INTERNATIONAL FINANCIAL REPORT 2018

MEDECINS SANS FRONTIERES

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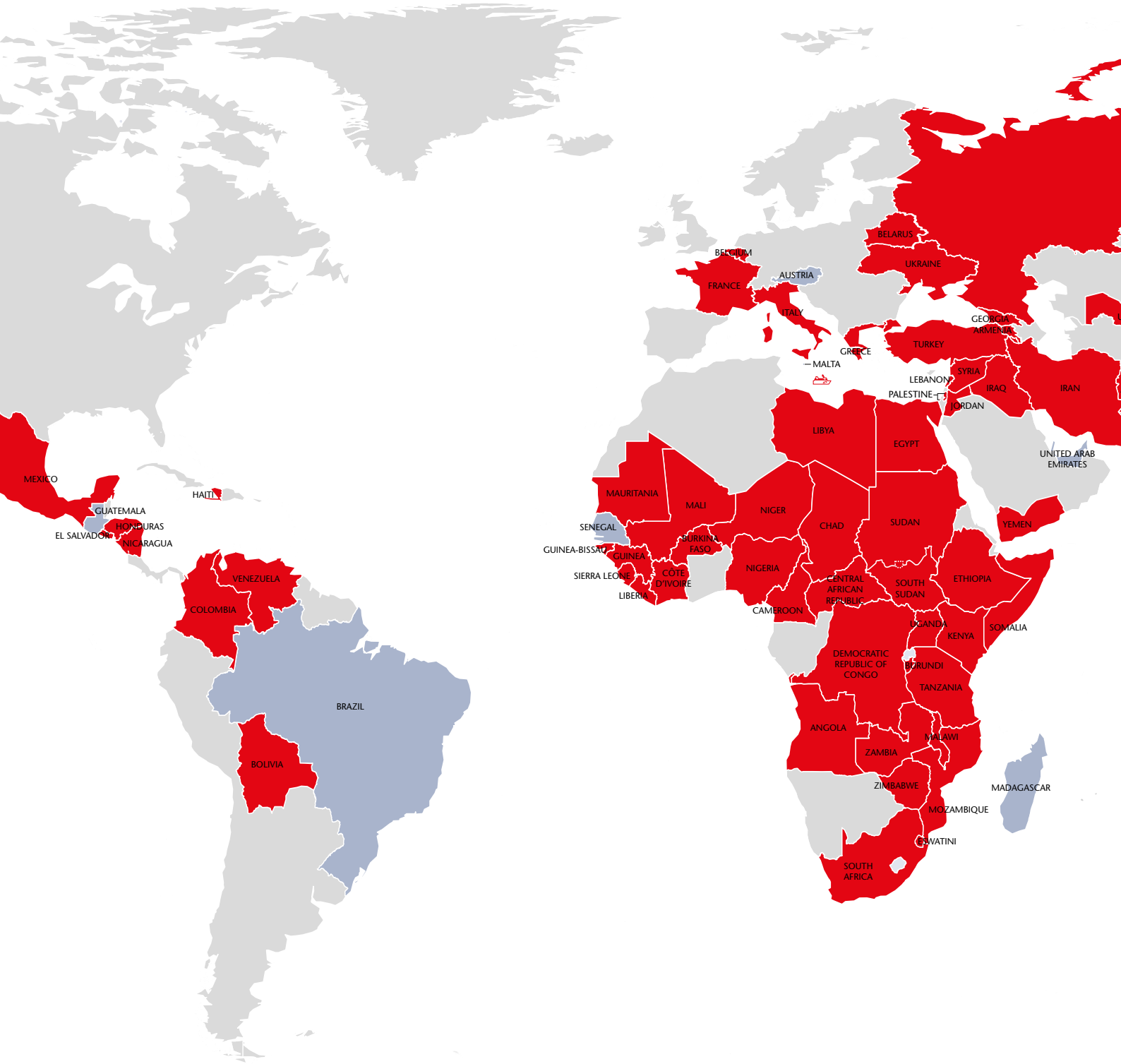
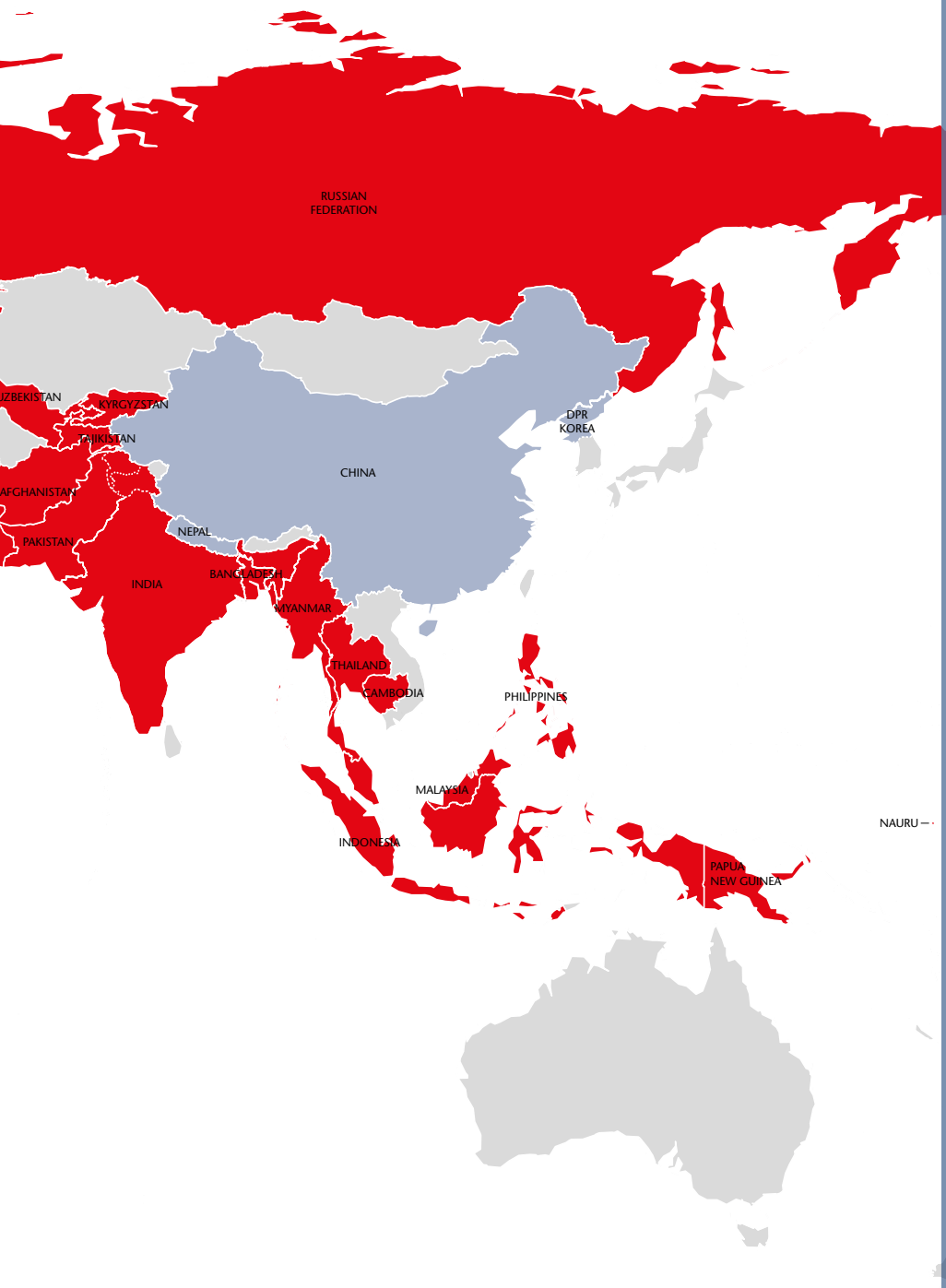
MSF PROGRAMMES AROUND THE WORLD





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

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40 BANGLADESH
41 BELARUS
41 BELGIUM
42 BOLIVIA
42 BURKINA FASO
43 BURUNDI
43 CAMBODIA
44 CAMEROON
44 CENTRAL AFRICAN REPUBLIC
45 CHAD
45 COLOMBIA
46 CÔTE D'IVOIRE
46 DEMOCRATIC REPUBLIC OF CONGO
47 EGYPT
47 EL SALVADOR
48 ESWATINI
48 ETHIOPIA
49 FRANCE
49 GEORGIA
50 GREECE
50 GUINEA
51 GUINEA-BISSAU
51 HAITI
52 HONDURAS
52 INDIA
53 INDONESIA
53 IRAN
54 IRAQ
54 ITALY
55 JORDAN
55 KENYA
56 KYRGYZSTAN
56 LEBANON
57 LIBERIA
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ACTIVITIES AND ORGANISATION

For the year ended 31 December 2018

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 2018. These financial statements are a means of transparency and accountability, illustrating the financial situation of the movement as a whole. They have been prepared in accordance with the accounting policies set out in Note 1.1 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 2018, health professionals, logistics specialists and administrative staff of all nationalities carried out 7,866 field assignments, to support more than 39,500 locally hired staff working in medical programmes in over 70 countries.

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

ORGANISATIONAL STRUCTURE

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

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

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

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

THE CHARTER OF MÉDECINS SANS FRONTIÈRES

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

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

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

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

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

FOREWORD

With tens of millions of people on the move around the world and millions more trapped in conflict, amid political forces that – deliberately or otherwise – block access to lifesaving aid, the scale of violence and suffering inflicted on civilians in 2018 remained appalling.

In 2018, Médecins Sans Frontières (MSF) was confronted with a barrage of cynical attacks and toxic narratives aimed at criminalising migrants and those showing solidarity towards them, undermining humanitarian action, international law and the very principles of humanity and solidarity. The most emblematic and brazen of these attacks put an end to the Aquarius' search and rescue operations on the Mediterranean, condemning ever more men, women and children to drown along the world's deadliest migration route. Whatever the reasons for leaving their countries of origin – whether they are fleeing violence, poverty, insecurity or the effects of climate change – people on the move have a right to protection and access to medical care, just as those who choose to stay or are unable to leave.

Whether it fits the political agenda or not, we will continue to offer all people in distress the most appropriate, effective medical assistance we can. Our teams conduct independent evaluations to determine medical needs and what relief we can bring, in consultation first and foremost with the people we seek to assist. As you will see in this report on our activities, community engagement and patient-centred models of care are already integral in many of our projects, but understanding how we can better work with our patients and their communities to define the most suitable models of care remains a priority for us all. This is the only way we will become truly accountable to the people we assist and remain fit for purpose in years to come.

We cannot talk about being accountable and 'people-centred' without also mentioning our efforts to tackle abuse and inappropriate behaviour within MSF and provide support to the victims. Grievance channels have been improved and we have seen an increase in the number of cases reported as a result, but given the size and scope of our organisation, we know there must be more. We must therefore do more – to improve our systems, to make them more widely accessible, and to ensure they are trusted and used by all our staff and patients, their caregivers and their communities.

Our social mission determines that our teams work in difficult, stressful situations, often in horrific circumstances, to provide lifesaving medical assistance to people who would otherwise be without. We are immensely grateful to the 43,000 staff in the field who spend their day-to-day lives assisting others. None of this work would be possible without the support of our 6.3 million donors. Thank you for your ongoing belief in our work.

Dr Joanne Liu
International President

Christopher Lockyear
Secretary General

8 January 2018, Mediterranean Sea: MSF nurse Aiofe Ni Mhurchu' gives anti-sea-sickness pills to one of the 27 people transferred to the Aquarius on 7 January. Originally from Sudan, Somalia, Guinea, Côte d'Ivoire, Senegal and Nigeria, they were rescued from a small wooden boat by a supply vessel 55 nautical miles from the Libyan coast. © Federico Scoppa

YEAR IN REVIEW

By Marc Biot, Isabelle Defourny, Marcel Langenbach, Kenneth Lavelle, Bertrand Perrochet and Teresa Sancristoval, Directors of Operations

In 2018, Médecins Sans Frontières (MSF) teams provided medical and humanitarian assistance to people facing extreme hardship in over 70 countries. From treating war-wounded ever closer to frontlines in Yemen, to responding to epidemic outbreaks such as cholera in Niger, or providing assistance to people fleeing violence in CAR, emergency response continued to be a core part of our work.

As 2018 drew to a close, the Democratic Republic of Congo (DRC) was in the midst of its second Ebola outbreak of the year, its biggest ever. MSF was part of the response, led by the Ministry of Health. Although rapid and well-resourced, with teams having access to a promising new vaccine and several new drugs with the potential to better protect and treat people, the response, and those managing it, failed to adapt to people's priorities, and to gain the trust of the community. This lack of trust in the health services meant people delayed or avoided seeking treatment. By the end of the year, the epidemic in North Kivu and Ituri provinces had claimed more than 360 lives and in some areas was still not under control.

SEEKING CARE IN WAR ZONES

Early in the year, Syrian civilians and medical staff were caught in the violence in Idlib, in the northwest, and in East Ghouta, near the capital Damascus. In East Ghouta, the barrage was relentless in February and March, with waves of dead and injured arriving at MSF-supported hospitals and health posts. As the siege blocked incoming aid, medical staff had few medical supplies to work with. By the end of the offensive, 19 of the 20 hospitals and clinics we supported were destroyed or abandoned, leaving civilians with few options to seek medical help.

The war in Yemen, which has left the country and its healthcare system in ruins, entered its fourth year. The Emirati- and Saudi-led coalition continued to target civilian areas with airstrikes and bombings, including our new cholera treatment centre in Abs. The war is taking a heavy toll on people, who often must negotiate constantly changing frontlines to find care to tend to their war-wounds or their general medical needs. Yemen was the country where our teams treated the highest number of war-wounded in 2018, over 16,000 people. After a major offensive was launched in Hodeidah in June, doctors in our Aden hospital treated Hodeidah residents who had been driven for six hours, the majority of them in critical condition. At the end of the year, conflict intensified on several frontlines, leading to an influx of people with war-related injuries. We also treated more than 150 people wounded by mines planted by Houthi-led Ansar Allah troops around Mocha. Constant attacks on our staff and patients at facilities in Ad Dhale forced us to withdraw from the town in November.

THE CONSEQUENCES OF DETERRENCE AND DETAINMENT MIGRATION POLICIES

Since 2012, the number of MSF projects working with displaced people has more than doubled. Record numbers of people have left their homes in search of safety, but many only encounter more violence, abuse and exploitation along the way.

In trying to escape extreme levels of violence at home, people from the Northern Triangle of Central America – Guatemala, Honduras and El Salvador – are exposed to shocking brutality on their routes north through Mexico to the United States. This takes its toll, and we treat the mental, as well as the physical, injuries of people who are kidnapped, raped, tortured and exploited.

In the Mediterranean, those attempting to make the dangerous crossing from Libya are frequently intercepted by the Libyan coastguard. Funded by European governments, the coastguard is implementing the EU's policy of push-backs and deterrence. People who are picked up by the coastguard are returned to awful conditions in detention centres, where our access to them is severely restricted.

Across the world in 2018, countries reinforced borders in a bid to keep out migrants and refugees. Governments attempted to cover up the human cost of their harmful policies by demonising, threatening and ultimately blocking some of our efforts to bear witness and provide assistance. We were forced to end our search and rescue operations in the Central Mediterranean in early December after increasingly obstructive actions by European governments, particularly Italy, which shut its ports to migrant rescue boats, despite an estimated 2,297 people having drowned while attempting to flee Libya during the year. In October, the Nauruan government expelled our team with just 24 hours' notice, with no more explanation than that 'our services were no longer required'. Until then, we had been providing desperately needed mental healthcare to local people and asylum seekers held on Nauru as part of Australia's offshore detention policy.

