

INTERNATIONAL FINANCIAL REPORT 2022



CONTENTS

2 MSF PROGRAMMES AROUND THE WORLD

4 ACTIVITIES AND ORGANISATION

5 FOREWORD

6 YEAR IN REVIEW

8 TREASURER'S REPORT

9 AUDITORS' REPORT

COMBINED FINANCIAL STATEMENTS

12 Combined Statement of Financial Activities

13 Combined Statement of Financial Position

14 Combined Statement of Changes in Funds

16 Combined Statement of Cash Flows

NOTES TO THE COMBINED FINANCIAL STATEMENTS

18 Basis of Reporting

21 Notes to the Combined Statement of Financial Activities

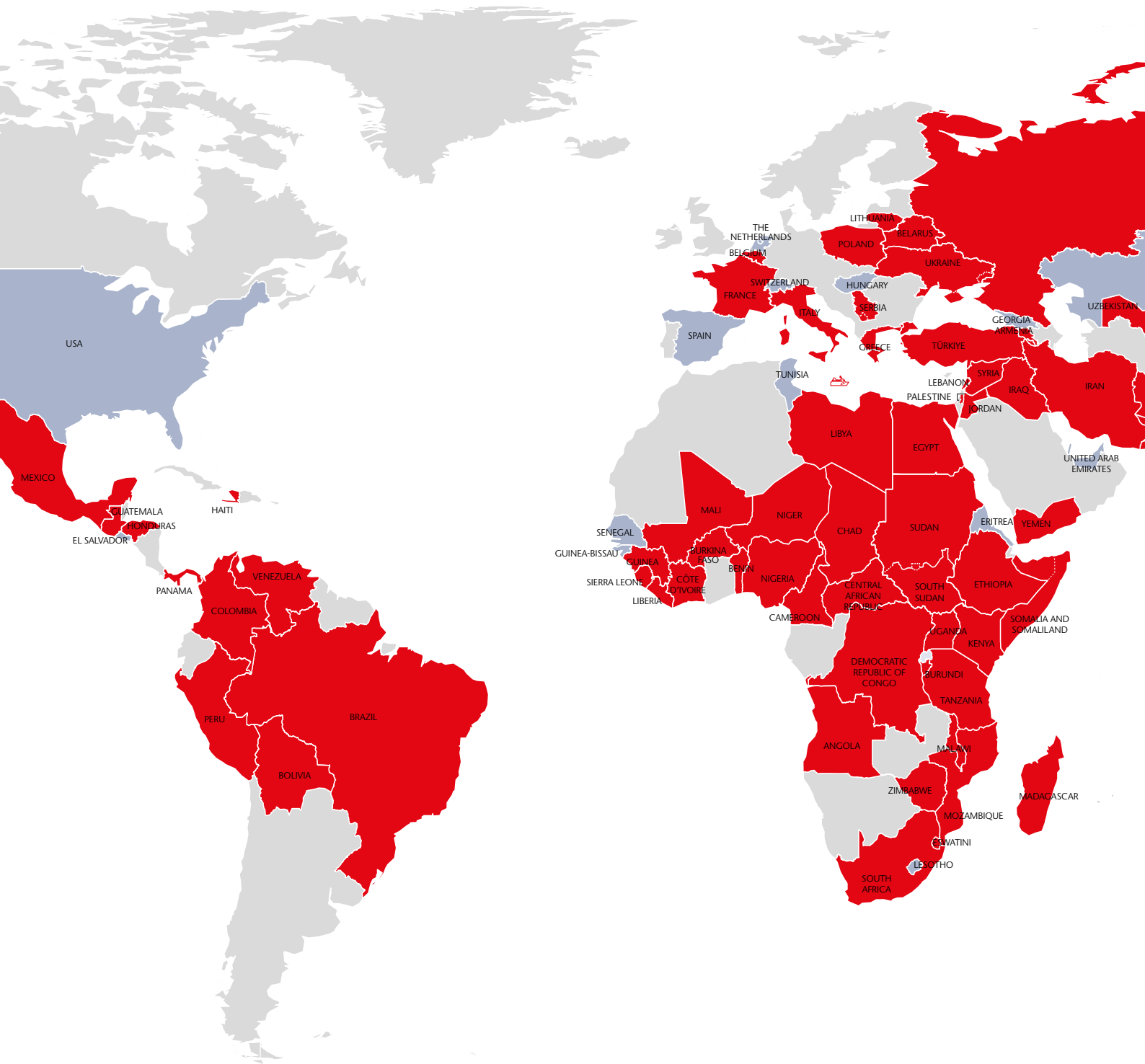
27 Notes to the Combined Statement of Financial Position

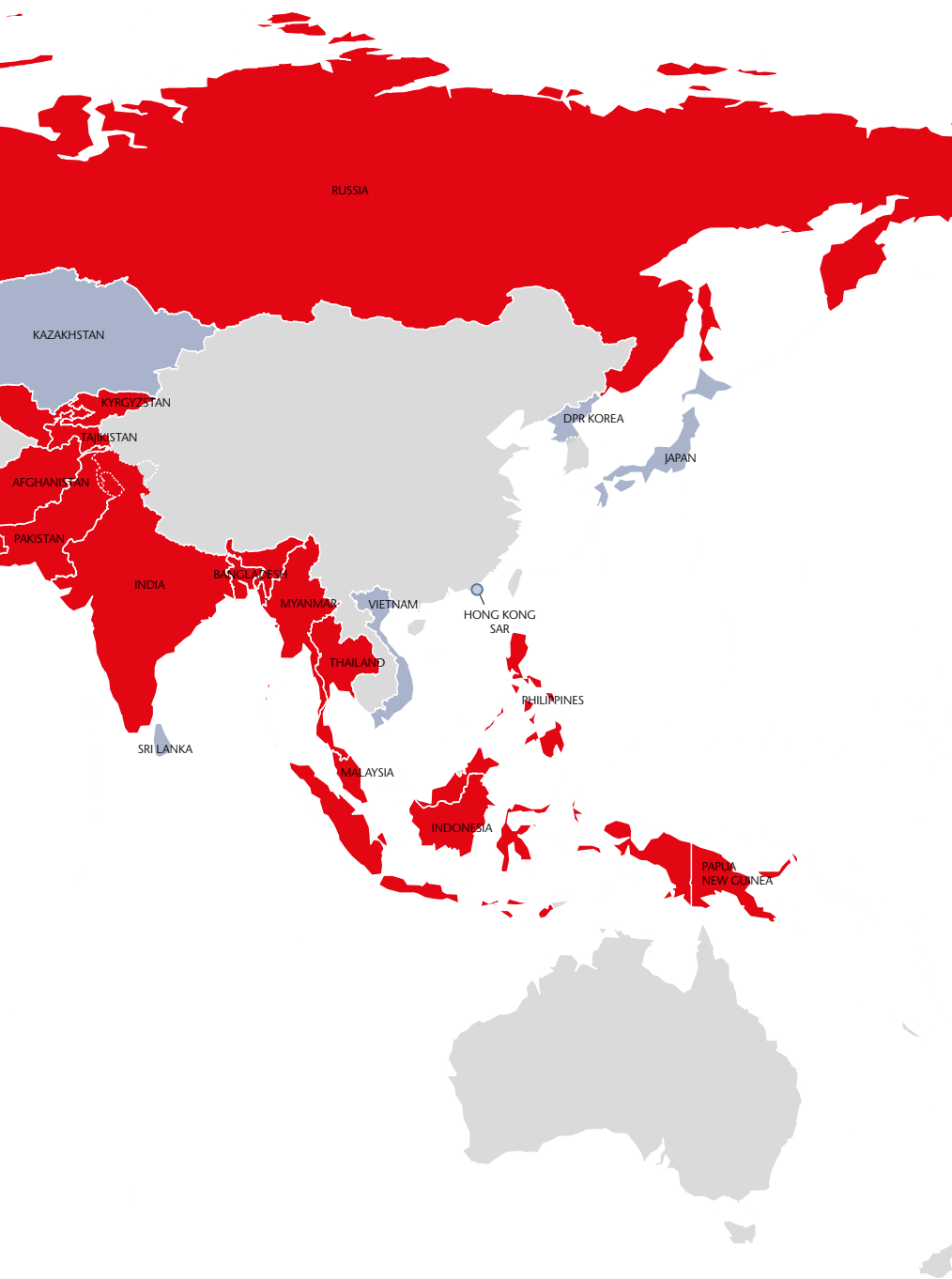
32 Ratios and Sectorial Information

35 Other Information

38 FINANCES BY COUNTRY

MSF PROGRAMMES AROUND THE WORLD





39	AFGHANISTAN	58	MADAGASCAR
39	ANGOLA	58	MALAWI
40	ARMENIA	59	MALAYSIA
40	BANGLADESH	59	MALI
41	BELARUS	60	MEXICO
41	BELGIUM	60	MOZAMBIQUE
42	BENIN	61	MYANMAR
42	BRAZIL	61	NIGER
43	BURKINA FASO	62	NIGERIA
43	BURUNDI	62	PAKISTAN
44	CAMEROON	63	PALESTINE
44	CENTRAL AFRICAN REPUBLIC	63	PANAMA
44	CENTRAL AFRICAN REPUBLIC	64	PAPUA NEW GUINEA
45	CHAD	64	PERU
45	COLOMBIA	65	PHILIPPINES
46	CÔTE D'IVOIRE	65	POLAND
46	DEMOCRATIC REPUBLIC OF CONGO	66	RUSSIA
46	DEMOCRATIC REPUBLIC OF CONGO	66	SEARCH AND RESCUE OPERATIONS
47	EGYPT	67	SERBIA
47	ESWATINI	67	SIERRA LEONE
48	ETHIOPIA	68	SOMALIA AND SOMALILAND
48	FRANCE	68	SOUTH AFRICA
49	GREECE	68	SOUTH SUDAN
49	GUATEMALA	69	SOUTH SUDAN
50	GUINEA	69	SUDAN
50	HAITI	70	SYRIA
51	HONDURAS	70	TAJIKISTAN
51	INDIA	71	TANZANIA
52	INDONESIA	71	THAILAND
52	IRAN	72	TURKEY
53	IRAQ	72	UGANDA
53	ITALY	73	UKRAINE
54	JORDAN	73	UZBEKISTAN
54	KENYA	74	VENEZUELA
55	KIRIBATI	74	YEMEN
55	KYRGYZSTAN	75	ZIMBABWE
56	LEBANON	75	OTHER COUNTRIES/REGIONS AND TRANSVERSAL ACTIVITIES
56	LIBERIA		
57	LIBYA		
57	LITHUANIA		

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

ACTIVITIES AND ORGANISATION

For the year ended 31 December 2022

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 2022. These financial statements are a means of transparency and accountability, illustrating the financial situation of the movement as a whole. They have been prepared in accordance with the accounting policies of Swiss GAAP FER/RPC, which are set out in Note 1.1. to the Financial Statements.

OBJECTIVES AND POLICIES

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

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

In 2022, 7,823 health professionals, logistics specialists and administrative staff of all nationalities departed for assignments in medical programmes, to work with more than 40,306 locally hired staff* in over 75 countries.

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

ORGANISATIONAL STRUCTURE

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

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

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

*full time equivalent

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

THE CHARTER OF MÉDECINS SANS FRONTIÈRES

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

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

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

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

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

FOREWORD

As the world slowly emerged from the havoc caused by the COVID-19 pandemic, Médecins Sans Frontières (MSF) pulled together to respond to new emergencies in 2022, while continuing to assist communities affected by longstanding crises.

