our teams had to quickly adapt and scale up as the country spiralled into chaos. We transformed our activities, treating patients with gunshot, stabbing and shrapnel injuries, as well as responding to surges of malnutrition and measles cases in overcrowded displacement camps.

However, working across 11 states and in 30 health facilities, we faced severe challenges, due to chronic insecurity, warring parties blocking humanitarian access and the delivery of aid, all amidst the scarcity of global attention.

Despite this, the medical care we have been able to provide demonstrates it is possible to work in Sudan. Yet we often find ourselves the sole humanitarian organisation in areas where we are working. In the face of the immense needs, a massive scale-up of the humanitarian response is desperately and urgently needed.

On 7 October, we, like so many, were horrified by Hamas' massacre in Israel, and we are horrified by Israel's response. We feel the anguish of families whose loved ones were taken hostage on 7 October. We feel the anguish of the families of those arbitrarily detained from Gaza and the West Bank.

In Palestine, as the Israeli authorities waged their offensive with impunity, our teams had to reorganise in desperately difficult conditions, often moving from hospital to hospital amidst bombardments, putting their lives at risk to provide lifesaving care. They are exhausted and many are

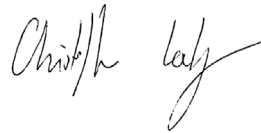
utterly traumatised. Tragically, five of our team members have been killed and we mourn their loss. Under these extreme conditions, we continue to work where and how we can in Gaza.

During the year, we continued to look critically at ourselves, to ensure a working environment free of harassment and abuse for both staff and patients. We unequivocally commit to reinforcing mechanisms and procedures to prevent and address abuse, harassment, and exploitation within MSF, including guidance on how to report cases.

In 2023, a patient charter was developed to ensure effective, safe, and equitable healthcare in our projects. The charter is based on seven principles, aiming to assure that no harm is caused in delivering healthcare. The charter's principles range from general overarching ideals to tools and practices that can be used and adapted according to the culture and context of our projects.

We've also challenged ourselves on how we bear witness, to make sure that we do so in a way that is ethical and respectful of our patients. With some sensitive and problematic images taken in our facilities over the course of our history, we committed to make changes. We convened an advisory group composed of staff and external experts to review content from the MSF image database and provide advice. Their feedback invited a critical reflection on MSF visual norms and standards, and proposes concrete recommendations and solutions, to ensure that the dignity, safety and integrity of our patients prevail.

Our aim as humanitarians is to provide support and care to those in need. In 2023, we were able to run a range of vital healthcare programmes in more than 70 countries, thanks to our dedicated staff and the generosity of our supporters. This loyal support gives us the courage to keep going, despite the obstacles and the increasingly polarised views in today's world. We remain ever thankful to you for believing in our humanitarian work.



Christopher Lockyear
Secretary General, MSF International



Dr Christos Christou
International President, MSF



© MSF/Skye McKee

YEAR IN REVIEW

By Ahmed Abd-elrahman, Oliver Behn, Dr Marc Biot, William Hennequin, Dr Sal Ha Issoufou, Kenneth Lavelle, Teresa Sancristoval
MSF Directors of Operations

Conflict was a major driver of human suffering and vulnerability in 2023, causing many thousands of deaths worldwide and displacing record numbers of people.ⁱ As in previous years, assisting communities affected by violence was a significant component of Médecins Sans Frontières (MSF) programmes. We also responded to disasters and disease outbreaks, and worked to improve healthcare for refugees, migrants and other marginalised people.

THE TERRIBLE CONSEQUENCES OF WAR ON PEOPLE'S LIVES

In mid-April, when war suddenly broke out in Sudan between the Sudanese army and paramilitary group the Rapid Support Forces (RSF), our teams quickly adapted their activities to respond. Fighting was intense in the capital, Khartoum, and across large swathes of the country.

As a result, 8.5 million people have been displaced, most of them within Sudan.ⁱⁱ But over 1.8 million have also fled into neighbouring countries, including Chad, South Sudan and Ethiopia. The war in Sudan has garnered very little of the world's attention and support from other organisations is sometimes non-existent; in some areas, MSF is the only international humanitarian organisation present.

Assisting people injured and displaced by the war proved extremely challenging. Local authorities blocked the delivery of critical medical supplies to areas under RSF control, forcing us to temporarily suspend activities in some facilities, including surgery at Khartoum's Bashair hospital. Visas for international teams to enter and support exhausted Sudanese staff became hard to obtain. At the end of the year, many people who remained in Sudan were struggling to obtain medical care, food and water, while those who had crossed the borders found themselves living in dire conditions in camps. Our teams in Chad and South Sudan treated thousands of Sudanese refugees for violence-related injuries and rape, and infectious diseases seen in the poor conditions of the camps.

On 7 October, Hamas, the organisation governing the Gaza Strip in Palestine, launched a massacre inside Israel, killing around 1,200 people and taking more than 250 hostage. Israel declared war on Hamas and started bombing Gaza. Since then, Israeli forces have relentlessly shelled and attacked residential areas and civilian infrastructure. Israel also imposed a total blockade, cutting off supplies of water, food and other essential goods. Tens of thousands of people have been killed. Over 1.7 million people in Gaza are estimated to be forcibly displaced and living in unsafe, unhealthy conditions; 1.5 million people are crammed into Rafah, on the border with Egypt.ⁱⁱⁱ

Many healthcare facilities are no longer functioning, due to damage from shelling and incursions and/or a lack of fuel, which is needed to run generators. Those that remain partially functional are overwhelmed with patients and have few staff and almost no supplies. Healthcare infrastructure and personnel – including our own – have been repeatedly hit by airstrikes or bullets. Since 7 October, five MSF staff have been killed in Gaza; we deeply mourn the loss of Mohammed Al Ahel, Alaa Al Shawa, Dr Mahmoud Abu Nujaila, Dr Ahmad Al Sahar and Reem Abu Lebdeh.

Reorienting our activities to respond has been difficult. Supplies have been hard to get, and the physical space in which we can safely deliver

care has diminished. The war has also had an impact on the West Bank, where occupation-related violence has increased; our teams offer mental health support and treat patients for trauma injuries.

At the end of October, conflict escalated in Myanmar, leading to an acute humanitarian crisis. Thousands of people were displaced, and many healthcare facilities ceased to function following attacks and evacuations. Despite insecurity and restrictions on access, our teams delivered assistance to displaced people in northern Chang and Rakhine states through mobile clinics, and when forced to suspend direct activities, through community health workers and teleconsultations.

Meanwhile, in Ethiopia, MSF worked to address the immense medical and nutritional needs and support people affected by conflict in Amhara region. As the war in Ukraine showed no sign of abating, we focused on ambulance services and providing treatment for both physical and mental trauma, including surgery, physiotherapy and mental health consultations.

PROVIDING CARE AMID CHRONIC VIOLENCE

In an almost-forgotten conflict, civilians continued to bear the brunt of the horrific violence perpetrated by the M23 and other armed groups across northeastern Democratic Republic of Congo in 2023. Millions of people have been displaced, often multiple times, within North Kivu, South Kivu and Ituri provinces, or forced over the borders into Uganda and Rwanda by the fighting between M23 and the DRC armed forces. Our teams delivered medical care to people living in appalling conditions, including many patients with war wounds and victims of sexual violence.

Explosive violence continued in Haiti's capital, Port-au-Prince, in 2023, with armed groups fighting each other and the police for control of the city's neighbourhoods. People were routinely kidnapped and held for ransom or shot on the streets. The high levels of insecurity reduced both people's access to healthcare and MSF's ability to provide it – sometimes it was too dangerous for our staff to travel to work, and on repeated occasions during the year we had to suspend or close facilities or services. Our facilities in Tabarre and Turgeau stopped activities during the year, following serious incidents where patients in our care were forcibly removed by armed groups – one from an operating theatre and another was pulled from the back of an ambulance and killed in the street.

State forces and armed groups continued to fight across the Sahel region of Africa, destroying communities and livelihoods, and cutting off people from healthcare and basic services. Anti-Western and particularly anti-French government sentiments and changing geopolitical contexts across Burkina Faso, Niger, Mali, and other countries in the region posed many security and logistical challenges

for our teams in 2023. These included gaining access to the areas where needs were highest and bringing in staff and supplies. The violence sadly did not spare our staff; we mourn the loss of our colleagues Komon Dioma and Souleymane Ouedraogo, who were killed on 8 February when an armed group attacked an MSF vehicle in which they were transporting supplies near Tougan, Burkina Faso.

RESPONDING TO DISASTERS

In February, when two powerful earthquakes struck southern Türkiye and northwestern Syria, killing tens of thousands of people, MSF immediately launched an emergency response. In both locations we provided medical and mental healthcare as well as safe drinking water and sanitation facilities, shelter, and food.

We also sent teams to assist people affected by Cyclone Freddy in Malawi and Mozambique, in March, and Cyclone Mocha in Myanmar, in May, by offering medical consultations and supplying clean water, and building and repairing latrines.

In September, our teams provided healthcare and medical supplies after the town of Derna in Libya was partially destroyed by floods. In the same month, we offered mental health support to survivors of an earthquake in southwestern Morocco. Following another earthquake in October, this time in Herat province in western Afghanistan, we helped treat the wounded and donated essential supplies.

ASSISTING MARGINALISED PEOPLE

Authorities in Afghanistan and Yemen have increasingly marginalised women and girls from society and severely reduced their access to education and healthcare. We already face a shortage of qualified female healthcare staff in Afghanistan – needed to provide healthcare to female patients – and is something that we can only expect to worsen with the ban on female secondary and higher education. Both countries require women to travel with a (usually male) relative when they leave the home. In Yemen, paying transport costs for two people to visit a hospital, rather than one, is unaffordable for many families, while in Afghanistan, women often have to wait for someone to be available to accompany them or their child to a health facility.

In 2023, we continued to assist people who had made the dangerous journey through the Darién Gap, the heavily forested region between Colombia and Panama, on their way north to Mexico and the United States. Over half a million people – including many families and children – made the crossing, twice the number in 2022. Our teams treated patients for conditions and injuries caused by their arduous journeys, as well as many victims of violence and sexual assault, in Panama and other countries along the migration route, including Mexico, Guatemala and Honduras.

We treat refugees, migrants and asylum seekers who have been subject to inhumane migration policies. From the Aegean – where we provide care to people arrived on the Greek Islands – to the United Kingdom – where we opened a new project for asylum seekers in November – and from the Balkans to Libya, European migration policies have a severe impact on the lives of people seeking safety.

Meanwhile, the situation has not improved for the nearly 800,000 Rohingya who fled into Bangladesh from Myanmar in 2017. We continue to run a range of medical services for Rohingya refugees, who still live in overcrowded camps and face increasing hostility from the government and local communities. In addition, global funding cuts to aid – upon which they rely to survive – have reduced the amount of food distributed and driven up demand for our services.



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CHALLENGES AND TRIUMPHS IN TREATING DISEASES

Since the COVID-19 pandemic, we have witnessed a rise in disease outbreaks, in part due to the severe toll it took on health systems and routine vaccination campaigns. In 2023, we treated thousands of patients for vaccine-preventable diseases, such as measles, cholera and hepatitis. Our teams struggled to respond to an outbreak of diphtheria, a potentially deadly bacterial infection, which affected Guinea, Nigeria, Niger, and Chad, because of a global shortage of both vaccines and antitoxins used for treatment.

During the year, we responded to an alarming number of people with malnutrition. MSF teams responded to crises in Nigeria, Ethiopia, Angola, Yemen, DRC, Afghanistan and Burkina Faso. People become malnourished for a variety of reasons; conflict cutting off supplies or preventing farming, poor harvests, high food prices, or insufficient food assistance for displaced people.

However, there was good news regarding tuberculosis (TB) during the year. In November, we published the positive results of the endTB clinical trial, which identified three new, safe drug regimens for multidrug-resistant TB, that are more effective and reduce treatment time by up to two-thirds. Some of these drug regimens use bedaquiline, the price of which has been a barrier to scaling up treatment. Through the work of MSF's Access Campaign, the manufacturer, Johnson & Johnson, dropped some of its secondary patents on the drug in September, allowing for affordable generic versions to be used in low- and middle-income countries. The same month, the Access Campaign's pressure on Cepheid, which makes a diagnostic test system, widely used in MSF projects, and its parent company Danaher, paid off when they agreed to a 20 per cent price reduction for some tests, including for TB.

In December, following three years of strong advocacy efforts by MSF, the World Health Organization added noma to its list of neglected tropical diseases. Noma is an infectious but non-contagious bacterial disease affecting mostly children, particularly in sub-Saharan Africa. It is both preventable and treatable, but without treatment, it kills 90 per cent of people. Being on the list should shine a spotlight on the disease, facilitating the integration of noma prevention and treatment activities into existing public health programmes, and encouraging the allocation of much-needed resources to help tackle it.

We wish to express our heartfelt thanks to the 68,000 MSF staff, who worked in over 70 countries in 2023 – often at great risk – to deliver medical care to people in need.

TREASURER'S REPORT

COMBINED ACCOUNTS 2023

It is my pleasure to present the audited combined financial statements of the MSF Movement for 2023. The combined accounts are prepared on the basis of the audited financial statements of the 47 entities listed in Note 1.2, including sections, branch offices, satellite organisations and MSF International. The combined financial statements present a picture of MSF globally. They are publicly shared to uphold the principles of accountability and transparency MSF is committed to.

INCOME

The 2023 operating income reached 2 365M EUR, the highest in the history of MSF. This is 5 per cent higher than in 2022 (2 252M EUR). More than 7.3 million individual supporters, together with private institutions, donated 2 320M EUR, or 98.1 per cent of MSF's income in 2023 (97.3 per cent in 2022). Gifts from individuals totaled 2 012M EUR, or 85.1 per cent of overall income (84.1 per cent in 2022). Income from government agencies, as well as from public and multilateral organisations, was 24M EUR (23M EUR in 2022), or 1.0 per cent of total income (1.0 per cent in 2022). Sales of relief goods to other humanitarian organisations and interest on financial investments accounted for most of the remaining 0.9 per cent of the 2023 income (1.7 per cent in 2022).

EXPENSES

Total operating expenses grew by 7 per cent in 2023, reaching 2 309M EUR (2 168M EUR in 2022). Social mission expenses totaled 1 851M EUR (1 737M EUR in 2022). They represented 80.2 per cent of total operating expenses (80.2 per cent in 2022). General management and administration expenses amounted to 115M EUR, or 5.0 per cent of total operating expenses (4.8 per cent in 2022). Fundraising expenses increased to 343M EUR, or 14.8 per cent of total operating expenses (15.0 per cent in 2022). Additional breakdowns are provided in the table below:

	<i>In millions of EUR</i>	
	2023	2022
Programmes expenses	1,488	1,404
Programme support	287	254
Awareness-raising	55	50
Other humanitarian activities	21	29
Social mission expenses	1,851	1,737
Fundraising	343	326
Management and administration	115	105
Other operating expenses	458	431
Total operating expenses	2,309	2,168

PROGRAMME EXPENDITURE

Programme expenses reached an all-time-high of 1 488M EUR in 2023, a 6 per cent increase from 2022 (1 404M EUR). Detailed financial and human resource information for all countries where MSF operates is provided in the appendix of the financial statements.

The ten countries where MSF spent the most in 2023 represented 53% of total programme expenses (52% in 2022), while the top twenty countries encompassed 75% (73% in 2022). This indicates a persistence of humanitarian needs in the subset of countries where MSF is most active as well as an increasing concentration of interventions in those same areas. Details are provided in the table below for the ten countries where MSF spends the most:

	<i>In millions of EUR</i>
	2023
Democratic Republic of Congo	139
Yemen	110
South Sudan	108
Nigeria	74
Sudan	71
Central African Republic	71
Chad	58
Afghanistan	55
Haiti	50
Syria	49
Top ten countries	785
Next ten countries	330
Largest 20 country programmes	1,115

RESULTS FOR THE YEAR AND RESERVES

The resulting operating surplus was 56M EUR in 2023 (85M in 2022). After adjusting for non-operating gains of 36M EUR, and recognising of the impact of updating exchange rates (-23M EUR), the 2023 surplus increased to 69M EUR (67M EUR in 2022). This surplus contributed to an increase in the level of equity reserves (funds and capital) as of 31 December 2023 of 74M EUR to 1 500M EUR, the equivalent of 7.8 months of the year's expenses (7.9 months for 2022). Even though a surplus was generated in 2023, adding to the reserves, the fact that expenses grew slightly faster than income contributed to the decrease in the number of months of expense coverage.

The level of liquid (cash, cash equivalents and short-term deposits) reserves was 1 096M EUR (1 094M EUR in 2022). As of 2023, liquid reserves represent the equivalent of 5.7 months of the year's expenses (6.1 months for 2022). The smaller decline in equity reserves relative to that of liquid reserves, expressed in months of coverage, can be attributed to the large increase in the number of donations pledged in the very last part of the year, donations not counted in liquid assets at year-end.