TREATING VISIBLE AND INVISIBLE WOUNDS

From March, the Israeli army responded with brute force to the 'March of Return' protests in Gaza, firing on people and leaving thousands with horrific gunshot injuries, mostly to the legs. Our surgical teams were overwhelmed by the number of patients with severe and complex wounds; in 2018, teams in Palestine performed around 3,000 major surgical interventions, compared with 400 in 2017. Patients and medical staff now face the challenge of long-term rehabilitation and multiple surgical procedures, while trying to avoid the high risk of infection, in an enclave with limited resources due to the 11-year blockade.

In Central African Republic, a cycle of revenge and retaliatory violence escalated, particularly in Bangui and Bambari in April and May, and in Batangafo in November. Our teams provided surgical care to war-wounded patients and were twice forced to activate mass-casualty plans in Bangui. However, fighting prevented us from reaching many of the injured people who had fled into the bush.

21 September 2018, Democratic Republic of Congo: Dr Théo in full personal protective equipment at the Ebola treatment centre opened in Mangina, North Kivu, on 14 August.
© Carl Theunis/MSF

Our teams also addressed people's invisible wounds, running mental health services in 53 countries. In 2018, we released a number of reports that highlighted the grave mental health situation particularly for refugees and displaced people. They showed alarming rates of mental illness and thoughts of suicide among people stuck on Lesbos in Greece and on Nauru, and in camps in South Sudan. We ran group and individual counselling sessions for refugees in these countries, as well as in Mexico, Bangladesh and Liberia.

DISPLACED PEOPLE OUT OF THE SPOTLIGHT

In Ethiopia, ethnic violence, high insecurity, and a lack of support in their places of origin forced at least 1.4 million people to become internally displaced in multiple, simultaneous and massive displacement crises. Most people left their houses with close to nothing and needed food, shelter, water and psychosocial support. Our teams worked in camps in the country's south and west, where overcrowding and poor sanitation facilitated the spread of conditions such as diarrhoea and skin infections. The forced relocation of displaced people and the barriers to the impartial delivery of aid were constant dilemmas faced by humanitarian organisations. Ethiopia is also now host to the second-largest refugee population in Africa, mainly Eritreans, Somalians and South Sudanese.

In northeast Nigeria, nearly 2 million people have been displaced across Borno and Yobe states by the ongoing conflict. Rann town in Borno came under attack on 1 March – for the second time in just over a year – forcing us to temporarily suspend activities. We worked in 17 locations across the two states in 2018, where hundreds of thousands of people remain heavily dependent on aid for their survival, with hundreds of thousands more in areas inaccessible to humanitarian organisations.

MEDICAL ACHIEVEMENTS IMPROVE PATIENT CARE

In November, MSF's partner organisation Drugs for Neglected Diseases initiative (DNDi) received approval for fexinidazole, a sleeping sickness drug that is safer, easier to administer and more effective. MSF projects trialled fexinidazole, which is the first new chemical entity to be developed by DNDi.

Ninety-seven per cent of unsafe abortions and related deaths occur in Africa, Latin America and southern and western Asia, and over the last two years, a significant effort has been made to increase access to safe abortion care in MSF projects in these regions. In 2018, around 70 projects in 25 countries reported providing safe termination of pregnancy to over 11,000 women and girls who requested it.

Our continuous drive to improve the quality of diagnostics led us to invest in point-of-care ultrasound technology for the first time, and develop an algorithm that improves paediatric diagnostic capacity, which substantially decreases the use of antibiotics.

MSF's Access Campaign continues to advocate better access to key sofosbuvir-based drug combinations, used to treat hepatitis C. This enabled our teams to scale up and simplify treatment in a number of countries in 2018, including Cambodia, where we also introduced a simplified diagnosis process that has significantly reduced the time between screening and the start of the treatment.

Our work is not without its risks. Our teams provide care under the threat of detention, abduction and attack; our thoughts remain with Romy, Richard and Philippe, our colleagues abducted in DRC in July 2013 who remain missing.

TREASURER'S REPORT

COMBINED ACCOUNTS 2018

MSF is pleased to present its audited combined Financial Statements. The combined accounts represent an aggregation of the audited Financial Statements of the entities listed on page 18, comprising 21 sections, 7 branch offices, 11 satellite organisations and MSF International. The combined Financial Statements give a view of MSF's work internationally and are a means of providing transparency and accountability to all stakeholders.

INCOME

2018 saw a 2 per cent decrease in operating income compared with 2017, at 1,503 million euros (1,532 for 2017), due to an unfavourable political context for humanitarian activities in many western countries and lower levels of exceptional donations compared with 2017. The sale of the main office building of MSF in Paris generated an exceptional additional income of 33 million euros which was re-invested in new premises. Total operating and extraordinary income for the year was 1,536 million euros.

MSF's individual donor base has remained steady at 6.3 million individual donors who, together with private institutions, provided 95 per cent of MSF's income in 2018. Income from states and public and multilateral organisations continued to decrease and, at 21 million euros, now represents 1.3 per cent of total income, the remainder coming from exceptional and other sources (sales, financial investments, etc.).

EXPENDITURE

Total expenditure in 2018 was 1,608 million euros, a decrease of 8 million euros against 2017. The expenditure can be broken down into two main categories: social mission and other expenses. Social mission expenses represented 82 per cent of total expenditure (82.6 per cent in 2017), management and administration expenses represented 5 per cent (4.8 per cent in 2017). Fundraising expenses represented 13 per cent (12.6 per cent in 2017) as result of investment in new fundraising activities. The table below breaks down these categories further still:

In millions of €

	2018	2017
Programmes	1,047	1,085
Programme support	210	190
Awareness-raising and Access Campaign	47	46
Other humanitarian activities	15	14
Total social mission	**1,319**	**1,335**
Fundraising	208	203
Management and general administration	81	78
Total other expenses	**289**	**282**
Total	**1,608**	**1,616**

PROGRAMME EXPENDITURE

Countries where we ran programmes with spending over 15 million euros in 2018 are listed below:

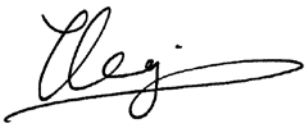
In millions of €

	2018	2017
Democratic Republic of Congo	**110**	102
South Sudan	**83**	74
Yemen	**57**	62
Central African Republic	**51**	58
Syria	**47**	52
Iraq	**45**	58
Nigeria	**45**	55
Bangladesh	**40**	15
Afghanistan	**32**	40
Niger	**32**	27
Ethiopia	**31**	31
Lebanon	**30**	31
Jordan	**26**	30
Haiti	**25**	41
Kenya	**24**	25
Sierra Leone	**19**	15
Pakistan	**17**	23
Chad	**15**	17
Myanmar	**15**	17

Those countries listed separately above accounted for 71 per cent of MSF's 2018 programme expenditure (2017: 73 per cent, based on the 2017 list). The biggest increase was driven by MSF's response to the Rohingya refugee crisis in Bangladesh. MSF continued to be heavily involved in the Democratic Republic of Congo, South Sudan, Yemen, Central Africa Republic, Syria, Iraq and Nigeria, while our presence in Haiti decreased after the handover of medical structures to other organisations. Expenditure in each country of intervention is set out in more detail on pages 39 to 76 of this report.

RESULT FOR THE YEAR AND RESERVES POLICY

The result for 2018, after adjusting for exchange gains/losses, shows a deficit of 72 million euros (deficit of 104 million euros for 2017). MSF has a reserves policy, at an international level, of holding retained earnings and equity to cover working capital needs, buffer capital, investments and emergencies. The level of reserves as at 31 December 2018 equates to approximately 7.2 months of the year's activity (7.6 months for 2017).



Yvan Legris
International Treasurer

AUDITORS' REPORT

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1203 Geneva

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

Médecins Sans Frontières International, Geneva

As independent auditors we have been engaged to audit the accompanying combined financial statements of Médecins Sans Frontières International (the reporting entity, consisting of the entities set out in note 1.2 to the combined financial statements), on pages 11 to 37, which comprise the statement of financial position, the statement of financial activities, statement of changes in funds, statement of cash flows and notes for the year ended 31 December, 2018.

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

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

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

Opinion
In our opinion, the combined financial statements for the year ended 31 December 2018 give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER.

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

Ernst & Young Ltd

Laurent Bludzien
Licensed Audit Expert
Auditor in charge

Anne-Céline Bosviel
Licensed Audit Expert

KPMG SA

Pierre Henri Pingeon
Licensed Audit Expert
Auditor in charge

Stéphanie Théoduloz
Licensed Audit Expert

Geneva, 22 May 2019

15 June 2018, Central Mediterranean: An MSF medic on the Aquarius search and rescue vessel changes the dressing of a patient with chemical burns, caused by a toxic mix of sea water and fuel.
© Kenny Karpov/SOS MEDITERRANEE

COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

STATEMENT OF FINANCIAL ACTIVITIES

In thousands of €

	Notes	Unrestricted	Restricted	2018	2017
Individuals	2.1.1 / 4.2.1	1,254,385	35,989	1,290,374	1,297,744
Private institutions	2.1.1 / 4.2.1	112,629	56,848	169,477	173,322
Private income		**1,367,014**	**92,836**	**1,459,851**	**1,471,067**
Public institutional income	2.1.2	**480**	**20,194**	**20,673**	**29,869**
Other income	2.1.3 / 4.2.1	**22,809**	**28**	**22,837**	**30,819**
Operating income	2.1	**1,390,302**	**113,058**	**1,503,361**	**1,531,755**
Programmes	2.2.3	938,948	108,487	1,047,435	1,084,526
Programme support	2.2.4	205,693	4,130	209,823	190,266
Awareness-raising and Access Campaign	2.2.5	45,714	806	46,520	46,259
Other humanitarian activities	2.2.6	15,454	-	15,454	13,707
Social mission		**1,205,810**	**113,423**	**1,319,233**	**1,334,759**
Fundraising	2.2.7	204,508	3,618	208,126	203,166
Management and general administration	2.2.8	80,015	893	80,908	78,439
Other expenses		**284,523**	**4,511**	**289,034**	**281,606**
Operating expenditure	2.2.1	**1,490,333**	**117,934**	**1,608,267**	**1,616,365**
Deficit from operational activities (A)		**-100,031**	**-4,876**	**-104,906**	**-84,611**
Surplus from exceptional activities (B)	2.3	**29,875**	**-**	**29,875**	**3**
Net exchange gains / losses unrealised and realised (C)	2.2.9	**2,408**	**186**	**2,594**	**-18,928**
TOTAL DEFICIT BEFORE CHANGES IN FUNDS (A+B+C)		**-67,748**	**-4,690**	**-72,437**	**-103,536**
Change in restricted funds		*-*	*4,690*	*4,690*	*-14,936*
Change in unrestricted funds		*67,748*	*-*	*67,748*	*118,472*
TOTAL DEFICIT AFTER CHANGES IN FUNDS		**-**	**-**	**-**	**-**

Personnel expenses are presented in Note 2.2.2

STATEMENT OF FINANCIAL POSITION

In thousands of €

	Notes	2018	2017
Cash and cash equivalents	3.1	726,052	839,580
Inventories	3.2	58,569	61,888
Grants receivable	3.3	41,787	28,475
Contributions receivable	3.4	52,722	48,554
Other receivables	3.5	89,909	73,173
Prepaid expenses and accrued income		20,431	15,389
Other assets		2,705	2,825
Current assets		**992,175**	**1,069,885**
Financial assets	3.6	40,178	37,217
Property, plant and equipment	3.7	229,080	206,333
Intangible assets	3.7	20,322	14,273
Non-current assets		**289,581**	**257,823**
Assets		**1,281,756**	**1,327,708**
Current deferred income	3.8	20,688	11,902
Current accounts payable and accrued expenses	3.9	157,203	145,726
Current financial debts	3.11	3,502	1,944
Current provisions	3.12	21,237	25,383
Current liabilities		**202,630**	**184,955**
Non-current deferred income	3.8	14,166	-
Non-current accounts payable and accrued expenses	3.9	359	369
Non-current financial debts	3.11	58,698	79,279
Non-current provisions	3.12	1,275	1,137
Non-current liabilities		**74,498**	**80,785**
Liabilities		**277,128**	**265,741**
Restricted funds		**41,865**	**43,277**
Capital for foundation		4,880	3,519
Minimum compulsory level of retained earnings		1,370	1,371
Translation reserves		28,959	17,385
Unrestricted funds		927,554	996,415
Organisational capital		**962,762**	**1,018,691**
Liabilities, funds and capital		**1,281,756**	**1,327,708**

STATEMENT OF CHANGES IN FUNDS

In thousands of €

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

The details of temporarily restricted funds by destination are disclosed overleaf.

In thousands of €

2017	Notes	2016	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2017
Funds allocated to country programmes		1,423	-	-	26	1,310	2,760
Funds allocated to other projects		30,984	-	-	-6,839	3,948	28,093
Ebola Initiative Fund		*1,107*	-	-	-	*-900*	*207*
Pledges and temporarily restricted funds from MSF USA		*27,448*	-	-	*-5,843*	*4,850*	*26,455*
Others		*2,428*	-	-	*-995*	*-2*	*1,431*
Temporarily restricted funds		32,407	-	-	-6,813	5,258	30,853
Permanently restricted funds		1,438	-	-	1,308	9,678	12,424
Restricted funds		**33,845**	-	-	**-5,504**	**14,936**	**43,277**
Capital for foundation		3,370	149	-	-	-	3,519
Compulsory retained earnings		2,050	-	-	-679	-	1,371
Translation reserves	1.5	66,936	-	-49,551	-	-	17,385
Unrestricted funds		1,107,440	-	-	7,447	-118,472	996,415
Organisational capital		**1,179,796**	**149**	**-49,551**	**6,768**	**-118,472**	**1,018,691**

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

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

In thousands of €

Funds allocated to country programmes	2017	Allocation	Transfer between projects	Utilisation	Forex gain/loss	Net change	Other movements	2018
Afghanistan	258	597	-4	2,562	-21	-1,990	2,013	280
Armenia	-	272	-	272	-	-	-	-
Bangladesh	672	15,260	-110	14,533	26	643	-24	1,290
Burkina Faso	-	866	-	866	-	-	-	-
Cameroon	-	222	-	222	-	-	-	-
Central African Republic	50	1,096	420	1,572	6	-50	-	-
Chad	-	775	180	977	23	-	-	-
Colombia	-	400	43	437	-6	-	-	-
Côte d'Ivoire	-	331	-	341	10	-	-	-
Democratic Republic of Congo	713	13,773	1,034	14,925	21	-97	-	616
Eswatini	-	910	-	910	-	-	-	-
Ethiopia	-	2,003	-1	2,005	3	-	-	-
Georgia	-	364	-	364	-	-	-	-
Greece	3	198	-	219	20	-3	-3	-
Guinea	-	763	10	762	-12	-	-	-
Guinea-Bissau	-	103	-	103	-	-	-	-
Haiti	3	397	-33	365	-2	-3	-	-
Honduras	-	436	-	436	-	-	-	-
India	632	24	-1	15	-8	-	-	632
Indonesia	-	441	16	439	6	25	-	25
Iran	58	40	-	40	-	-	-	58
Iraq	4	1,970	-14	1,970	18	4	-	8
Italy	-	833	-	833	-	-	-	-
Jordan	-	271	78	350	3	1	-	1
Kenya	-	857	16	873	-	-	-	-
Kyrgyzstan	-	152	-	152	-	-	-	-
Lebanon	13	1,993	100	2,131	32	-7	-5	2
Liberia	-	195	-29	165	-	-	-	-
Libya	-	45	-	43	-3	-	-	-
Malawi	-	47	33	80	-	-	-	-
Mali	1	229	142	371	-	-	-	1
Mediterranean Sea Operations	6	139	92	234	3	-	-	6
Mexico	-	531	35	596	30	-	-	-
Mozambique	-	3	127	132	2	-	-	-
Myanmar	-	2,452	-1	2,451	-	-	-	-
Niger	-	2,628	150	2,700	-78	-	-	-
Nigeria	10	4,122	227	4,237	-113	112	-8	1
Palestine	1	889	-19	902	32	-1	-	1
Peru	34	-	-	-	-	-	-	34
Philippines	33	8	85	92	-	-	-	33
Sierra Leone	5	1,834	-	10,711	-10	-8,887	8,887	5
Somalia	-	133	-	132	-	-	-	-
South Africa	4	911	131	1,072	30	-	-	4
South Sudan	3	6,888	478	7,421	52	-3	-	-
Sudan	-	292	-	291	-1	1	-	-
Syria	-	8,492	-236	8,153	6	110	-	110
Tanzania	-	1,061	-	1,061	-	-	-	-
Turkey	-	119	-	119	-	-	-	-
Uganda	-	1,199	-	1,224	25	-	-	-
Ukraine	-	657	-	657	-	-	-	-
Uzbekistan	-	1,137	-	1,170	33	-	-	-
Venezuela	-	125	-18	109	2	-	-	-
Yemen	221	9,923	184	10,259	23	-129	-	92
Zambia	-	400	-	400	-	-	-	-
Zimbabwe	-	200	-	198	-1	-	-	-
Other countries	38	-	8	5	-	4	-	43