After a full-scale attack on Ukraine in February, the tragedy of bloody warfare became the new normal for millions of people. In this perilous and ever-evolving conflict, we strove to find where we could be most useful, to support people caught in precarious circumstances and provide healthcare where needed.

The ripple effects of the war in Ukraine had consequences far beyond Europe, in part intensifying other, less reported crises. Across continents, economic crises combined with a lack of food and a surge in diseases, such as measles and cholera, left millions of children vulnerable to malnutrition, and caused hundreds of thousands of preventable deaths.

In the Sahel region of Africa, consecutive droughts, vicious conflict, mass displacement and a lack of access to healthcare also contributed to alarming levels of malnutrition in 2022. While in Northwest Nigeria, a chronically food-insecure region, escalating violence forced half a million people to flee their homes. Many were unable to farm and lost their livelihoods. By September, our teams had treated more than 100,000 children for acute malnutrition in Northwest region alone.

In Somalia, the situation was similarly bleak, as the worst drought in 40 years caused a desperate shortage of food. Between January and August, our teams were treating approximately 500 acutely malnourished children a week.

To make matters worse, infectious diseases, such as cholera and measles, spread rapidly among malnourished communities, creating a vicious cycle, as a malnourished person is more susceptible to infection, and infection contributes to malnutrition. required, however, the necessary scale-up did not meet the needs of many communities in vulnerable circumstances.

At the same time, balancing our duty to care with keeping our staff safe proved to be extremely complicated. In the Central African Republic and South Sudan, we lost three colleagues in brutal killings, while in

Cameroon, several staff members were detained on false charges for extended periods of time before being released. In some cases, this insecurity hampered our ability to reach people most in need, and in others forced us to close projects.

The challenges we faced last year were not only external; while striving to become the MSF we want to be, we were also forced to look more deeply within. In February, we released a progress report on our commitments to tackle institutional discrimination and racism within MSF.

Though we set out a clear blueprint, focusing on seven specific areas that needed urgent and concrete action – from management of abuse and misbehaviour to safety and security – it did not cover all the issues that we needed to address. This became clear last year, during a transformative moment in our treatment of imagery at MSF.

We were compelled to address sensitive photography involving patients in our care. Among the issues highlighted was our decision to publish identifiable photographs of a 16-year-old girl who was the victim of rape in Ituri, Democratic Republic of Congo. We acknowledge that the publication of these images was a mistake, but being sorry is not enough.

The scrutiny that followed was right and appropriate, prompting us to take immediate action, including the removal of sensitive photographs from our database and the introduction of a series of measures to put better safeguards in place.

Ultimately, our responsibility is to protect the health and well-being of the people we seek to assist. For those striving for a better life, reeling from the savagery of war, for communities living through precarious times due to disease and malnutrition, we will continue to offer our hand, to provide care, wherever we can.



Christopher Lockyear
Secretary General, MSF International



Dr Christos Christou
International President, MSF

A mother holds her daughter, who is recovering from malnutrition, at the MSF hospital in Diffa, Niger, 2022.
© Oliver Barth/MSF



YEAR IN REVIEW

By Ahmed Abd-elrahman, Dr Marc Biot, Akke Boere, Dr Sal Ha Issoufou, Kenneth Lavelle, Isabelle Mouniaman, Teresa Sancristoval
MSF Directors of Operations

War, violence, natural disasters, disease outbreaks, rising inflation and spiralling prices; these factors all contributed to an overall increase in people's needs, to which nearly 68,000 Médecins Sans Frontières (MSF) staff responded in more than 75 countries around the world in 2022.

VIOLENCE IN HAITI

The highly volatile political, economic and security situation in Haiti deteriorated even further in 2022, leaving the country on the verge of collapse. Yet it yielded little international attention or assistance. Extreme levels of violence in the capital, Port-au-Prince, meant that some communities became trapped without access to food, water or medical care. We have achieved acceptance by the armed gangs who rule entire neighbourhoods, but they frequently target people on the streets and kidnap medical staff with virtual impunity.

MSF's trauma hospital in Tabarre, and two stabilisation centres in Turgeau and Carrefour – all neighbourhoods in the capital – were often overwhelmed by the numbers of patients with violence-related injuries, particularly during an upsurge in fighting in May. Our Drouillard hospital in the Cité Soleil neighbourhood is regularly at the crossroad of the armed groups' territorial struggle, and the often intense violence forced our medical activities there to be suspended several times during the year. Haiti is currently one of the most challenging countries for MSF, in terms of security risk for our staff and supplies.

ESCALATION IN THE WAR IN UKRAINE

MSF has been active in eastern Ukraine, supporting people caught up in the war since it started in 2014. However, on 24 February 2022, our teams were taken by surprise by the dramatic escalation in conflict following large-scale attacks by Russian forces across the country. We rapidly increased our response, providing staff and materials, as well as training to Ukrainian surgeons and healthcare workers to help them cope with large influxes of wounded patients. We assisted people who decided to stay home, those who moved elsewhere within the country, and the immense number who chose to seek refuge in neighbouring countries such as Poland, Moldova, Belarus and Russia, providing them with medical and mental health care.

The escalation of the war posed several challenges for us. We needed to rapidly scale up activities to respond to a wide range of needs – not only treating war-related physical and mental trauma but also pre-existing conditions such as non-communicable diseases – and adapt to the changing situation and fast-moving frontlines. We had to balance our ambition to deliver care where it was most needed with the necessity of guaranteeing the safety of our staff, including our many Ukrainian staff who had been displaced.

To address these challenges, we devised new ways to get as close to people as possible; for example, using specially designed medical trains to transport patients away from danger zones; running mobile clinics in shelters for the displaced and in metro stations, where people took cover as the bombs fell indiscriminately above ground; and opening phone hotlines for consultations for non-communicable diseases.

COVID-19'S LASTING IMPACT

At the beginning of 2022, as the pandemic entered its third year, MSF teams were still responding to COVID-19 in many places. We

continued offering treatment in countries such as Iraq and Eswatini, and administering vaccinations in Lebanon, South Africa and Uganda.

Meanwhile, MSF's Access Campaign highlighted the need for an intellectual property waiver that would facilitate greater and more rapid production of vaccines for this and future pandemics. While our response to COVID-19 decreased as the year wore on, our teams worked to address the toll the pandemic has taken on people and healthcare systems, such as a lack of routine vaccinations, which has led to outbreaks of vaccine-preventable diseases in many countries.

CHOLERA RESURGES

We saw an extraordinary resurgence of cholera in 2022; 30 countries recorded cases or outbreaks. MSF responded to this highly contagious disease in at least 10 countries, including Nigeria, Syria, Cameroon, Niger, Lebanon, Democratic Republic of Congo and Kenya. Different factors, such as natural disasters, climate change, water scarcity and humanitarian crises such as conflict, contributed to the worldwide rise in cases.

In Haiti, after three years with no cases, there was a major outbreak from late September. By the end of the year, there had been over 15,000 cases, the vast majority of which were treated in our facilities. Our teams also supported outbreak vaccination efforts.

In view of the global shortage of cholera vaccines, the International Coordinating Group – of which MSF is a member – took the unprecedented decision to temporarily recommend a one-dose, rather than the usual two-dose, vaccination strategy to help protect more people from contracting the disease.

THE CLIMATE CRISIS LEAVES ITS MARK

Once again in 2022, MSF assisted people affected by extreme weather events such as floods in South Sudan and South Africa; drought in Somalia; and cyclones in Madagascar and the Philippines.

In January, MSF teams provided treatment to children with malnutrition on the outskirts of N'Djamena, Chad, in what was for some the driest and shortest rainy season they could remember. However, several months later in August, in the same area, unusually heavy seasonal rains caused rivers to burst their banks, leading to flooding, which displaced thousands of people.

In June, Pakistan was swept by severe floods, with one-third of the country underwater; some areas were still flooded more than three months later. The devastation displaced over 30 million people and left thousands dead and injured. In response, MSF teams provided medical, nutrition and water and sanitation support on a massive scale in Sindh and Balochistan provinces.

Towards the end of the year, we started working in Kiribati to improve maternal healthcare, particularly the diagnosis and treatment of diabetes, a disease that is prevalent in this Pacific Island nation, where rising sea levels have eroded and salinised land used to cultivate crops.

RISE IN MALNUTRITION CASES

Treating high numbers of children with malnutrition was another focus of our activities during the year. As with cholera, the causes of malnutrition are complex and multifactorial; drought, bad harvests, collapsed health and economic systems, conflict, rising food prices – some or a combination of these factors contributed to the alarming levels of malnutrition we saw in Nigeria, Ethiopia, Kenya, Afghanistan, Chad and Yemen during the year.

In Baidoa, Somalia, where the prolonged drought has been compounded by long-standing conflict and an inadequate humanitarian response, our teams were at times seeing 500 acutely malnourished children a week.

MIGRATION PUSHBACKS

The UN's refugee agency, UNHCR, estimated that as many as 100 million people were forcibly displaced around the world in 2022. Some were caught in a stalemate at the borders between Belarus and Latvia, Lithuania and Poland, where they were met with constant, often violent, pushbacks. From the beginning of the year, we struggled to assist people in these areas due to hostile policies restricting our access. The escalation of the war in Ukraine in late February, however, revealed a double standard in European migration policies; for millions of Ukrainians – fleeing conflict, like many of the people stranded at the Belarusian border – entry to EU countries as refugees was swiftly facilitated.

Refugees and migrants arriving at Mexico's northern border also continued to be pushed back by the US under Title 42, a decades-old policy that has been widely used only since March 2020, to regulate border crossings under the premise of increased COVID-19 precautions. Meanwhile, thousands of migrants heading for the Mediterranean coast in northern Africa – or retreating from the dangers in Libya – were expelled from Algeria to Niger and abandoned on the border in the middle of the desert.

Pushbacks continued at sea as well; in September, Malta forced a ship to take people rescued from its search and rescue zone in the Central Mediterranean Sea to Egypt, in clear violation of maritime and international law.

In the five years since over 750,000 Rohingya fled Rakhine state, in Myanmar, following indescribable violence, life for the persecuted minority has not improved. Those arriving by boat to seek safety in Malaysia have been forcibly returned to sea or have been arrested, imprisoned, and charged. In Bangladesh, Rohingya live in cramped and unsanitary conditions, and their right to move around the camp of 1 million people and work has been severely restricted, adding to people's distress.

SUCCESSES IN TB, BUT CHALLENGES REMAIN

At the end of the year, the *New England Journal of Medicine* published results from our TB-PRACTECAL clinical trial, which tested the efficacy and safety of a six-month, all-oral treatment regimen for drug-resistant tuberculosis (DR-TB). The regimen cured 90 per cent of patients, a significant improvement on previous standard treatments, which typically took two years to complete, with only around half of patients cured. It has now been included in the World Health Organization's updated TB treatment guidelines.

Scale-up of shorter, all-oral regimens will be critical to getting people on treatment and cured. But this can only happen if the drugs used in these regimens are affordable. Prices for bedaquiline and delamanid, which are being used in our PRACTECAL and/or endTB and endTB-Q trials, remain too high for wide-scale use in many high-burden countries, and must come down.



A trauma patient is transferred to the MSF emergency centre in Turgeau, Port-au-Prince, Haiti, June 2022. © Johnson Sabin

Like PRACTECAL, the endTB and endTB-Q trials are also looking at shorter, safer, more effective regimens, including in patients who are minors. This is doubly important following WHO's new recommended algorithm to diagnose TB in children.