While the increase in income, the surplus generated, and the overall level of reserves MSF enjoys continue to be indicators of MSF's financial health, the slight decline MSF is seeing in reserves, expressed in number of months of expenses, combined with the ever-increasing demands for humanitarian services, are factors that MSF needs to keep at the forefront of every decision made. MSF must exercise prudence in setting priorities and launching new initiatives and programmes. This will ensure that MSF continues to provide Operational Directorates with the flexibility needed to deliver on the Movement's objectives and commitments.



Yves McGale, International Treasurer

AUDITOR'S REPORT



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

Geneva, 27th May 2024

Independent auditor's report of the combined financial statements



Opinion

We have audited the 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), which comprise the combined statement of financial position as of 31 December 2023, the combined statement of financial activities, the combined statement of changes in funds and the combined statement of cash flows for the year then ended, and notes to the combined financial statements, including a summary of significant accounting policies.

In our opinion, the combined financial statements (pages 12 to 38) give a true and fair view of the combined financial position of Médecins Sans Frontières International as of 31 December 2023 and of its combined financial performance, and its combined cash flows for the year then ended in accordance with Swiss GAAP FER.

Basis for opinion



We conducted our audit in accordance with Swiss Standards on Auditing (SA-CH). Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the combined financial statements" section of our report. We are independent of Médecins Sans Frontières International in accordance with the requirements of the Swiss audit profession and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Other information

The International Board is responsible for the other information. The other information comprises the information included in the annual report, but does not include the combined financial statements and our auditor's reports thereon.

Our opinion on the combined financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the combined financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the combined financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



International Board's responsibilities for the combined financial statements

The International Board is responsible for the preparation of the combined financial statements, which give a true and fair view in accordance with Swiss GAAP FER and for such internal control as the International Board determines is necessary to enable the preparation of combined financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combined financial statements, the International Board is responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis. The International Board is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.



Auditor's responsibilities for the audit of the combined financial statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SA-CH will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these combined financial statements.

A further description of our responsibilities for the audit of the combined financial statements is located on EXPERTsuisse's website at: <https://www.expertsuisse.ch/en/audit-report>. This description forms an integral part of our report.



Emphasis of matters

We draw attention to Note 1 of the combined financial statements, which describes the 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

Enclosures

- ▶ Combined financial statements (combined statement of financial activities, combined statement of financial position, combined statement of changes in funds, combined statement of cash flows and notes)



COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

COMBINED STATEMENT OF FINANCIAL ACTIVITIES

In thousands of EUR

	Notes	Unrestricted	Restricted	2023	2022
Donations from individuals	2.1.1/4.2.1	1,895,031	117,209	2,012,240	1,895,185
Donations from private institutions	2.1.1/4.2.1	189,757	117,897	307,654	295,710
Private income		2,084,788	235,106	2,319,894	2,190,895
Public institutional grant income	2.1.2	986	22,905	23,891	23,140
Other operating income	2.1.3/4.2.1	21,267	-	21,267	38,335
Operating income	2.1	2,107,041	258,011	2,365,052	2,252,370
Programmes	2.2.1/2.2.3	(1,251,141)	(236,437)	(1,487,577)	(1,404,173)
Programme support	2.2.4	(279,141)	(8,241)	(287,382)	(253,943)
Awareness-raising and Access Campaign	2.2.5	(54,471)	(34)	(54,504)	(49,980)
Other humanitarian activities	2.2.6	(21,338)	-	(21,338)	(29,381)
Social mission		(1,606,092)	(244,711)	(1,850,802)	(1,737,477)
Fundraising	2.2.7	(342,946)	(532)	(343,478)	(325,539)
Management and general administration	2.2.8	(113,497)	(1,040)	(114,537)	(104,613)
Other operating expenses		(456,443)	(1,572)	(458,015)	(430,152)
Operating expenses	2.2	(2,062,533)	(246,284)	(2,308,816)	(2,167,629)
Operating surplus		44,508	11,727	56,235	84,741
Financial (deficit)/surplus	2.3	24,935	4,998	29,933	(15,126)
Extraordinary (deficit)/surplus	2.4	6,010	-	6,010	(1,469)
Net exchange (loss)/gain unrealised and realised	2.2.9	(22,775)	123	(22,652)	(1,088)
TOTAL SURPLUS BEFORE CHANGES IN FUNDS		52,678	16,847	69,526	67,058
Change in restricted funds		-	(16,847)	(16,847)	(21,511)
Change in unrestricted funds		(52,678)	-	(52,678)	(45,547)
TOTAL DEFICIT/SURPLUS AFTER CHANGES IN FUNDS				-	-

COMBINED STATEMENT OF FINANCIAL POSITION

In thousands of EUR

	Notes	2023	2022
Cash and cash equivalents (2022 - restated)	1.5/3.1	936,713	924,671
Financial assets (2022 - restated)	1.5/3.6	159,455	170,270
Inventories	3.2	70,987	72,114
Grants receivable	3.3	33,964	45,859
Contributions receivable	3.4	89,974	45,909
Other receivables	3.5	194,951	141,937
Prepaid expenses and accrued income	3.7	26,036	31,163
Other assets	3.8	4,207	8,318
Current assets		1,516,287	1,440,242
Grants receivable	3.3	6,479	9,489
Other receivables	3.5	1,517	51
Financial assets	3.6	63,206	65,152
Property, plant and equipment	3.9	257,222	260,094
Intangible assets	3.9	31,036	29,473
Non-current assets		359,460	364,258
Assets		1,875,747	1,804,500
Accounts payable and accrued expenses	3.10	233,816	233,038
Deferred income	3.11	51,030	53,174
Financial debts	3.12	1,884	2,916
Provisions	3.13	28,778	29,751
Current liabilities		315,508	318,878
Accounts payable and accrued expenses	3.10	969	327
Deferred income	3.11	13,233	8,784
Financial debts	3.12	25,324	28,669
Provisions	3.13	20,682	21,629
Non-current liabilities		60,208	59,409
Liabilities		375,717	378,287
Restricted funds		56,119	52,267
Capital for foundation		10,433	10,266
Minimum compulsory level of retained earnings		1,465	1,402
Translation reserves		72,023	71,035
Unrestricted funds		1,359,990	1,291,243
Organisational capital	3.14	1,443,911	1,373,946
Liabilities, funds and capital		1,875,747	1,804,500

COMBINED STATEMENT OF CHANGES IN FUNDS

In thousands of EUR

2023	Notes	2022	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2023
Temporarily restricted funds	Sched. 1	49,471	-	-	(12,885)	16,019	52,605
Permanently restricted funds		2,797	-	-	(111)	828	3,514
Restricted funds	2.1	52,267	-	-	(12,996)	16,847	56,119
Capital for foundation		10,266	167	-	-	-	10,433
Compulsory retained earnings		1,402	-	-	-	62	1,465
Translation reserves	1.4	71,035	-	988	-	-	72,023
Unrestricted funds	3.14	1,291,243	-	-	16,132	52,616	1,359,990
Organisational capital	3.14	1,373,946	167	988	16,132	52,678	1,443,911

In thousands of EUR

2022	Notes	2021	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2022
Temporarily restricted funds	Sched. 1	39,047	-	-	(11,066)	21,489	49,471
Permanently restricted funds		2,600	-	-	175	22	2,797
Restricted funds	2.1	41,647	-	-	(10,891)	21,511	52,267
Capital for foundation		7,845	1,152	-	1,269	-	10,266
Compulsory retained earnings		573	-	-	854	(24)	1,402
Translation reserves	1.4	48,514	-	22,521	-	-	71,035
Unrestricted funds	3.14	1,246,090	-	-	(418)	45,571	1,291,243
Organisational capital	3.14	1,303,021	1,152	22,521	1,705	45,547	1,373,946

SCHEDULE 1: CHANGES IN TEMPORARILY RESTRICTED FUNDS BY COUNTRIES/PROJECTS

Covid-19 donations of 2022 are included in the missions below:

In thousands of EUR

	2022	Allocation (A)	Transfer between projects (B)	Utilisation (C)	Forex gain/loss (D)	Net change (A+B+C+D)	Other movements	2023
Afghanistan	5	6,683	2,024	(8,605)	(11)	90	(95)	-
Bangladesh	-	2,922	2,286	(5,111)	(12)	85	(85)	-
Brazil	-	1,264	-	(1,260)	(3)	-	-	-
Burkina Faso	-	2,743	78	(2,821)	-	-	-	-
Cameroon	-	2,290	-	(2,290)	-	-	-	-
Central African Republic	-	2,476	684	(3,077)	-	83	(83)	-
Chad	-	6,385	576	(6,957)	(1)	2	(2)	-
Democratic Republic of Congo	38	12,904	1,311	(14,642)	(25)	(452)	475	61
Eswatini	-	845	-	(845)	-	-	-	-
Ethiopia	-	730	(9)	(701)	(1)	20	(20)	-
Guinea	-	18	575	(594)	1	-	-	-
Haiti	-	3,002	2,044	(5,068)	55	33	(33)	-
Honduras	-	694	-	(712)	20	2	(2)	-
India	4	697	1	(694)	-	3	(7)	-
Iraq	1	1,454	-	(1,455)	1	-	-	1
Jordan	-	87	709	(799)	4	-	-	-
Kenya	-	4,566	-	(4,566)	-	-	-	-
Lebanon	-	2,739	194	(2,915)	(1)	17	(15)	2
Liberia	-	539	-	(539)	-	-	-	-
Libya	-	1,344	-	(1,274)	(3)	67	(22)	45
Madagascar	-	1,809	-	(1,813)	5	-	-	-
Malawi	-	1,453	-	(1,437)	(2)	14	(14)	-
Mali	-	1,724	314	(2,026)	2	14	(13)	1
Mexico	-	2,064	8	(2,057)	-	14	(5)	9
Mozambique	718	459	-	(456)	(2)	1	(360)	359
Myanmar	-	1,562	2	(1,564)	-	-	-	-
Niger	65	4,055	313	(4,433)	1	(64)	-	1
Nigeria	351	5,986	2,230	(8,466)	7	(243)	4	111
Pakistan	2	1,326	-	(1,265)	(1)	61	(62)	1
Palestine	-	31,399	(255)	(19,542)	43	11,646	(481)	11,166
Philippines	5	1,351	-	(1,351)	-	-	31	36
Poland	-	743	526	(1,268)	(1)	-	-	-
Search and rescue operations	-	815	111	(925)	(1)	-	6	6
Sierra Leone	1	3,580	(2)	(3,492)	6	91	(88)	5
Somalia	338	1,542	-	(1,875)	(10)	(343)	5	-
South Sudan	-	11,551	224	(11,705)	(40)	30	(30)	-
Sudan	-	15,728	1,118	(16,776)	(18)	51	(51)	-
Syria	13	21,941	3,270	(25,279)	167	99	(96)	16
Tanzania	-	1,756	-	(1,756)	-	-	-	-
Turkey	-	9,930	1,699	(11,617)	(12)	-	-	-
Uganda	-	950	-	(950)	-	-	-	-
Ukraine	16,097	19,376	80	(28,064)	(24)	(8,632)	(1,829)	5,636
Venezuela	-	2,451	7	(2,458)	-	-	-	-
Yemen	111	8,186	617	(8,781)	(1)	22	(31)	101
Restricted in time but not in destination	30,196	6,387	(1,097)	-	-	5,291	(8,312)	27,175
Headquarters programme support	-	8,391	625	(8,714)	1	304	(304)	-
Private fundraising	-	376	155	(532)	-	-	-	-
Management, general and administration	-	998	42	(1,040)	-	-	-	-
Others & Transversal activities	1,527	39,911	(20,457)	(11,719)	(22)	7,712	(1,366)	7,873
Total funds	49,471	262,180	-	(246,284)	123	16,019	(12,885)	52,605

Other movements are reclassifications from temporarily restricted funds to unrestricted funds.

COMBINED STATEMENT OF CASH FLOWS

In thousands of EUR

CASH FLOW FROM OPERATING ACTIVITIES	Notes	2023	2022 restated*
Total surplus before changes in funds		69,526	67,058
Depreciation and amortisation	3.9	22,519	22,633
(Decrease)/increase in provisions	3.13	(1,920)	(15,591)
Decrease/(increase) Other assets	3.8	4,111	(5,290)
Decrease/(increase) in receivables linked to income generation	3.3/3.4	(29,160)	292
Decrease/(increase) in other receivables	3.5	(54,480)	4,316
Decrease/(increase) in inventories	3.2	1,127	(3,524)
Decrease/(increase) in prepaid expenses and accrued income	3.7	5,126	(7,049)
(Decrease)/increase in accounts payable and accrued expenses	3.10	1,420	25,143
(Decrease)/increase in deferred income	3.11	2,305	(2,915)
Cash flow from operating activities (A)		20,574	85,073
CASH FLOW FROM INVESTING ACTIVITIES			
Investment in new tangible assets	3.9	(14,256)	(32,643)
Investment in new intangible assets	3.9	(10,201)	(12,320)
Disposals of tangible assets	3.9	341	30,663
Disposals of intangible assets	3.9	746	195
Revaluation and other adjustments to tangible and intangible assets	3.9	2,160	(4,379)
(Investments)/Disposals in financial assets	3.6	12,761	5,265
Cash flow from investing activities (B)		(8,449)	(13,219)
CASH FLOW FROM FINANCING ACTIVITIES			
Reimbursements to financial debts	3.12	(4,443)	(19,043)
New financial debts	3.12	66	-
Other changes in restricted funds and organisational capital		167	(1,124)
Cash flow from financing activities (C)		(4,210)	(20,167)
CHANGE IN CASH AND CASH EQUIVALENTS (A+B+C)		7,915	51,687
OPENING BALANCE - CASH AND CASH EQUIVALENTS	3.1	924,671	1,027,493
Change in cash and cash equivalents		7,915	51,687
Effect of exchange rate fluctuations		4,127	15,611
Impact of restatement	1.5/3.1		(170,120)
CLOSING BALANCE - CASH AND CASH EQUIVALENTS		936,713	924,671

* Presentation of the cash flow statement has been changed (refer to Note 1.5).



NOTES TO THE COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 BASIS OF REPORTING

1.1 BASIS OF PREPARATION AND PRESENTATION

A combination aggregates the Financial Statements of several separate entities which are not inter-related by investments into a single group, whereas a consolidation presents the Financial Statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single economic entity. These Financial Statements combine the financial position and results of the MSF entities in full. All transactions between MSF entities and inter-entity balances are eliminated. They were reviewed by the International Board on 27 May 2024 and were approved by the International General Assembly (IGA) on 27 June 2024.

The combined Financial Statements comply with the articles of the association of MSF International, and with Swiss Generally Accepted Accounting Principles (Swiss GAAP FER/RPC including Swiss GAAP FER/RPC 21). The Combined Financial Statements are presented in thousand of EUR. They are prepared in accordance with the historical cost convention. Figures are rounded to the nearest thousand. Rounding differences may exist within summations.

The Combined Financial Statements include the Combined Statement of Financial Activities, the Combined Statement of Financial Position, the Combined Statement of Changes in Funds, the Combined Statement of Cash Flows, and Notes to the Combined Financial Statements.

1.2 BASIS AND SCOPE OF COMBINATION

The international MSF movement is composed of 26 associations. Internally, 24 of these associations are known as “Sections”. Sections are the foundational structures of MSF. They are offices that enable, implement, support and govern the delivery of the social mission. They recruit staff, organise fundraising, and raise awareness on the humanitarian crises MSF teams are witnessing and are responding to. The other two associations are MSF International whose role is to bring together and support the MSF movement and a regional association based in Latin America.

The MSF associations work closely with six “Operational Centres” which directly organize and manage humanitarian action and are part of the association in the country in which they are based.

A number of MSF sections have opened branch offices in different countries to extend their support work further. There are 18 branch offices around the world as of December 2023.

Additional “satellite offices” have been established to support field work, mainly in the areas of logistics, supply and epidemiology. A number of those satellite offices are also independent legal entities.

The Combined Financial Statements present the overall financial situation and results of all legally independent MSF entities.

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.