In thousands of €

Funds allocated to other projects	2017	Allocation	Transfer between projects	Utilisation	Forex gain/loss	Net change	Other movements	2018
Headquarters programme support	-	4,414	234	4,431	-217	-	-	-
Awareness-raising and Access Campaign	-	967	-	967	-	-	-	-
Private fundraising	-	2,386	-	2,386	-	-	-	-
Institutional fundraising	-	88	-	88	-	-	-	-
Management and general administration	-	951	-	972	-	-22	41	19
Restricted in time	11,592	8,359	-	-	-	8,359	910	20,861
Other projects/ transversal activities	16,499	4,149	-3,358	5,428	253	-4,384	-765	11,348
Temporarily restricted funds	**30,853**	**111,320**	**-**	**117,934**	**186**	**-6,427**	**11,045**	**35,471**

STATEMENT OF CASH FLOWS

In thousands of €

CASH FLOWS FROM HUMANITARIAN AND FUNCTIONING ACTIVITIES

	2018	2017
1. Cash flows from private donors	**1,452,431**	**1,467,332**
Private income	1,459,851	1,471,067
Income with no impact on cash flows or not related to humanitarian and functioning activities	-1,738	-9,603
Change in receivables from private donors	-18,717	9,016
Change in deferred income on private grants	13,077	-3,148
Change in unspent donor-designated / restricted funds	-42	-
2. Cash flows from public institutional agencies	**31,595**	**28,711**
Public institutional income	20,673	29,869
Change in public institutional assets	3,486	-3,656
Change in public institutional liabilities	7,436	2,498
3. Other cash flows from humanitarian and functioning activities	**-1,569,693**	**-1,569,328**
Other income	12,715	21,322
Equipment and services sold to other organisations	10,122	9,497
Social mission expenditure	-1,319,233	-1,334,759
Other expenses	-289,036	-281,606
Permanently restricted contributions and income	-	-74
Depreciation and amortisation	16,030	20,376
Provisions	-3,644	8,867
Write-off of non-current assets	6,098	3,190
Investment subsidies as income	-38	-59
Net exchange gains and losses	2,594	-18,928
Change in other receivables and current assets	-17,916	-19,376
Change in other current liabilities	12,613	22,221
Net cash from humanitarian and functioning activities (A) = 1+2+3	**-85,667**	**-73,282**

CASH FLOWS FROM INVESTING ACTIVITIES

Investments in financial assets	-1,505	-7,525
Investments in tangible assets	-36,279	-46,392
Investments in intangible assets	-12,264	-7,686
Proceeds on disposals of tangible assets	29,875	-
Change in investment subsidies liabilities	-2	-25
Net cash from investing activities (B)	**-20,175**	**-61,629**

CASH FLOWS FROM FINANCING ACTIVITIES

Permanently restricted contributions and income	1,738	9,678
Change in financial debts	-19,770	10,340
Change in capital	1,336	149
Net cash from financing activities (C)	**-16,696**	**20,167**
Effect of exchange rate fluctuations (D)	**9,009**	**-47,149**
CHANGE IN CASH AND CASH EQUIVALENTS (A+B+C+D)	**-113,528**	**-161,892**
Cash inflow due to new combined entity	-	351
Effect of changes in accounting principles and structure (E)	-	**351**
Opening cash and cash equivalents (F)	**839,580**	**1,001,121**
CLOSING CASH AND CASH EQUIVALENTS (A+B+C+D+E+F)	**726,052**	**839,580**

15 March 2018, Lebanon: An MSF nurse gives a young girl an oral polio vaccination as part of a measles and polio vaccination campaign conducted around Shatila and Sabra refugee camps south of Beirut.
© Mario Fawaz/MSF

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

1 BASIS OF REPORTING

1.1 BASIS OF PREPARATION

These Financial Statements are based on a combination. A combination aggregates the Financial Statements of several separate entities which are not inter-related by investments into a single group, whereas a consolidation collates different affiliates of a single parent entity in its Financial Statements. All entities are combined following the combination method outlined under 1.2. These Financial Statements were reviewed by the International Board on 22 May 2019 and presented for approval by the International General Assembly on 27 June 2019.

1.2 BASIS OF COMBINATION

Equity accumulation

Since the first combination of an entity does not result from the purchase of shares, combined orgnisational 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.

Scope of combination

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

MSF Argentina	Avenida Santa Fe 4559 C1425BHH, Ciudad de Buenos Aires, Argentina
MSF Australia	1–9 Glebe Point Road, Glebe NSW 2037, Australia
MSF Austria	Taborstraße 10 A-1020, Vienna, Austria
MSF Belgium	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium
MSF Brazil	Avenida Rio Branco, 135 - 11 Andar Centro CEP 20040-912 Rio de Janeiro, RJ Brazil
MSF Canada	551 Adelaide Street West, Toronto, Ontario M5V 0N8, Canada
MSF 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 France	8, rue Saint Sabin 75011 Paris France
MSF Germany	Am Köllnischen Park 1, 10179 Berlin, Germany
MSF Greece	15 Xenias St., 115 27 Athens, Greece
MSF Holland	Plantage Middenlaan 14, 1018 DD, Amsterdam, Netherlands
MSF Hong Kong	22/F Pacific Plaza, 410– 418 Des Voeux Road West, Sai Wan, Hong Kong
MSF India	AISF Building, 1st & 2nd Floor, Amar Colony, Lajpat Nagar IV, New Delhi 110024, India
MSF International	Rue de Lausanne 78, Case Postale 1016, CH-1211 Geneva 1, Switzerland
MSF Ireland	9–11 Upper Baggot Street, Dublin 4, Ireland
MSF Italy	Via Magenta 5, 00185 Rome, Italy
MSF Japan	Forecast Waseda FIRST 3F, 1-1 Babashita-cho, Shinjuku-ku, Tokyo 162-0045, Japan
MSF Logistique	3 Rue du Domaine de la Fontaine, 33700 Mérignac, France
MSF Luxembourg	68, rue de Gasperich L-1617, Luxembourg
MSF Mexico	56, Fernando Montes de Oca, Condesa, 06140 Ciudad de México, CDMX, Mexico
MSF Nairobi	3rd Floor, Pitman House, Jakaya Kikwete Road, Nairobi, Kenya
MSF Norway	Hausmannsgate 6, 0186 Oslo, Norway
MSF Supply	Chée de Vilvorde, Vilvoordsestweg 140, 1120 Neder-Over-Heembeek, Belgium
MSF South Africa	70 Fox Street,7th Floor, Marshalltown, Johannesburg, PO Box 61624, Marshalltown 2107
MSF South Korea	9th Floor, Apple-Tree Tower, 443, Teheran-ro, Gangnam-gu, Seoul 06158, Republic of Korea
MSF Spain	Nou de la Rambla, 26 08001 Barcelona, Spain
MSF Sweden	Fredsborgsgatan 24, 4 trappor, Box 47021, 100 74 Stockholm, Sweden
MSF Switzerland	Rue de Lausanne 78, Case Postale 1016, CH-1211 Geneva 1, Switzerland
MSF UK	Lower Ground Floor, Chancery Exchange, 10 Furnival Street, London, EC4A 1AB, UK
MSF USA	40 Rector Street, 16th Floor, New York, NY, 10006-1751
Ärzte Ohne Grenzen Foundation	Am Köllnischen Park 1, 10179 Berlin, Germany
Epicentre	8, rue Saint Sabin, 75011 Paris, France
Etat d'Urgence Production	8, rue Saint Sabin, 75011 Paris, France
Fondation MSF	8, rue Saint Sabin, 75011 Paris, France
Fondation MSF Belgique	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium
SCI MSF	8, rue Saint Sabin, 75011 Paris, France
SCI Sabin	8, rue Saint Sabin, 75011 Paris, France

MSF Nairobi was added to the combined reporting in 2018.

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

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

1.3 RELATED PARTIES

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

1.4 BASIS OF PRESENTATION

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

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

They were prepared and presented according to the principles of accruals, matching, going concern, consistency and prudence.

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

1.5 CURRENCY CONVERSION

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

The individual Statements of Financial Activities of the combined entities are translated at the average rate for the current year.

The translation reserve is recognised in the balance sheet and summarises the gains/losses resulting from varying exchange rates over the years.

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

	Closing rate		Average rate	
	2018	2017	2018	2017
ARS	43.15	22.70	32.92	20.92
AUD	1.62	1.53	1.58	1.47
BRL	4.44	3.97	4.31	3.61
CAD	1.56	1.50	1.53	1.46
CHF	1.13	1.17	1.15	1.11
CZK	25.72	25.54	25.65	26.33
DKK	7.47	7.44	7.45	7.44
EUR	1.00	1.00	1.00	1.00
GBP	0.89	0.89	0.88	0.88
HKD	8.97	9.37	9.26	8.80
INR	79.73	76.61	80.73	73.53
JPY	125.85	135.01	130.40	126.71
KES	117.26	-	118.63	-
KRW	1277.93	1,279.61	1299.07	1,276.74
MXN	22.49	23.66	22.71	21.33
NOK	9.95	9.84	9.60	9.33
SEK	10.25	9.84	10.26	9.64
USD	1.15	1.20	1.18	1.13
ZAR	16.46	14.81	15.62	15.05

1.6 CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES

The 2018 Financial Statements do not contain any changes in accounting policies compared with 2017.

1.7 FINANCIAL RISK MANAGEMENT

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

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

Foreign currency risk

No MSF entities use forward foreign exchange contracts to hedge the exposure to foreign exchange risks arising from significant internal transfers denominated in a different currency to the one in which the expenditure will be incurred.

Interest rate risk

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

Credit risk

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

Liquidity risk

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

2 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES

2.1 INCOME

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

Restrictions

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

Donations with donor-imposed restrictions are reported as restricted for their full amount. Restricted funds that have not been used at the end of the year are presented in a separate section of the balance sheet. Grants are reported as restricted income for the allowable expenses incurred in the current year.

Donations

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

Grants

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

In-kind donations and services

Occasionally, MSF receives donations in kind, primarily in the form of the free use of goods or services (drugs and medical equipment in the field, consultancies and travel miles in headquarters). These contributions in kind are not stated in the operating account, but an estimation of the value of these goods is presented below. The contributions are valued on the basis of the donation certificate or the contract entered into with the donor. The act of volunteering to work in MSF's humanitarian projects is not recorded in the accounts. This contribution represents one of the bases of the MSF Charter and principles. Under Swiss GAAP FER/RPC, in-kind donations of goods and services are not recognised as income in the Statement of Financial Activities, and are valued at the fair market value of the donation received.

The total value of the goods and services received in 2018 and 2017 is estimated as:

In thousands of €

	2018	2017
Headquarters	2,227	2,047
Field programme expenses	3,981	2,056
In-kind donations and services	**6,208**	**4,103**

2.1.1 PRIVATE INCOME

In thousands of €

	2018	2017
Donations	1,054,993	1,070,569
Legacies and bequests	235,234	227,007
Membership fees	147	168
Income from individuals	**1,290,374**	**1,297,744**

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

In thousands of €

	2018	2017
Companies	74,410	80,115
Trusts and foundations	56,319	56,782
Lottery and special events	33,882	31,857
Joint appeals	679	840
Other private institutions	4,187	3,728
Income from private institutions	**169,477**	**173,322**

2.1.2 PUBLIC INSTITUTIONAL INCOME

The table below presents the breakdown of donations and grants awarded by public institutional bodies. Funds are not accepted from governments or other parties who are directly involved in conflicts to which MSF is responding. In 2016 MSF decided to suspend funding from the EU, its member States and Norway in response to EU decisions on migration policy. The EU government income recorded in 2017 was the remainder of grants or donations made prior to the suspension, which remains in force.

In thousands of €

	2018	2017
ECHO and EU institutions	-9	-85
EU governments	-40	111
Switzerland	6,989	6,297
Canada	5,362	8,534
Japan	1,147	-
UN institutions	14	81
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	2,341	5,756
International Drug Purchase Facility (UNITAID)	4,004	8,240
Other public institutions	865	934
Public institutional income	**20,673**	**29,869**

2.1.3 OTHER INCOME

In thousands of €

	2018	2017
Interest / investment income	3,137	10,918
Merchandising	403	436
Equipment and services sold to other organisations	10,122	9,497
Other revenues	9,174	9,969
Other income	**22,837**	**30,819**

2.2 EXPENDITURE

2.2.1 FUNCTIONAL EXPENSES

SOCIAL MISSION

In thousands of €

Nature of expenses	Programmes	Programme support	Awareness-raising and Access Campaign	Other humanitarian activities	Total social mission
Personnel costs	545,183	135,368	24,450	1,672	**706,673**
Medical and nutrition	180,672	220	-	5,038	**185,931**
Travel and transportation	130,428	10,594	2,098	2,127	**145,247**
Office expenses	76,070	6,993	1,400	276	**84,739**
Promotional expenses	-	992	3,097	-	**4,089**
Professional services	11,867	9,263	2,973	17	**24,119**
Logistics and sanitation	59,908	1,026	-	1,178	**62,112**
Communications	16,439	679	1,859	9	**18,985**
Publications	-	700	2,935	184	**3,819**
Grants to external partners	13,399	1,267	-111	4,302	**18,857**
Financial expenses	2,697	332	31	-	**3,060**
Depreciation and amortisation	1,629	1,779	385	1	**3,794**
Taxes	2,002	122	54	1	**2,180**
Others	7,142	4,375	281	2	**11,801**
TOTAL BEFORE OVERHEADS	**1,047,435**	**173,710**	**39,451**	**14,809**	**1,275,405**
Overheads allocation	-	36,113	7,069	645	43,827
TOTAL AFTER OVERHEADS ALLOCATION	**1,047,435**	**209,823**	**46,520**	**15,454**	**1,319,233**

OTHER EXPENSES

Nature of expenses	Fundraising	Management and general administration	Total other expenses	Overheads	SOCIAL MISSION AND OTHER EXPENSES TOTAL 2018	2017
Personnel costs	47,023	43,441	**90,465**	21,256	**818,393**	780,838
Medical and nutrition	-	1	**1**	-	**185,931**	205,358
Travel and transportation	3,017	3,241	**6,258**	643	**152,148**	165,429
Office expenses	3,511	4,232	**7,743**	26,038	**118,521**	116,409
Promotional expenses	71,186	302	**71,489**	232	**75,809**	78,507
Professional services	28,944	8,010	**36,954**	7,605	**68,679**	65,112
Logistics and sanitation	-	-	**-**	3	**62,116**	76,098
Communications	17,465	431	**17,896**	2,244	**39,125**	38,597
Publications	16,885	443	**17,328**	70	**21,217**	20,300
Grants to external partners	212	-413	**-201**	-	**18,656**	26,690
Financial expenses	6,534	4,336	**10,869**	535	**14,465**	9,380
Depreciation and amortisation	1,180	879	**2,059**	8,597	**14,450**	12,505
Taxes	350	703	**1,053**	630	**3,863**	9,546
Others	844	1,666	**2,511**	582	**14,894**	11,595
TOTAL BEFORE OVERHEADS	**197,152**	**67,272**	**264,424**	**68,437**	**1,608,267**	**1,616,365**
Overheads allocation	10,973	13,637	24,610	-68,437	-	-
TOTAL AFTER OVERHEADS ALLOCATION	**208,126**	**80,908**	**289,034**	-	**1,608,267**	**1,616,365**