THE IMPACT OF ANTI-NGO RHETORIC ON MSF ACTIVITIES

Across some parts of the world, our teams continued to see the effects of counterterrorism and anti-NGO rhetoric. Four colleagues from our team in Southwest region, Cameroon, were arrested and charged with complicity with secessionists after they transported a patient with a gunshot wound in an ambulance to hospital in Mamfe. They spent between 10 months and just over a year in prison, before being acquitted in court at the end of December. Due to the lack of guarantees for our safety, we were forced to first suspend, and then close, our project in Mamfe, which further reduced the availability of healthcare in an area with immense needs.

Access to healthcare remained an issue in Tigray, and other parts of Ethiopia, in the year following the June 2021 murders of our colleagues María, Yohannes and Tedros. Since then, we have tried relentlessly to understand the full circumstances behind what happened to our colleagues and obtain an acknowledgment of responsibility for the events leading to their murders. Despite the heavy investment made in bilateral engagement with the authorities, the lack of progress in obtaining substantial answers led MSF Spain to pull out of the country.

In Afghanistan, the Islamic Emirate of Afghanistan (also known as the Taliban) has continued to strip away freedoms for women in the year since retaking power in August 2021. In December, edicts were issued restricting girls' and women's access to education, and banning female NGO workers, with an informal exemption for those working in healthcare. While we can retain women on our teams – for now – we are deeply worried about the longer term, as female medical students cannot complete their education to become the doctors, nurses and specialists that the country's health system desperately needs.

Our teams have witnessed the criminalisation of the delivery of aid in some places, including in Mali and Niger. This has made it extremely difficult to reach people caught up in conflict in the Sahel border region of Niger, Mali and Burkina Faso.

Our work has its risk, with staff working under the threat of attack, abduction, or detention. Despite the challenges in this part of the Sahel, and elsewhere we worked during 2022, our teams managed to deliver lifesaving care to millions of people. But this work would not have been possible without the support of our nearly 7 million donors, for whom we are grateful.

TREASURER'S REPORT

COMBINED ACCOUNTS 2022

It is my pleasure to present the audited combined financial statements of the Médecins Sans Frontières (MSF) Movement for 2022. The combined accounts are prepared on the basis of the audited financial statements of the 44 entities listed in Note 1.2, including 24 sections, 11 branch offices, 8 satellite organisations and MSF International. The combined financial statements present a picture of MSF's work globally. They are publicly shared to uphold the principles of accountability and transparency MSF is committed to.

INCOME

The 2022 operating income reached 2 252m EUR, exceeding 2 billion EUR for the first time in the history of MSF. This is 16 per cent higher than in 2021 (1 936m EUR).

More than 7 million individual supporters, together with private institutions, provided 97.3 per cent of MSF's income in 2022 (97.4 per cent in 2021). Gifts from individuals increased by 13 per cent and represented 84 per cent of overall income (87 per cent in 2021). Income from government agencies, as well as from public and multilateral organisations, was 23m EUR (29m EUR in 2021), or 1.0 per cent of total income (1.5 per cent in 2021). Sales of relief goods to other humanitarian organisations and interest on financial investments accounted for most of the remaining 1.7 per cent of the 2022 income.

EXPENSES

Total operating expenses grew by 22 per cent in 2022, reaching 2 168m EUR (1 783m EUR in 2021). Social mission expenditures increased by 303m EUR to 1 737m EUR (1 434m EUR in 2021). They represented 80.2 per cent of total operating expenditures (80.4 per cent in 2021). General management and administration expenditures increased by 26m EUR. They amounted to 105m EUR, representing 4.8 per cent of total operating expenditures (4.4 per cent in 2021). Fundraising expenditures increased by 56m EUR, in line with the increase in donations, reaching 326m EUR or 15.0 per cent of total operating expenditures (15.2 per cent in 2021). Additional breakdowns are provided in the table below:

In millions of EUR

	2022	2021
Programmes expenses	1,404	1,149
Programme support	254	216
Awareness-raising	50	43
Other humanitarian activities	29	26
Social mission expenses	1,737	1,434
Fundraising	326	270
Management and administration	105	79
Other operating expenses	431	349
Total operating expenses	2,168	1,783

PROGRAMME EXPENDITURE

Programme expenses reached an all-time high of 1 404m EUR in 2022, a 22 per cent increase from 2021 (1 149m EUR). Detailed financial and human resource information for all countries where MSF operates is provided in the appendix of the financial statements.

Countries where more than 25m EUR were spent in 2022, including funds dedicated to the emergency response in Ukraine, represented 71 per cent of total programme expenses (62 per cent in 2021 for countries with expenses above 25m EUR; and 66 per cent for the same countries as for 2022), indicating increasing concentration of interventions in countries and regions most in need. Details are provided in the table below:

In millions of EUR

	2022	2021
Yemen	115	90
Democratic Republic of Congo	113	95
South Sudan	112	80
Nigeria	91	53
Central African Republic	68	70
Sudan	49	40
Haiti	49	35
Afghanistan	48	39
Ukraine	48	6
Niger	43	34
Syria	37	32
Iraq	34	30
Chad	32	16
Mali	31	30
Bangladesh	28	30
Burkina Faso	26	22
Pakistan	26	14
Somalia	26	17
Lebanon	26	25

RESULTS FOR THE YEAR AND RESERVES

After adjusting for non-operating losses of 17m EUR, the results for 2022 present a surplus of 67m EUR (169m EUR in 2021).

This surplus, in addition to the impact of updating exchange rates for previously recognized balance sheet items, contributes to the increase in the level of reserves (funds and capital) as of 31 December 2022 of 81m EUR to 1 426m EUR, the equivalent of 7.9 months of the year's expenses (9.1 months for 2021). The substantial increase in the level of expenses from 2021 to 2022 was the key contributing factor to the decrease in the coverage of expenses.

The level of cash and cash equivalents as of 31 December 2022 was 1 095m EUR (1 027m EUR in 2021), the equivalent of 6.1 months of the year's expenses (6.9 months for 2021). While the months of expenses covered by reserves decreased from those of 2021 to levels similar to those of 2020, indicating a need to exercise some prudence in setting priorities and launching new initiatives and programmes, these reserves continue to provide the Operational Directorates and other MSF Institutional Members with the flexibility needed to deliver on the Movement's objectives and commitments.



Yves McGale, International Treasurer

AUDITOR'S REPORT



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

Geneva, 26th May 2023

Independent auditor's report of the combined financial statements



Opinion

We have audited the combined financial statements of Médecins Sans Frontières International (the reporting entity, consisting of the entities set out in note 1.2 to the combined financial statements), which comprise the combined statement of financial position as of 31 December 2022, the combined statement of financial activities, the combined statement of changes in funds and the combined statement of cash flows for the year then ended, and notes to the combined financial statements, including a summary of significant accounting policies.

In our opinion, the combined financial statements (pages 11 to 37) give a true and fair view of the combined financial position of Médecins Sans Frontières International as of 31 December 2022 and of its combined financial performance, and its combined cash flows for the year then ended in accordance with Swiss GAAP FER.



Basis for opinion

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

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



Other information

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

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

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

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



International Board's responsibilities for the combined financial statements

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

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



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

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

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



Emphasis of matters

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

Ernst & Young Ltd

Anne-Céline Bosviel
Licensed audit expert
(Auditor in charge)

Laurent Bludzien
Licensed audit expert

Enclosure

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

COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022



MSF staff evacuate patients from areas in the east of Ukraine close to the fighting on the medicalised train to Lviv, where they can receive the specialised care they need. Ukraine, April 2022. © Maurizio Debanne/MSF

COMBINED STATEMENT OF FINANCIAL ACTIVITIES

In thousands of EUR

	Notes	Unrestricted	Restricted	2022	2021
Donations from individuals	2.1.1/4.2.1	1,795,970	99,215	1,895,185	1,674,811
Donations from private institutions	2.1.1/4.2.1	167,690	128,020	295,710	210,796
Private income		1,963,661	227,235	2,190,895	1,885,607
Public institutional grant income	2.1.2	823	22,317	23,140	28,714
Other operating income	2.1.3/4.2.1	38,335	-	38,335	21,320
Operating income	2.1	2,002,819	249,551	2,252,370	1,935,642
Programmes	2.2.1/2.2.3	1,196,313	207,860	1,404,173	1,148,534
Programme support	2.2.4	244,865	9,078	253,943	215,702
Awareness-raising and Access Campaign	2.2.5	49,980	-	49,980	43,426
Other humanitarian activities	2.2.6	29,381	-	29,381	26,426
Social mission		1,520,539	216,938	1,737,477	1,434,089
Fundraising	2.2.7	324,891	648	325,539	269,800
Management and general administration	2.2.8	104,090	523	104,613	78,875
Other operating expenses		428,981	1,171	430,152	348,675
Operating expenses	2.2	1,949,520	218,109	2,167,629	1,782,763
Operating surplus		53,299	31,442	84,741	152,878
Financial (deficit)/surplus	2.3	(6,216)	(8,910)	(15,126)	4,322
Extraordinary (deficit)/surplus	2.4	(1,469)	-	(1,469)	(5,379)
Net exchange (loss)/gain unrealised and realised	2.2.9	(67)	(1,021)	(1,088)	17,461
TOTAL SURPLUS BEFORE CHANGES IN FUNDS		45,547	21,511	67,058	169,282
Change in restricted funds		-	(21,511)	(21,511)	(16,731)
Change in unrestricted funds		(45,547)	-	(45,547)	(152,551)
TOTAL DEFICIT/SURPLUS AFTER CHANGES IN FUNDS		-	-	-	-

COMBINED STATEMENT OF FINANCIAL POSITION

In thousands of EUR

	Notes	2022	2021
Cash and cash equivalents	3.1	1,094,791	1,027,493
Financial assets	3.6	150	-
Inventories	3.2	72,114	68,590
Grants receivable	3.3	45,859	52,360
Contributions receivable	3.4	45,909	41,884
Other receivables	3.5	141,937	146,268
Prepaid expenses and accrued income		31,163	24,114
Other assets		8,318	3,027
Current assets		1,440,242	1,363,738
Grants receivable	3.3	9,489	7,304
Other receivables	3.5	51	35
Financial assets	3.6	65,152	70,568
Property, plant and equipment	3.7	260,094	270,812
Intangible assets	3.7	29,473	22,904
Non-current assets		364,258	371,623
Assets		1,804,500	1,735,361
Accounts payable and accrued expenses	3.8	233,038	193,015
Deferred income	3.9	53,174	43,244
Financial debts	3.11	2,916	6,570
Provisions	3.12	29,751	46,781
Current liabilities		318,878	289,610
Accounts payable and accrued expenses	3.8	327	15,206
Deferred income	3.9	8,784	21,629
Financial debts	3.11	28,669	44,058
Provisions	3.12	21,629	20,190
Non-current liabilities		59,409	101,083
Liabilities		378,287	390,692
Restricted funds		52,267	41,647
Capital for foundation		10,266	7,845
Minimum compulsory level of retained earnings		1,402	573
Translation reserves		71,035	48,514
Unrestricted funds		1,291,243	1,246,090
Organisational capital	3.13	1,373,946	1,303,021
Liabilities, funds and capital		1,804,500	1,735,361

COMBINED STATEMENT OF CHANGES IN FUNDS

In thousands of EUR

2022	Notes	2021	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2022
Temporarily restricted funds	*	39,047	-	-	(11,066)	21,489	49,471
Permanently restricted funds		2,600	-	-	175	22	2,797
Restricted funds	2.1	41,647	-	-	(10,891)	21,511	52,267
Capital for foundation		7,845	1,152	-	1,269	-	10,266
Compulsory retained earnings		573	-	-	854	(24)	1,402
Translation reserves	1.4	48,514	-	22,521	-	-	71,035
Unrestricted funds	3.13	1,246,090	-	-	(418)	45,571	1,291,243
Organisational capital	3.13	1,303,021	1,152	22,521	1,705	45,547	1,373,946

* Refers to the table on Changes in temporarily restricted funds by countries/projects.