The 2023 and 2022 audited financial statements of the following entities are included in the combined Financial Statements:

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, 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	Pitman House, 1st Floor, Jakaya Kikwete Road, P.O. Box 60204-00200 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, India
MSF International	Route de Ferney 140, 1202 Geneva, 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. Sapieżyńska 10A, 00-215 Warszawa, Poland
MSF Portugal	Rua João Saraiva n° 36, 2° 1700 250 Lisboa, Portugal
MSF South Africa	70 Fox Street, 9th Floor, Marshalltown, Johannesburg, PO Box 61624, Marshalltown 2107, R.S.A
MSF South Korea	3F, Yeoyoon Building, 64 Banpo-daero 22-gil, Seocho-gu, Seoul, 06649, South Korea
MSF Spain	Carrer de Zamora 54, 08005 Barcelona, Spain
MSF Supply	Chée de Vilvorde, Vilvoordsestweg 140, 1120 Neder-Over-Heembeek, Belgium
MSF Sweden	Fredsborgsgatan 24, 3 trappor, Box 47021, 100 74 Stockholm, Sweden
MSF Switzerland	Route de Ferney 140, 1202 Geneva, Switzerland
MSF Taiwan	7F., No. 35, Sec. 3, Minquan E. Rd., Zhongshan Dist., Taipei City 104, Taiwan
MSF The Netherlands	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

1.3 RELATED PARTIES

All entities listed in Note 1.2 are related parties, as are the International Board members discussed under Note 5.4.3.2 – Remuneration of International Directors and Managers.

1.4 CURRENCY TRANSLATION

The individual Statements of Financial Position of the combined entities are translated into EUR 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 (Note 2.2.9). The translation reserve is recognised in the Statement of Financial Position and cumulates the historical gains/loss resulting from applying different rates to the Statement of Financial Position and to the Statement of Financial Activities.

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

	Closing rate 2023	2022	Average rate 2023	2022
ARS	892.394	189.070	315.423	136.856
AUD	1.626	1.569	1.630	1.517
BRL	5.362	5.639	5.402	5.440
CAD	1.464	1.444	1.463	1.369
CHF	0.926	0.985	0.970	1.005
COP	4,272.870	5,179.834	4,669.195	4,466.939
CZK	24.724	24.116	23.988	24.566
DKK	7.453	7.437	7.451	7.440
GBP	0.869	0.887	0.870	0.853
HKD	8.631	8.316	8.495	8.245
INR	91.905	88.171	89.621	82.686
JPY	156.330	140.660	152.169	138.027
KES	172.199	131.163	150.219	123.181
KRW	1,433.660	1,344.090	1,416.772	1,358.073
MXN	18.723	20.856	19.219	21.187
NOK	11.241	10.514	11.450	10.103
NZD	1.750	1.680	1.762	1.658
PLN	4.340	4.681	4.517	4.686
SEK	11.096	11.122	11.435	10.630
TWD	33.673	32.828	33.669	31.321
USD	1.105	1.067	1.085	1.053
UYU	42.520	42.195	41.437	42.959
ZAR	20.348	18.099	19.983	17.209

1.5 CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES

There have been no changes in accounting policies in 2023 or 2022. In 2023, the presentation of the combined statement of cash flows and of Note 3.9 on property, plant and equipment and intangible assets has been changed to enhance compliance with Swiss Generally Accepted Accounting Principles (FER/RPC).

Restatement

On balances as of December 31, 2022 a restatement has been made from cash and cash equivalents to financial assets for an amount of 170,270 thousand EUR to clarify the presentation of the short-term deposit with a maturity date above 90 days. The information related to the maturity of these deposits was not available at the time of the preparation of the combined financial statements as of December 31, 2022. This has also been reflected in the combined statement of cash flows.

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

Foreign currency risk

MSF receives and spends funds in a variety of currencies. Foreign exchange fluctuations affect budgets, the cost of transactions and the value of balances. MSF uses forward contracts to hedge the currency risks linked to net income flows in a number of currencies.

Interest rate risk

MSF entities may invest cash held in excess of immediate needs. They may also have borrowed funds to fund major investments such as buildings. MSF entities are therefore subject to interest rate risk directly. The risk is however limited, in particular because loan agreements are made at fixed rates.

Credit risk

Management of counter-party risk is essential to ensure that cash and cash equivalents are secure and that receivables are collectible. MSF entities use reputable banks. Their investments of cash balances that exceed immediate needs are guided by entity-specific policies in line with the MSF financial investment policy framework. MSF entities monitor their receivables to ensure that they are fully collectible. These receivables are from reliable third parties.

Liquidity risk

Cash flows can be difficult to project because the timing of certain fund raising streams can be more challenging to predict, in particular during periods of economic uncertainty. In addition, cash outflow projections are affected by unplanned emergency responses. The MSF Reserves Policy seeks to ensure that sufficient levels of reserves exist to meet working capital needs at all times and to provide a buffer for emergencies.

2 NOTES TO THE COMBINED STATEMENT OF FINANCIAL ACTIVITIES

2.1 OPERATING INCOME

MSF's income comprises contributions from private donors and public institutions, 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 from public institutional bodies, such as governments or decentralized institutional bodies. Other income is mainly derived from merchandising, equipment and services provided to others, and financial transactions.

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

Income from grants, whether individuals, private organisations or public institutions, equals the value of the allowable expenses under the grant conditions incurred in the current year. At year-end, the difference between the cash received and the cumulative expenses incurred is accounted for as grants receivable or deferred income.

Restrictions

Income is considered as restricted when it is subject to a donor-imposed restriction. 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 to implement activities or other specific conditions imposed by donors. Funds received for emergencies are treated as restricted if the emergency is explicitly specified by the donor or can be inferred from circumstances. They are otherwise regarded as unrestricted, and are available for MSF Operations.

Restricted funds are mostly spent in the year they are received.

Restricted funds can be permanently or temporarily restricted. Permanent restrictions relate to funds the donor has required MSF to hold for long term use. Temporary restrictions refer to funding that can be used once the conditions set by the donor have been fulfilled.

Changes in temporarily restricted funds by country are presented in the table "Changes in temporarily restricted funds by countries/projects". Only countries where movements exceeded 500 thousand EUR are shown individually. A zero balance at the end of the year for a specific country indicates that funds that were restricted to activities in that country have been fully used. It does not imply that MSF has ceased activities in that country. MSF's decision to operate in a given context is primarily driven by medical and humanitarian needs, and not the allocation of grants or donations.

Other movements in the table "Changes in temporarily restricted funds by countries/projects" mostly relate to reclassification or changes in the nature of the restriction of the funds, for instance when time-restricted funds are released from their restriction.

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 to MSF's humanitarian projects are not recorded in the combined accounts. They are estimated at fair market value based on the donation certificate or on the contract entered into with the donors in the accounts of MSF entities that receive them.

	<i>In thousands of EUR</i>	
	2023	2022
Headquarters	4,066	4,180
Field programme expenses	2,110	1,680
In-kind donations - COVID	-	928
In-kind donations and services	6,176	6,787

2.1.1 PRIVATE INCOME

In thousands of EUR

	2023	2022
Donations	1,607,326	1,556,207
Legacies and bequests	404,793	338,850
Membership fees	120	127
Income from individuals	2,012,240	1,895,185

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

In thousands of EUR

	2023	2022
Companies	94,275	118,471
Trusts and foundations	156,203	121,153
Lottery and special events	52,519	50,639
Joint appeals with other NGOs	811	1,645
Other private institutions	3,846	3,803
Income from private institutions	307,654	295,710

2.1.2 PUBLIC INSTITUTIONAL INCOME

Funds are not accepted from governments or other parties who are directly involved in conflicts to which MSF is responding. From 2016, MSF has decided not to accept funding from the EU, its Member States and Norway in response to EU decisions on migration policy.

In thousands of EUR

Donor	2023	2022
Canada	10,336	10,868
Switzerland	7,390	8,239
International Drug Purchase Facility (UNITAID)	1,727	920
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	747	1,200
UN institutions	10	34
Other public institutions	3,681	1,879
Public institutional income	23,891	23,140

2.1.3 OTHER INCOME

In thousands of EUR

	2023	2022
Equipment and services sold to other organisations	13,740	24,579
Other revenues*	7,440	12,502
Merchandising	87	26
Investment subsidies recorded as income	-	1,229
Other income	21,267	38,335

*Other revenues relate to occasional sales and services such as all rental income.

2.2 OPERATING EXPENSES

2.2.1 FUNCTIONAL EXPENSES

SOCIAL MISSION

In thousands of EUR

Nature of expenses	Programmes	Programme support	Awareness-raising and Access Campaign	Other humanitarian activities	Total social mission
Personnel (Note 2.2.2)	738,003	195,946	32,258	4,290	970,497
Medical and nutrition	251,703	205	1	6,860	258,769
Travel and transportation	186,750	10,647	1,026	2,697	201,120
Office expenses	110,725	11,450	1,715	492	124,382
Logistics and sanitation	112,928	1,712	4	1,926	116,570
Professional services	18,593	14,959	3,383	467	37,403
Communications	26,364	675	694	70	27,803
Grants to external partners	12,905	451	-	4,021	17,377
Depreciation	4,457	2,833	76	2	7,368
Taxes	4,072	2,114	143	162	6,491
Promotional expenses	-	437	4,124	5	4,567
Publications	-	476	2,949	27	3,452
Bank fees	5,383	138	2	2	5,525
Other	15,694	6,837	890	27	23,448
TOTAL BEFORE OVERHEADS	1,487,577	248,881	47,265	21,049	1,804,772
Overheads allocation	-	38,501	7,239	289	46,030
TOTAL AFTER OVERHEADS ALLOCATION	1,487,577	287,382	54,504	21,338	1,850,802

OTHER OPERATING EXPENSES

SOCIAL MISSION AND OTHER EXPENSES TOTAL

Nature of expenses	Fundraising	Management and general administration	Total other operating expenses	Overheads	2023	2022
Personnel (Note 2.2.2)	76,998	73,929	150,927	28,248	1,149,672	1,044,138
Medical and nutrition	-	6	6	8	258,783	272,321
Travel and transportation	2,860	3,655	6,514	556	208,190	209,278
Office expenses	8,190	4,180	12,369	26,811	163,562	155,608
Logistics and sanitation	181	2	183	1	116,754	102,913
Professional services	55,268	9,678	64,946	6,219	108,568	100,565
Communications	24,268	547	24,814	1,682	54,299	54,729
Grants to external partners	-	150	150	99	17,626	15,509
Depreciation	3,509	988	4,497	11,154	23,019	22,633
Taxes	1,055	1,936	2,991	1,521	11,003	9,036
Promotional expenses	119,191	256	119,447	118	124,132	116,467
Publications	29,226	498	29,724	106	33,282	35,853
Bank fees	4,938	1,066	6,003	134	11,662	10,933
Other	1,978	1,705	3,682	1,133	28,263	17,646
TOTAL BEFORE OVERHEADS	327,660	98,594	426,254	77,791	2,308,816	2,167,629
Overheads allocation	15,818	15,943	31,761	(77,791)	-	-
TOTAL AFTER OVERHEADS ALLOCATION	343,478	114,537	458,015	-	2,308,816	2,167,629

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.

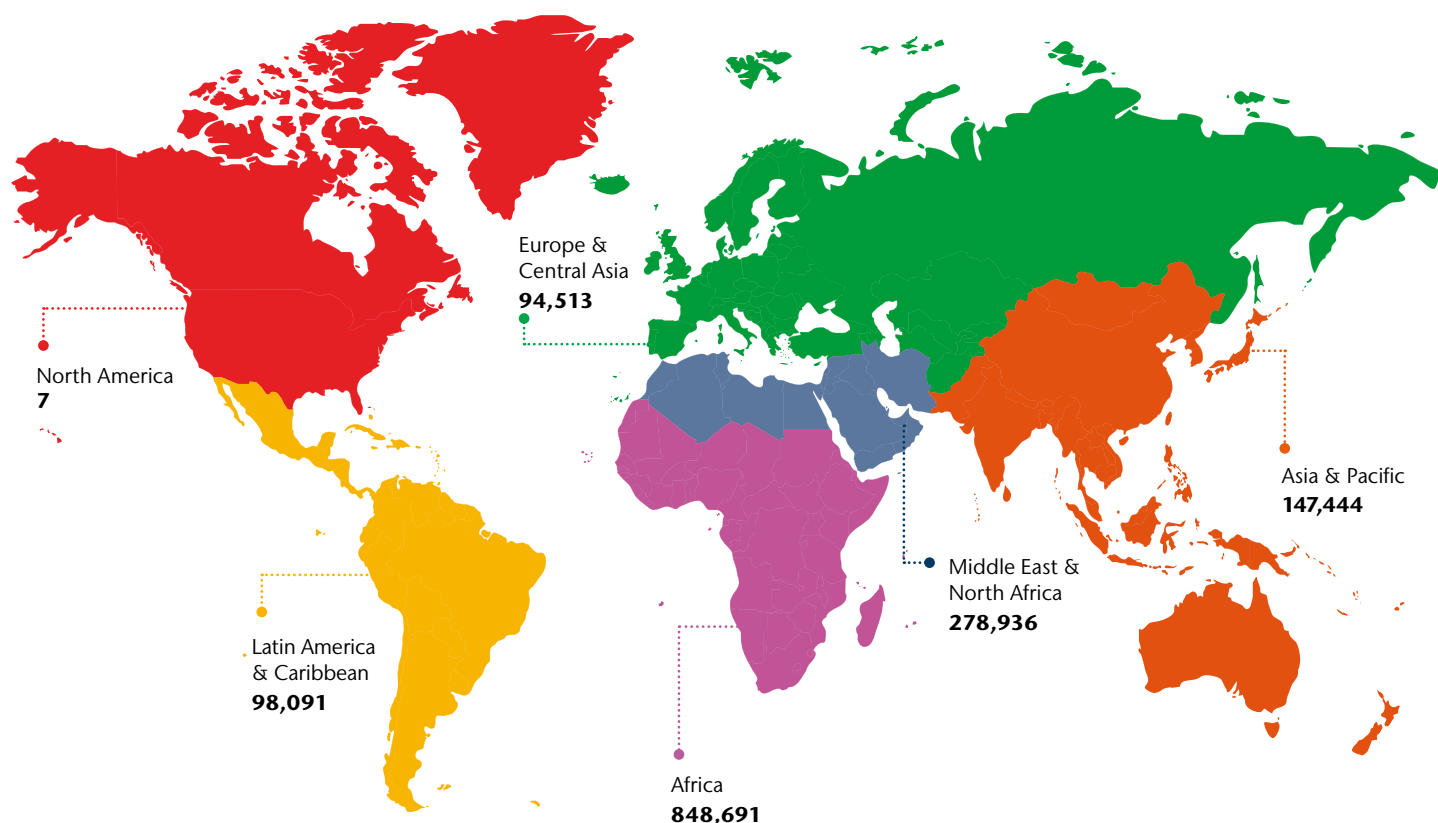
2.2.2 PERSONNEL EXPENSES*In thousands of EUR*

	Employees in headquarters	International field staff	Locally hired field staff	Other personnel expenses	2023	2022
Programmes	-	233,044	502,945	2,014	738,003	674,190
Programme support	185,117	4,244	6,585	-	195,946	172,327
Awareness-raising and Access Campaign	32,258	-	-	-	32,258	28,923
Other humanitarian activities	4,290	-	-	-	4,290	5,222
Fundraising	76,998	-	-	-	76,998	69,716
Management, general and administration	73,929	-	-	-	73,929	65,973
Overheads	28,248	-	-	-	28,248	27,787
Personnel expenses	400,839	237,288	509,531	2,014	1,149,672	1,044,138

Additional information on staffing is provided in Note 5.4.

2.2.3 PROGRAMME EXPENSES BY NATURE AND REGION

in thousands of EUR



In thousands of EUR

	Africa	Asia & Pacific	Europe & Central Asia	Latin America & Caribbean	Middle East & North Africa	North America	Transversal	2023	2022
Personnel (Note 2.2.2)	392,415	78,909	51,235	57,260	150,725	6	7,454	738,003	674,190
Medical and nutrition	149,590	26,608	8,777	9,597	56,381	-	750	251,703	260,299
Travel and transportation	130,218	14,587	7,101	10,628	21,013	-	3,203	186,750	191,078
Office expenses	66,166	9,071	8,579	9,394	16,420	1	1,094	110,725	105,486
Logistics and sanitation	69,208	8,795	9,431	5,802	19,657	-	35	112,928	99,026
Professional services	5,929	2,654	1,852	1,528	2,362	-	4,268	18,593	18,976
Communications	18,079	2,142	1,377	1,789	2,712	-	264	26,364	25,646
Grants to external partners	1,637	1,166	3,852	252	5,154	-	843	12,905	10,480
Depreciation	2,026	1,167	40	1,012	58	-	152	4,457	5,291
Taxes	2,452	1,063	194	158	103	-	103	4,072	2,798
Bank fees	3,011	518	107	160	1,522	-	65	5,383	4,175
Others	7,960	761	1,968	511	2,829	-	1,664	15,694	6,728
Programmes	848,691	147,444	94,513	98,091	278,936	7	19,938	1,487,577	1,404,173

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 9.6M EUR in 2023 (8.9M EUR in 2022), 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 expenses are costs incurred by MSF public communications activity in furtherance of its social mission. They are related to 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. Such costs are also incurred when MSF provides public information to render account of its actions and the field reality MSF teams see.