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

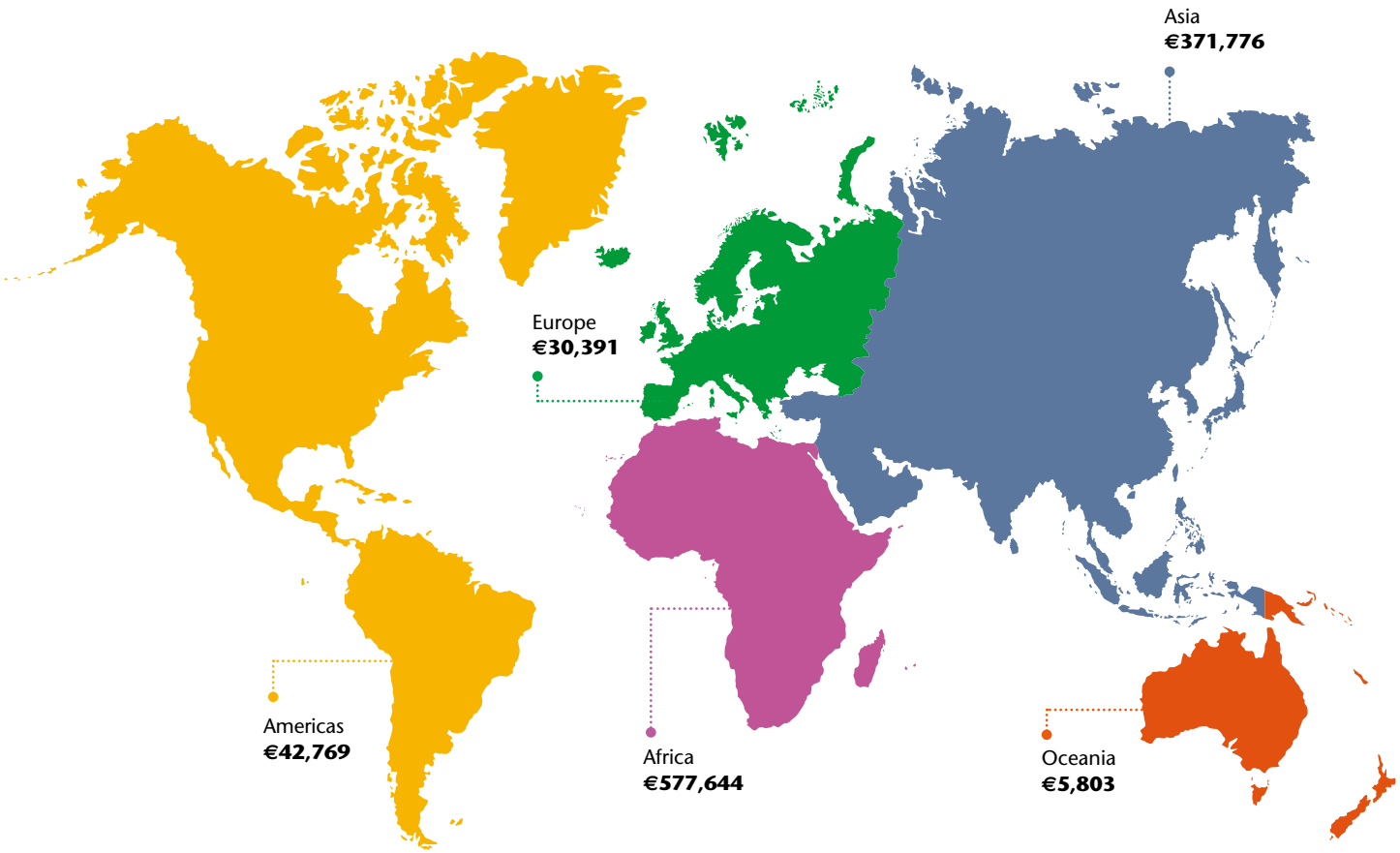
Overheads correspond to expenses which are required to operate general organisational functions, and which cannot be directly attributed to any other cost category.

2.2.2 PERSONNEL EXPENSES

In thousands of €

	Employees in headquarters	International field staff	National field staff	Field consultants & field support	2018	2017
Programmes	-	194,809	347,460	2,914	545,183	528,027
Programme support	130,757	2,232	1,442	938	135,368	121,613
Awareness-raising and Access Campaign	24,450	-	-	-	24,450	23,849
Other humanitarian activities	1,672	-	-	-	1,672	1,271
Fundraising	47,024	-	-	-	47,024	44,643
Management, general and administration	43,441	-	-	-	43,441	42,657
Overheads	20,314	-	-	942	21,256	18,776
Personnel expenses	**267,658**	**197,040**	**348,902**	**4,793**	**818,393**	**780,838**

2.2.3 PROGRAMME EXPENSES BY NATURE AND CONTINENT



In thousands of €

	Africa	Americas	Asia	Europe	Oceania	Transversal	2018	2017
Personnel costs	293,564	26,823	194,773	17,829	3,403	8,791	545,183	528,027
Medical and nutrition	87,285	3,897	83,290	4,606	452	1,143	180,672	201,079
Travel and transportation	90,966	4,273	32,617	1,499	901	172	130,428	144,149
Office expenses	42,110	4,123	24,932	3,050	574	1,281	76,070	76,903
Logistics and sanitation	39,828	1,938	16,735	1,244	79	85	59,908	74,024
Communications	11,231	619	3,749	306	115	419	16,439	17,181
Grants to external partners	2,814	55	6,288	351	-	3,891	13,399	21,558
Professional services	4,086	273	4,845	921	51	1,691	11,867	10,871
Financial expenses	1,513	103	1,038	29	9	4	2,697	2,906
Taxes	988	70	733	194	17	-	2,002	1,921
Depreciation and amortisation	440	45	224	53	8	858	1,629	889
Others	2,818	551	2,553	308	195	717	7,142	5,017
Programmes	**577,644**	**42,769**	**371,776**	**30,391**	**5,803**	**19,052**	**1,047,435**	**1,084,526**

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 transversal programmes such as Mediterranean Sea Operations representing 2,735 thousand euros and other transversal and unallocated activities.

2.2.4 PROGRAMME SUPPORT

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

2.2.5 AWARENESS-RAISING AND ACCESS CAMPAIGN

Awareness-raising activities comprise expenses incurred by MSF in an educational manner in furtherance of its social mission. They represent the situations where MSF acts as a witness and speaks out about the plight of the populations it serves through mobilisation of the international community and by issuing information publicly in order to stir up indignation, put pressure on responsible actors and stimulate action.

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

In thousands of €

	2018	2017
Awareness-raising	40,786	40,350
Access Campaign	5,734	5,910
Total	**46,520**	**46,259**

2.2.6 OTHER HUMANITARIAN ACTIVITIES

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

2.2.7 FUNDRAISING

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

2.2.8 MANAGEMENT AND GENERAL ADMINISTRATION

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

2.2.9 NET EXCHANGE GAINS / LOSSES UNREALISED AND REALISED

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

2.3 EXCEPTIONAL ACTIVITIES

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

In thousands of €

	2018	2017
Proceeds on disposal of fixed assets	33,000	3
Extraordinary expenses	-3,125	-
Surplus from exceptional activities	**29,875**	**3**

3 NOTES TO THE STATEMENT OF FINANCIAL POSITION

3.1 CASH AND EQUIVALENTS

In thousands of €

	2018	2017
Short-term deposits	302,792	364,369
Cash at headquarters	347,467	398,689
Cash in the field	75,793	76,523
Cash and cash equivalents	**726,052**	**839,580**

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

3.2 INVENTORIES

In thousands of €

	Gross value	Provision	2018	2017
Medical and non-medical relief goods	56,225	-2,631	53,594	56,741
Other inventories	4,975	-	4,975	5,147
Inventories	**61,200**	**-2,631**	**58,569**	**61,888**

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

3.3 GRANTS RECEIVABLE

In thousands of €

	Gross value	Provision	2018	2017
Grants receivable from private donors	**19,480**	**-**	**19,480**	**3,099**
Grants receivable from public institutions	**22,308**	**-**	**22,308**	**25,376**
European governments	12,575	-	12,575	5,982
American governments	-	-	-	1,330
UN institutions	14	-	14	-
Other public institutions	9,719	-	9,719	18,064
Grants receivable	**41,787**	**-**	**41,787**	**28,475**

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

3.4 CONTRIBUTIONS RECEIVABLE

At 31 December 2018, the outstanding amount represents 52,722 thousand euros (2017: 48,554 thousand euros) and is expected to be received within the following year.

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

There is no provision for contributions receivable stated at 31 December 2018.

3.5 OTHER RECEIVABLES

Other receivables mainly relate to services provided and goods sold to other organisations as well as to property received from legacies and bequests not sold yet. At 31 December 2018, the outstanding amounts represent 89,909 thousand euros (2017: 73,173 thousand euros).

Legacies and bequests are accounted at their best-estimated value, when legally transferred to MSF.

There is no provision for other receivables stated at 31 December 2018.

3.6 FINANCIAL ASSETS

In thousands of €

	Gross value	Provision	2018	2017
Loans	-	-	-	399
Long-term investments	32,406	-7	32,398	31,602
Other financial assets	7,867	-87	7,780	5,216
Financial assets	**40,273**	**-94**	**40,178**	**37,217**

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

3.7 INTANGIBLE ASSETS, PROPERTY, PLANT AND EQUIPMENT

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

In thousands of €

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

In thousands of €

	Net value 2016	Additions	Disposals	Depreciation and amortisation	Foreign exchange gain / loss	Reclass-ification	Net value 2017
Intangible assets	**12,259**	**7,686**	**-729**	**-4,583**	**-358**	**-1**	**14,273**
Land	58,271	4,542	0	-777	-1,103	22,441	83,373
Buildings	84,952	22,630	-120	-7,420	-4,377	-22,465	73,201
Tangible fixed assets under construction	0	9,139	0	0	-535	24,236	32,840
Fixtures	6,966	1,396	-1	-1,297	-203	0	6,861
Furniture	1,853	591	0	-645	-61	7	1,745
Computers	4,507	2,236	-55	-2,630	-114	0	3,944
Machinery and equipment	3,564	842	-151	-871	-195	0	3,189
Other tangible assets	23,029	5,015	-461	-2,152	-17	-24,235	1,179
Property, plant and equipment	**183,142**	**46,392**	**-788**	**-15,793**	**-6,605**	**-16**	**206,333**
Total intangible assets and PPE	**195,402**	**54,078**	**-1,517**	**-20,376**	**-6,963**	**-17**	**220,606**

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

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

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

All assets are depreciated following the linear method. The depreciation length varies according to the type of asset and depending on the country:
- 2 to 10 years for the intangible assets,
- 20 to 50 years for the buildings,
- 5 to 15 years for the fixtures,
- 3 to 25 years for the furniture,
- 2 to 15 years for the computers
- 3 to 5 years for machinery & equipment, and
- 3 to 10 years for other tangible assets.

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

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

MSF owned 209 million euros of buildings (including those under construction) and land at 31 December 2018. Such assets aim at optimising the running costs of the organisation (lowering rental costs), at diversifying the reserves, and therefore at mitigating the monetary, foreign exchange and bank default risks.

Among the tangible assets at 31 December 2018, the net value of the capitalised leased assets stands at 156 thousand euros, and of capitalised lease obligations at 389 thousand euros (2017: 125 thousand and 5,367 thousand euros, respectively). The total reimbursements for the current year amount to zero euros, and the rent expenses also amount to zero euros (2017: 500 thousand and 639 thousand euros, respectively).

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

3.8 DEFERRED INCOME

In thousands of €

	2018	2017
Deferred income on public institutional grants - Current	7,874	6,927
Deferred income on private grants - Current	8,249	1,821
Other deferred income - Current	1,469	18
Gross value of investment subsidies - Current	3,096	3,136
Deferred income - Current	**20,688**	**11,902**
Deferred income on public institutional grants - Non-current	7,155	-
Deferred income on private grants - Non-current	7,011	-
Deferred income - Non-current	**14,166**	-
Deferred income - TOTAL	**34,854**	**11,902**

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

3.9 ACCOUNTS PAYABLE AND ACCRUED EXPENSES

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

In thousands of €

	Current		Non-current		Total	
	2018	2017	2018	2017	2018	2017
Accounts payable and accruals	74,530	73,921	49	62	74,579	73,983
Employee benefits	48,948	42,677	137	125	49,086	42,802
Employer social security taxes	9,916	9,673	-	-	9,916	9,673
Other liabilities	23,809	19,456	173	182	23,982	19,638
Accounts payable and accrued expenses	**157,203**	**145,726**	**359**	**369**	**157,562**	**146,096**

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

Trade accounts payable to suppliers are recorded on an invoice basis when the invoices are received by the time of preparation of the financial statements. Accrued expenses are valued at the best estimate if no invoice is received later. When there is insufficient information available to evaluate the amount of any financial impact at year end, staff costs and litigation in the field are recorded on a cash basis. Accruals for paid vacation of local field staff have been recorded only by some operational offices as at 31 December 2018, as complete information was not available at year-end. Grants payable and other debts are accounted for at their par value.

3.10 PENSION PLANS

In thousands of €

Economical benefit / economical obligation and pension benefit expenses	Contributions concerning the period	Pension benefit expenses (within personnel expenses)		Capital ratio	
	2018	2018	2017	2018	2017
Pension institutions with surplus	5,166	4,553	4,556	103%	112%
TOTAL	**5,166**	**4,553**	**4,556**	**103%**	**112%**

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

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

3.11 FINANCIAL DEBTS

In thousands of €

	2018	2017
Current borrowings and loans	3,113	1,944
Current capitalised lease obligation	389	-
Financial debts - Current	**3,502**	**1,944**
Non-current borrowings and loans	54,187	73,913
Non-current capitalised lease obligation	4,511	5,367
Financial debts - Non-current	**58,698**	**79,279**

Financial debts are recorded at par value.

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

3.12 PROVISIONS

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

In thousands of €

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

	2016	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain / loss	Reclass-ification	2017
Provisions for taxes	3,928	10,986	-53	-	-542	-1,007	9,540
Provisions for staff retirement plans	1,332	56	-70	-	-1	244	299
Provisions for project closure planned at year-end	2,129	3,236	-2,771	-	-25	635	3,203
Provisions related to lawsuits	2,546	3,368	-2,368	-1,345	-13	1,731	3,919
Other provisions	8,954	1,919	-3,755	-572	-69	-1,950	9,560
Total provisions	**18,889**	**19,565**	**-9,018**	**-1,917**	**-650**	**-347**	**26,520**

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

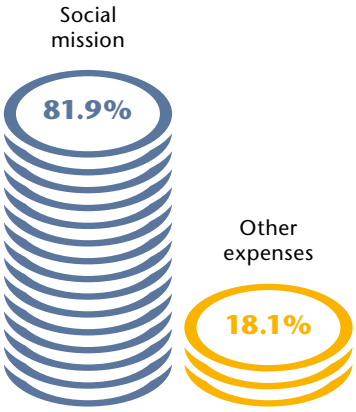
Changes in provisions are recognised in the Statement of Financial Activities.