In thousands of EUR

2021	Notes	2020	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2021
Temporarily restricted funds	*	27,888	-	-	(5,278)	16,437	39,047
Permanently restricted funds		4,267	-	-	(1,961)	294	2,600
Restricted funds	2.1	32,155	-	-	(7,239)	16,731	41,647
Capital for foundation		6,725	1,119	-	-	-	7,845
Compulsory retained earnings		531	-	-	48	(6)	573
Translation reserves	1.4	16,882	-	31,633	-	-	48,514
Unrestricted funds	3.13	1,079,563	-	-	13,970	152,557	1,246,090
Organisational capital	3.13	1,103,701	1,119	31,633	14,018	152,551	1,303,021

* Refers to the table on Changes in temporarily restricted funds by countries/projects.

*** CHANGES IN TEMPORARILY RESTRICTED FUNDS BY COUNTRIES/PROJECTS**

Covid-19 donations of 2021 and 2022 are included in the missions below:

In thousands of EUR

	2021	Allocation (A)	Transfer between projects (B)	Utilisation (C)	Forex gain/ loss (D)	Net change (A+B+C+D)	Other movements	2022
Afghanistan	221	11,402	152	11,449	(173)	(68)	(149)	5
Bangladesh	-	6,099	3,414	9,186	(97)	229	(229)	-
Brazil	-	1,206	-	1,195	(11)	-	-	-
Burkina Faso	-	2,343	81	2,421	(3)	-	-	-
Cameroon	-	1,103	-	1,103	-	-	-	-
Central African Republic	-	3,055	5,278	8,275	(57)	2	(2)	-
Chad	-	3,951	541	4,465	(27)	-	-	-
Colombia	-	855	-	817	(38)	-	-	-
Democratic Republic of Congo	-	8,723	791	9,550	(62)	(98)	136	38
Eswatini	-	2,055	-	2,055	-	-	-	-
Ethiopia	-	5,550	1,699	7,179	(61)	10	(10)	-
Greece	188	1,324	1	1,325	-	-	(188)	-
Haiti	55	574	4,092	4,660	(29)	(22)	(33)	-
Honduras	-	657	-	652	(4)	-	-	-
India	154	565	25	695	(7)	(112)	(37)	4
Iraq	1	1,727	136	1,862	(1)	1	(1)	1
Italy	810	220	-	1,039	9	(810)	-	-
Jordan	-	649	-	649	-	-	-	-
Kenya	-	3,872	-	3,871	-	1	(1)	-
Lebanon	-	3,106	-	3,103	-	3	(3)	-
Liberia	-	730	52	782	-	-	-	-
Madagascar	-	604	-	599	(5)	-	-	-
Mali	-	1,669	746	2,395	(6)	14	(14)	-
Mexico	-	887	-	875	1	13	(13)	-
Mozambique	718	1,845	81	1,926	-	-	-	718
Myanmar	-	1,778	1	1,701	(5)	72	(72)	-
Niger	-	3,890	369	4,192	(2)	65	-	65
Nigeria	-	11,468	489	11,589	(16)	353	(2)	351
Pakistan	1	4,703	(29)	4,537	(12)	124	(123)	2
Philippines	5	1,304	-	1,281	(19)	4	(4)	5
Poland	-	773	176	1,038	90	-	-	-
Search and rescue operations	8	732	131	844	(27)	(8)	-	-
Sierra Leone	160	3,404	(34)	3,411	(9)	(49)	(110)	1
Somalia	153	2,350	-	2,315	160	195	(10)	338
South Sudan	1	15,310	4,446	19,638	(117)	1	(2)	-
Sudan	-	3,040	43	3,063	(18)	2	(3)	-
Syria	35	4,121	-	4,116	(11)	(6)	(15)	13
Tanzania	-	1,734	-	1,734	-	-	-	-
Uganda	-	4,118	-	4,087	(31)	-	-	-
Ukraine	-	61,517	(381)	43,815	(340)	16,981	(885)	16,097
Venezuela	-	1,177	41	1,217	(1)	-	-	-
Yemen	77	8,528	7,987	16,020	(97)	397	(363)	111
Restricted in time but not in destination	36,097	5,033	(565)	8,953	2,302	(2,183)	(3,719)	30,196
Headquarters programme support	347	8,400	2,089	9,078	(1,425)	(14)	(332)	-
Private fundraising	-	357	291	648	-	-	-	-
Management, general and administration	-	444	79	523	-	-	-	-
Others & Transversal activities	15	31,689	(32,221)	(7,818)	(872)	6,392	(4,881)	1,526
Total funds	39,047	240,641	-	218,109	(1,021)	21,489	(11,066)	49,471

COMBINED STATEMENT OF CASH FLOWS

In thousands of EUR

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2022	2021
Total operating income		2,251,141	1,935,642
Operating expenses relating to fundraising	2.2.7	(325,538)	(269,800)
Change in provisions on income		7	(24)
Change in receivables from private donors	3.3	10,610	(33,727)
Change in deferred private grants liabilities (income and payable)	3.8 and 3.9	(573)	26,333
Change in receivables from public donors	3.3	(6,293)	(2,991)
Change in deferred public institutional grants liabilities (income and payable)	3.8 and 3.9	5,651	5,600
Cash flows from income generating activities		1,935,005	1,661,034
Total operating expenses		(1,842,090)	(1,512,964)
Net exchange gains and losses	2.2.9	(1,088)	17,461
Expense not related to humanitarian activities	2.4	(1,469)	(5,379)
Depreciation, amortization	3.7	22,633	22,203
Change in provisions on operating activities	3.12	(15,591)	16,928
Change in inventories	3.2	(3,524)	3,232
Change in other receivables and current assets		(9,191)	1,425
Change in other current liabilities		10,286	10,498
Cash flows from operating activities		(1,840,034)	(1,446,596)
Net cash flows from operating activities (A)		94,971	214,438
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment subsidies as income		1,229	82
Investments in financial assets	3.6	5,266	(13,897)
Investments in tangible assets	3.7	(32,643)	(28,859)
Investments in intangible assets	3.7	(12,320)	(7,307)
Disposal of tangible and intangible assets	3.7	30,858	1,721
Change in provisions and liabilities related to investing activities		(87)	-
Change in investment subsidies liabilities	3.8	(2,721)	(296)
Net cash from investing activities (B)		(10,418)	(48,556)
CASH FLOWS FROM FINANCIAL ACTIVITIES			
Net result from financial activities	2.3	(15,126)	4,322
Change in financial debts	3.11	(19,043)	(4,145)
Change in capital		1,303	1,119
Net cash flows from financial activities (C)		(32,866)	1,296
Effect of exchange rate fluctuations (D)		15,611	32,690
CHANGE IN CASH AND EQUIVALENTS (A+B+C+D)		67,297	199,868
OPENING CASH AND EQUIVALENTS (E)		1,027,493	827,624
CLOSING CASH AND EQUIVALENTS (A+B+C+D+E)		1,094,791	1,027,493

A survivor from a shipwreck embraces an MSF staff member on board the Geo Barents search and rescue ship before being medically evacuated from the vessel to Lampedusa. Central Mediterranean, December 2022.
© Candida Lobes/MSF



NOTES TO THE COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 BASIS OF REPORTING

1.1 BASIS OF PREPARATION AND PRESENTATION

A combination aggregates the Financial Statements of several separate entities which are not inter-related by investments into a single group, whereas a consolidation presents the Financial Statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single economic entity. These Financial Statements combine the financial position and results of the MSF entities in full. All transactions between MSF entities and inter-entity balances are eliminated. They were reviewed by the International Board on 24 May 2023 and will be presented for approval by the International General Assemblée (IGA) on 29 June 2023.

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

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

1.2 BASIS AND SCOPE OF COMBINATION

The international MSF movement is composed of 25 legally independent associations that are registered in the country where they operate. Internally, 24 of these associations are known as “Sections”. Sections are the foundational structures of MSF. They are offices that enable, implement, support and govern the delivery of the social mission. They recruit staff, organise fundraising, and raise awareness on the humanitarian crises MSF teams are witnessing and are responding to.

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

A number of MSF sections have opened branch offices in different countries to extend their support work further. There are 24 sections and 18 branch offices around the world as of December 2022.

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

The Combined Financial Statements present the overall financial situation and results of 44 legally independent MSF entities.

Equity accumulation

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

Initial measurement of the combined entities’ assets and liabilities

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

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 nominal value.

The 2022 and 2021 audited financial statements of the following entities are included in the combined Financial Statements:

MSF Australia	1–9 Glebe Point Road, Glebe NSW 2037, Australia
MSF Austria	Taborstraße 10 A-1020, Vienna, Austria
MSF Belgium	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium
MSF Brazil	Avenida Rio Branco, 135 - 11 Andar Centro CEP 20040-912 Rio de Janeiro, RJ Brazil
MSF Canada	551 Adelaide Street West, Toronto, Ontario M5V 0N8, Canada
MSF Colombia	Transversal 17 N° 45D-31, Bogotá, Colombia
MSF Czech Republic	Lékaři bez hranic, o.p.s, Zenklova 2245/29, 180 00 Praha 8, Czech Republic
MSF Denmark	Strandlodsvej 44, 2, 2300 København S, Denmark
MSF Eastern Africa	3rd Floor, Pitman House, Jakaya Kikwete Road, Nairobi, Kenya
MSF Finland	Kumpulantie 5, 00520 Helsinki, Finland
MSF France	14-34 avenue Jean Jaures, 75019 Paris, France
MSF Germany	Schwedenstraße 9, D-13359 Berlin, Germany
MSF Greece	15 Xenias St., 115 27 Athens, Greece
MSF Hong Kong	22/F Pacific Plaza, 410– 418 Des Voeux Road West, Sai Wan, Hong Kong
MSF India	5th Floor, Okhla NSIC Metro Station Building, New Delhi - 110020
MSF International	Route de Ferney 140, 1202 Geneva, Switzerland
MSF Ireland	9–11 Upper Baggot Street, Dublin 4, Ireland
MSF Italy	Via Magenta 5, 00185 Rome, Italy
MSF Japan	Forecast Waseda FIRST 3F, 1-1 Babashita-cho, Shinjuku-ku, Tokyo 162-0045, Japan
MSF LAT	Avenida Santa Fe 4559 C1425BHH, Ciudad de Buenos Aires, Argentina
MSF Logistique	3 Rue du Domaine de la Fontaine, 33700 Mérignac, France
MSF Luxembourg	68, rue de Gasperich L-1617, Luxembourg
MSF Luxembourg Etablissement d'Utilité Publique	68, rue de Gasperich L-1617, Luxembourg
MSF Mexico	56, Fernando Montes de Oca, Condesa, 06140 Ciudad de México, CDMX, Mexico
MSF New Zealand	118 Stone Wall Rise, Maungatapere, Whangarei 0179, New Zealand
MSF Norway	Hausmannsgate 6, Postboks 8813 Youngstorget, 0028 Oslo, Norway
MSF Poland	ul. Emilii Plater 28 lok. IX/ALW. 00-688 Warszawa, Poland
MSF South Africa	70 Fox Street, 9th Floor, Marshalltown, Johannesburg, PO Box 61624, Marshalltown 2107
MSF South Korea	9th Floor, Apple-Tree Tower, 443, Teheran-ro, Gangnam-gu, Seoul 06158, Republic of Korea
MSF Spain	Carrer de Zamora 54, 08005 Barcelona, Spain
MSF Supply	Chée de Vilvorde, Vilvoordsestweg 140, 1120 Neder-Over-Heembeek, Belgium
MSF Sweden	Fredsborgsgatan 24, 3 trappor, Box 47021, 100 74 Stockholm, Sweden
MSF Switzerland	Route de Ferney 140, 1202 Geneva, Switzerland
MSF Taiwan	7F., No. 35, Sec. 3, Minquan E. Rd., Zhongshan Dist., Taipei City 104, Taiwan
MSF The Netherlands	Plantage Middenlaan 14, 1018 DD, Amsterdam, Netherlands
MSF UK	Lower Ground Floor, Chancery Exchange, 10 Furnival Street, London, EC4A 1AB, UK
MSF Uruguay	Luis Alberto de Herrera 1248 – Torre Plaza, Unidad 051 - CP 11300, Montevideo, Uruguay
MSF USA	40 Rector Street, 16th Floor, New York, NY, 10006-1751, United States
Ärzte Ohne Grenzen Foundation	Schwedenstraße 9, D-13359 Berlin, Germany
Epicentre	14-34 avenue Jean Jaures, 75019 Paris, France
Fondation MSF	14-34 avenue Jean Jaures, 75019 Paris, France
Fondation MSF Belgique	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium
SCI MSF	14-34 avenue Jean Jaures, 75019 Paris, France
Shared IT Services	Lékaři bez hranic, o.p.s, Zenklova 2245/29, 180 00 Praha 8, Czech Republic