The MSF 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 EUR</i>	
	2023	2022
Awareness-raising	48,933	43,780
Access Campaign	5,571	6,200
Total	54,504	49,980

2.2.6 OTHER HUMANITARIAN ACTIVITIES

Expenses classified under 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 costs incurred for raising funds from all possible sources of income from private donors and public institutions.

2.2.8 MANAGEMENT AND GENERAL ADMINISTRATION

Management and general administration expenses consist 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 GAIN / LOSS UNREALISED AND REALISED

Net realised exchange gains/losses represent gains/losses generated from foreign currency transactions entered into during the year by the various offices. Net unrealised gains/losses represent gains/losses resulting from the revaluation of items in the Statement of Financial Position of reporting entities.

2.3 FINANCIAL ACTIVITIES

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

	<i>In thousands of EUR</i>	
	2023	2022
Financial income	30,415	3,246
Financial expenses	(482)	(18,372)
Financial (Deficit)/Surplus	29,933	(15,126)

Financial expenses in 2022 are linked to unrealised losses on endowment funds and other investments. The financial income in 2023 is linked to gains on endowment funds and other similar investments and on interest income on short term deposits. 10.214M EUR corresponds to unrealised gains.

2.4 EXTRAORDINARY ACTIVITIES

Extraordinary activities arise extremely rarely in the context of the ordinary operations and are not predictable.

	<i>In thousands of EUR</i>	
	2023	2022
Extraordinary income	44	379
Extraordinary expenses	5,966	(1,847)
Extraordinary (Deficit)/Surplus	6,010	(1,469)

The extraordinary expense is linked to the partial reversal of a provision for a specific tax risk that was originally recorded as an extraordinary expense.

3 NOTES TO THE COMBINED STATEMENT OF FINANCIAL POSITION

3.1 CASH AND CASH EQUIVALENTS

In thousands of EUR

	2023	2022 restated
Cash at headquarters	618,738	643,393
Cash in countries of operations	103,050	86,044
Short-term deposits	214,925	195,235
Cash and cash equivalents	936,713	924,671

This includes cash at headquarters, cash in countries of operations and deposits with a maturity date of less than 90 days as of December 31. Amounts are valued at fair value with any resulting gains or losses recognised in the Statement of Financial Activities.

As explained in note 5.1, 170,120 thousand EUR have been reclassified from short-term financial deposits to short-term financial assets.

3.2 INVENTORIES

In thousands of EUR

	Gross value	Provision	2023	2022
Medical and non-medical relief goods	72,606	(2,548)	70,058	71,097
Other inventories	929	0	929	1,017
Inventories	73,535	(2,548)	70,987	72,114

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

3.3 GRANTS RECEIVABLE

In thousands of EUR

	Current		Non-current		Total	
	2023	2022	2023	2022	2023	2022
Grants receivable from private donors	24,502	35,291	6,479	1,619	30,981	36,910
Grants receivable from public institutions	9,462	10,568	-	7,869	9,462	18,437
Grants receivable	33,964	45,859	6,479	9,489	40,443	55,348

Grants receivable correspond to funds owed to MSF by third parties according to a formal agreement. They result from the difference between cash received and expenses incurred against those grants. There is no provision for grants receivables stated at 31 December 2023.

3.4 CONTRIBUTIONS RECEIVABLE

At 31 December 2023, the outstanding amount represents 89,974 thousand EUR (2022: 45,909 thousand EUR) 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 nominal value net of provision.

There is no provision for contributions receivable stated at 31 December 2023 or 2022.

3.5 OTHER RECEIVABLES

In thousands of EUR

	Gross value		Provision		Total	
	2023	2022	2023	2022	2023	2022
Services provided to other organisations	9,670	7,791	(25)	(26)	9,645	7,764
Assets held for sale	28,768	17,968	-	-	28,768	17,968
Legacies receivable	132,696	94,051	-	-	132,696	94,051
Deposits and guarantees	1,858		-		1,858	-
Other miscellaneous receivables	21,983	22,153	-	-	21,983	22,153
Other receivables Current	194,976	141,963	(25)	(26)	194,951	141,937
Deposits and guarantees	1,486	-	-	-	1,486	-
Other miscellaneous receivables	31	51	-	-	31	51
Other receivables Non-current	1,517	51	-	-	1,517	51

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. Assets held to be sold are reported at their best estimate amount when legally transferred to MSF. Other miscellaneous receivables include amounts to be refunded from tax authorities such as VAT refunds and advances to suppliers.

3.6 FINANCIAL ASSETS

In thousands of EUR

	Gross value	Provision	2023	2022
	Short-term investments	159,455	-	159,455
Financial assets Current	159,455	-	159,455	170,270
Long-term investments	55,395	-	55,395	52,430
Other long-term financial assets	7,811	-	7,811	12,722
Financial assets Non-current	63,206	-	63,206	65,152

Financial assets are valued at fair value. Long-term investments are endowment funds and other donor-directed investments. The forward contracts MSF uses to hedge the current risks linked to net income flows are not recognised in the statement of financial position until the future cash flow is realised. Upon the occurrence of the future transaction or the disposal of the derivative instrument, the current value of the derivative financial instrument is recognised in the statement of financial position and recorded in the statement of financial activities at the same time as the cash flow hedged. Any derivative financial instruments that are open as at the statement of financial position date are disclosed in Note 5.1.

As explained in note 5.1, 170,120 thousand EUR have been reclassified from short-term financial deposits to short-term financial assets.

3.7 PREPAID EXPENSES AND ACCRUED INCOME

Prepaid Expenses include payments made towards insurance premiums, rentals, postage and software licences for 2024 and beyond. Prepaid expenses are valued at nominal value.

3.8 OTHER ASSETS

Other assets mostly represent advances to vendors and other operating advances. Other assets are valued at nominal value, net of any potential impairment.

3.9 PROPERTY, PLANT AND EQUIPMENT, AND INTANGIBLE ASSETS

2023	Land and Buildings	Tangible Assets under construction	Furniture & Fixtures	IT and other equipment	Other tangible Assets	Total Property, Plant and Equipment	Intangible Assets	Total Fixed Assets
Net carrying value 01.01.2023	221,294	-	22,280	15,594	925	260,094	29,473	289,567
Acquisition cost								
Opening Balance	257,919	-	44,567	38,058	4,523	345,068	83,078	428,145
Additions	4,180	2,315	1,768	3,144	2,850	14,256	10,201	24,457
Disposals	(830)	-	(167)	(811)	(15)	(1,822)	(1,461)	(3,283)
Foreign Exchange variation	(989)	(1)	(665)	46	(35)	(1,643)	(385)	(2,028)
Reclassification	(683)	-	491	(553)	(158)	(903)	709	(194)
Closing Balance	259,597	2,314	45,994	39,885	7,166	354,955	92,141	447,097
Accumulated Depreciation/Amortization								
Opening Balance	(36,625)	-	(22,287)	(22,464)	(3,598)	(84,974)	(53,605)	(138,579)
Depreciation/Amortization	(8,167)	-	(2,991)	(3,660)	(310)	(15,128)	(7,891)	(23,019)
Disposals	227	-	354	790	110	1,482	715	2,196
Foreign Exchange variation	198	-	646	386	30	1,261	95	1,356
Reclassification	-	-	(448)	87	(14)	(375)	(418)	(793)
Closing Balance	(44,367)	-	(24,725)	(24,860)	(3,782)	(97,734)	(61,105)	(158,839)
Net carrying value 31.12.2023	215,231	2,314	21,268	15,025	3,384	257,222	31,036	288,258

2022	Land and Buildings	Tangible Assets under construction	Furniture & Fixtures	IT and other equipment	Other tangible Assets	Total Property, Plant and Equipment	Intangible Assets	Total Fixed Assets
Net carrying value 01.01.2022	208,924	29,321	23,757	7,469	1,341	270,812	22,904	293,716
Acquisition cost								
Opening Balance	237,351	29,321	43,875	30,018	4,637	345,202	69,116	414,318
Additions	4,326	24,330	723	2,375	890	32,643	12,320	44,963
Disposals	(18,364)	-	(1,707)	(14,786)	(143)	(35,001)	(866)	(35,867)
Foreign Exchange variation	3,115	829	(64)	258	54	4,191	457	4,648
Reclassification	31,490	(54,479)	1,741	20,194	(914)	(1,968)	2,051	83
Closing Balance	257,919	-	44,567	38,058	4,523	345,068	83,078	428,145
Accumulated Depreciation/Amortization								
Opening Balance	(28,427)	-	(20,118)	(22,549)	(3,296)	(74,390)	(46,212)	(120,603)
Depreciation/Amortization	(8,114)	-	(2,973)	(3,075)	(418)	(14,580)	(8,053)	(22,633)
Disposals	20	-	1,363	2,827	128	4,338	671	5,009
Foreign Exchange variation	(206)	-	78	(38)	(50)	(216)	(358)	(574)
Reclassification	103	-	(636)	371	37	(125)	347	222
Closing Balance	(36,625)	-	(22,287)	(22,464)	(3,598)	(84,974)	(53,605)	(138,579)
Net carrying value 31.12.2022	221,294	-	22,280	15,594	925	260,094	29,473	289,567

The closing reclassification balance relates to assets received by MSF as legacies in 2022, that have been reclassified from Property, Plant and Equipment, and intangible Assets to Assets held for sale.

Property, plant and equipment (PPE) are mainly located at the head offices of MSF entities. Intangible assets are mainly composed of software and licences. Property, plant and equipment and intangible assets, held by MSF are capitalised when they are held to be used for the activity, or for administrative purposes, and expected to be used over more than one year. Property, plant and equipment is 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. Intangible assets, such as software, are recorded at cost, net of accumulated amortisation and impairment losses. They are amortised on a straight-line basis over their estimated useful lives. The depreciation period is based on the type of asset and the policy of each entity:

Buildings	20 to 50 years
Furniture & Fixtures	
Furniture	3 to 25 years
Fixtures	5 to 15 years
IT and other equipment	
Computer equipment	2 to 15 years
Machinery & equipment	3 to 5 years
Other tangible assets	3 to 10 years
Intangible assets	2 to 10 years

The acquisition cost of equipment 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, 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.

Buildings (including those under construction) and land owned by MSF at 31 December 2023 are valued at 215 million EUR (221 million EUR in 2022). Such assets aim to optimize the running costs of the organization by lowering rental costs and diversify the reserves.

The accounting gain on the 2020 sale of the building owned by MSF Switzerland was reclassified in 2022 and deducted from the value of the corresponding assets which is also reflected in the disposals.

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 (Note 3.12).

Among the tangible assets at 31 December 2023, the gross value of capitalised leased assets is at 82 thousand EUR, and capitalised obligations 67 thousand EUR (2022: 87 and 2 thousand EUR respectively). The total reimbursements for the current year amount to 15 thousand EUR.

3.10 ACCOUNTS PAYABLE AND ACCRUED EXPENSES

In thousands of EUR

	Current		Non-current		Total	
	2023	2022	2023	2022	2023	2022
Accounts payable and accruals	105,650	105,038	26	58	105,676	105,096
Employee benefits	77,103	66,397	127	121	77,230	66,518
Accrued taxes	23,451	19,200	-	-	23,451	19,200
Public institutional grants payable	23	23	-	-	23	23
Private grants payable	1,925	7,101	-	-	1,925	7,101
Other payables	25,663	35,278	816	148	26,479	35,426
Accounts payable and accrued expenses	233,816	233,038	969	327	234,785	233,364

Accounts payable to suppliers are recorded on an invoice basis when invoices are received by the time of preparation of the financial statements.

Accrued expenses are valued at the best estimate if no invoice has been received. Other payables include amounts owed to donors of the charitable gift annuity programmes.

3.11 DEFERRED INCOME

In thousands of EUR

	Current		Non-current		Total	
	2023	2022	2023	2022	2023	2022
Deferred income on public institutional grants	7,773	8,691	-	7,109	7,773	15,799
Deferred income on private grants	41,471	40,695	13,180	1,619	54,651	42,315
Other deferred income	1,786	175	-	-	1,786	175
Investment subsidies	-	3,613	53	56	53	3,669
Deferred income	51,030	53,174	13,233	8,784	64,263	61,958

Deferred income represents the portion of restricted funding received from public institutions and private grants that will be used in future years. Deferred income is shown under short-term liabilities for the portion that will be spent within one year, and long-term liabilities for those exceeding 12 months at year end. Investments subsidies are related to public funds provided to expand the MSF Logistique premises.

3.12 FINANCIAL DEBTS

In thousands of EUR

	2023	2022
Current borrowings and loans	1,817	2,914
Current capital lease obligation	67	2
Financial debts - Current	1,884	2,916
Non-current borrowings and loans	25,324	28,669
Non-current capital lease obligation	-	-
Financial debts - Non-current	25,324	28,669

Borrowings and other financial liabilities are recognised at fair value less transaction costs initially, and are subsequently measured at amortised cost using the effective interest method. One MSF entity has contracted a long-term loan to purchase the office building it uses for its own operations that is secured by a lien against the building.

3.13 PROVISIONS

Provisions are recognized when the following conditions are met : MSF has an obligation that has arisen as a result of a past event, an outflow of resources will be needed to settle the obligation, the timing and/or the amount of the outflow are uncertain, and a reliable estimate of the amount required to settle the obligation can be made.

Provisions classified as Legal provisions relate to ongoing legal actions. MSF is not subject to corporation income tax. Tax provisions relate to other types of tax e.g. payroll taxes.

In thousands of EUR

	2022	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain/loss	Reclassification	2023
Legal provision	4,463	3,338	(1,257)	(405)	12	-	6,151
Tax provision	9,433	4,529	(4,590)	(37)	387	-	9,722
Staff retirement plan provision	4,598	1,091	(379)	(8)	183	-	5,485
Project closure planned at year end provision	2,999	3,956	(2,868)	-	23	-	4,110
Other provisions	8,258	3,492	(7,569)	(642)	21	(250)	3,310
Provisions - Current	29,751	16,407	(16,663)	(1,092)	626	(250)	28,778
Legal provision	113	-	-	-	-	-	113
Tax provision	20,460	1,749	-	(5,982)	864	-	17,091
Staff retirement plan provision	912	954	(204)	(17)	(62)	250	1,833
Project closure planned at year end provision	-	850	-	-	41	-	891
Other provisions	145	805	-	(197)	1	-	754
Provisions - Non-current	21,629	4,359	(204)	(6,197)	844	250	20,682

	2021	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain/loss	Reclassification	2022
Legal provision	14,738	1,332	(9,209)	(2,385)	5	(18)	4,463
Tax provision	9,086	3,121	(3,171)	125	273	-	9,433
Staff retirement plan provision	3,636	1,577	(716)	(71)	104	67	4,598
Project closure planned at year end provision	11,061	5,808	(13,117)	(822)	68	-	2,999
Other provisions	8,260	2,404	(1,604)	(766)	12	(49)	8,258
Provisions - Current	46,781	14,242	(27,818)	(3,918)	464	-	29,751
Legal provision	755	1,477	(2,118)	-	-	-	113
Tax provision	18,448	2,023	-	(2,184)	2,174	-	20,460
Staff retirement plan provision	642	204	(85)	(46)	(30)	226	912
Other provisions	345	2	-	-	24	(226)	145
Provisions - Non-current	20,190	3,705	(2,203)	(2,231)	2,168	-	21,629

3.14 ORGANISATIONAL CAPITAL

Organisational capital refers to:

- Capital for foundation. This corresponds to the capital certain MSF entities, such as foundations, need to have to fulfill legal requirements.
- Minimum compulsory level of retained earnings,
- Translation reserves as defined in Note 1.4, and
- Unrestricted funds which are unspent donor funds which MSF may use at its discretion to further its social mission.

Other movements in funds include:

- The reclassification of assets that were previously classified as restricted and for which the donor restriction has expired, because a stipulated time restriction ended, or the purpose restriction was accomplished, and
- Adjustments because timing differences are recorded on a cumulative basis in the current year. Adjustments made in the prior year therefore need to be reversed.

3.15 PENSION PLANS

In thousands of EUR

Economical benefit / economical obligation and pension benefit expenses	Contributions concerning the period	Pension benefit expenses (within personnel expenses)		Capital ratio	
	2023	2023	2022	2023	2022
MSF International pension institutions with surplus	1,172	7,596	5,971	107%	111%

The nature of pension plans for MSF staff depends on the regulations in effect in the country where the MSF entity that employs them is based and all relevant internal policies. In Switzerland, pension obligations are 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 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.