4 RATIOS AND SECTORIAL INFORMATION

4.1 RATIOS

4.1.1 OPERATIONAL RATIOS

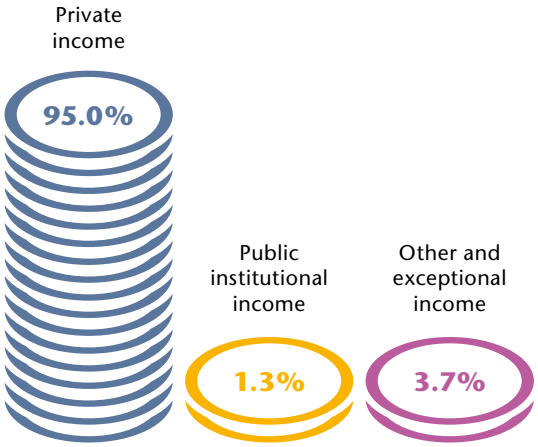
	2018	2017
Programme	65.0%	67.1%
Programme support (headquarters and abroad)	13.0%	11.8%
Awareness-raising and Access Campaign	2.9%	2.9%
Other humanitarian activities	1.0%	0.8%
Social mission	**81.9%**	**82.6%**
Fundraising	12.9%	12.6%
Management and general administration	5.0%	4.9%
Other expenses	**18.1%**	**17.4%**
Expenditure	**100.0%**	**100.0%**



2018 Expenditure

4.1.2 FUNDING SOURCES

	2018	2017
Private income	95.0%	96.0%
Public institutional income	1.3%	2.0%
Other and exceptional income	3.7%	2.0%
Income	**100.0%**	**100.0%**



2018 Income

Funds coming from non-public-institutional sources represented 98.7 per cent of MSF total income in 2018 (2017: 98.0 per cent).

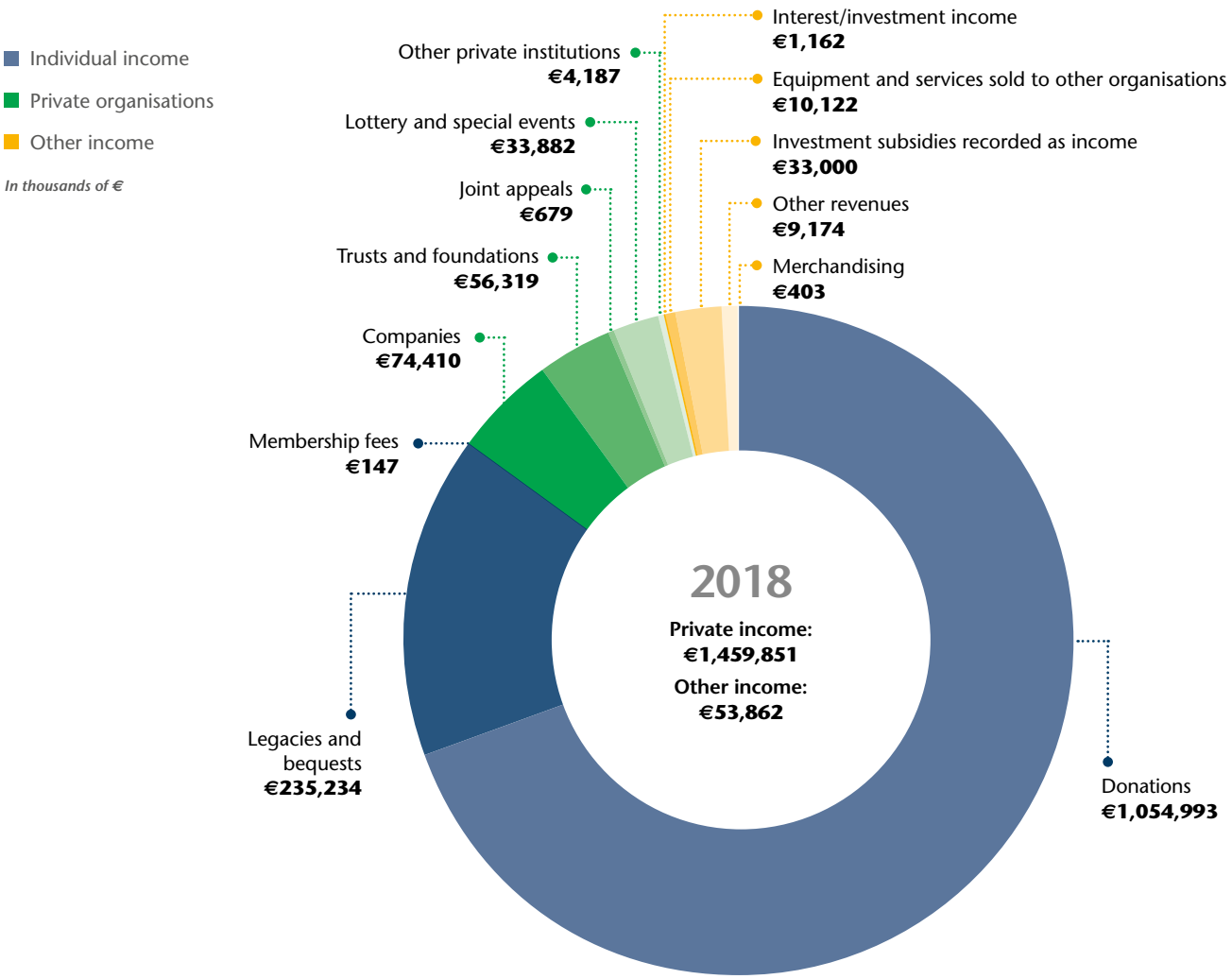
4.2 PRIVATE AND OTHER INCOME

4.2.1 PRIVATE AND OTHER INCOME BY OFFICE

In thousands of €

	Income from individuals	Donations from private institutions	Private income	Other income	Total	
					2018	2017
Argentina	9,494	48	**9,541**	42	9,583	9,811
Australia	51,494	3,353	**54,847**	596	55,443	60,377
Austria	21,856	1,729	**23,585**	57	23,643	23,382
Belgium	44,472	2,647	**47,120**	8,739	55,859	48,509
Brazil	52,786	33	**52,819**	782	53,601	52,328
Canada	41,200	4,979	**46,179**	192	46,371	42,902
Czech Republic	3,732	665	**4,397**	30	4,427	4,109
Denmark	18,987	2,867	**21,853**	264	22,117	27,586
France	80,558	3,947	**84,505**	7,531	92,036	111,485
Germany	134,891	17,792	**152,683**	783	153,466	150,730
Greece	2,026	613	**2,639**	130	2,769	3,084
Hong Kong	50,642	5,359	**56,001**	65	56,066	56,077
India	244	475	**719**	9	728	1,116
Ireland	4,195	1,153	**5,348**	-	5,348	4,682
Italy	59,004	2,275	**61,279**	125	61,404	57,921
Japan	60,440	4,676	**65,116**	-	65,116	62,341
Republic of Korea	9,823	420	**10,244**	12	10,256	8,325
Luxembourg	5,867	885	**6,752**	15	6,767	9,185
Mexico	431	1	**433**	-	433	307
Netherlands	55,787	21,884	**77,672**	371	78,042	74,012
Norway	38,073	3,668	**41,740**	584	42,324	42,330
South Africa	1,676	1,093	**2,769**	23	2,792	1,702
Spain	96,805	4,174	**100,979**	1,486	102,465	103,246
Sweden	42,007	7,784	**49,791**	17	49,808	64,027
Switzerland	67,767	19,057	**86,824**	866	87,690	91,543
United Kingdom	41,176	18,429	**59,604**	50	59,654	55,554
United States	294,940	39,473	**334,412**	68	334,481	335,215
2018	**1,290,374**	**169,477**	**1,459,851**	**22,837**	**1,482,688**	**1,501,886**
2017	**1,297,744**	**173,322**	**1,471,067**	**30,819**	**1,501,886**	

4.2.2 PRIVATE AND OTHER INCOME BY SOURCE



5 OTHER INFORMATION

5.1 OFF-BALANCE SHEET COMMITMENTS

In thousands of €

	2018	2017
Guarantees given	3,067	2,588
Rental contracts for office buildings	5,964	10,070
Other off-balance sheet commitments given	4,424	2,494
Warranty to secure debt	31,452	-
DNDi	4,000	4,000
Other off-balance sheet commitments	**48,907**	**19,152**

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

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

DNDi became a legal entity in July 2003 and MSF was one of the founding partners. MSF's objective in its involvement in the creation of DNDi was to help create a research and development initiative for neglected diseases, which in time would be self-financing and in a position to work independently of MSF. Accordingly, MSF initially committed itself to be involved for five years. A subsequent period of support was agreed until 2014. In 2018, the IGA decided to continue the support and commitment towards DNDi at the level of 4 million euros per year until 2023.

5.2 CONTINGENT ASSETS

Contingent assets (assets where no sufficient reliable estimate is possible) in MSF consist mainly in legacies and bequests expected at year end but not yet legally transferred. Their best estimate value is 21,403 thousand euros in 2018 and 10,990 thousand euros in 2017.

5.3 SUBSEQUENT EVENTS

There are no subsequent events to report.

5.4 STAFF FIGURES

5.4.1 POSITIONS IN THE FIELD

In full-time equivalents

	2018	2017
International programme staff	3,785	3,664
Locally hired programme staff	39,452	37,844
Programmes	**43,238**	**41,508**
International programme support	39	57
Locally hired programme support	67	142
Programme support	**106**	**199**
Total field positions	**43,344**	**41,707**

5.4.2 POSITIONS AT HEADQUARTERS

In full-time equivalents

	2018	2017
Social mission	2,125	1,962
Fundraising	976	966
Management and general administration	674	628
Overhead	198	169
Employees	**3,974**	**3,724**
Social mission	26	26
Fundraising	36	40
Management and general administration	26	27
Volunteers	**88**	**93**

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

5.4.3 INTERNATIONAL DEPARTURES TO THE FIELD

	2018	2017
Medical pool	1,743	1,603
Nurse and other paramedical pool	2,439	2,640
Non-medical pool	3,684	3,715
International departures (full year)	**7,866**	**7,958**
First-time departures (full year)	**1,706**	**1,921**

5.4.4 HEADQUARTERS REMUNERATION POLICIES

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

5.4.4.1 HIGHEST AND LOWEST SALARY BY ENTITY

Office	Currency	Highest Salary	Position	Lowest Salary	Wage Ratio
MSF Argentina	Argentine Peso	1,816,382	General Director	418,279	4.3
MSF Australia	Australian Dollar	207,452	General Director	55,154	3.8
MSF Austria	Euro	70,982	General Director	27,524	2.6
MSF Belgium	Euro	108,470	Country Representative	20,011	5.4
MSF Brazil	Brazilian Real	298,819	General Director	46,771	6.4
MSF Canada	Canadian Dollar	134,130	General Director	39,303	3.4
MSF Czech Republic	Czech Koruny	732,875	General Director	333,125	2.2
MSF Denmark	Danish Krone	885,944	General Director	278,599	3.2
MSF EUP	Euro	62,514	General Director	38,486	1.6
MSF Epicentre	Euro	75,005	General Director	30,821	2.4
Fondation MSF	Euro	78,497	Research Director	42,795	1.8
MSF France	Euro	90,942	Président	27,222	3.3
MSF Germany	Euro	86,788	General Director	32,448	2.7
MSF Greece	Euro	47,025	General Director	11,175	4.2
MSF Holland	Euro	80,054	General Director	23,937	3.3
MSF Hong Kong	Hong Kong Dollar	774,240	General Director	156,960	4.9
MSF India	Indian Rupee	5,825,310	General Director	189,684	30.7
MSF International	Swiss Franc	169,236	Secretary General	70,164	2.4
MSF Ireland	Euro	76,485	General Director	28,546	2.7
MSF Italy	Euro	70,658	General Director	22,876	3.1
MSF Japan	Yen	15,662,400	General Director	4,345,200	3.6
MSF Logistique	Euro	72,618	General Director	27,638	2.6
MSF Luxembourg	Euro	63,419	General Director	24,583	2.6
MSF Supply	Euro	86,883	General Director	30,481	2.9
MSF Mexico	Mexican Peso	1,640,568	General Director	111,120	14.8
MSF Nairobi	Kenyan Shilling	956,000	Branch Director	56,376	17.0
MSF Norway	Norwegian Krone	857,947	General Director	273,293	3.1
MSF South Africa	Rand	1,845,863	General Director	193,279	9.6
MSF South Korea	Won	110,685,816	General Director	27,772,668	4.0
MSF Spain	Euro	71,410	General Director	22,786	3.1
MSF Sweden	Swedish Krona	650,520	General Director	249,612	2.6
MSF Switzerland	Swiss Franc	169,236	General Director, no seniority	57,000	3.0
MSF UK	Pound Sterling	80,513	General Director	24,829	3.2
MSF USA	US Dollar	237,936	General Director (Executive Director in MSF-USA corporate documents)	39,066	6.1

5.4.4.2 REMUNERATION OF INTERNATIONAL DIRECTORS AND MANAGERS

In thousands of €

	2018	2017
International President	151	155
Other International Board members	272	267
Executive Management - Secretary General & Executive Directors	315	327

Additional remuneration of 46,800 euros was paid to equalise the after tax remuneration of the International President, who remains tax resident in Canada (Canadian income tax rates are significantly higher than Swiss income tax rates). The additional remuneration relates only to the difference between Canadian income tax and Swiss income tax and provides the same after tax salary as if the International President were tax resident in Switzerland.

The President, Vice President and other directly elected members of the International Board are elected for a three year term of office. Members of the International Board are eligible to serve a maximum of two consecutive terms.

16 December 2018, Yemen: Inside the MSF trauma hospital in Aden, where our teams conducted more than 6,000 emergency consultations and performed 5,400 surgeries, 90 per cent of them violence-related, in 2018.
© Agnes Varraine-Leca/MSF

FINANCES BY COUNTRY

AFGHANISTAN

EXPENSES

	In €
Personnel costs	16,487,891
Travel and transportation	4,076,428
Medical and nutrition	5,154,365
Logistics and sanitation	3,033,211
Professional services	92,697
Communications	465,997
Office expenses	1,987,629
Taxes	18,282
Grants to external partners	101,054
Financial expenses	56,816
Others	516,434
Depreciation	45,340
Programmes	**32,036,144**
Indirect supply costs	**1,384,346**
Field-related expenses	**33,420,490**

FUNDING

	In €
Private and other income	**33,420,490**
Public institutional income	-
Funding of field-related costs	**33,420,490**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	2,409
International staff	104
Field positions	**2,514**

ANGOLA

EXPENSES

	In €
Personnel costs	984,169
Travel and transportation	219,997
Medical and nutrition	199,016
Logistics and sanitation	43,072
Professional services	5,263
Communications	5,206
Office expenses	193,485
Taxes	1,165
Grants to external partners	-
Financial expenses	1,147
Others	5,597
Depreciation	-
Programmes	**1,658,117**
Indirect supply costs	**40,528**
Field-related expenses	**1,698,645**

FUNDING

	In €
Private and other income	**1,698,645**
Public institutional income	-
Funding of field-related costs	**1,698,645**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	55
International staff	10
Field positions	**65**

ARMENIA

EXPENSES

	In €
Personnel costs	856,927
Travel and transportation	75,640
Medical and nutrition	184,343
Logistics and sanitation	11,418
Professional services	14,407
Communications	7,932
Office expenses	492,480
Taxes	156
Grants to external partners	47
Financial expenses	1,999
Others	14,781
Depreciation	-
Programmes	**1,660,130**
Indirect supply costs	**20,382**
Field-related expenses	**1,680,512**

FUNDING

	In €
Private and other income	**1,409,370**
International Drug Purchase Facility (UNITAID)	271,142
Public institutional income	**271,142**
Funding of field-related costs	**1,680,512**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	39
International staff	2
Field positions	**42**

BANGLADESH

EXPENSES

	In €
Personnel costs	23,068,140
Travel and transportation	4,816,860
Medical and nutrition	4,642,868
Logistics and sanitation	4,254,738
Professional services	168,959
Communications	331,786
Office expenses	2,244,034
Taxes	27,582
Grants to external partners	23,866
Financial expenses	8,144
Others	241,272
Depreciation	22,670
Programmes	**39,850,919**
Indirect supply costs	**416,012**
Field-related expenses	**40,266,931**

FUNDING

	In €
Private and other income	**37,358,480**
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	2,174,112
Ministry of Foreign Affairs (MFA) - Japan	734,339
Public institutional income	**2,908,451**
Funding of field-related costs	**40,266,931**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	2,187
International staff	193
Field positions	**2,380**