1.3 RELATED PARTIES

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

1.4 CURRENCY TRANSLATION

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

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

	Closing rate		Average rate	
	2022	2021	2022	2021
ARS	189.07	116.46	136.86	112.39
AUD	1.57	1.56	1.52	1.57
BRL	5.64	6.31	5.44	6.38
CAD	1.44	1.44	1.37	1.48
CHF	0.98	1.03	1.00	1.08
CLP	935.10	929.39	919.33	902.99
CNY	7.36	7.19	7.08	7.63
COP	5179.83	4596.75	4466.94	4420.16
CZK	24.12	24.86	24.57	25.64
DKK	7.44	7.44	7.44	7.44
EUR	1	1.00	1	1.00
GBP	0.89	0.84	0.85	0.86
HKD	8.32	8.83	8.25	9.19
INR	88.17	84.23	82.69	87.44
JPY	140.66	130.38	138.03	129.88
KES	131.16	127.31	123.18	128.62
KRW	1344.09	1346.38	1358.07	1354.06
MXN	20.86	23.14	21.19	23.99
NOK	10.51	9.99	10.10	10.16
NZD	1.68	1.66	1.66	1.67
PLN	4.68	4.60	4.69	4.57
SEK	11.12	10.25	10.63	10.15
SGD	1.43	1.53	1.45	1.59
TWD	32.83	31.40	31.32	33.01
USD	1.07	1.13	1.05	1.18
UYU	42.20	50.07	42.96	51.02
ZAR	18.10	18.06	17.21	17.48

1.5 CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES

There have been no changes in accounting policies in 2022 or 2021.

1.6 FINANCIAL RISK MANAGEMENT

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

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

Foreign currency risk

MSF receives and spends funds in a variety of currencies. Foreign exchange fluctuations affect budgets, the cost of transactions and the value of balances. A number of sections have mitigated the risk by making forward purchases of foreign currency. In 2022, the Operational Sections of MSF and MSF International have agreed to implement a movement-wide hedging programme for the key currencies in which MSF receives income. The programme will be implemented from 2023.

Interest rate risk

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

Credit risk

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

Liquidity risk

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

2 NOTES TO THE COMBINED STATEMENT OF FINANCIAL ACTIVITIES

2.1 OPERATING INCOME

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

Donations

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

Grants

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

Restrictions

Income is considered as restricted when it is subject to a donor-imposed restriction. A donor-imposed restriction is a stipulation and limitation on the use of contributed assets or monetary donations. The restriction can relate to purpose (country, programme or activity), time to implement activities or other specific conditions imposed by donors. Funds received for emergencies are treated as restricted if the emergency is explicitly specified by the donor or can be inferred from circumstances. They are otherwise regarded as unrestricted, as the provision of emergency aid embodies MSF's mission.

Restricted funds are mostly spent in the year they are received and not kept in reserves.

Restricted funds can be permanently or temporarily restricted. Permanent restrictions relate to funds the donor has required MSF to hold for long term use. For some MSF entities, this amount may also be the minimum compulsory level of funds the MSF entity is required to maintain. Temporary restrictions refer to funding that can be used once a condition set by the donor has been fulfilled.

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

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

In-kind donations and services

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

	<i>In thousands of EUR</i>	
	2022	2021
Headquarters	4,180	2,686
Field programme expenses	1,680	1,996
In-kind donations - COVID	928	930
In-kind donations and services	6,787	5,612

2.1.1 PRIVATE INCOME

In thousands of EUR

	2022	2021
Donations	1,556,207	1,355,028
Legacies and bequests	338,850	319,653
Membership fees	127	129
Income from individuals	1,895,185	1,674,811

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

In thousands of EUR

	2022	2021
Companies	118,471	74,896
Trusts and foundations	121,153	92,504
Lottery and special events	50,639	39,379
Joint appeals with other NGOs	1,645	1,195
Other private institutions	3,803	2,822
Income from private institutions	295,710	210,796

2.1.2 PUBLIC INSTITUTIONAL INCOME

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

In thousands of EUR

Donor	2022	2021
Switzerland	8,239	7,500
Canada	10,868	15,176
International Drug Purchase Facility (UNITAID)	920	2,616
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	1,200	1,017
UN institutions	34	47
Other public institutions	1,879	2,358
Public institutional income	23,140	28,714

2.1.3 OTHER INCOME

In thousands of EUR

	2022	2021
Investment subsidies recorded as income	1,229	82
Merchandising	26	59
Equipment and services provided to other organisations	24,579	13,257
Other revenues	12,502	7,921
Other income	38,335	21,320

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

2.2 OPERATING EXPENSES

2.2.1 FUNCTIONAL EXPENSES

SOCIAL MISSION

In thousands of EUR

Nature of expenses	Programmes	Programme support	Awareness-raising and Access Campaign	Other humanitarian activities	Total social mission
Personnel costs	674,190	172,327	28,923	5,222	880,661
Medical and nutrition	260,299	427	6	11,585	272,317
Travel and transportation	191,078	7,239	817	4,592	203,725
Office expenses	105,486	10,094	1,844	773	118,198
Logistics and sanitation	99,026	1,845	8	1,899	102,778
Professional services	18,976	12,460	3,020	470	34,925
Communications	25,646	849	1,205	110	27,810
Grants to external partners	10,480	578	194	4,050	15,301
Depreciation	5,291	2,305	67	4	7,667
Taxes	2,798	1,885	162	212	5,056
Promotional expenses	-	457	3,960	7	4,423
Publications	-	213	2,599	42	2,854
Bank fees	4,175	186	4	2	4,367
Others	6,728	4,278	412	140	11,559
TOTAL BEFORE OVERHEADS	1,404,173	215,141	43,221	29,109	1,691,644
Overheads allocation	-	38,801	6,759	273	45,833
TOTAL AFTER OVERHEADS ALLOCATION	1,404,173	253,943	49,980	29,381	1,737,477

OTHER OPERATING EXPENSES

SOCIAL MISSION AND OTHER EXPENSES TOTAL

Nature of expenses	Fundraising	Management and general administration	Total other operating expenses	Overheads	2022	2021
Personnel costs	69,716	65,973	135,689	27,787	1,044,138	884,143
Medical and nutrition	-	4	4	-	272,321	223,303
Travel and transportation	2,271	2,885	5,156	397	209,278	142,557
Office expenses	6,437	5,060	11,497	25,913	155,608	124,134
Logistics and sanitation	120	13	133	1	102,913	71,792
Professional services	50,305	10,225	60,530	5,110	100,565	74,855
Communications	24,872	381	25,253	1,666	54,729	50,185
Grants to external partners	24	120	144	64	15,509	14,366
Depreciation	2,756	1,040	3,796	11,169	22,633	21,689
Taxes	1,124	1,575	2,699	1,281	9,036	8,627
Promotional expenses	111,711	220	111,931	113	116,467	103,478
Publications	32,766	148	32,914	85	35,853	27,712
Bank fees	4,719	1,609	6,327	238	10,933	7,813
Others	2,948	1,550	4,498	1,590	17,646	28,109
TOTAL BEFORE OVERHEADS	309,770	90,802	400,572	75,414	2,167,629	1,782,763
Overheads allocation	15,768	13,812	29,580	(75,414)	-	-
TOTAL AFTER OVERHEADS ALLOCATION	325,539	104,613	430,152	-	2,167,629	1,782,763

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

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

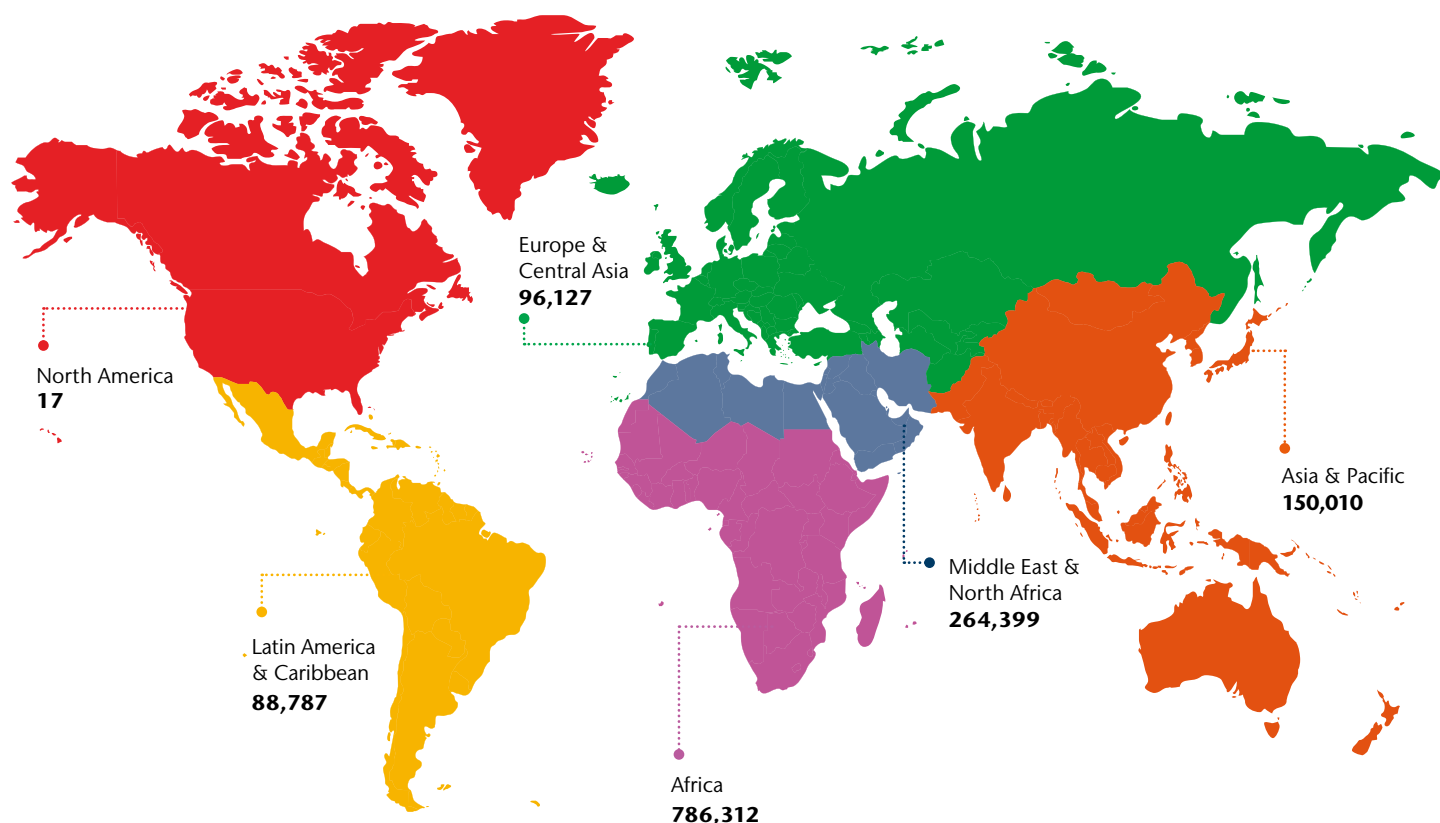
2.2.2 PERSONNEL EXPENSES*In thousands of EUR*

	Employees in headquarters	International field staff	Locally hired field staff	Consultants & field support	2022	2021
Programmes	-	213,777	457,089	3,324	674,190	569,452
Programme support	160,363	5,352	4,875	1,738	172,327	149,399
Awareness-raising and Access Campaign	28,923	-	-	-	28,923	25,581
Other humanitarian activities	5,222	-	-	-	5,222	6,851
Fundraising	69,716	-	-	-	69,716	57,994
Management, general and administration	65,973	-	-	-	65,973	52,382
Overheads	27,787	-	-	-	27,787	22,485
Personnel expenses	357,984	219,129	461,964	5,062	1,044,138	884,143

Additional information on staffing is provided in Note 5.4.