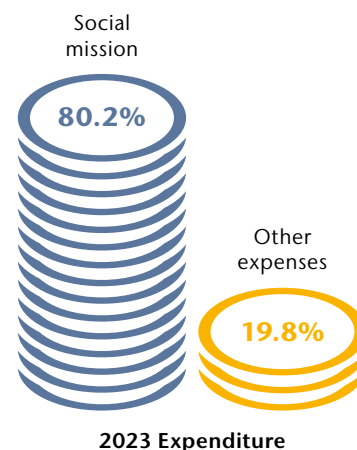
The surplus is not recognised in the Statement of Financial Position, in compliance with Swiss GAAP FER/RPC. The pension plans of MSF entities that are not based in Switzerland are not considered for the purposes of this note as per Swiss GAAP FER/RPC.

4 RATIOS AND SECTORIAL INFORMATION

4.1 RATIOS

4.1.1 OPERATIONAL RATIOS

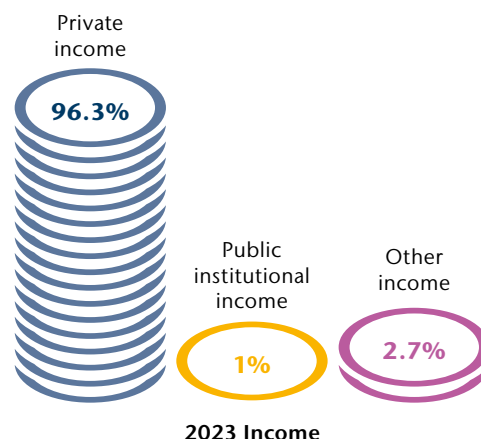
	2023	2022
Programme	64.4%	64.8%
Programme support	12.5%	11.7%
Awareness-raising and Access Campaign	2.4%	2.3%
Other humanitarian activities	0.9%	1.4%
Social mission	80.2%	80.2%
Fundraising	14.8%	15%
Management and general administration	5.0%	4.8%
Other expenses	19.8%	19.8%
Expenditure	100%	100%



80.2% of the expenses are directly related to the delivery of the MSF humanitarian mission.

4.1.2 FUNDING SOURCES

	2023	2022
Private income	96.3%	97.1%
Public institutional income	1.0%	1.0%
Other income	2.7%	1.9%
Income	100%	100.0%



Funds coming from non-public institutional sources represented 99% of MSF total income in 2023 (2022: 99%). More than 7.3 million individual donors and private funders worldwide made this possible.

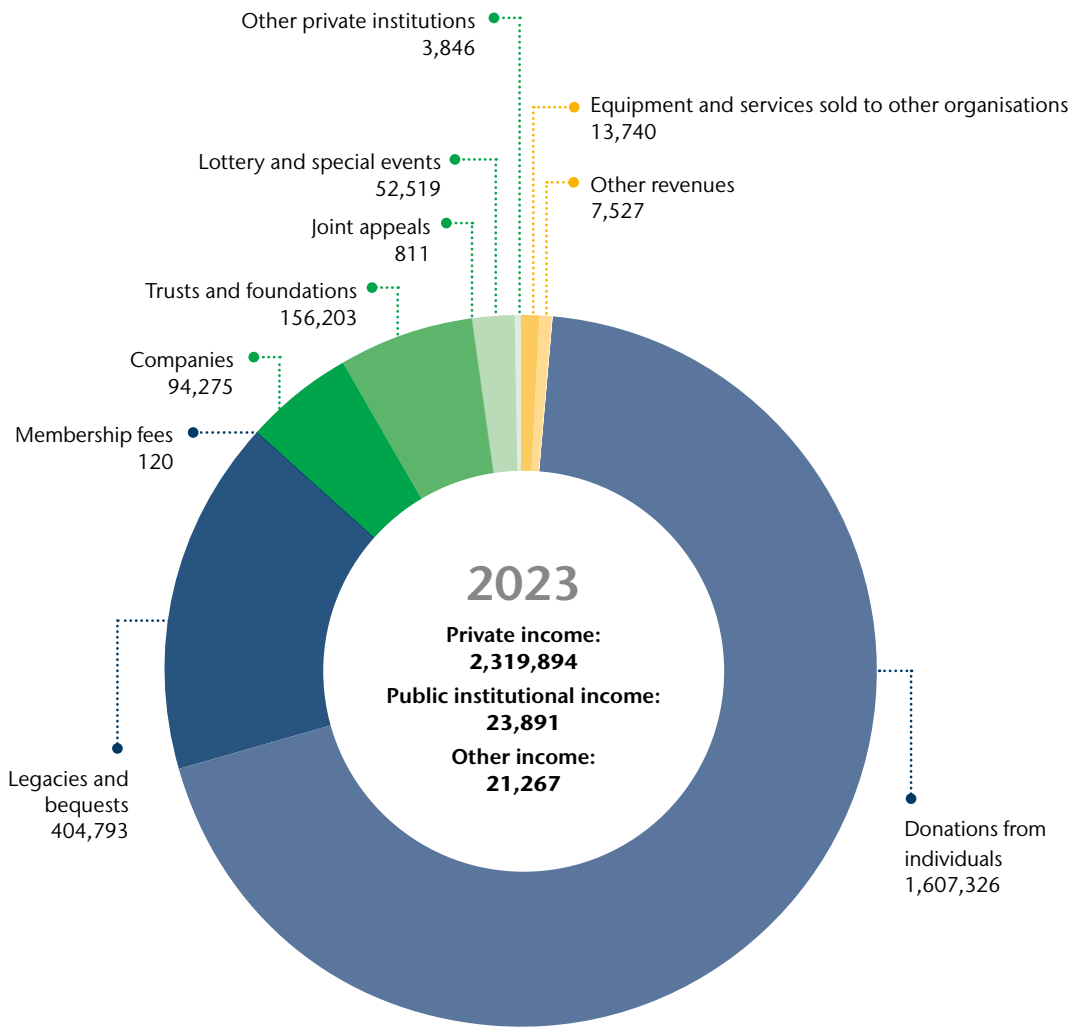
4.2 PRIVATE AND OTHER OPERATING INCOME**4.2.1 PRIVATE AND OTHER OPERATING INCOME BY OFFICE**

In thousands of EUR

	Income from individuals	Donations from private institutions	Private income	Other income	Total		
						2023	2022
MSF Australia	52,911	11,265	64,177	142	64,318	62,299	
MSF Austria	30,206	3,221	33,427	32	33,460	36,954	
MSF Belgium	51,901	3,360	55,261	14,190	69,452	69,965	
MSF Brazil	50,235	11	50,246	13	50,259	54,583	
MSF Canada	59,204	7,354	66,558	-	66,558	75,016	
MSF Colombia	785	8	793	-	793	731	
MSF Czech Republic	6,498	-	6,498	7	6,505	8,144	
MSF Denmark	27,562	5,005	32,567	169	32,736	35,688	
MSF Eastern Africa	1	-	1	1	2	3	
MSF Finland	5,737	568	6,306	-	6,306	6,620	
MSF France	99,209	11,501	110,710	2,748	113,458	120,203	
MSF Germany	226,646	32,387	259,032	479	259,511	263,369	
MSF Greece	3,161	41	3,202	36	3,238	3,586	
MSF Hong Kong	46,399	2,984	49,383	13	49,396	45,276	
MSF India	263	307	570	-	570	224	
MSF Ireland	9,875	1,305	11,180	-	11,180	10,094	
MSF Italy	76,945	3,726	80,671	1	80,672	73,993	
MSF Japan	77,605	7,293	84,898	33	84,931	93,955	
MSF LAT	9,990	334	10,324	-	10,324	10,032	
MSF Luxembourg	10,454	3,168	13,621	19	13,640	11,262	
MSF Mexico	848	571	1,419	-	1,419	903	
MSF New Zealand	4,786	-	4,786	-	4,786	4,702	
MSF Norway	43,745	9,009	52,753	818	53,571	55,301	
MSF Poland	1,425	87	1,512	1	1,513	365	
MSF Portugal	976	107	1,082	-	1,082	-	
MSF South Africa	1,995	253	2,247	-	2,247	4,290	
MSF South Korea	39,118	2,320	41,439	-	41,439	33,630	
MSF Spain	119,925	5,438	125,363	1,036	126,399	113,658	
MSF Sweden	47,977	35,011	82,988	53	83,040	60,600	
MSF Switzerland	106,479	68,549	175,028	866	175,894	155,782	
MSF Taiwan	12,439	780	13,219	2	13,220	8,998	
MSF The Netherlands	77,118	21,851	98,969	152	99,121	84,047	
MSF UK	54,004	37,435	91,439	340	91,779	84,470	
MSF Uruguay	1,457	7	1,464	-	1,464	1,798	
MSF USA	654,360	32,398	686,758	116	686,874	639,282	
2023	2,012,240	307,654	2,319,894	21,267	2,341,161		
2022	1,895,185	295,710	2,190,895	38,335		2,229,230	

4.2.2 INCOME BY SOURCE

in thousands of EUR



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

5 OTHER INFORMATION

5.1 OFF-BALANCE SHEET COMMITMENTS

In thousands of EUR

	2023	2022
Guarantees provided by MSF entities	9,715	8,587
Rental contracts for office buildings & other field facilities	25,542	28,081
Other off-balance sheet commitments	1,802	4,101
Contribution to DNDi	4,000	4,000
Other off-balance sheet commitments	41,060	44,770

In thousands of EUR

	First Year	Year 2 to 5	Year 6 to 10	Total
Commitments related to rental contract distributed by maturity	10,062	12,335	3,145	25,542

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 EUR per year until 2023. The commitment has been reduced for 2024-25 to 2 million EUR per year.

Commitments for field rental contracts are shown under Rental contracts for office buildings and other field facilities.

Derivatives on future cash flows

MSF International is responsible for implementing a key component of MSF’s strategy to mitigate the impact of currency fluctuations on the financial situation of the MSF movement. It has been using foreign exchange forward contracts since early 2023. The strategy aims to cover up to 80% of expected net cash inflows to Operating Centres over 12 months to ensure that resources allocated to operations in particular, are protected from adverse exchange rate movements, while maintaining a balance between risk mitigation and flexibility to respond to unforeseen circumstances. The outstanding contracts as of December 31, 2023 were concluded in 10 currencies.

In thousands of EUR

	2023	2022
Value of open contracts at December 31	302,057	-
Difference with value of non-EUR net commitments at December 31 spot exchange rate (liquidation value)	(1,606)	-
Difference with value of non-EUR net commitments at December 31 forward value (replacement value)	(2,112)	-

MSF USA has agreed to provide guarantees to the banks used by MSF for the hedging programme to a maximum of USD 70 million. This is not included in the off-balance sheet commitments above.

5.2 CONTINGENT ASSETS

Contingent assets are items that will become assets when a future condition is realised. In MSF, they mainly consist of legacies and bequests expected at year end but that are not yet legally transferred. Their best estimate value is 29,367 thousand EUR at the end of 2023 and 26,852 thousand EUR in 2022.

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>	
	2023	2022
International programme staff	4,116	3,796
Locally hired programme staff	42,149	40,101
Programme	46,265	43,897
International programme support	43	-
Locally hired programme support	87	205
Programme support	130	205
Total field positions	46,395	44,102

5.4.2 FULL-TIME EQUIVALENTS IN HEADQUARTERS

	<i>In full-time equivalents</i>	
	2023	2022
Social mission	2,601	2,436
Fundraising	1,246	1,168
Management and general administration	956	839
Facilities and other transversal activities	316	263
Employees	5,119	4,706
Social mission	25	16
Fundraising	11	10
Management and general administration	48	25
Volunteers	84	51

Volunteers generously donate their time to MSF.

5.4.3 HEADQUARTERS REMUNERATION POLICIES

The gross salaries presented below are based on the policies of the different MSF entities. Disclosed salaries 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.

5.4.3.1 HIGHEST AND LOWEST SALARY BY ENTITY

	Currency	Highest salary	Lowest salary	Wage Ratio
MSF Australia	Australian Dollar	259,411	73,710	3.5
MSF Austria	Euro	92,712	37,184	2.5
MSF Belgium	Euro	130,254	22,578	5.8
MSF Brazil	Brazilian Real	388,620	38,260	10.2
MSF Canada	Canadian Dollar	203,890	45,102	4.5
MSF Colombia	Colombian Peso	155,038,156	24,927,500	6.2
MSF Czech Republic	Czech Koruna	1,041,651	471,900	2.2
MSF Denmark	Danish Krone	860,877	286,954	3.0
MSF Eastern Africa	Kenyan Shilling	12,614,438	1,203,843	10.5
MSF Finland	Euro	80,497	32,991	2.4
MSF France	Euro	85,841	28,561	3.0
MSF Germany	Euro	122,330	37,297	3.3
MSF Greece	Euro	51,394	16,338	3.1
MSF Hong Kong	Hong Kong Dollar	1,164,600	210,960	5.5
MSF International	Euro	185,437	74,091	2.5
MSF Ireland	Euro	96,840	30,916	3.1
MSF Italy	Euro	73,038	22,876	3.2
MSF Japan	Yen	12,882,920	4,370,056	2.9
MSF LAT	Argentine Peso	23,665,590	5,259,254	4.5
MSF Logistique	Euro	75,833	29,278	2.6
MSF Luxembourg	Euro	86,229	43,395	2.0
MSF Mexico	Mexican Peso	1,752,496	198,272	8.8
MSF New Zealand	New Zealand Dollar	185,628	73,710	2.5
MSF Norway	Norwegian Krone	1,009,821	410,285	2.5
MSF Poland	Zloty	268,706	97,518	2.8
MSF Portugal	Euro	52,455	27,759	1.9
MSF South Asia	Indian Rupee	6,206,421	272,571	22.8
MSF South Korea	Won	135,666,742	31,595,931	4.3
MSF Southern Africa	Rand	1,743,426	100,377	17.4
MSF Spain	Euro	79,495	23,699	3.4
MSF Supply	Euro	109,455	37,361	2.9
MSF Sweden	Swedish Krona	912,660	302,352	3.0
MSF Switzerland	Swiss Franc	178,036	59,544	3.0
MSF Taiwan	New Taiwan Dollar	2,278,800	574,320	4.0
MSF The Netherlands	Euro	129,975	42,237	3.1
MSF UK	Pound Sterling	96,586	24,033	4.0
MSF Uruguay	Uruguayan Peso	2,027,008	817,443	2.5
MSF USA	US Dollar	276,100	57,403	4.8
Epicentre	Euro	96,520	37,401	2.6
Fondation MSF	Euro	88,789	31,971	2.8
Shared IT Services	Euro	86,275	17,884	4.8

5.4.3.2 REMUNERATION OF INTERNATIONAL DIRECTORS AND MANAGERS

In thousands of EUR

	2023	2022
International President	179	174
Other International Board members	342	299
Executive Management - Secretary General & Executive Directors	430	413



FINANCES BY COUNTRY

AFGHANISTAN

EXPENSES

In EUR

Personnel costs	27,035,299
Medical and nutrition	10,066,486
Travel and transportation	7,181,196
Office expenses	3,215,693
Logistics and sanitation	3,029,084
Professional services	1,313,069
Communications	852,111
Grants to external partners	569,268
Depreciation and amortisation	1,123,337
Bank fees and financial expenses	463,115
Taxes	218,517
Others	410,059
Programmes	55,477,234
Indirect supply costs	2,246,194
Field-related expenses	57,723,428

FUNDING

In EUR

Private and other income	57,723,428
Public institutional income	-
Funding of field-related costs	57,723,428

STAFF INFORMATION

In full-time equivalents

Locally hired staff	3,136
International staff	133
Field positions	3,269

ANGOLA

EXPENSES

In EUR

Personnel costs	2,357,507
Medical and nutrition	315,211
Travel and transportation	607,583
Office expenses	423,853
Logistics and sanitation	552,306
Professional services	20,765
Communications	167,695
Grants to external partners	5,601
Depreciation and amortisation	-
Bank fees and financial expenses	2,174
Taxes	12,692
Others	8,424
Programmes	4,473,809
Indirect supply costs	30,353
Field-related expenses	4,504,163

FUNDING

In EUR

Private and other income	4,452,640
Swiss Agency for Development and Cooperation Department (DDC)	51,522
Public institutional income	51,522
Funding of field-related costs	4,504,163

STAFF INFORMATION

In full-time equivalents

Locally hired staff	104
International staff	21
Field positions	124

ARMENIA

EXPENSES

In EUR

Personnel costs	1,356,282
Medical and nutrition	549,701
Travel and transportation	189,440
Office expenses	340,917
Logistics and sanitation	43,395
Professional services	66,414
Communications	32,199
Grants to external partners	73,127
Depreciation and amortisation	-
Bank fees and financial expenses	599
Taxes	7,770
Others	4,323
Programmes	2,664,167
Indirect supply costs	54,572
Field-related expenses	2,718,739

FUNDING

In EUR

Private and other income	2,717,709
Municipalities and regional councils - Switzerland	1,030
Public institutional income	1,030
Funding of field-related costs	2,718,739