BELARUS

EXPENSES

	In €
Personnel costs	492,192
Travel and transportation	88,775
Medical and nutrition	996,953
Logistics and sanitation	129,003
Professional services	19,373
Communications	10,234
Office expenses	98,055
Taxes	6
Grants to external partners	77,501
Financial expenses	2,892
Others	3,207
Depreciation	-
Programmes	**1,918,191**
Indirect supply costs	**149,086**
Field-related expenses	**2,067,277**

FUNDING

	In €
Private and other income	**2,151,605**
International Drug Purchase Facility (UNITAID)	-84,328
Public institutional income	**-84,328**
Funding of field-related costs	**2,067,277**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	25
International staff	6
Field positions	**31**

BELGIUM

EXPENSES

	In €
Personnel costs	977,666
Travel and transportation	23,771
Medical and nutrition	10,255
Logistics and sanitation	7,486
Professional services	33,765
Communications	6,525
Office expenses	16,308
Taxes	921
Grants to external partners	-
Financial expenses	110
Others	-28,481
Depreciation	-
Programmes	**1,048,326**
Indirect supply costs	**1,053**
Field-related expenses	**1,049,379**

FUNDING

	In €
Private and other income	**1,049,379**
Public institutional income	-
Funding of field-related costs	**1,049,379**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	23
International staff	-
Field positions	**23**

BOLIVIA

EXPENSES

	In €
Personnel costs	234,363
Travel and transportation	119,216
Medical and nutrition	47,312
Logistics and sanitation	1,448
Professional services	55,832
Communications	8,996
Office expenses	83,604
Taxes	652
Grants to external partners	-
Financial expenses	101
Others	-15
Depreciation	-
Programmes	**551,509**
Indirect supply costs	**-**
Field-related expenses	**551,509**

FUNDING

	In €
Private and other income	**551,509**
Public institutional income	**-**
Funding of field-related costs	**551,509**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	4
International staff	4
Field positions	**8**

BURKINA FASO

EXPENSES

	In €
Personnel costs	1,613,775
Travel and transportation	811,156
Medical and nutrition	657,287
Logistics and sanitation	508,973
Professional services	56,384
Communications	233,967
Office expenses	377,151
Taxes	31,056
Grants to external partners	-
Financial expenses	1,015
Others	19,678
Depreciation	-
Programmes	**4,310,441**
Indirect supply costs	**165,732**
Field-related expenses	**4,476,172**

FUNDING

	In €
Private and other income	**3,610,341**
Swiss Agency for Development and Cooperation (DDC)	865,831
Public institutional income	**865,831**
Funding of field-related costs	**4,476,172**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	87
International staff	17
Field positions	**104**

BURUNDI

EXPENSES

	In €
Personnel costs	3,239,717
Travel and transportation	782,851
Medical and nutrition	1,093,673
Logistics and sanitation	568,073
Professional services	175,375
Communications	72,099
Office expenses	527,294
Taxes	19,759
Grants to external partners	335,597
Financial expenses	5,575
Others	-220,723
Depreciation	22,670
Programmes	**6,621,960**
Indirect supply costs	**364,294**
Field-related expenses	**6,986,254**

FUNDING

	In €
Private and other income	**6,986,254**
Public institutional income	-
Funding of field-related costs	**6,986,254**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	365
International staff	20
Field positions	**385**

CAMBODIA

EXPENSES

	In €
Personnel costs	1,959,288
Travel and transportation	279,534
Medical and nutrition	2,148,566
Logistics and sanitation	8,909
Professional services	127,119
Communications	26,507
Office expenses	212,642
Taxes	5,195
Grants to external partners	5,077
Financial expenses	3,656
Others	15,968
Depreciation	-
Programmes	**4,792,461**
Indirect supply costs	**286,772**
Field-related expenses	**5,079,233**

FUNDING

	In €
Private and other income	**5,079,233**
Public institutional income	-
Funding of field-related costs	**5,079,233**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	128
International staff	15
Field positions	**143**

CAMEROON

EXPENSES

	In €
Personnel costs	6,976,007
Travel and transportation	1,819,282
Medical and nutrition	2,039,283
Logistics and sanitation	558,757
Professional services	77,342
Communications	237,274
Office expenses	852,048
Taxes	87,894
Grants to external partners	23
Financial expenses	43,509
Others	13,407
Depreciation	-
Programmes	**12,704,827**
Indirect supply costs	**454,614**
Field-related expenses	**13,159,441**

FUNDING

	In €
Private and other income	**13,159,441**
Public institutional income	-
Funding of field-related costs	**13,159,441**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	660
International staff	49
Field positions	**709**

CENTRAL AFRICAN REPUBLIC

EXPENSES

	In €
Personnel costs	23,008,268
Travel and transportation	10,759,051
Medical and nutrition	8,788,748
Logistics and sanitation	3,209,909
Professional services	306,921
Communications	1,071,666
Office expenses	3,628,635
Taxes	164,767
Grants to external partners	16,969
Financial expenses	9,290
Others	232,444
Depreciation	37,783
Programmes	**51,234,451**
Indirect supply costs	**2,002,683**
Field-related expenses	**53,237,134**

FUNDING

	In €
Private and other income	**53,237,134**
Public institutional income	-
Funding of field-related costs	**53,237,134**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	2,599
International staff	230
Field positions	**2,829**

CHAD

EXPENSES

	In €
Personnel costs	8,277,961
Travel and transportation	2,417,668
Medical and nutrition	1,837,250
Logistics and sanitation	661,400
Professional services	118,297
Communications	364,142
Office expenses	1,495,746
Taxes	22,001
Grants to external partners	10,789
Financial expenses	13,044
Others	31,066
Depreciation	-
Programmes	**15,249,362**
Indirect supply costs	**276,829**
Field-related expenses	**15,526,191**

FUNDING

	In €
Private and other income	**15,526,191**
Public institutional income	-
Funding of field-related costs	**15,526,191**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	528
International staff	62
Field positions	**589**

COLOMBIA

EXPENSES

	In €
Personnel costs	1,968,494
Travel and transportation	172,087
Medical and nutrition	117,262
Logistics and sanitation	41,937
Professional services	35,808
Communications	80,903
Office expenses	226,618
Taxes	12,109
Grants to external partners	-
Financial expenses	3,653
Others	42,721
Depreciation	-
Programmes	**2,701,592**
Indirect supply costs	-
Field-related expenses	**2,701,592**

FUNDING

	In €
Private and other income	**2,391,005**
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	310,587
Public institutional income	**310,587**
Funding of field-related costs	**2,701,592**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	95
International staff	10
Field positions	**104**

CÔTE D'IVOIRE

EXPENSES

	In €
Personnel costs	3,256,146
Travel and transportation	602,243
Medical and nutrition	461,875
Logistics and sanitation	192,108
Professional services	49,485
Communications	173,434
Office expenses	594,551
Taxes	5,488
Grants to external partners	950
Financial expenses	1,239
Others	14,203
Depreciation	-
Programmes	**5,351,722**
Indirect supply costs	**77,488**
Field-related expenses	**5,429,210**

FUNDING

	In €
Private and other income	**5,429,210**
Public institutional income	-
Funding of field-related costs	**5,429,210**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	184
International staff	31
Field positions	**216**

DEMOCRATIC REPUBLIC OF CONGO

EXPENSES

	In €
Personnel costs	46,533,448
Travel and transportation	20,456,819
Medical and nutrition	20,884,811
Logistics and sanitation	7,305,437
Professional services	870,157
Communications	2,473,552
Office expenses	7,534,418
Taxes	257,823
Grants to external partners	715,054
Financial expenses	610,521
Others	2,095,920
Depreciation	119,716
Programmes	**109,857,675**
Indirect supply costs	**3,314,838**
Field-related expenses	**113,172,513**

FUNDING

	In €
Private and other income	**111,175,669**
Swiss Agency for Development and Cooperation (DDC)	905,408
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	931,762
Municipalities and regional councils - Switzerland	164,854
International Drug Purchase Facility (UNITAID)	-5,181
Public institutional income	**1,996,844**
Funding of field-related costs	**113,172,513**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	2,450
International staff	399
Field positions	**2,848**

EGYPT

EXPENSES

	In €
Personnel costs	1,600,715
Travel and transportation	142,289
Medical and nutrition	151,162
Logistics and sanitation	42,255
Professional services	38,969
Communications	70,517
Office expenses	394,810
Taxes	5,062
Grants to external partners	-
Financial expenses	728
Others	58,423
Depreciation	7,556
Programmes	**2,512,486**
Indirect supply costs	**1,075**
Field-related expenses	**2,513,561**

FUNDING

	In €
Private and other income	**2,513,561**
Public institutional income	-
Funding of field-related costs	**2,513,561**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	124
International staff	18
Field positions	**142**

EL SALVADOR

EXPENSES

	In €
Personnel costs	981,584
Travel and transportation	325,059
Medical and nutrition	51,640
Logistics and sanitation	51,474
Professional services	11,076
Communications	50,160
Office expenses	196,022
Taxes	7,591
Grants to external partners	-
Financial expenses	1,189
Others	4,980
Depreciation	-
Programmes	**1,680,775**
Indirect supply costs	**13,389**
Field-related expenses	**1,694,164**

FUNDING

	In €
Private and other income	**1,694,164**
Public institutional income	-
Funding of field-related costs	**1,694,164**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	49
International staff	10
Field positions	**58**

ESWATINI*

EXPENSES

	In €
Personnel costs	3,603,834
Travel and transportation	385,298
Medical and nutrition	1,317,761
Logistics and sanitation	64,024
Professional services	40,219
Communications	84,000
Office expenses	599,662
Taxes	425
Grants to external partners	-
Financial expenses	9,405
Others	16,479
Depreciation	-
Programmes	**6,121,108**
Indirect supply costs	**155,485**
Field-related expenses	**6,276,594**

FUNDING

	In €
Private and other income	**5,371,143**
Swiss Agency for Development and Cooperation (DDC)	865,831
International Drug Purchase Facility (UNITAID)	39,620
Public institutional income	**905,450**
Funding of field-related costs	**6,276,594**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	213
International staff	19
Field positions	**231**

*Formerly Swaziland

ETHIOPIA

EXPENSES

	In €
Personnel costs	16,504,226
Travel and transportation	4,883,951
Medical and nutrition	3,537,354
Logistics and sanitation	3,669,352
Professional services	81,267
Communications	586,962
Office expenses	1,832,674
Taxes	116
Grants to external partners	18
Financial expenses	3,557
Others	59,709
Depreciation	-
Programmes	**31,159,186**
Indirect supply costs	**296,234**
Field-related expenses	**31,455,420**

FUNDING

	In €
Private and other income	**30,523,658**
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	931,762
Public institutional income	**931,762**
Funding of field-related costs	**31,455,420**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	1,663
International staff	98
Field positions	**1,760**

FRANCE

EXPENSES

	In €
Personnel costs	1,500,861
Travel and transportation	29,951
Medical and nutrition	88,296
Logistics and sanitation	77,303
Professional services	49,487
Communications	4,752
Office expenses	451,728
Taxes	10,947
Grants to external partners	-
Financial expenses	233
Others	371
Depreciation	-
Programmes	**2,213,929**
Indirect supply costs	**1,483**
Field-related expenses	**2,215,412**

FUNDING

	In €
Private and other income	**2,215,412**
Public institutional income	-
Funding of field-related costs	**2,215,412**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	-
International staff	4
Field positions	**4**

GEORGIA

EXPENSES

	In €
Personnel costs	1,055,498
Travel and transportation	93,016
Medical and nutrition	196,623
Logistics and sanitation	34,224
Professional services	20,814
Communications	7,163
Office expenses	189,725
Taxes	-
Grants to external partners	106,208
Financial expenses	895
Others	41,721
Depreciation	-
Programmes	**1,745,887**
Indirect supply costs	**11,907**
Field-related expenses	**1,757,794**

FUNDING

	In €
Private and other income	**1,393,752**
International Drug Purchase Facility (UNITAID)	364,042
Public institutional income	**364,042**
Funding of field-related costs	**1,757,794**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	43
International staff	8
Field positions	**51**

GREECE

EXPENSES

	In €
Personnel costs	6,110,231
Travel and transportation	543,141
Medical and nutrition	840,840
Logistics and sanitation	547,601
Professional services	287,549
Communications	123,854
Office expenses	998,888
Taxes	8,881
Grants to external partners	38,777
Financial expenses	4,106
Others	-20,302
Depreciation	-
Programmes	**9,483,566**
Indirect supply costs	**232**
Field-related expenses	**9,483,799**

FUNDING

	In €
Private and other income	**9,483,799**
Public institutional income	**-**
Funding of field-related costs	**9,483,799**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	192
International staff	31
Field positions	**223**

GUINEA

EXPENSES

	In €
Personnel costs	3,419,750
Travel and transportation	1,070,485
Medical and nutrition	2,200,366
Logistics and sanitation	503,099
Professional services	30,389
Communications	101,395
Office expenses	734,088
Taxes	10,784
Grants to external partners	78,234
Financial expenses	1,269
Others	243,614
Depreciation	30,226
Programmes	**8,423,699**
Indirect supply costs	**510,557**
Field-related expenses	**8,934,256**

FUNDING

	In €
Private and other income	**8,934,256**
Public institutional income	**-**
Funding of field-related costs	**8,934,256**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	263
International staff	39
Field positions	**302**

GUINEA-BISSAU

EXPENSES

	In €
Personnel costs	2,726,539
Travel and transportation	338,127
Medical and nutrition	760,157
Logistics and sanitation	180,430
Professional services	41,567
Communications	65,158
Office expenses	347,854
Taxes	7,976
Grants to external partners	15
Financial expenses	533
Others	3,641
Depreciation	-
Programmes	**4,471,997**
Indirect supply costs	**102,594**
Field-related expenses	**4,574,591**

FUNDING

	In €
Private and other income	**4,574,591**
Public institutional income	-
Funding of field-related costs	**4,574,591**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	267
International staff	22
Field positions	**289**

HAITI

EXPENSES

	In €
Personnel costs	16,573,104
Travel and transportation	2,092,578
Medical and nutrition	2,351,191
Logistics and sanitation	1,197,986
Professional services	63,890
Communications	247,447
Office expenses	2,141,300
Taxes	14,668
Grants to external partners	54,070
Financial expenses	28,735
Others	429,321
Depreciation	37,783
Programmes	**25,232,073**
Indirect supply costs	**395,857**
Field-related expenses	**25,627,930**

FUNDING

	In €
Private and other income	**25,627,930**
Public institutional income	-
Funding of field-related costs	**25,627,930**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	1,676
International staff	70
Field positions	**1,746**

HONDURAS

EXPENSES

	In €
Personnel costs	1,455,359
Travel and transportation	257,151
Medical and nutrition	167,324
Logistics and sanitation	141,881
Professional services	19,671
Communications	42,427
Office expenses	202,825
Taxes	4,121
Grants to external partners	647
Financial expenses	4,092
Others	4,534
Depreciation	-
Programmes	**2,300,031**
Indirect supply costs	**11,911**
Field-related expenses	**2,311,942**

FUNDING

	In €
Private and other income	**2,265,559**
Municipalities and regional councils - Switzerland	46,383
Public institutional income	**46,383**
Funding of field-related costs	**2,311,942**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	89
International staff	8
Field positions	**96**

INDIA

EXPENSES

	In €
Personnel costs	5,878,959
Travel and transportation	970,538
Medical and nutrition	3,753,821
Logistics and sanitation	200,660
Professional services	809,692
Communications	150,064
Office expenses	1,125,201
Taxes	221,677
Grants to external partners	96,300
Financial expenses	1,851
Others	141,556
Depreciation	22,670
Programmes	**13,372,989**
Indirect supply costs	**46,970**
Field-related expenses	**13,419,959**

FUNDING

	In €
Private and other income	**13,419,959**
Public institutional income	-
Funding of field-related costs	**13,419,959**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	585
International staff	26
Field positions	**611**