2.2.3 PROGRAMME EXPENSES BY NATURE AND REGION

in thousands of EUR



In thousands of EUR

	Africa	Asia & Pacific	Europe & Central Asia	Latin America & Caribbean	Middle East & North Africa	North America	Transversal	2022	2021
Personnel costs	358,354	74,317	42,447	45,004	147,199	13	6,855	674,190	569,001
Medical and nutrition	142,817	27,348	19,402	11,639	58,376	-	717	260,299	214,608
Travel and transportation	124,992	17,810	9,980	13,900	21,975	1	2,420	191,078	132,979
Office expenses	60,003	9,693	10,787	8,780	15,523	1	698	105,486	83,861
Logistics and sanitation	61,068	12,781	6,874	6,876	11,410	-	18	99,026	68,138
Communications	17,017	2,113	1,808	1,544	2,796	-	368	25,646	22,364
Professional services	8,341	2,834	2,139	626	2,126	1	2,910	18,976	15,640
Private grants	4,127	813	1,238	194	1,886	-	2,221	10,480	9,985
Depreciation	3,314	958	99	57	115	-	749	5,291	7,094
Financial expenses	2,613	117	93	208	1,085	-	59	4,175	2,897
Taxes	1,324	620	267	179	108	1	298	2,798	2,681
Others	2,342	607	993	-222	1,800	1	1,208	6,728	19,286
Programmes	786,312	150,010	96,127	88,787	264,399	17	18,521	1,404,173	1,148,534

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

Transversal expenses are composed of activities covering more than one country, such as search and rescue operations, which represent 8.9 thousand EUR in 2022 (6.6 thousand EUR in 2021), and other transversal and unallocated activities.

2.2.4 PROGRAMME SUPPORT

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

2.2.5 AWARENESS-RAISING AND ACCESS CAMPAIGN

Awareness-raising expenses are costs incurred by MSF public communications activity in furtherance of its social mission. They are related to situations where MSF acts as a witness and speaks out about the plight of the people it serves to alert, mobilise or denounce, and put pressure on responsible parties in order to stimulate action. Such costs are also incurred when MSF provides public information to render account of its actions and the field reality MSF teams see.

The MSF Access Campaign is made up of a team of medical, legal, policy and communications specialists. It brings down barriers that keep people from getting the treatment they need to stay alive and healthy. The Access Campaign advocates for effective drugs, tests and vaccines that are available, affordable, suited to the people we care for, and adapted to the places where they live.

	<i>In thousands of EUR</i>	
	2022	2021
Awareness-raising	43,780	38,378
Access Campaign	6,200	5,048
Total	49,980	43,426

2.2.6 OTHER HUMANITARIAN ACTIVITIES

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

2.2.7 FUNDRAISING

Fundraising expenses represent costs incurred for raising funds from all possible sources of income from private donors and public institutions.

2.2.8 MANAGEMENT AND GENERAL ADMINISTRATION

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

2.2.9 NET EXCHANGE GAINS / LOSSES UNREALISED AND REALISED

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

2.3 FINANCIAL ACTIVITIES

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

	<i>In thousands of EUR</i>	
	2022	2021
Financial income	3,246	5,852
Financial expenses	(18,372)	(1,530)
Financial (Deficit)/Surplus	(15,126)	4,322

Financial expenses in 2022 are linked to unrealised losses on endowment funds and other investments. The section that manages these investments expects them to be fully recovered.

2.4 EXTRAORDINARY ACTIVITIES

Exceptional activities represent income and expenses not related to operating or financial activities.

	<i>In thousands of EUR</i>	
	2022	2021
Extraordinary income	379	176
Extraordinary expenses	(1,847)	(5,556)
Extraordinary (Deficit)/Surplus	(1,469)	(5,379)

In 2020 and 2021, extraordinary expenses related to the sale of the headquarters of MSF Switzerland. A one-time adjustment to reconcile accounting records to fundraising records in a section is the main component of extraordinary expenses in 2022.

3 NOTES TO THE COMBINED STATEMENT OF FINANCIAL POSITION

3.1 CASH AND CASH EQUIVALENTS

In thousands of EUR

	2022	2021
Cash at headquarters	643,393	615,889
Cash in countries of operations	86,044	76,962
Short-term deposits	365,355	334,642
Cash and cash equivalents	1,094,791	1,027,493

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 EUR

	Gross value	Provision	2022	2021
Medical and non-medical relief goods	74,909	(3,813)	71,097	67,866
Other inventories	1,017	-	1,017	724
Inventories	75,927	(3,813)	72,114	68,590

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

3.3 GRANTS RECEIVABLE

In thousands of EUR

	Current		Non-current		Total	
	2022	2021	2022	2021	2022	2021
Grants receivable from private donors	35,291	41,215	1,619	6,305	36,910	47,520
Grants receivable from public institutions	10,568	11,145	7,869	999	18,437	12,144
Grants receivable	45,859	52,360	9,489	7,304	55,348	59,664

Grants receivable correspond to funds owed to MSF by third parties according to a formal agreement. They result from the difference between cash received and revenue recognised against those grants. There is no provision for grants receivables stated at 31 December 2022.

3.4 CONTRIBUTIONS RECEIVABLE

At 31 December 2022, the outstanding amount represents 45,909 thousand EUR (2021: 41,884 thousand EUR) and is expected to be received within the following year.

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

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

3.5 OTHER RECEIVABLES

In thousands of EUR

	Gross value		Provision		Total	
	2022	2021	2022	2021	2022	2021
Services provided to other organisations	7,791	11,115	(26)	(26)	7,764	11,088
Assets held for sale	17,968	19,215	-	-	17,968	19,215
Legacies receivable	94,051	98,814	-	-	94,051	98,814
Other miscellaneous receivables	22,153	17,154	-	(3)	22,153	17,154
Other receivables Current	141,963	146,298	(26)	(28)	141,937	146,268
Other miscellaneous receivables	51	35	-	-	51	35
Other receivables Non-current	51	35	-	-	51	35

Legacies receivables in 2021 are reported under two separate lines (Assets held for sale, Legacies receivables) in 2022. Other receivables mainly relate to property received from legacies and bequests not yet sold, as well as to services provided and goods sold to other organisations. Assets held to be sold are reported at their best estimate amount when legally transferred to MSF. Other miscellaneous receivables include amounts to be refunded from tax authorities and suppliers.

3.6 FINANCIAL ASSETS

In thousands of EUR

	Gross value	Provision	2022	2021
	Short-term investments	150	-	150
Long-term investments	52,430	-	52,430	58,391
Other long-term financial assets	12,722	-	12,722	12,177
Financial assets	65,302	-	65,302	70,568

Financial assets are stated at fair value cost less impairment (nil in 2022 and 2021) and the variation is taken to the statement of Financial Activities. Other long-term financial assets include rental deposits. Variation in nominal value are presented in the financial reserves.

3.7 PROPERTY, PLANT AND EQUIPMENT, AND INTANGIBLE ASSETS

In thousands of EUR

	Net value 2021	Additions	Disposals	Depreciation and amortisation	Foreign exchange gain / loss	Reclassification	Net value 2022
Land	84,156	-	-	-	1,031	-	85,188
Buildings	124,768	4,326	(18,344)	(8,114)	1,878	31,593	136,106
Tangible fixed assets under construction	29,321	24,330	-	-	829	(54,479)	-
Fixtures	21,916	428	(1)	(2,110)	(19)	(196)	20,018
Furniture	1,841	294	(343)	(863)	32	1,301	2,263
Computers	6,643	2,117	(517)	(2,551)	53	644	6,388
Machinery and equipment	826	258	(11,442)	(524)	167	19,921	9,206
Other tangible assets	1,341	890	(15)	(418)	4	(877)	925
Property, plant and equipment	270,812	32,643	(30,663)	(14,580)	3,975	(2,093)	260,094
Intangible assets	22,904	12,320	(195)	(8,053)	99	2,398	29,473
Total intangible assets and PPE	293,716	44,963	(30,858)	(22,633)	4,074	305	289,567

In thousands of EUR

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

Property, plant and equipment (PPE) are mainly located at the head offices of MSF entities. Intangible assets are mainly composed of software and licences. Property, plant and equipment and intangible assets, held by MSF are capitalised when they are held to be used for the activity, or for administrative purposes, and expected to be used over more than one year. Property, plant and equipment is recorded at their acquisition cost, including incidental expenses. They are depreciated using the straight-line method over their estimated useful lives, using the component approach. Land is not depreciated. Intangible assets, such as software, are recorded at cost, net of accumulated amortisation and impairment losses. They are amortised on a straight-line basis over their estimated useful lives. The depreciation period is based on the type of asset and the policy of each entity:

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

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

Buildings (including those under construction) and land owned by MSF at 31 December 2022 are valued at 221 million EUR (238 million EUR in 2021). Such assets aim to optimize the running costs of the organization by lowering rental costs and diversify the reserves.

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

Assets acquired under long-term finance leases are capitalised and recorded in the Statement of Financial Position. They are depreciated over the estimated useful lives of the assets. The associated obligations are included in financial debts (Note 3.11).

Among the tangible assets at 31 December 2022, the net value of capitalised leased assets is at 87 thousand EUR, and capitalised obligations 2 thousand EUR (2021: 75 and 17 thousand EUR respectively). The total reimbursements for the current year amount to 16 thousand EUR.

3.8 ACCOUNTS PAYABLE AND ACCRUED EXPENSES

In thousands of EUR

	Current		Non-current		Total	
	2022	2021	2022	2021	2022	2021
Accounts payable	105,038	91,275	58	277	105,096	91,552
Employee benefits	66,397	55,335	121	140	66,518	55,475
Accrued taxes	19,200	12,066	-	-	19,200	12,066
Public institutional grants payable	23	116	-	-	23	116
Private grants payable	7,101	2,156	-	-	7,101	2,156
Other payables	35,278	32,067	148	14,789	35,426	46,856
Accounts payable and accrued expenses	233,038	193,015	327	15,206	233,364	208,221

Accounts payable to suppliers are recorded on an invoice basis when invoices are received by the time of preparation of the financial statements. Accrued expenses are valued at the best estimate if no invoice has been received. Other payables include amounts owed to donors of the charitable gift annuity programmes and retention amounts held from building contractors.