STAFF INFORMATION

In full-time equivalents

Locally hired staff	33
International staff	9
Field positions	42

BALKANS

EXPENSES

In EUR

Personnel costs	500,387
Medical and nutrition	64,895
Travel and transportation	107,601
Office expenses	197,437
Logistics and sanitation	3,029
Professional services	32,972
Communications	31,255
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	2,980
Taxes	8,997
Others	(1)
Programmes	949,552
Indirect supply costs	169
Field-related expenses	949,721

FUNDING

In EUR

Private and other income	949,721
Public institutional income	-
Funding of field-related costs	949,721

STAFF INFORMATION

In full-time equivalents

Locally hired staff	20
International staff	3
Field positions	23

BANGLADESH

EXPENSES

In EUR

Personnel costs	18,629,146
Medical and nutrition	5,025,505
Travel and transportation	1,912,264
Office expenses	1,077,276
Logistics and sanitation	2,126,832
Professional services	88,287
Communications	295,511
Grants to external partners	447,469
Depreciation and amortisation	9,605
Bank fees and financial expenses	6,135
Taxes	16,023
Others	134,297
Programmes	29,768,350
Indirect supply costs	241,076
Field-related expenses	30,009,426

FUNDING

In EUR

Private and other income	28,278,352
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,709,308
Other governments or public institutions	21,766
Public institutional income	1,731,074
Funding of field-related costs	30,009,426

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,944
International staff	71
Field positions	2,015

BELARUS

EXPENSES

In EUR

Personnel costs	923,085
Medical and nutrition	313,593
Travel and transportation	86,550
Office expenses	120,430
Logistics and sanitation	67,548
Professional services	26,610
Communications	21,300
Grants to external partners	118,488
Depreciation and amortisation	5,486
Bank fees and financial expenses	8,666
Taxes	274
Others	16
Programmes	1,692,046
Indirect supply costs	-
Field-related expenses	1,692,046

FUNDING

In EUR

Private and other income	1,692,046
Public institutional income	-
Funding of field-related costs	1,692,046

STAFF INFORMATION

In full-time equivalents

Locally hired staff	29
International staff	7
Field positions	37

BELGIUM

EXPENSES

In EUR

Personnel costs	2,470,975
Medical and nutrition	50,692
Travel and transportation	100,738
Office expenses	98,883
Logistics and sanitation	17,592
Professional services	36,813
Communications	42,679
Grants to external partners	7,917
Depreciation and amortisation	734
Bank fees and financial expenses	195
Taxes	4,329
Others	70,165
Programmes	2,901,712
Indirect supply costs	4,723
Field related expenses	2,906,435

FUNDING

In EUR

Private and other income	2,906,435
Public institutional income	-
Funding of field-related costs	2,906,435

STAFF INFORMATION

In full-time equivalents

Locally hired staff	31
International staff	-
Field positions	31

BENIN

EXPENSES

In EUR

Personnel costs	1,522,702
Medical and nutrition	488,314
Travel and transportation	387,071
Office expenses	397,772
Logistics and sanitation	322,680
Professional services	37,339
Communications	99,984
Grants to external partners	75,421
Depreciation and amortisation	918
Bank fees and financial expenses	4,801
Taxes	7,861
Others	85,734
Programmes	3,430,597
Indirect supply costs	119,322
Field related expenses	3,549,919

FUNDING

In EUR

Private and other income	3,549,919
Public institutional income	-
Funding of field-related costs	3,549,919

STAFF INFORMATION

In full-time equivalents

Locally hired staff	56
International staff	20
Field positions	77

BRAZIL

EXPENSES

In EUR

Personnel costs	3,002,272
Medical and nutrition	319,320
Travel and transportation	641,671
Office expenses	406,459
Logistics and sanitation	239,229
Professional services	187,269
Communications	124,783
Grants to external partners	-
Depreciation and amortisation	1,285
Bank fees and financial expenses	2,489
Taxes	18,779
Others	122,441
Programmes	5,065,997
Indirect supply costs	16,989
Field-related expenses	5,082,986

FUNDING

In EUR

Private and other income	5,082,986
Public institutional income	-
Funding of field-related costs	5,082,986

STAFF INFORMATION

In full-time equivalents

Locally hired staff	92
International staff	14
Field positions	105

BULGARIA

EXPENSES

In EUR

Personnel costs	347,970
Medical and nutrition	52,028
Travel and transportation	53,328
Office expenses	67,289
Logistics and sanitation	29,259
Professional services	8,974
Communications	34,270
Grants to external partners	745
Depreciation and amortisation	-
Bank fees and financial expenses	3,072
Taxes	-
Others	33
Programmes	596,966
Indirect supply costs	605
Field related expenses	597,571

FUNDING

In EUR

Private and other income	597,571
Public institutional income	-
Funding of field-related costs	597,571

STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	4
Field positions	4

BURKINA FASO

EXPENSES

In EUR

Personnel costs	14,973,065
Medical and nutrition	5,532,545
Travel and transportation	3,235,977
Office expenses	2,719,965
Logistics and sanitation	3,553,859
Professional services	115,253
Communications	725,382
Grants to external partners	39,850
Depreciation and amortisation	-
Bank fees and financial expenses	46,928
Taxes	18,977
Others	25,671
Programmes	30,987,470
Indirect supply costs	436,789
Field related expenses	31,424,259

FUNDING

In EUR

Private and other income	31,424,259
Public institutional income	-
Funding of field-related costs	31,424,259

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,069
International staff	104
Field positions	1,173

BURUNDI

EXPENSES

In EUR

Personnel costs	1,286,734
Medical and nutrition	422,914
Travel and transportation	431,266
Office expenses	237,743
Logistics and sanitation	153,274
Professional services	169,860
Communications	71,094
Grants to external partners	98,906
Depreciation and amortisation	826
Bank fees and financial expenses	7,884
Taxes	2,392
Others	125,637
Programmes	3,008,530
Indirect supply costs	85,991
Field related expenses	3,094,521

FUNDING

In EUR

Private and other income	3,094,521
Public institutional income	-
Funding of field-related costs	3,094,521

STAFF INFORMATION

In full-time equivalents

Locally hired staff	120
International staff	6
Field positions	126

CAMEROON

EXPENSES

In EUR

Personnel costs	3,114,100
Medical and nutrition	2,062,494
Travel and transportation	755,622
Office expenses	986,349
Logistics and sanitation	389,634
Professional services	90,107
Communications	246,393
Grants to external partners	9,264
Depreciation and amortisation	-
Bank fees and financial expenses	20,573
Taxes	3,272
Others	11,031
Programmes	7,688,839
Indirect supply costs	23,626
Field related expenses	7,712,465

FUNDING

In EUR

Private and other income	7,712,465
Public institutional income	-
Funding of field-related costs	7,712,465

STAFF INFORMATION

In full-time equivalents

Locally hired staff	188
International staff	17
Field positions	205

CENTRAL AFRICAN REPUBLIC

EXPENSES

In EUR

Personnel costs	29,519,582
Medical and nutrition	12,899,840
Travel and transportation	14,188,346
Office expenses	5,147,078
Logistics and sanitation	4,732,231
Professional services	401,332
Communications	2,064,108
Grants to external partners	75,319
Depreciation and amortisation	19,679
Bank fees and financial expenses	300,811
Taxes	450,283
Others	788,283
Programmes	70,586,892
Indirect supply costs	2,082,312
Field related expenses	72,669,204

FUNDING

In EUR

Private and other income	71,301,758
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,367,446
Public institutional income	1,367,446
Funding of field-related costs	72,669,204

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,255
International staff	244
Field positions	2,499

CHAD

EXPENSES

In EUR

Personnel costs	20,629,515
Medical and nutrition	10,294,210
Travel and transportation	11,520,208
Office expenses	4,978,140
Logistics and sanitation	8,095,010
Professional services	275,909
Communications	1,680,363
Grants to external partners	20,589
Depreciation and amortisation	16,458
Bank fees and financial expenses	170,476
Taxes	15,659
Others	143,047
Programmes	57,839,585
Indirect supply costs	1,726,220
Field related expenses	59,565,805

FUNDING

In EUR

Private and other income	57,199,941
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	2,187,914
Municipalities and regional councils - Switzerland	177,949
Public institutional income	2,365,864
Funding of field-related costs	59,565,805

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,045
International staff	185
Field positions	1,230

COLOMBIA

EXPENSES

In EUR

Personnel costs	2,328,772
Medical and nutrition	301,639
Travel and transportation	364,102
Office expenses	303,542
Logistics and sanitation	121,967
Professional services	36,599
Communications	83,858
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	6,104
Taxes	13,165
Others	4,183
Programmes	3,563,931
Indirect supply costs	4,123
Field related expenses	3,568,054

FUNDING

In EUR

Private and other income	3,568,054
Public institutional income	-
Funding of field-related costs	3,568,054

STAFF INFORMATION

In full-time equivalents

Locally hired staff	62
International staff	20
Field positions	82

CÔTE D'IVOIRE

EXPENSES

	<i>In EUR</i>
Personnel costs	1,421,280
Medical and nutrition	692,808
Travel and transportation	366,415
Office expenses	491,352
Logistics and sanitation	131,669
Professional services	15,174
Communications	55,108
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	5,851
Taxes	6,927
Others	7,587
Programmes	3,194,171
Indirect supply costs	35,103
Field related expenses	3,229,274

FUNDING

	<i>In EUR</i>
Private and other income	3,229,274
Public institutional income	-
Funding of field-related costs	3,229,274

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	64
International staff	31
Field positions	95

DEMOCRATIC REPUBLIC OF CONGO

EXPENSES

	<i>In EUR</i>
Personnel costs	63,445,908
Medical and nutrition	25,256,304
Travel and transportation	21,893,130
Office expenses	9,474,338
Logistics and sanitation	10,855,492
Professional services	104,112
Communications	2,737,069
Grants to external partners	361,097
Depreciation and amortisation	39,716
Bank fees and financial expenses	866,634
Taxes	1,595,572
Others	2,621,552
Programmes	139,250,923
Indirect supply costs	2,556,318
Field related expenses	141,807,241

FUNDING

	<i>In EUR</i>
Private and other income	137,842,328
Swiss Agency for Development and Cooperation Department (DDC)	2,339,121
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	1,504,191
Municipalities and regional councils - France	121,600
Public institutional income	3,964,913
Funding of field-related costs	141,807,241

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,576
International staff	313
Field positions	2,890

EGYPT

EXPENSES

In EUR

Personnel costs	1,877,045
Medical and nutrition	366,312
Travel and transportation	155,877
Office expenses	615,321
Logistics and sanitation	94,085
Professional services	77,743
Communications	92,605
Grants to external partners	-
Depreciation and amortisation	918
Bank fees and financial expenses	1,073
Taxes	5,984
Others	54,203
Programmes	3,341,166
Indirect supply costs	1,774
Field related expenses	3,342,940

FUNDING

In EUR

Private and other income	3,342,940
Public institutional income	-
Funding of field-related costs	3,342,940

STAFF INFORMATION

In full-time equivalents

Locally hired staff	133
International staff	22
Field positions	156

ESWATINI

EXPENSES

In EUR

Personnel costs	1,782,472
Medical and nutrition	399,955
Travel and transportation	238,419
Office expenses	468,325
Logistics and sanitation	237,818
Professional services	30,849
Communications	110,097
Grants to external partners	4,595
Depreciation and amortisation	-
Bank fees and financial expenses	4,035
Taxes	1,702
Others	2,545
Programmes	3,277,410
Indirect supply costs	48,405
Field related expenses	3,325,814

FUNDING

In EUR

Private and other income	2,480,845
Swiss Agency for Development and Cooperation Department (DDC)	844,969
Public institutional income	844,969
Funding of field-related costs	3,325,814

STAFF INFORMATION

In full-time equivalents

Locally hired staff	75
International staff	13
Field positions	88

ETHIOPIA

EXPENSES

In EUR

Personnel costs	16,955,475
Medical and nutrition	7,761,040
Travel and transportation	8,652,911
Office expenses	2,691,665
Logistics and sanitation	3,693,607
Professional services	190,836
Communications	882,162
Grants to external partners	5,201
Depreciation and amortisation	23,972
Bank fees and financial expenses	1,530
Taxes	(3,323)
Others	524,313
Programmes	41,379,389
Indirect supply costs	757,852
Field related expenses	42,137,241

FUNDING

In EUR

Private and other income	42,137,241
Public institutional income	-
Funding of field-related costs	42,137,241

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,224
International staff	96
Field positions	1,320

FRANCE

EXPENSES

In EUR

Personnel costs	4,421,362
Medical and nutrition	444,766
Travel and transportation	37,424
Office expenses	904,349
Logistics and sanitation	79,340
Professional services	90,320
Communications	73,498
Grants to external partners	13,646
Depreciation and amortisation	-
Bank fees and financial expenses	1,204
Taxes	44,614
Others	13,395
Programmes	6,123,918
Indirect supply costs	(6,508)
Field related expenses	6,117,410

FUNDING

In EUR

Private and other income	5,920,349
Other governments or public institutions	197,061
Public institutional income	197,061
Funding of field-related costs	6,117,410

STAFF INFORMATION

In full-time equivalents

Locally hired staff	22
International staff	1
Field positions	23

GREECE

EXPENSES

In EUR

Personnel costs	6,479,754
Medical and nutrition	469,896
Travel and transportation	561,472
Office expenses	985,969
Logistics and sanitation	253,665
Professional services	514,066
Communications	175,585
Grants to external partners	13,222
Depreciation and amortisation	918
Bank fees and financial expenses	8,640
Taxes	482
Others	84,982
Programmes	9,548,651
Indirect supply costs	5,683
Field related expenses	9,554,334

FUNDING

In EUR

Private and other income	9,368,853
Swiss Agency for Development and Cooperation Department (DDC)	185,481
Public institutional income	185,481
Funding of field-related costs	9,554,334

STAFF INFORMATION

In full-time equivalents

Locally hired staff	181
International staff	23
Field positions	204

GUATEMALA

EXPENSES

In EUR

Personnel costs	2,370,914
Medical and nutrition	306,960
Travel and transportation	265,115
Office expenses	395,015
Logistics and sanitation	122,894
Professional services	34,123
Communications	106,209
Grants to external partners	4,543
Depreciation and amortisation	-
Bank fees and financial expenses	70
Taxes	18,664
Others	4,980
Programmes	3,629,489
Indirect supply costs	15,508
Field related expenses	3,644,996

FUNDING

In EUR

Private and other income	3,459,515
Swiss Agency for Development and Cooperation Department (DDC)	185,481
Public institutional income	185,481
Funding of field-related costs	3,644,996

STAFF INFORMATION

In full-time equivalents

Locally hired staff	74
International staff	11
Field positions	85

GUINEA

EXPENSES

In EUR

Personnel costs	3,379,849
Medical and nutrition	1,749,226
Travel and transportation	747,133
Office expenses	1,037,656
Logistics and sanitation	483,095
Professional services	15,583
Communications	166,542
Grants to external partners	239,602
Depreciation and amortisation	2,202
Bank fees and financial expenses	5,101
Taxes	23,053
Others	231,086
Programmes	8,080,128
Indirect supply costs	370,455
Field related expenses	8,450,583

FUNDING

In EUR

Private and other income	8,450,583
Public institutional income	-
Funding of field-related costs	8,450,583

STAFF INFORMATION

In full-time equivalents

Locally hired staff	229
International staff	23
Field positions	251

HAITI

EXPENSES

In EUR

Personnel costs	27,356,748
Medical and nutrition	5,703,394
Travel and transportation	6,176,807
Office expenses	4,441,447
Logistics and sanitation	3,243,036
Professional services	126,472
Communications	731,570
Grants to external partners	160,495
Depreciation and amortisation	1,000,630
Bank fees and financial expenses	38,127
Taxes	25,002
Others	577,464
Programmes	49,581,192
Indirect supply costs	1,056,202
Field related expenses	50,637,394

FUNDING

In EUR

Private and other income	50,637,394
Public institutional income	-
Funding of field-related costs	50,637,394

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,846
International staff	122
Field positions	1,968

HONDURAS

EXPENSES

In EUR

Personnel costs	3,121,198
Medical and nutrition	298,318
Travel and transportation	320,661
Office expenses	624,543
Logistics and sanitation	383,330
Professional services	757,580
Communications	130,590
Grants to external partners	7,560
Depreciation and amortisation	-
Bank fees and financial expenses	9,424
Taxes	9,160
Others	4,968
Programmes	5,667,332
Indirect supply costs	61,623
Field related expenses	5,728,955

FUNDING

In EUR

Private and other income	5,216,162
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	512,792
Public institutional income	512,792
Funding of field-related costs	5,728,955

STAFF INFORMATION

In full-time equivalents

Locally hired staff	135
International staff	10
Field positions	145

INDIA

EXPENSES

In EUR

Personnel costs	10,185,841
Medical and nutrition	2,161,148
Travel and transportation	697,034
Office expenses	1,185,928
Logistics and sanitation	855,730
Professional services	794,727
Communications	137,200
Grants to external partners	-
Depreciation and amortisation	1,101
Bank fees and financial expenses	3,790
Taxes	307,513
Others	86,995
Programmes	16,417,005
Indirect supply costs	(332)
Field related expenses	16,416,673