INDONESIA

EXPENSES

	In €
Personnel costs	436,055
Travel and transportation	129,594
Medical and nutrition	50,190
Logistics and sanitation	47,929
Professional services	13,991
Communications	39,545
Office expenses	166,868
Taxes	3,678
Grants to external partners	-
Financial expenses	847
Others	738
Depreciation	-
Programmes	**889,435**
Indirect supply costs	**2,724**
Field-related expenses	**892,159**

FUNDING

	In €
Private and other income	**892,159**
Public institutional income	-
Funding of field-related costs	**892,159**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	31
International staff	4
Field positions	**35**

IRAN

EXPENSES

	In €
Personnel costs	1,493,547
Travel and transportation	132,495
Medical and nutrition	160,726
Logistics and sanitation	25,401
Professional services	18,104
Communications	9,448
Office expenses	215,754
Taxes	-
Grants to external partners	-
Financial expenses	221
Others	4,925
Depreciation	-
Programmes	**2,060,621**
Indirect supply costs	**2,466**
Field-related expenses	**2,063,087**

FUNDING

	In €
Private and other income	**2,063,087**
Public institutional income	-
Funding of field-related costs	**2,063,087**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	48
International staff	10
Field positions	**58**

IRAQ

EXPENSES

	In €
Personnel costs	26,899,863
Travel and transportation	4,413,465
Medical and nutrition	7,736,135
Logistics and sanitation	1,959,719
Professional services	222,298
Communications	521,469
Office expenses	3,127,771
Taxes	5,858
Grants to external partners	39
Financial expenses	276,281
Others	273,196
Depreciation	22,670
Programmes	**45,458,764**
Indirect supply costs	**700,843**
Field-related expenses	**46,159,608**

FUNDING

	In €
Private and other income	**46,159,608**
Public institutional income	-
Funding of field-related costs	**46,159,608**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	1,337
International staff	176
Field positions	**1,513**

ITALY

EXPENSES

	In €
Personnel costs	3,566,390
Travel and transportation	189,030
Medical and nutrition	135,742
Logistics and sanitation	52,519
Professional services	192,714
Communications	55,933
Office expenses	416,838
Taxes	111,791
Grants to external partners	59,312
Financial expenses	2,959
Others	102,327
Depreciation	15,113
Programmes	**4,900,668**
Indirect supply costs	**426**
Field-related expenses	**4,901,094**

FUNDING

	In €
Private and other income	**4,901,094**
Public institutional income	-
Funding of field-related costs	**4,901,094**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	72
International staff	7
Field positions	**79**

JORDAN

EXPENSES

	In €
Personnel costs	12,647,779
Travel and transportation	715,321
Medical and nutrition	7,357,395
Logistics and sanitation	328,549
Professional services	169,375
Communications	165,407
Office expenses	3,435,717
Taxes	45,482
Grants to external partners	569,578
Financial expenses	53,613
Others	25,338
Depreciation	-
Programmes	**25,513,554**
Indirect supply costs	**3,075**
Field-related expenses	**25,516,629**

FUNDING

	In €
Private and other income	**25,516,629**
Public institutional income	-
Funding of field-related costs	**25,516,629**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	364
International staff	52
Field positions	**417**

KENYA

EXPENSES

	In €
Personnel costs	15,791,483
Travel and transportation	1,982,968
Medical and nutrition	5,009,450
Logistics and sanitation	854,546
Professional services	216,959
Communications	280,940
Office expenses	1,806,053
Taxes	13,596
Grants to external partners	11,708
Financial expenses	35,571
Others	-1,611,851
Depreciation	7,556
Programmes	**24,398,980**
Indirect supply costs	**376,027**
Field-related expenses	**24,775,006**

FUNDING

	In €
Private and other income	**24,203,416**
Directorate General, Development Cooperation and Humanitarian Aid (AGCD) - Belgium	599
Swiss Agency for Development and Cooperation (DDC)	519,499
Municipalities and regional councils - Switzerland	61,737
International Drug Purchase Facility (UNITAID)	-10,244
Public institutional income	**571,591**
Funding of field-related costs	**24,775,006**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	786
International staff	53
Field positions	**839**

KYRGYZSTAN

EXPENSES

	In €
Personnel costs	1,602,960
Travel and transportation	249,777
Medical and nutrition	237,528
Logistics and sanitation	42,258
Professional services	172,900
Communications	35,599
Office expenses	277,771
Taxes	2,030
Grants to external partners	55
Financial expenses	1,698
Others	17,965
Depreciation	-
Programmes	**2,640,540**
Indirect supply costs	**38,738**
Field-related expenses	**2,679,278**

FUNDING

	In €
Private and other income	**2,526,789**
International Drug Purchase Facility (UNITAID)	152,488
Public institutional income	**152,488**
Funding of field-related costs	**2,679,278**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	90
International staff	15
Field positions	**105**

LEBANON

EXPENSES

	In €
Personnel costs	15,946,480
Travel and transportation	945,378
Medical and nutrition	6,749,091
Logistics and sanitation	1,477,196
Professional services	439,514
Communications	372,069
Office expenses	2,313,883
Taxes	84,489
Grants to external partners	1,078,616
Financial expenses	10,135
Others	361,454
Depreciation	45,340
Programmes	**29,823,646**
Indirect supply costs	**66,171**
Field-related expenses	**29,889,817**

FUNDING

	In €
Private and other income	**29,889,817**
Public institutional income	-
Funding of field-related costs	**29,889,817**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	579
International staff	70
Field positions	**649**

LIBERIA

EXPENSES

	In €
Personnel costs	3,441,012
Travel and transportation	589,915
Medical and nutrition	891,565
Logistics and sanitation	157,584
Professional services	18,106
Communications	57,172
Office expenses	495,401
Taxes	2,307
Grants to external partners	113
Financial expenses	18,060
Others	8,466
Depreciation	-
Programmes	**5,679,701**
Indirect supply costs	**146,524**
Field-related expenses	**5,826,225**

FUNDING

	In €
Private and other income	**5,826,225**
Public institutional income	-
Funding of field-related costs	**5,826,225**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	303
International staff	20
Field positions	**323**

LIBYA

EXPENSES

	In €
Personnel costs	4,032,054
Travel and transportation	1,040,135
Medical and nutrition	3,321,745
Logistics and sanitation	445,858
Professional services	143,989
Communications	78,482
Office expenses	410,966
Taxes	26,155
Grants to external partners	-
Financial expenses	4,024
Others	7,229
Depreciation	-
Programmes	**9,510,637**
Indirect supply costs	**118,690**
Field-related expenses	**9,629,327**

FUNDING

	In €
Private and other income	**9,629,327**
Public institutional income	-
Funding of field-related costs	**9,629,327**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	72
International staff	29
Field positions	**101**

MALAWI

EXPENSES

	In €
Personnel costs	4,974,514
Travel and transportation	1,165,490
Medical and nutrition	1,427,553
Logistics and sanitation	536,200
Professional services	86,952
Communications	146,039
Office expenses	580,649
Taxes	2,182
Grants to external partners	58,592
Financial expenses	12,283
Others	2,841
Depreciation	15,113
Programmes	**9,008,408**
Indirect supply costs	**293,772**
Field-related expenses	**9,302,180**

FUNDING

	In €
Private and other income	**9,319,017**
International Drug Purchase Facility (UNITAID)	-16,837
Public institutional income	**-16,837**
Funding of field-related costs	**9,302,180**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	324
International staff	25
Field positions	**348**

MALAYSIA

EXPENSES

	In €
Personnel costs	677,369
Travel and transportation	109,135
Medical and nutrition	327,056
Logistics and sanitation	53,578
Professional services	73,167
Communications	25,556
Office expenses	116,855
Taxes	990
Grants to external partners	3,234
Financial expenses	366
Others	4,872
Depreciation	-
Programmes	**1,392,178**
Indirect supply costs	**6**
Field-related expenses	**1,392,184**

FUNDING

	In €
Private and other income	**1,392,184**
Public institutional income	-
Funding of field-related costs	**1,392,184**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	13
International staff	32
Field positions	**44**

MALI

EXPENSES

	In €
Personnel costs	7,490,380
Travel and transportation	1,831,910
Medical and nutrition	2,232,717
Logistics and sanitation	1,489,835
Professional services	77,407
Communications	309,579
Office expenses	1,252,176
Taxes	6,793
Grants to external partners	56
Financial expenses	23,789
Others	48,006
Depreciation	-
Programmes	**14,762,648**
Indirect supply costs	**359,120**
Field-related expenses	**15,121,768**

FUNDING

	In €
Private and other income	**15,121,768**
Public institutional income	-
Funding of field-related costs	**15,121,768**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	738
International staff	56
Field positions	**794**

MAURITANIA

EXPENSES

	In €
Personnel costs	3,113,597
Travel and transportation	532,554
Medical and nutrition	348,980
Logistics and sanitation	24,423
Professional services	25,865
Communications	41,722
Office expenses	259,744
Taxes	9,857
Grants to external partners	2,677
Financial expenses	2,155
Others	94,397
Depreciation	15,113
Programmes	**4,471,084**
Indirect supply costs	**83,724**
Field-related expenses	**4,554,808**

FUNDING

	In €
Private and other income	**4,554,808**
Public institutional income	-
Funding of field-related costs	**4,554,808**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	251
International staff	21
Field positions	**273**

MEXICO

EXPENSES

	In €
Personnel costs	3,590,911
Travel and transportation	470,021
Medical and nutrition	210,760
Logistics and sanitation	88,392
Professional services	28,232
Communications	86,589
Office expenses	674,300
Taxes	25,772
Grants to external partners	-
Financial expenses	815
Others	36,499
Depreciation	-
Programmes	**5,212,291**
Indirect supply costs	**1,150**
Field-related expenses	**5,213,441**

FUNDING

	In €
Private and other income	**5,213,441**
Public institutional income	-
Funding of field-related costs	**5,213,441**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	161
International staff	27
Field positions	**188**

MOZAMBIQUE

EXPENSES

	In €
Personnel costs	5,110,808
Travel and transportation	1,064,866
Medical and nutrition	2,306,158
Logistics and sanitation	179,227
Professional services	133,341
Communications	125,229
Office expenses	934,410
Taxes	5,473
Grants to external partners	95,839
Financial expenses	5,148
Others	84,859
Depreciation	15,113
Programmes	**10,060,470**
Indirect supply costs	**300,515**
Field-related expenses	**10,360,985**

FUNDING

	In €
Private and other income	**10,387,576**
International Drug Purchase Facility (UNITAID)	-26,591
Public institutional income	**-26,591**
Funding of field-related costs	**10,360,985**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	385
International staff	45
Field positions	**430**

MYANMAR

EXPENSES

	In €
Personnel costs	6,698,187
Travel and transportation	1,639,783
Medical and nutrition	5,000,973
Logistics and sanitation	191,381
Professional services	8,658
Communications	197,087
Office expenses	1,218,367
Taxes	1,152
Grants to external partners	63,189
Financial expenses	5,669
Others	36,053
Depreciation	-
Programmes	**15,060,500**
Indirect supply costs	**149,791**
Field-related expenses	**15,210,290**

FUNDING

	In €
Private and other income	**12,818,331**
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	2,341,300
International Drug Purchase Facility (UNITAID)	50,659
Public institutional income	**2,391,959**
Funding of field-related costs	**15,210,290**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	1,075
International staff	39
Field positions	**1,115**

NAURU

EXPENSES

	In €
Personnel costs	643,932
Travel and transportation	201,912
Medical and nutrition	8,322
Logistics and sanitation	5,906
Professional services	1,080
Communications	21,701
Office expenses	211,163
Taxes	713
Grants to external partners	-
Financial expenses	25
Others	51,428
Depreciation	7,556
Programmes	**1,153,738**
Indirect supply costs	**998**
Field-related expenses	**1,154,736**

FUNDING

	In €
Private and other income	**1,154,736**
Public institutional income	-
Funding of field-related costs	**1,154,736**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	7
International staff	9
Field positions	**16**

NICARAGUA

EXPENSES

	In €
Personnel costs	272,173
Travel and transportation	95,609
Medical and nutrition	119,136
Logistics and sanitation	520
Professional services	10,979
Communications	10,687
Office expenses	61,984
Taxes	234
Grants to external partners	-
Financial expenses	867
Others	-134
Depreciation	-
Programmes	**572,055**
Indirect supply costs	**467**
Field-related expenses	**572,522**

FUNDING

	In €
Private and other income	**572,522**
Public institutional income	-
Funding of field-related costs	**572,522**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	5
International staff	5
Field positions	**10**

NIGER

EXPENSES

	In €
Personnel costs	17,696,959
Travel and transportation	4,684,627
Medical and nutrition	4,449,705
Logistics and sanitation	1,693,286
Professional services	107,872
Communications	782,935
Office expenses	2,062,724
Taxes	14,212
Grants to external partners	30,828
Financial expenses	7,685
Others	55,274
Depreciation	-
Programmes	**31,586,106**
Indirect supply costs	**869,802**
Field-related expenses	**32,455,907**

FUNDING

	In €
Private and other income	**32,018,962**
Humanitarian Aid Office of the European Commission (ECHO)	-6,173
Swiss Agency for Development and Cooperation (DDC)	432,915
Municipalities and regional councils - Switzerland	10,203
Public institutional income	**436,945**
Funding of field-related costs	**32,455,907**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	2,040
International staff	118
Field positions	**2,157**

NIGERIA

EXPENSES

	In €
Personnel costs	24,460,245
Travel and transportation	6,757,331
Medical and nutrition	5,382,278
Logistics and sanitation	3,495,537
Professional services	313,518
Communications	982,017
Office expenses	3,096,217
Taxes	56,281
Grants to external partners	95,910
Financial expenses	28,102
Others	222,027
Depreciation	25,957
Programmes	**44,915,421**
Indirect supply costs	**1,034,105**
Field-related expenses	**45,949,527**

FUNDING

	In €
Private and other income	**45,940,327**
Municipalities and regional councils - Switzerland	9,199
Public institutional income	**9,199**
Funding of field-related costs	**45,949,527**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	2,151
International staff	213
Field positions	**2,365**

PAKISTAN

EXPENSES

	In €
Personnel costs	10,647,209
Travel and transportation	1,528,043
Medical and nutrition	2,713,816
Logistics and sanitation	635,236
Professional services	71,374
Communications	143,287
Office expenses	1,558,707
Taxes	6,945
Grants to external partners	1
Financial expenses	6,976
Others	160,743
Depreciation	22,670
Programmes	**17,495,007**
Indirect supply costs	**338,374**
Field-related expenses	**17,833,381**

FUNDING

	In €
Private and other income	**17,833,381**
Public institutional income	-
Funding of field-related costs	**17,833,381**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	1,363
International staff	60
Field positions	**1,423**

PALESTINE

EXPENSES

	In €
Personnel costs	7,190,325
Travel and transportation	1,017,016
Medical and nutrition	2,175,882
Logistics and sanitation	72,745
Professional services	78,214
Communications	89,446
Office expenses	841,294
Taxes	38,672
Grants to external partners	3
Financial expenses	7,684
Others	106,091
Depreciation	7,556
Programmes	**11,624,928**
Indirect supply costs	**28,122**
Field-related expenses	**11,653,050**

FUNDING

	In €
Private and other income	**11,249,163**
Ministry of Foreign Affairs (MFA) - Japan	403,887
Public institutional income	**403,887**
Funding of field-related costs	**11,653,050**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	202
International staff	42
Field positions	**244**

PAPUA NEW GUINEA

EXPENSES

	In €
Personnel costs	2,758,601
Travel and transportation	699,130
Medical and nutrition	443,306
Logistics and sanitation	73,036
Professional services	50,133
Communications	93,776
Office expenses	363,170
Taxes	16,366
Grants to external partners	-
Financial expenses	8,485
Others	143,222
Depreciation	-
Programmes	**4,649,225**
Indirect supply costs	**56,092**
Field-related expenses	**4,705,317**

FUNDING

	In €
Private and other income	**4,705,317**
Public institutional income	-
Funding of field-related costs	**4,705,317**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	147
International staff	28
Field positions	**175**