3.9 DEFERRED INCOME

In thousands of EUR

	Current		Non-current		Total	
	2022	2021	2022	2021	2022	2021
Deferred income on public institutional grants	8,691	9,056	7,109	999	15,799	10,055
Deferred income on private grants	40,695	27,261	1,619	20,572	42,315	47,833
Other deferred income	175	595	-	-	175	595
Investment subsidies	3,613	6,332	56	58	3,669	6,390
Deferred income	53,174	43,244	8,784	21,629	61,958	64,872

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

3.10 PENSION PLANS

In thousands of EUR

Economic benefit / economic obligation and pension benefit expenses	Contributions concerning the period		Pension benefit expenses (within personnel expenses)		Capital ratio	
	2022	2022	2021	2022	2021	
Pension institutions with surplus	6,291	5,971	4,920	111%	111%	

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

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

3.11 FINANCIAL DEBTS

In thousands of EUR

	2022	2021
Current borrowings and loans	2,914	6,086
Current capital lease obligation	2	484
Financial debts - Current	2,916	6,570
Non-current borrowings and loans	28,669	41,024
Non-current capital lease obligation	-	3,033
Financial debts - Non-current	28,669	44,058

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

3.12 PROVISIONS

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

Provisions classified as Legal provisions relate to ongoing legal actions.

In thousands of EUR

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

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

3.13 ORGANISATIONAL CAPITAL

Organisational capital refers to:

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

Other movements in funds include:

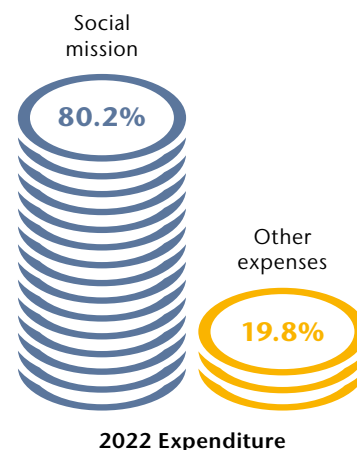
- The reclassification of assets that were previously classified as restricted and for which the donor restriction has expired, because a stipulated time restriction ended, or the purpose restriction was accomplished, and
- Adjustments because timing differences are recorded on a cumulative basis in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

4 RATIOS AND SECTORIAL INFORMATION

4.1 RATIOS

4.1.1 OPERATIONAL RATIOS

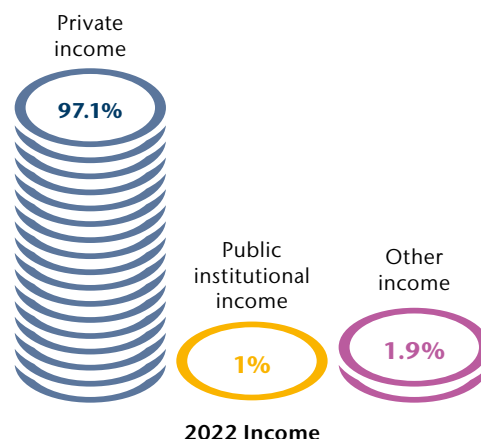
	2022	2021
Programme	64.8%	64.4%
Programme support	11.7%	12.1%
Awareness-raising and Access Campaign	2.3%	2.4%
Other humanitarian activities	1.4%	1.5%
Social mission	80.2%	80.4%
Fundraising	15%	15.1%
Management and general administration	4.8%	4.4%
Other expenses	19.8%	19.6%
Expenditure	100%	100.0%



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

4.1.2 FUNDING SOURCES

	2022	2021
Private income	97.1%	97.1%
Public institutional income	1%	1.5%
Other income	1.9%	1.4%
Income	100%	100.0%



Funds coming from non-public institutional sources represented 99% of MSF total income in 2022 (2021: 98.5%). More than 7 million individual donors and private funders worldwide made this possible.

4.2 PRIVATE AND OTHER OPERATING INCOME

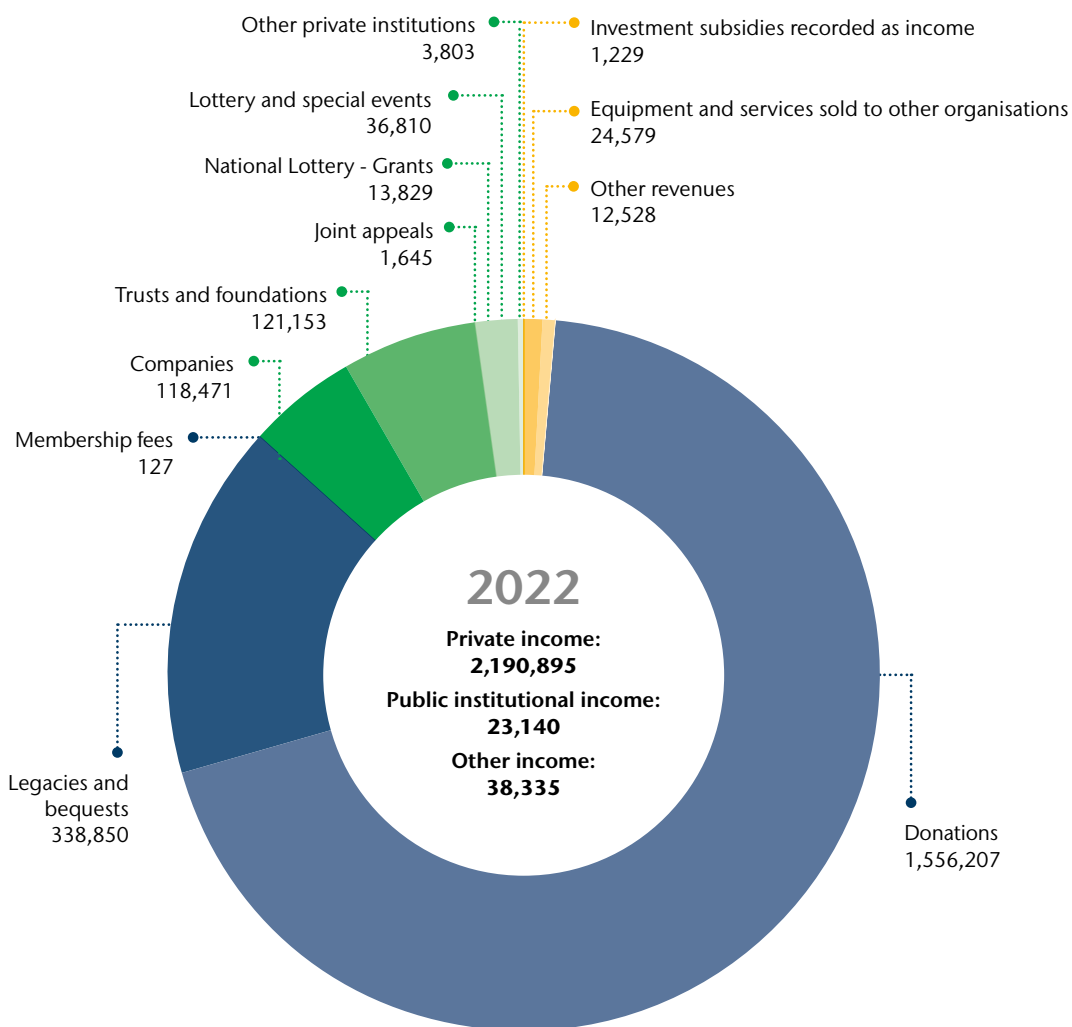
4.2.1 PRIVATE AND OTHER OPERATING INCOME BY OFFICE

In thousands of EUR

	Income from individuals	Donations from private institutions	Private income	Other income	Total	
						2022
						2021
MSF Australia	52,532	9,154	61,687	19	62,299	63,798
MSF Austria	32,329	4,596	36,925	29	36,954	27,463
MSF Belgium	45,853	5,047	50,901	19,064	69,965	77,267
MSF Brazil	51,925	423	52,348	2,235	54,583	48,822
MSF Canada	67,662	7,353	75,015	1	75,016	58,654
MSF Colombia	724	6	731	-	731	554
MSF Czech Republic	7,442	-	7,442	703	8,144	5,615
MSF Denmark	27,549	7,938	35,487	201	35,688	30,270
MSF Eastern Africa	-	-	-	3	3	-
MSF Finland	5,578	1,042	6,620	-	6,620	2,937
MSF France	88,333	19,655	107,988	12,215	120,203	93,427
MSF Germany	226,473	36,096	262,569	800	263,369	210,523
MSF Greece	3,261	325	3,586	-	3,586	2,905
MSF Hong Kong	42,790	2,482	45,272	4	45,276	44,698
MSF India	209	15	224	-	224	499
MSF Ireland	6,498	3,596	10,094	-	10,094	8,026
MSF Italy	68,177	5,807	73,984	9	73,993	71,399
MSF Japan	85,877	8,045	93,922	33	93,955	86,078
MSF LAT	9,780	253	10,032	-	10,032	6,876
MSF Luxembourg	9,598	1,664	11,262	-	11,262	7,997
MSF Mexico	366	537	903	-	903	521
MSF New Zealand	3,921	781	4,702	-	4,702	3,261
MSF Norway	47,337	7,289	54,625	676	55,301	48,724
MSF Poland	118	247	365	-	365	-
MSF South Africa	2,295	1,993	4,289	1	4,290	2,213
MSF South Korea	31,735	1,895	33,630	-	33,630	25,305
MSF Spain	105,661	6,688	112,349	1,309	113,658	108,199
MSF Sweden	47,994	12,527	60,521	80	60,600	56,741
MSF Switzerland	99,135	56,244	155,380	403	155,782	126,638
MSF Taiwan	8,959	39	8,998	-	8,998	4,947
MSF The Netherlands	63,312	20,645	83,957	90	84,047	80,423
MSF UK	53,296	30,715	84,010	459	84,470	73,982
MSF Uruguay	1,791	7	1,798	-	1,798	1,095
MSF USA	596,676	42,606	639,282	-	639,282	527,071
2022	1,895,185	295,710	2,190,895	38,335	2,229,230	1,906,927
2021	1,674,811	210,796	1,885,607	21,320		1,906,927

4.2.2 INCOME BY SOURCE

in thousands of EUR



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

5 OTHER INFORMATION

5.1 OFF-BALANCE SHEET COMMITMENTS

In thousands of EUR

	2022	2021
Guarantees provided by MSF entities	8,587	9,448
Rental contracts for office buildings & other field facilities	28,081	29,330
Other off-balance sheet commitments	4,102	3,420
Contribution to DNDi	4,000	8,000
Other off-balance sheet commitments	44,770	50,199

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

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

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

5.2 CONTINGENT ASSETS

Contingent assets are items that will become assets when a future condition is realised. In MSF, they mainly consist of legacies and bequests expected at year end but that are not yet legally transferred. Their best estimate value is 26,852 thousand EUR in 2022 and 21,033 thousand EUR in 2021.

5.3 SUBSEQUENT EVENTS

There are no subsequent events to report.

5.4 STAFF FIGURES

5.4.1 FULL-TIME EQUIVALENTS IN THE FIELD

	<i>In full-time equivalents</i>	
	2022	2021
International programme staff	3,796	3,710
Locally hired programme staff	40,101	37,879
Programme	43,897	41,589
International programme support	-	26
Locally hired programme support	205	256
Programme support	205	282
Total field positions	44,102	41,871

5.4.2 FULL-TIME EQUIVALENTS IN HEADQUARTERS

	<i>In full-time equivalents</i>	
	2022	2021
Social mission	2,436	2,203
Fundraising	1,168	1,096
Management and general administration	839	727
Facilities and other transversal activities	263	251
Employees	4,706	4,277
Social mission	16	21
Fundraising	10	10
Management and general administration	25	23
Volunteers	51	55

Volunteers generously donate their time to MSF.