FUNDING

In EUR

Private and other income	16,039,192
International Drug Purchase Facility (UNITAID)	377,481
Public institutional income	377,481
Funding of field-related costs	16,416,673

STAFF INFORMATION

In full-time equivalents

Locally hired staff	767
International staff	30
Field positions	797

INDONESIA

EXPENSES

	<i>In EUR</i>
Personnel costs	514,338
Medical and nutrition	7,754
Travel and transportation	64,265
Office expenses	186,453
Logistics and sanitation	6,688
Professional services	35,106
Communications	24,024
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	831
Taxes	2,698
Others	(1,737)
Programmes	840,420
Indirect supply costs	-
Field related expenses	840,420

FUNDING

	<i>In EUR</i>
Private and other income	840,420
Public institutional income	-
Funding of field-related costs	840,420

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	22
International staff	3
Field positions	25

IRAN

EXPENSES

	<i>In EUR</i>
Personnel costs	2,953,515
Medical and nutrition	311,460
Travel and transportation	381,771
Office expenses	411,558
Logistics and sanitation	141,551
Professional services	57,069
Communications	66,480
Grants to external partners	11,172
Depreciation and amortisation	-
Bank fees and financial expenses	37,730
Taxes	1,098
Others	2,959
Programmes	4,376,363
Indirect supply costs	839
Field related expenses	4,377,202

FUNDING

	<i>In EUR</i>
Private and other income	4,377,202
Public institutional income	-
Funding of field-related costs	4,377,202

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	99
International staff	17
Field positions	116

IRAQ

EXPENSES

In EUR

Personnel costs	19,946,192
Medical and nutrition	8,258,565
Travel and transportation	2,016,506
Office expenses	2,007,594
Logistics and sanitation	959,319
Professional services	302,748
Communications	481,967
Grants to external partners	111,919
Depreciation and amortisation	8,973
Bank fees and financial expenses	315,803
Taxes	3,451
Others	655,660
Programmes	35,068,695
Indirect supply costs	405,420
Field related expenses	35,474,115

FUNDING

In EUR

Private and other income	35,474,115
Public institutional income	-
Funding of field-related costs	35,474,115

STAFF INFORMATION

In full-time equivalents

Locally hired staff	776
International staff	90
Field positions	866

ITALY

EXPENSES

In EUR

Personnel costs	2,072,639
Medical and nutrition	30,916
Travel and transportation	103,966
Office expenses	298,974
Logistics and sanitation	24,248
Professional services	46,199
Communications	27,376
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	791
Taxes	1,304
Others	109,412
Programmes	2,715,825
Indirect supply costs	-
Field related expenses	2,715,825

FUNDING

In EUR

Private and other income	2,715,825
Public institutional income	-
Funding of field-related costs	2,715,825

STAFF INFORMATION

In full-time equivalents

Locally hired staff	35
International staff	-
Field positions	36

JORDAN

EXPENSES

In EUR

Personnel costs	7,009,376
Medical and nutrition	2,780,315
Travel and transportation	332,170
Office expenses	2,764,256
Logistics and sanitation	251,741
Professional services	97,262
Communications	77,605
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	3,717
Taxes	14,037
Others	3,890
Programmes	13,334,369
Indirect supply costs	10,422
Field related expenses	13,344,791

FUNDING

In EUR

Private and other income	13,344,791
Public institutional income	-
Funding of field-related costs	13,344,791

STAFF INFORMATION

In full-time equivalents

Locally hired staff	217
International staff	15
Field positions	232

KENYA

EXPENSES

In EUR

Personnel costs	13,146,333
Medical and nutrition	3,403,455
Travel and transportation	1,940,872
Office expenses	2,047,430
Logistics and sanitation	1,085,243
Professional services	458,972
Communications	445,474
Grants to external partners	313,579
Depreciation and amortisation	826
Bank fees and financial expenses	39,831
Taxes	23,667
Others	89,936
Programmes	22,995,620
Indirect supply costs	311,367
Field related expenses	23,306,988

FUNDING

In EUR

Private and other income	23,166,472
Municipalities and regional councils - Switzerland	140,515
Public institutional income	140,515
Funding of field-related costs	23,306,988

STAFF INFORMATION

In full-time equivalents

Locally hired staff	691
International staff	64
Field positions	755

KIRIBATI

EXPENSES

	<i>In EUR</i>
Personnel costs	727,640
Medical and nutrition	88,723
Travel and transportation	255,999
Office expenses	104,493
Logistics and sanitation	20,128
Professional services	10,246
Communications	20,794
Grants to external partners	1,543
Depreciation and amortisation	-
Bank fees and financial expenses	316
Taxes	98
Others	1,867
Programmes	1,231,847
Indirect supply costs	2,011
Field related expenses	1,233,859

FUNDING

	<i>In EUR</i>
Private and other income	1,233,859
Public institutional income	-
Funding of field-related costs	1,233,859

STAFF INFORMATION

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

KYRGYZSTAN

EXPENSES

	<i>In EUR</i>
Personnel costs	2,415,970
Medical and nutrition	128,103
Travel and transportation	297,224
Office expenses	366,110
Logistics and sanitation	118,401
Professional services	35,396
Communications	40,109
Grants to external partners	4,200
Depreciation and amortisation	-
Bank fees and financial expenses	1,882
Taxes	1,457
Others	10,728
Programmes	3,419,580
Indirect supply costs	14,947
Field related expenses	3,434,527

FUNDING

	<i>In EUR</i>
Private and other income	2,568,949
Swiss Agency for Development and Cooperation Department (DDC)	865,578
Public institutional income	865,578
Funding of field-related costs	3,434,527

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	114
International staff	18
Field positions	132

LEBANON

EXPENSES

In EUR

Personnel costs	17,273,644
Medical and nutrition	3,877,607
Travel and transportation	1,117,518
Office expenses	1,412,436
Logistics and sanitation	630,238
Professional services	920,194
Communications	238,594
Grants to external partners	355,152
Depreciation and amortisation	3,303
Bank fees and financial expenses	54,834
Taxes	27,320
Others	487,024
Programmes	26,397,862
Indirect supply costs	402,898
Field related expenses	26,800,760

FUNDING

In EUR

Private and other income	25,785,767
Swiss Agency for Development and Cooperation Department (DDC)	958,318
Municipalities and regional councils - Switzerland	56,675
Public institutional income	1,014,993
Funding of field-related costs	26,800,760

STAFF INFORMATION

In full-time equivalents

Locally hired staff	470
International staff	52
Field positions	523

LIBERIA

EXPENSES

In EUR

Personnel costs	2,155,299
Medical and nutrition	662,904
Travel and transportation	507,743
Office expenses	348,569
Logistics and sanitation	233,820
Professional services	51,453
Communications	119,367
Grants to external partners	163
Depreciation and amortisation	-
Bank fees and financial expenses	13,874
Taxes	13,369
Others	24,028
Programmes	4,130,589
Indirect supply costs	55,457
Field related expenses	4,186,046

FUNDING

In EUR

Private and other income	4,186,046
Public institutional income	-
Funding of field-related costs	4,186,046

STAFF INFORMATION

In full-time equivalents

Locally hired staff	88
International staff	18
Field positions	106

LIBYA

EXPENSES

In EUR

Personnel costs	7,486,228
Medical and nutrition	1,635,532
Travel and transportation	503,649
Office expenses	880,461
Logistics and sanitation	2,040,694
Professional services	244,320
Communications	137,380
Grants to external partners	5
Depreciation and amortisation	2,743
Bank fees and financial expenses	9,505
Taxes	1,348
Others	261,708
Programmes	13,203,573
Indirect supply costs	9,289
Field related expenses	13,212,862

FUNDING

In EUR

Private and other income	13,200,612
Municipalities and regional councils France	12,250
Public institutional income	12,250
Funding of field-related costs	13,212,862

STAFF INFORMATION

In full-time equivalents

Locally hired staff	179
International staff	40
Field positions	219

MADAGASCAR

EXPENSES

In EUR

Personnel costs	2,215,365
Medical and nutrition	395,178
Travel and transportation	848,204
Office expenses	434,854
Logistics and sanitation	197,575
Professional services	38,366
Communications	157,091
Grants to external partners	19,400
Depreciation and amortisation	-
Bank fees and financial expenses	13,579
Taxes	7,804
Others	16,945
Programmes	4,344,364
Indirect supply costs	17,675
Field related expenses	4,362,039

FUNDING

In EUR

Private and other income	4,282,097
International Humanitarian Assistance Department of Foreign Affaires and Trade Development (DFATD-IHA) - Canada	79,942
Public institutional income	79,942
Funding of field-related costs	4,362,039

STAFF INFORMATION

In full-time equivalents

Locally hired staff	125
International staff	24
Field positions	149

MALAWI

EXPENSES

In EUR

Personnel costs	5,375,778
Medical and nutrition	1,774,199
Travel and transportation	1,328,439
Office expenses	690,769
Logistics and sanitation	709,891
Professional services	19,348
Communications	137,561
Grants to external partners	921
Depreciation and amortisation	-
Bank fees and financial expenses	13,795
Taxes	6,882
Others	56,034
Programmes	10,113,616
Indirect supply costs	175,391
Field related expenses	10,289,007

FUNDING

In EUR

Private and other income	9,776,214
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	512,792
Public institutional income	512,792
Funding of field-related costs	10,289,007

STAFF INFORMATION

In full-time equivalents

Locally hired staff	369
International staff	56
Field positions	424

MALAYSIA

EXPENSES

In EUR

Personnel costs	1,652,895
Medical and nutrition	1,160,587
Travel and transportation	107,976
Office expenses	124,431
Logistics and sanitation	73,668
Professional services	100,211
Communications	28,324
Grants to external partners	3,247
Depreciation and amortisation	-
Bank fees and financial expenses	(4,966)
Taxes	160,253
Others	360
Programmes	3,406,986
Indirect supply costs	-
Field related expenses	3,406,986

FUNDING

In EUR

Private and other income	3,406,986
Public institutional income	-
Funding of field-related costs	3,406,986

STAFF INFORMATION

In full-time equivalents

Locally hired staff	79
International staff	7
Field positions	86

MALI

EXPENSES

In EUR

Personnel costs	20,236,949
Medical and nutrition	7,248,599
Travel and transportation	3,688,244
Office expenses	2,820,791
Logistics and sanitation	2,607,696
Professional services	94,381
Communications	809,872
Grants to external partners	885
Depreciation and amortisation	3,120
Bank fees and financial expenses	38,973
Taxes	21,250
Others	360,150
Programmes	37,930,910
Indirect supply costs	925,946
Field related expenses	38,856,856

FUNDING

In EUR

Private and other income	38,856,856
Public institutional income	-
Funding of field-related costs	38,856,856

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,351
International staff	128
Field positions	1,478

MEXICO

EXPENSES

In EUR

Personnel costs	8,280,584
Medical and nutrition	1,366,571
Travel and transportation	1,152,916
Office expenses	1,715,662
Logistics and sanitation	795,937
Professional services	119,447
Communications	290,653
Grants to external partners	8,481
Depreciation and amortisation	-
Bank fees and financial expenses	1,740
Taxes	36,613
Others	40,417
Programmes	13,809,020
Indirect supply costs	9,649
Field related expenses	13,818,669

FUNDING

In EUR

Private and other income	13,684,710
Swiss Agency for Development and Cooperation Department (DDC)	133,958
Public institutional income	133,958
Funding of field-related costs	13,818,669

STAFF INFORMATION

In full-time equivalents

Locally hired staff	233
International staff	45
Field positions	279

MOZAMBIQUE

EXPENSES

In EUR

Personnel costs	13,083,375
Medical and nutrition	3,252,129
Travel and transportation	3,628,870
Office expenses	2,796,230
Logistics and sanitation	2,722,978
Professional services	375,933
Communications	780,185
Grants to external partners	20,330
Depreciation and amortisation	3,487
Bank fees and financial expenses	21,964
Taxes	22,277
Others	88,412
Programmes	26,796,168
Indirect supply costs	494,588
Field related expenses	27,290,757

FUNDING

In EUR

Private and other income	26,607,335
Swiss Agency for Development and Cooperation Department (DDC)	92,740
Governments - Others - Switzerland	176,440
Municipalities and regional councils - Switzerland	414,241
Public institutional income	683,421
Funding of field-related costs	27,290,757

STAFF INFORMATION

In full-time equivalents

Locally hired staff	716
International staff	99
Field positions	815

MYANMAR

EXPENSES

In EUR

Personnel costs	8,317,180
Medical and nutrition	4,535,589
Travel and transportation	1,678,369
Office expenses	940,453
Logistics and sanitation	1,174,826
Professional services	99,490
Communications	446,413
Grants to external partners	144,396
Depreciation and amortisation	19,201
Bank fees and financial expenses	39,854
Taxes	246,553
Others	22,058
Programmes	17,664,382
Indirect supply costs	83,687
Field related expenses	17,748,068

FUNDING

In EUR

Private and other income	16,249,173
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	752,096
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	746,799
Public institutional income	1,498,895
Funding of field-related costs	17,748,068

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,301
International staff	29
Field positions	1,330

NIGER

EXPENSES

In EUR

Personnel costs	21,634,809
Medical and nutrition	9,395,498
Travel and transportation	4,707,524
Office expenses	3,547,994
Logistics and sanitation	4,379,780
Professional services	171,637
Communications	1,286,312
Grants to external partners	59,670
Depreciation and amortisation	-
Bank fees and financial expenses	76,070
Taxes	39,126
Others	96,274
Programmes	45,394,694
Indirect supply costs	787,314
Field related expenses	46,182,008

FUNDING

In EUR

Private and other income	46,182,008
Public institutional income	-
Funding of field-related costs	46,182,008

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,605
International staff	124
Field positions	1,729

NIGERIA

EXPENSES

In EUR

Personnel costs	34,176,807
Medical and nutrition	18,094,000
Travel and transportation	8,654,149
Office expenses	4,239,333
Logistics and sanitation	5,588,983
Professional services	322,724
Communications	988,498
Grants to external partners	8,177
Depreciation and amortisation	1,530,737
Bank fees and financial expenses	28,874
Taxes	52,744
Others	749,339
Programmes	74,434,366
Indirect supply costs	1,723,798
Field related expenses	76,158,165

FUNDING

In EUR

Private and other income	76,158,165
Public institutional income	-
Funding of field-related costs	76,158,165

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,838
International staff	220
Field positions	3,058

PAKISTAN

EXPENSES

In EUR

Personnel costs	8,036,216
Medical and nutrition	3,101,422
Travel and transportation	2,233,624
Office expenses	1,260,043
Logistics and sanitation	1,455,446
Professional services	60,051
Communications	181,042
Grants to external partners	31
Depreciation and amortisation	14,724
Bank fees and financial expenses	4,580
Taxes	14,249
Others	95,981
Programmes	16,457,409
Indirect supply costs	194,446
Field related expenses	16,651,855

FUNDING

In EUR

Private and other income	16,628,670
Municipalities and regional councils - Switzerland	23,185
Public institutional income	23,185
Funding of field-related costs	16,651,855

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,210
International staff	53
Field positions	1,263

PALESTINE

EXPENSES

In EUR

Personnel costs	13,274,501
Medical and nutrition	5,065,144
Travel and transportation	1,842,008
Office expenses	2,246,924
Logistics and sanitation	591,087
Professional services	125,472
Communications	282,751
Grants to external partners	164,731
Depreciation and amortisation	1,927
Bank fees and financial expenses	19,479
Taxes	28,690
Others	240,733
Programmes	23,883,447
Indirect supply costs	521,908
Field related expenses	24,405,355

FUNDING

In EUR

Private and other income	23,865,069
Municipalities and regional councils - France	23,000
Municipalities and regional councils - Switzerland	517,286
Public institutional income	540,286
Funding of field-related costs	24,405,355

STAFF INFORMATION

In full-time equivalents

Locally hired staff	307
International staff	67
Field positions	374

PANAMA

EXPENSES

In EUR

Personnel costs	1,584,003
Medical and nutrition	285,563
Travel and transportation	302,673
Office expenses	212,569
Logistics and sanitation	140,644
Professional services	49,253
Communications	48,395
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	2,755
Taxes	12,736
Others	5,698
Programmes	2,644,289
Indirect supply costs	29,597
Field related expenses	2,673,886

FUNDING

In EUR

Private and other income	2,673,886
Public institutional income	-
Funding of field-related costs	2,673,886