PHILIPPINES

EXPENSES

	In €
Personnel costs	1,067,010
Travel and transportation	280,885
Medical and nutrition	182,106
Logistics and sanitation	126,051
Professional services	18,142
Communications	15,224
Office expenses	136,211
Taxes	11,502
Grants to external partners	258,681
Financial expenses	905
Others	15,697
Depreciation	-
Programmes	**2,112,414**
Indirect supply costs	**16,363**
Field-related expenses	**2,128,777**

FUNDING

	In €
Private and other income	**2,128,777**
Public institutional income	-
Funding of field-related costs	**2,128,777**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	29
International staff	10
Field positions	**39**

RUSSIAN FEDERATION

EXPENSES

	In €
Personnel costs	1,113,011
Travel and transportation	126,968
Medical and nutrition	857,682
Logistics and sanitation	7,456
Professional services	170,659
Communications	28,690
Office expenses	296,341
Taxes	11,600
Grants to external partners	-
Financial expenses	6,203
Others	6,966
Depreciation	-
Programmes	**2,625,576**
Indirect supply costs	**34,158**
Field-related expenses	**2,659,734**

FUNDING

	In €
Private and other income	**2,659,734**
Public institutional income	-
Funding of field-related costs	**2,659,734**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	21
International staff	9
Field positions	**31**

SIERRA LEONE

EXPENSES

	In €
Personnel costs	7,262,148
Travel and transportation	2,386,836
Medical and nutrition	1,788,665
Logistics and sanitation	5,401,240
Professional services	60,194
Communications	390,246
Office expenses	1,343,257
Taxes	28,733
Grants to external partners	31,192
Financial expenses	37,930
Others	665,080
Depreciation	37,783
Programmes	**19,433,304**
Indirect supply costs	**859,828**
Field-related expenses	**20,293,132**

FUNDING

	In €
Private and other income	**20,293,132**
Public institutional income	-
Funding of field-related costs	**20,293,132**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	730
International staff	107
Field positions	**837**

SOMALIA

EXPENSES

	In €
Personnel costs	2,745,132
Travel and transportation	1,728,457
Medical and nutrition	2,384,312
Logistics and sanitation	400,581
Professional services	38,644
Communications	156,134
Office expenses	813,445
Taxes	5,067
Grants to external partners	201,655
Financial expenses	49,206
Others	5,498
Depreciation	-
Programmes	**8,528,132**
Indirect supply costs	**49,875**
Field-related expenses	**8,578,007**

FUNDING

	In €
Private and other income	**8,578,007**
Public institutional income	-
Funding of field-related costs	**8,578,007**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	89
International staff	31
Field positions	**120**

SOUTH AFRICA

EXPENSES

	In €
Personnel costs	7,467,925
Travel and transportation	770,272
Medical and nutrition	857,133
Logistics and sanitation	89,971
Professional services	256,407
Communications	229,663
Office expenses	647,581
Taxes	4,782
Grants to external partners	985,466
Financial expenses	4,772
Others	272,572
Depreciation	30,226
Programmes	**11,616,770**
Indirect supply costs	**80,777**
Field-related expenses	**11,697,547**

FUNDING

	In €
Private and other income	**11,234,726**
International Drug Purchase Facility (UNITAID)	462,821
Public institutional income	**462,821**
Funding of field-related costs	**11,697,547**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	257
International staff	25
Field positions	**282**

SOUTH SUDAN

EXPENSES

	In €
Personnel costs	46,085,792
Travel and transportation	16,287,206
Medical and nutrition	7,179,305
Logistics and sanitation	5,060,136
Professional services	260,749
Communications	1,518,801
Office expenses	6,185,859
Taxes	97,649
Grants to external partners	256
Financial expenses	537,964
Others	77,674
Depreciation	52,896
Programmes	**83,344,287**
Indirect supply costs	**1,929,934**
Field-related expenses	**85,274,221**

FUNDING

	In €
Private and other income	**84,408,390**
Swiss Agency for Development and Cooperation (DDC)	865,831
Public institutional income	**865,831**
Funding of field-related costs	**85,274,221**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	3,365
International staff	317
Field positions	**3,682**

SUDAN

EXPENSES

	In €
Personnel costs	8,032,791
Travel and transportation	2,041,614
Medical and nutrition	2,287,921
Logistics and sanitation	1,074,885
Professional services	51,591
Communications	209,505
Office expenses	996,401
Taxes	7,415
Grants to external partners	75,597
Financial expenses	5,189
Others	29,003
Depreciation	-
Programmes	**14,811,912**
Indirect supply costs	**408,326**
Field-related expenses	**15,220,238**

FUNDING

	In €
Private and other income	**15,220,238**
Public institutional income	-
Funding of field-related costs	**15,220,238**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	825
International staff	42
Field positions	**867**

SYRIA

EXPENSES

	In €
Personnel costs	20,944,884
Travel and transportation	3,259,367
Medical and nutrition	15,692,534
Logistics and sanitation	1,622,811
Professional services	684,444
Communications	438,050
Office expenses	1,816,277
Taxes	187,215
Grants to external partners	1,634,829
Financial expenses	388,105
Others	320,993
Depreciation	12,774
Programmes	**47,002,283**
Indirect supply costs	**742,500**
Field-related expenses	**47,744,784**

FUNDING

	In €
Private and other income	**47,580,917**
Municipalities and regional councils - Switzerland	163,867
Public institutional income	**163,867**
Funding of field-related costs	**47,744,784**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	939
International staff	142
Field positions	**1,081**

TAJIKISTAN

EXPENSES

	In €
Personnel costs	1,336,733
Travel and transportation	264,777
Medical and nutrition	389,249
Logistics and sanitation	85,756
Professional services	10,780
Communications	35,614
Office expenses	232,090
Taxes	94
Grants to external partners	1,667
Financial expenses	5,335
Others	4,284
Depreciation	-
Programmes	**2,366,379**
Indirect supply costs	**25,039**
Field-related expenses	**2,391,418**

FUNDING

	In €
Private and other income	**2,391,418**
Public institutional income	-
Funding of field-related costs	**2,391,418**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	98
International staff	15
Field positions	**113**

TANZANIA

EXPENSES

	In €
Personnel costs	3,841,868
Travel and transportation	972,928
Medical and nutrition	1,722,847
Logistics and sanitation	419,560
Professional services	37,446
Communications	91,380
Office expenses	616,629
Taxes	8,245
Grants to external partners	-
Financial expenses	5,682
Others	-9,999
Depreciation	-
Programmes	**7,706,585**
Indirect supply costs	**201,293**
Field-related expenses	**7,907,877**

FUNDING

	In €
Private and other income	**6,851,564**
Swiss Agency for Development and Cooperation (DDC)	1,056,314
Public institutional income	**1,056,314**
Funding of field-related costs	**7,907,877**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	286
International staff	26
Field positions	**311**

THAILAND

EXPENSES

	In €
Personnel costs	514,806
Travel and transportation	128,261
Medical and nutrition	12,332
Logistics and sanitation	2,266
Professional services	76,271
Communications	23,886
Office expenses	139,588
Taxes	22,802
Grants to external partners	-
Financial expenses	937
Others	2,407
Depreciation	-
Programmes	**923,556**
Indirect supply costs	**233**
Field-related expenses	**923,789**

FUNDING

	In €
Private and other income	**923,789**
Public institutional income	-
Funding of field-related costs	**923,789**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	28
International staff	4
Field positions	**31**

TURKEY

EXPENSES

	In €
Personnel costs	2,069,669
Travel and transportation	471,994
Medical and nutrition	2,322,202
Logistics and sanitation	185,535
Professional services	113,758
Communications	46,201
Office expenses	294,794
Taxes	44,217
Grants to external partners	2,269,049
Financial expenses	90,863
Others	154,246
Depreciation	22,670
Programmes	**8,085,198**
Indirect supply costs	**362,660**
Field-related expenses	**8,447,858**

FUNDING

	In €
Private and other income	**8,447,858**
Public institutional income	-
Funding of field-related costs	**8,447,858**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	99
International staff	15
Field positions	**114**

UGANDA

EXPENSES

	In €
Personnel costs	5,691,081
Travel and transportation	1,545,611
Medical and nutrition	868,261
Logistics and sanitation	530,175
Professional services	80,592
Communications	150,450
Office expenses	861,682
Taxes	73,577
Grants to external partners	861
Financial expenses	13,155
Others	215,598
Depreciation	-
Programmes	**10,031,044**
Indirect supply costs	**225,054**
Field-related expenses	**10,256,098**

FUNDING

	In €
Private and other income	**9,410,817**
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	745,410
World Health Organization (WHO)	13,725
Other governments or public institutions	86,146
Public institutional income	**845,281**
Funding of field-related costs	**10,256,098**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	508
International staff	51
Field positions	**559**

UKRAINE

EXPENSES

	In €
Personnel costs	2,709,655
Travel and transportation	313,203
Medical and nutrition	1,513,128
Logistics and sanitation	145,936
Professional services	112,286
Communications	55,871
Office expenses	489,512
Taxes	35,250
Grants to external partners	6
Financial expenses	9,695
Others	63,066
Depreciation	7,556
Programmes	**5,455,165**
Indirect supply costs	**194,868**
Field-related expenses	**5,650,032**

FUNDING

	In €
Private and other income	**5,650,032**
Public institutional income	-
Funding of field-related costs	**5,650,032**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	124
International staff	30
Field positions	**155**

UZBEKISTAN

EXPENSES

	In €
Personnel costs	3,270,861
Travel and transportation	1,051,561
Medical and nutrition	2,759,866
Logistics and sanitation	155,578
Professional services	756,661
Communications	97,788
Office expenses	418,121
Taxes	-
Grants to external partners	124
Financial expenses	72,212
Others	52,631
Depreciation	-
Programmes	**8,635,403**
Indirect supply costs	**135,791**
Field-related expenses	**8,771,194**

FUNDING

	In €
Private and other income	**8,771,194**
Public institutional income	-
Funding of field-related costs	**8,771,194**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	235
International staff	35
Field positions	**271**

VENEZUELA

EXPENSES

	In €
Personnel costs	1,580,792
Travel and transportation	697,395
Medical and nutrition	830,692
Logistics and sanitation	411,927
Professional services	43,536
Communications	73,909
Office expenses	494,430
Taxes	2,339
Grants to external partners	-
Financial expenses	63,234
Others	32,665
Depreciation	7,556
Programmes	**4,238,475**
Indirect supply costs	**160,304**
Field-related expenses	**4,398,779**

FUNDING

	In €
Private and other income	**4,398,779**
Public institutional income	-
Funding of field-related costs	**4,398,779**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	119
International staff	19
Field positions	**138**

YEMEN

EXPENSES

	In €
Personnel costs	31,902,794
Travel and transportation	5,946,383
Medical and nutrition	13,298,167
Logistics and sanitation	2,180,623
Professional services	681,383
Communications	502,381
Office expenses	2,340,182
Taxes	4,555
Grants to external partners	76,711
Financial expenses	42,835
Others	36,054
Depreciation	-
Programmes	**57,012,068**
Indirect supply costs	**1,322,101**
Field-related expenses	**58,334,169**

FUNDING

	In €
Private and other income	**58,191,186**
Municipalities and regional councils - Switzerland	142,983
Public institutional income	**142,983**
Funding of field-related costs	**58,334,169**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	1,954
International staff	104
Field positions	**2,058**

ZAMBIA

EXPENSES

	In €
Personnel costs	241,537
Travel and transportation	338,187
Medical and nutrition	200,219
Logistics and sanitation	130,846
Professional services	224
Communications	28,623
Office expenses	94,428
Taxes	110
Grants to external partners	-
Financial expenses	904
Others	3,907
Depreciation	-
Programmes	**1,038,986**
Indirect supply costs	**81,107**
Field-related expenses	**1,120,093**

FUNDING

	In €
Private and other income	**1,120,093**
Public institutional income	-
Funding of field-related costs	**1,120,093**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	13
International staff	5
Field positions	**18**

ZIMBABWE

EXPENSES

	In €
Personnel costs	4,287,790
Travel and transportation	546,879
Medical and nutrition	695,569
Logistics and sanitation	336,912
Professional services	283,499
Communications	111,976
Office expenses	536,114
Taxes	11,083
Grants to external partners	66,062
Financial expenses	20,855
Others	71,864
Depreciation	22,682
Programmes	**6,991,285**
Indirect supply costs	**137,038**
Field-related expenses	**7,128,323**

FUNDING

	In €
Private and other income	**7,177,964**
International Drug Purchase Facility (UNITAID)	-49,641
Public institutional income	**-49,641**
Funding of field-related costs	**7,128,323**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	137
International staff	21
Field positions	**158**

MEDITERRANEAN SEA OPERATIONS

EXPENSES

	In €
Personnel costs	659,423
Travel and transportation	104,542
Medical and nutrition	48,641
Logistics and sanitation	60,474
Professional services	49,304
Communications	12,975
Office expenses	53,058
Taxes	178
Grants to external partners	1,732,802
Financial expenses	731
Others	12,158
Depreciation	-
Programmes	**2,734,286**
Indirect supply costs	**336**
Field-related expenses	**2,734,622**

FUNDING

	In €
Private and other income	**2,734,622**
Public institutional income	**-**
Funding of field-related costs	**2,734,622**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	-
International staff	12
Field positions	**12**

MIGRANT SUPPORT EAST EUROPE

EXPENSES

	In €
Personnel costs	1,299,544
Travel and transportation	164,113
Medical and nutrition	162,997
Logistics and sanitation	276,509
Professional services	46,130
Communications	19,692
Office expenses	236,635
Taxes	716
Grants to external partners	25,199
Financial expenses	3,166
Others	177,524
Depreciation	30,226
Programmes	**2,442,451**
Indirect supply costs	**16,302**
Field-related expenses	**2,458,753**

FUNDING

	In €
Private and other income	**2,458,753**
Public institutional income	-
Funding of field-related costs	**2,458,753**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	50
International staff	12
Field positions	**61**

OTHER COUNTRIES

EXPENSES

	In €
Personnel costs	5,571,234
Travel and transportation	-1,172,530
Medical and nutrition	1,139,582
Logistics and sanitation	20,498
Professional services	639,374
Communications	72,981
Office expenses	464,835
Taxes	17,282
Grants to external partners	2,308,032
Financial expenses	3,792
Others	612,216
Depreciation	-12,027
Programmes	**9,665,268**
Indirect supply costs	**-518,192**
Field-related expenses	**9,147,076**

FUNDING

	In €
Private and other income	**5,273,280**
Humanitarian Aid Office of the European Commission (ECHO)	-2,856
Governments - Others - Luxembourg	5,838
Governments - Others - Spain	-46,352
Swiss Agency for Development and Cooperation (DDC)	1,454,596
International Drug Purchase Facility (UNITAID)	2,462,570
Public institutional income	**3,873,796**
Funding of field-related costs	**9,147,076**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	1
International staff	6
Field positions	**7**

TRANSVERSAL ACTIVITIES*

EXPENSES

	In €
Personnel costs	2,958,097
Travel and transportation	1,334,226
Medical and nutrition	2,145
Logistics and sanitation	5,450
Professional services	1,017,926
Communications	353,147
Office expenses	884,488
Taxes	-345
Grants to external partners	-
Financial expenses	159
Others	102,529
Depreciation	870,251
Programmes	**7,528,073**
Indirect supply costs	**231,779**
Field-related expenses	**7,759,852**

FUNDING

	In €
Private and other income	**7,366,324**
International Drug Purchase Facility (UNITAID)	393,528
Public institutional income	**393,528**
Funding of field-related costs	**7,759,852**

STAFF INFORMATION

	In full-time equivalents
Locally hired staff	-
International staff	90
Field positions	**90**

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

ABOUT THIS REPORT

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Special thanks to
All finance directors, accounting managers and other finance staff who contributed data and information to make the production of these combined Financial Statements possible.

Graphic design and artwork
ACW, London, UK
www.acw.uk.com

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