STAFF INFORMATION

In full-time equivalents

Locally hired staff	57
International staff	9
Field positions	66

PAPUA NEW GUINEA

EXPENSES

In EUR

Personnel costs	1,604,598
Medical and nutrition	263,250
Travel and transportation	265,718
Office expenses	536,916
Logistics and sanitation	43,415
Professional services	7,572
Communications	99,195
Grants to external partners	48
Depreciation and amortisation	-
Bank fees and financial expenses	2,090
Taxes	9,547
Others	6,355
Programmes	2,838,704
Indirect supply costs	15,905
Field related expenses	2,854,609

FUNDING

In EUR

Private and other income	2,854,609
Public institutional income	-
Funding of field-related costs	2,854,609

STAFF INFORMATION

In full-time equivalents

Locally hired staff	83
International staff	14
Field positions	97

PERU

EXPENSES

In EUR

Personnel costs	1,089,760
Medical and nutrition	96,236
Travel and transportation	102,385
Office expenses	141,531
Logistics and sanitation	23,270
Professional services	31,070
Communications	7,643
Grants to external partners	32,792
Depreciation and amortisation	-
Bank fees and financial expenses	65,211
Taxes	21,576
Others	9,422
Programmes	1,620,896
Indirect supply costs	189
Field related expenses	1,621,085

FUNDING

In EUR

Private and other income	1,621,085
Public institutional income	-
Funding of field-related costs	1,621,085

STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	5
Field positions	5

PHILIPPINES

EXPENSES

In EUR

Personnel costs	1,031,319
Medical and nutrition	170,430
Travel and transportation	106,106
Office expenses	235,227
Logistics and sanitation	7,221
Professional services	19,270
Communications	20,004
Grants to external partners	58
Depreciation and amortisation	-
Bank fees and financial expenses	326
Taxes	4,448
Others	2,087
Programmes	1,596,496
Indirect supply costs	1,040
Field related expenses	1,597,536

FUNDING

In EUR

Private and other income	247,721
International Drug Purchase Facility (UNITAID)	1,349,815
Public institutional income	1,349,815
Funding of field-related costs	1,597,536

STAFF INFORMATION

In full-time equivalents

Locally hired staff	47
International staff	9
Field positions	56

POLAND

EXPENSES

	<i>In EUR</i>
Personnel costs	887,736
Medical and nutrition	47,633
Travel and transportation	141,203
Office expenses	145,051
Logistics and sanitation	17,214
Professional services	31,365
Communications	22,072
Grants to external partners	502
Depreciation and amortisation	-
Bank fees and financial expenses	2,833
Taxes	4,495
Others	105
Programmes	1,299,999
Indirect supply costs	6,343
Field related expenses	1,306,342

FUNDING

	<i>In EUR</i>
Private and other income	1,306,342
Public institutional income	-
Funding of field-related costs	1,306,342

STAFF INFORMATION

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

RUSSIAN FEDERATION

EXPENSES

	<i>In EUR</i>
Personnel costs	1,440,397
Medical and nutrition	764,760
Travel and transportation	194,155
Office expenses	194,605
Logistics and sanitation	241,144
Professional services	156,282
Communications	41,771
Grants to external partners	351,011
Depreciation and amortisation	2,743
Bank fees and financial expenses	9,385
Taxes	10
Others	1,426
Programmes	3,397,689
Indirect supply costs	7,278
Field related expenses	3,404,967

FUNDING

	<i>In EUR</i>
Private and other income	3,404,967
Public institutional income	-
Funding of field-related costs	3,404,967

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	35
International staff	9
Field positions	44

SEARCH AND RESCUE OPERATIONS

EXPENSES

	<i>In EUR</i>
Personnel costs	1,516,320
Medical and nutrition	579,400
Travel and transportation	5,927,350
Office expenses	139,375
Logistics and sanitation	493,492
Professional services	773,035
Communications	88,591
Grants to external partners	74,000
Depreciation and amortisation	2,743
Bank fees and financial expenses	624
Taxes	1,053
Others	6,105
Programmes	9,602,088
Indirect supply costs	1,522
Field related expenses	9,603,610

FUNDING

	<i>In EUR</i>
Private and other income	9,603,610
Public institutional income	-
Funding of field-related costs	9,603,610

STAFF INFORMATION

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

SENEGAL

EXPENSES

	<i>In EUR</i>
Personnel costs	355,634
Medical and nutrition	21,114
Travel and transportation	14,910
Office expenses	77,084
Logistics and sanitation	1,842
Professional services	14,334
Communications	6,585
Grants to external partners	343
Depreciation and amortisation	-
Bank fees and financial expenses	364
Taxes	14,607
Others	2,309
Programmes	509,128
Indirect supply costs	1,249
Field related expenses	510,378

FUNDING

	<i>In EUR</i>
Private and other income	510,378
Public institutional income	-
Funding of field-related costs	510,378

STAFF INFORMATION

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

SIERRA LEONE

EXPENSES

In EUR

Personnel costs	8,790,514
Medical and nutrition	2,562,214
Travel and transportation	2,864,086
Office expenses	1,270,130
Logistics and sanitation	1,064,933
Professional services	48,584
Communications	317,306
Grants to external partners	2,496
Depreciation and amortisation	338,351
Bank fees and financial expenses	22,981
Taxes	28,862
Others	241,115
Programmes	17,551,572
Indirect supply costs	298,436
Field related expenses	17,850,008

FUNDING

In EUR

Private and other income	17,850,008
Public institutional income	-
Funding of field-related costs	17,850,008

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,330
International staff	96
Field positions	1,426

SOMALIA

EXPENSES

In EUR

Personnel costs	5,217,288
Medical and nutrition	9,244,167
Travel and transportation	2,661,555
Office expenses	1,437,772
Logistics and sanitation	856,417
Professional services	124,289
Communications	280,339
Grants to external partners	5,517
Depreciation and amortisation	8,229
Bank fees and financial expenses	200,774
Taxes	6,221
Others	33,312
Programmes	20,075,880
Indirect supply costs	138,055
Field related expenses	20,213,935

FUNDING

In EUR

Private and other income	20,213,935
Public institutional income	-
Funding of field-related costs	20,213,935

STAFF INFORMATION

In full-time equivalents

Locally hired staff	143
International staff	50
Field positions	192

SOUTH AFRICA

EXPENSES

	<i>In EUR</i>
Personnel costs	2,109,484
Medical and nutrition	48,061
Travel and transportation	170,392
Office expenses	364,183
Logistics and sanitation	34,576
Professional services	111,234
Communications	67,758
Grants to external partners	35,875
Depreciation and amortisation	826
Bank fees and financial expenses	1,586
Taxes	2,166
Others	57,646
Programmes	3,003,787
Indirect supply costs	387
Field related expenses	3,004,174

FUNDING

	<i>In EUR</i>
Private and other income	3,004,174
Public institutional income	-
Funding of field-related costs	3,004,174

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	64
International staff	4
Field positions	68

SOUTH SUDAN

EXPENSES

	<i>In EUR</i>
Personnel costs	60,348,307
Medical and nutrition	10,185,408
Travel and transportation	15,899,477
Office expenses	8,768,799
Logistics and sanitation	8,314,565
Professional services	911,529
Communications	2,004,899
Grants to external partners	25,814
Depreciation and amortisation	16,478
Bank fees and financial expenses	602,585
Taxes	82,705
Others	743,636
Programmes	107,904,202
Indirect supply costs	1,666,254
Field related expenses	109,570,455

FUNDING

	<i>In EUR</i>
Private and other income	107,861,147
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	1,709,308
Public institutional income	1,709,308
Funding of field-related costs	109,570,455

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	3,461
International staff	312
Field positions	3,773

SUDAN

EXPENSES

In EUR

Personnel costs	30,812,490
Medical and nutrition	13,215,464
Travel and transportation	12,210,308
Office expenses	5,487,724
Logistics and sanitation	6,741,142
Professional services	618,691
Communications	1,064,302
Grants to external partners	123,661
Depreciation and amortisation	16,101
Bank fees and financial expenses	463,939
Taxes	23,078
Others	594,000
Programmes	71,370,900
Indirect supply costs	1,994,284
Field related expenses	73,365,184

FUNDING

In EUR

Private and other income	73,056,049
Municipalities and regional councils - Switzerland	309,135
Public institutional income	309,135
Funding of field-related costs	73,365,184

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,083
International staff	155
Field positions	1,239

SYRIA

EXPENSES

In EUR

Personnel costs	16,100,921
Medical and nutrition	10,189,792
Travel and transportation	4,176,897
Office expenses	1,823,019
Logistics and sanitation	10,576,037
Professional services	104,016
Communications	270,065
Grants to external partners	4,459,472
Depreciation and amortisation	23,330
Bank fees and financial expenses	1,071,039
Taxes	1,597
Others	389,053
Programmes	49,185,238
Indirect supply costs	1,138,221
Field related expenses	50,323,459

FUNDING

In EUR

Private and other income	49,664,817
Municipalities and regional councils - France	19,500
Municipalities and regional councils - Switzerland	639,142
Public institutional income	658,642
Funding of field-related costs	50,323,459

STAFF INFORMATION

In full-time equivalents

Locally hired staff	773
International staff	76
Field positions	849

TAJIKISTAN

EXPENSES

In EUR

Personnel costs	2,617,401
Medical and nutrition	718,593
Travel and transportation	458,423
Office expenses	269,240
Logistics and sanitation	234,058
Professional services	25,900
Communications	67,676
Grants to external partners	-
Depreciation and amortisation	8,229
Bank fees and financial expenses	8,335
Taxes	491
Others	6,744
Programmes	4,415,090
Indirect supply costs	7,546
Field related expenses	4,422,636

FUNDING

In EUR

Private and other income	4,422,636
Public institutional income	-
Funding of field-related costs	4,422,636

STAFF INFORMATION

In full-time equivalents

Locally hired staff	144
International staff	20
Field positions	164

TANZANIA

EXPENSES

In EUR

Personnel costs	3,865,887
Medical and nutrition	1,497,132
Travel and transportation	1,001,138
Office expenses	748,355
Logistics and sanitation	579,596
Professional services	107,764
Communications	182,295
Grants to external partners	10,412
Depreciation and amortisation	-
Bank fees and financial expenses	4,556
Taxes	3,270
Others	25,642
Programmes	8,026,047
Indirect supply costs	104,271
Field related expenses	8,130,317

FUNDING

In EUR

Private and other income	7,944,836
Swiss Agency for Development and Cooperation Department (DDC)	185,481
Public institutional income	185,481
Funding of field-related costs	8,130,317

STAFF INFORMATION

In full-time equivalents

Locally hired staff	208
International staff	29
Field positions	236

THAILAND

EXPENSES

	<i>In EUR</i>
Personnel costs	625,349
Medical and nutrition	24,606
Travel and transportation	66,512
Office expenses	84,190
Logistics and sanitation	1,852
Professional services	58,093
Communications	29,630
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	1,798
Taxes	81,209
Others	628
Programmes	973,867
Indirect supply costs	-
Field related expenses	973,867

FUNDING

	<i>In EUR</i>
Private and other income	973,867
Public institutional income	-
Funding of field-related costs	973,867

STAFF INFORMATION

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

TÜRKIYE

EXPENSES

	<i>In EUR</i>
Personnel costs	1,401,534
Medical and nutrition	1,739,346
Travel and transportation	1,397,463
Office expenses	595,290
Logistics and sanitation	5,706,243
Professional services	34,659
Communications	143,195
Grants to external partners	2,995,746
Depreciation and amortisation	7,780
Bank fees and financial expenses	16,133
Taxes	4,203
Others	1,322,345
Programmes	15,363,937
Indirect supply costs	1,245,519
Field related expenses	16,609,456

FUNDING

	<i>In EUR</i>
Private and other income	16,609,456
Public institutional income	-
Funding of field-related costs	16,609,456

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1
International staff	14
Field positions	15

UGANDA

EXPENSES

In EUR

Personnel costs	4,571,912
Medical and nutrition	(124,592)
Travel and transportation	706,094
Office expenses	1,441,406
Logistics and sanitation	277,058
Professional services	86,239
Communications	233,064
Grants to external partners	123
Depreciation and amortisation	-
Bank fees and financial expenses	8,312
Taxes	(43,811)
Others	63,237
Programmes	7,219,041
Indirect supply costs	99,945
Field related expenses	7,318,986

FUNDING

In EUR

Private and other income	7,252,124
Other governments or public institutions	66,862
Public institutional income	66,862
Funding of field-related costs	7,318,986

STAFF INFORMATION

In full-time equivalents

Locally hired staff	336
International staff	41
Field positions	377

UKRAINE

EXPENSES

In EUR

Personnel costs	18,570,659
Medical and nutrition	2,113,154
Travel and transportation	2,787,713
Office expenses	3,643,001
Logistics and sanitation	2,359,153
Professional services	624,587
Communications	560,522
Grants to external partners	250,025
Depreciation and amortisation	6,230
Bank fees and financial expenses	39,394
Taxes	107,907
Others	332,266
Programmes	31,394,610
Indirect supply costs	218,915
Field related expenses	31,613,525

FUNDING

In EUR

Private and other income	31,589,825
Municipalities and regional councils - Switzerland	23,700
Public institutional income	23,700
Funding of field-related costs	31,613,525

STAFF INFORMATION

In full-time equivalents

Locally hired staff	622
International staff	95
Field positions	717

UZBEKISTAN

EXPENSES

In EUR

Personnel costs	4,988,485
Medical and nutrition	1,282,605
Travel and transportation	562,669
Office expenses	299,498
Logistics and sanitation	235,238
Professional services	60,231
Communications	56,225
Grants to external partners	-
Depreciation and amortisation	8,229
Bank fees and financial expenses	2,452
Taxes	-
Others	9,731
Programmes	7,505,363
Indirect supply costs	35,861
Field related expenses	7,541,224

FUNDING

In EUR

Private and other income	7,541,224
Public institutional income	-
Funding of field-related costs	7,541,224

STAFF INFORMATION

In full-time equivalents

Locally hired staff	272
International staff	20
Field positions	293

VENEZUELA

EXPENSES

In EUR

Personnel costs	8,088,943
Medical and nutrition	891,825
Travel and transportation	1,258,833
Office expenses	1,141,638
Logistics and sanitation	695,986
Professional services	184,890
Communications	261,941
Grants to external partners	10,289
Depreciation and amortisation	10,156
Bank fees and financial expenses	33,635
Taxes	1,986
Others	(261,754)
Programmes	12,318,368
Indirect supply costs	38,709
Field related expenses	12,357,077

FUNDING

In EUR

Private and other income	12,357,077
Public institutional income	-
Funding of field-related costs	12,357,077

STAFF INFORMATION

In full-time equivalents

Locally hired staff	419
International staff	42
Field positions	461

YEMEN

EXPENSES

In EUR

Personnel costs	64,625,112
Medical and nutrition	23,887,800
Travel and transportation	10,433,963
Office expenses	4,222,963
Logistics and sanitation	4,305,899
Professional services	429,581
Communications	1,062,475
Grants to external partners	51,908
Depreciation and amortisation	17,202
Bank fees and financial expenses	8,013
Taxes	15,956
Others	732,706
Programmes	109,793,577
Indirect supply costs	1,474,614
Field related expenses	111,268,191

FUNDING

In EUR

Private and other income	110,531,419
Municipalities and regional councils - Switzerland	736,772
Public institutional income	736,772
Funding of field-related costs	111,268,191

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,599
International staff	169
Field positions	2,768

ZIMBABWE

EXPENSES

In EUR

Personnel costs	2,804,371
Medical and nutrition	260,809
Travel and transportation	413,940
Office expenses	447,132
Logistics and sanitation	105,798
Professional services	126,374
Communications	101,978
Grants to external partners	34
Depreciation and amortisation	1,190
Bank fees and financial expenses	21,025
Taxes	15,144
Others	136,541
Programmes	4,434,336
Indirect supply costs	49,602
Field related expenses	4,483,938

FUNDING

In EUR

Private and other income	4,483,938
Public institutional income	-
Funding of field-related costs	4,483,938

STAFF INFORMATION

In full-time equivalents

Locally hired staff	82
International staff	11
Field positions	93

OTHER COUNTRIES/ REGIONS AND TRANSVERSAL ACTIVITIES*

EXPENSES

	<i>In EUR</i>
Personnel costs	8,174,041
Medical and nutrition	794,402
Travel and transportation	3,358,212
Office expenses	1,317,748
Logistics and sanitation	150,441
Professional services	4,409,340
Communications	287,081
Grants to external partners	895,126
Depreciation and amortisation	152,241
Bank fees and financial expenses	67,236
Taxes	115,706
Others	1,674,220
Programmes	21,395,795
Indirect supply costs	342,786
Field related expenses	21,738,580

FUNDING

	<i>In EUR</i>
Private and other income	21,616,026
Municipalities and regional councils - France	4,080
Municipalities and regional councils - Switzerland	118,474
Public institutional income	122,554
Funding of field-related costs	21,738,580

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	10
International staff	180
Field positions	190

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

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