5.4.3 HEADQUARTERS REMUNERATION POLICIES

The gross salaries presented below are based on the policies of the different MSF entities. Disclosed salaries exclude remuneration of interns, and are equal to one full-time equivalent for the corresponding position. They are presented in local currency and depend on the cost of living in the countries where the entities are established.

5.4.3.1 HIGHEST AND LOWEST SALARY BY ENTITY

	Currency	Highest salary	Position	Lowest salary	Wage Ratio
MSF Australia	Australian Dollar	239,862	General Director	69,514	3.5
MSF Austria	Euro	85,948	General Director	31,518	2.7
MSF Belgium	Euro	132,434	General Director	23,833	5.6
MSF Brazil	Brazilian Real	342,774	General Director	46,560	7.4
MSF Canada	Canadian Dollar	175,452	General Director	43,287	4.1
MSF Colombia	Colombian Peso	52,598,250	Head of Communication	11,536,000	4.6
MSF Czech Republic	Czech Koruna	946,959	General Director	429,000	2.2
MSF Denmark	Danish Krone	835,797	General Director	278,600	3.0
MSF Eastern Africa	Kenyan Shilling	8,843,631	General Director	635,040	13.9
MSF Finland	Euro	74,664	Country Director	25,500	2.9
MSF France	Euro	96,894	President	28,190	3.4
MSF Germany	Euro	104,650	General Director	31,902	3.3
MSF Greece	Euro	50,114	General Director	16,043	3.1
MSF Hong Kong	Hong Kong Dollar	1,213,320	General Director	207,000	5.9
MSF International	Euro	176,016	General Secretary	66,651	2.6
MSF Ireland	Euro	83,732	General Director	31,313	2.7
MSF Italy	Euro	73,038	General Director	22,876	3.2
MSF Japan	Yen	12,739,900	General Director	4,568,114	2.8
MSF LAT	Argentine Peso	7,242,722	General Director	1,717,899	4.2
MSF Logistique	Euro	73,268	General Director	28,288	2.6
MSF Luxembourg	Euro	80,020	General Director	39,409	2.0
MSF Mexico	Mexican Peso	855,623	General Director	167,085	5.1
MSF New Zealand	New Zealand Dollar	119,223	Fundraising Manager	69,514	1.7
MSF Norway	Norwegian Krone	959,906	General Director	389,986	2.5
MSF Poland	Zloty	266,747	General Director	126,164	2.1
MSF South Asia	Indian Rupee	5,428,501	General Director	252,018	21.5
MSF South Korea	Won	129,157,218	General Director	30,079,904	4.3
MSF Southern Africa	Rand	1,354,584	General Director	100,848	13.4
MSF Spain	Euro	76,807	President	25,245	3.0
MSF Supply	Euro	98,538	General Director	35,520	2.8
MSF Sweden	Swedish Krona	878,400	General Director	291,000	3.0
MSF Switzerland	Swiss Franc	173,172	General Director	58,380	3.0
MSF Taiwan	New Taiwan Dollar	2,179,680	General Director	549,240	4.0
MSF The Netherlands	Euro	125,025	General Director	40,487	3.1
MSF UK	Pound Sterling	91,044	General Director	27,134	3.4
MSF Uruguay	Uruguayan Peso	1,532,827	Fundraising Coordinator	651,156	2.4
MSF USA	US Dollar	257,600	General Director	53,508	4.8
Epicentre	Euro	91,490	General Director	42,283	2.2
Fondation MSF	Euro	87,621	Research Director	45,225	1.9
Shared IT Services	Euro	102,458	General Director	21,242	4.8

5.4.3.2 REMUNERATION OF INTERNATIONAL DIRECTORS AND MANAGERS

In thousands of €

	2022	2021
International President	174	166
Other International Board members	299	359
Executive Management - Secretary General & Executive Directors	413	341

An MSF health promoter helps to mobilise community members in Bentiu camp for displaced people to get vaccinated against hepatitis E. South Sudan, April 2022. © Peter Caton



FINANCES BY COUNTRY

AFGHANISTAN

EXPENSES

In EUR

Personnel costs	21,046,482
Medical and nutrition	9,430,256
Travel and transportation	8,253,697
Office expenses	2,641,749
Logistics and sanitation	2,860,972
Professional services	1,381,391
Communications	626,446
Grants to external partners	620,228
Depreciation and amortisation	840,391
Bank fees and financial expenses	65,020
Taxes	263,314
Others	407,233
Programmes	48,437,179
Indirect supply costs	1,919,762
Field-related expenses	50,356,941

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	50,336,941
Private and other income	50,336,941
Municipalities and regional councils - France	20,000
Public institutional income	20,000
Funding of field-related costs	50,356,941

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,744
International staff	104
Field positions	2,848

ANGOLA

EXPENSES

In EUR

Personnel costs	1,730,955
Medical and nutrition	679,041
Travel and transportation	1,251,865
Office expenses	502,821
Logistics and sanitation	267,265
Professional services	62,390
Communications	221,355
Grants to external partners	7,267
Depreciation and amortisation	3,195
Bank fees and financial expenses	1,605
Taxes	7,718
Others	11,437
Programmes	4,746,914
Indirect supply costs	149,758
Field-related expenses	4,896,672

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	4,896,672
Private and other income	4,896,672
Public institutional income	-
Funding of field-related costs	4,896,672

STAFF INFORMATION

In full-time equivalents

Locally hired staff	41
International staff	18
Field positions	59

ARMENIA

EXPENSES

	<i>In EUR</i>
Personnel costs	765,645
Medical and nutrition	174,790
Travel and transportation	344,550
Office expenses	259,274
Logistics and sanitation	39,284
Professional services	41,260
Communications	84,870
Grants to external partners	84,826
Depreciation and amortisation	1,355
Bank fees and financial expenses	1,082
Taxes	3,391
Others	4,463
Programmes	1,804,788
Indirect supply costs	31,300
Field-related expenses	1,836,088

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	1,836,088
Private and other income	1,836,088
Public institutional income	-
Funding of field-related costs	1,836,088

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	16
International staff	7
Field positions	23

BANGLADESH

EXPENSES

	<i>In EUR</i>
Personnel costs	19,025,227
Medical and nutrition	3,192,742
Travel and transportation	1,847,287
Office expenses	1,575,310
Logistics and sanitation	1,603,066
Professional services	190,220
Communications	277,134
Grants to external partners	40
Depreciation and amortisation	24,951
Bank fees and financial expenses	6,038
Taxes	9,614
Others	276,268
Programmes	28,027,897
Indirect supply costs	298,119
Field-related expenses	28,326,016

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	26,354,481
Private and other income	26,354,481
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,971,535
Public institutional income	1,971,535
Funding of field-related costs	28,326,016

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,978
International staff	64
Field positions	2,043

BELARUS

EXPENSES

	<i>In EUR</i>
Personnel costs	745,535
Medical and nutrition	235,046
Travel and transportation	134,787
Office expenses	95,483
Logistics and sanitation	68,878
Professional services	13,003
Communications	16,002
Grants to external partners	-
Depreciation and amortisation	9,289
Bank fees and financial expenses	2,166
Taxes	62
Others	1,414
Programmes	1,321,665
Indirect supply costs	-
Field related expenses	1,321,665

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	1,321,665
Private and other income	1,321,665
Public institutional income	-
Funding of field-related costs	1,321,665

STAFF INFORMATION

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

BELGIUM

EXPENSES

	<i>In EUR</i>
Personnel costs	2,559,372
Medical and nutrition	81,786
Travel and transportation	81,911
Office expenses	273,984
Logistics and sanitation	55,355
Professional services	23,550
Communications	24,005
Grants to external partners	708,924
Depreciation and amortisation	1,297
Bank fees and financial expenses	189
Taxes	2,675
Others	102,447
Programmes	3,915,495
Indirect supply costs	-
Field related expenses	3,917,490

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	3,917,490
Private and other income	3,917,490
Public institutional income	-
Funding of field-related costs	3,917,490

STAFF INFORMATION

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

BENIN

EXPENSES

In EUR

Personnel costs	619,014
Medical and nutrition	136,805
Travel and transportation	351,830
Office expenses	268,498
Logistics and sanitation	80,685
Professional services	50,849
Communications	69,274
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	874
Taxes	8,565
Others	232
Programmes	1,586,626
Indirect supply costs	31,828
Field-related expenses	1,618,454

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	1,618,454
Private and other income	1,618,454
Public institutional income	-
Funding of field-related costs	1,618,454

STAFF INFORMATION

In full-time equivalents

Locally hired staff	13
International staff	11
Field positions	25

BRAZIL

EXPENSES

In EUR

Personnel costs	1,283,297
Medical and nutrition	321,589
Travel and transportation	240,670
Office expenses	211,907
Logistics and sanitation	33,760
Professional services	60,880
Communications	18,858
Grants to external partners	-
Depreciation and amortisation	757
Bank fees and financial expenses	1,650
Taxes	3,407
Others	52,899
Programmes	2,229,674
Indirect supply costs	247
Field related expenses	2,229,921

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	2,229,921
Private and other income	2,229,921
Public institutional income	-
Funding of field-related costs	2,229,921

STAFF INFORMATION

In full-time equivalents

Locally hired staff	44
International staff	9
Field positions	53

BURKINA FASO

EXPENSES

In EUR

Personnel costs	13,441,176
Medical and nutrition	4,237,168
Travel and transportation	3,217,685
Office expenses	2,302,982
Logistics and sanitation	2,102,619
Professional services	86,261
Communications	688,669
Grants to external partners	53,266
Depreciation and amortisation	12,146
Bank fees and financial expenses	43,098
Taxes	38,205
Others	98,975
Programmes	26,322,250
Indirect supply costs	444,487
Field related expenses	26,766,736

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	26,766,736
Private and other income	26,766,736
Public institutional income	-
Funding of field-related costs	26,766,736

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,081
International staff	95
Field positions	1,176

BURUNDI

EXPENSES

In EUR

Personnel costs	2,119,325
Medical and nutrition	1,078,511
Travel and transportation	670,938
Office expenses	446,053
Logistics and sanitation	289,336
Professional services	184,989
Communications	87,783
Grants to external partners	238,220
Depreciation and amortisation	1,621
Bank fees and financial expenses	8,581
Taxes	4,473
Others	-420,085
Programmes	4,709,745
Indirect supply costs	172,557
Field related expenses	4,882,302

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	4,882,302
Private and other income	4,882,302
Public institutional income	-
Funding of field-related costs	4,882,302

STAFF INFORMATION

In full-time equivalents

Locally hired staff	151
International staff	13
Field positions	164

CAMEROON

EXPENSES

In EUR

Personnel costs	8,429,266
Medical and nutrition	2,246,817
Travel and transportation	1,539,340
Office expenses	1,285,857
Logistics and sanitation	807,121
Professional services	372,974
Communications	407,622
Grants to external partners	188,003
Depreciation and amortisation	6,724
Bank fees and financial expenses	45,465
Taxes	4,846
Others	216,813
Programmes	15,550,847
Indirect supply costs	6,163
Field related expenses	15,557,011

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	15,557,011
Private and other income	15,557,011
Public institutional income	-
Funding of field-related costs	15,557,011

STAFF INFORMATION

In full-time equivalents

Locally hired staff	410
International staff	47
Field positions	457

CENTRAL AFRICAN REPUBLIC

EXPENSES

In EUR

Personnel costs	29,691,760
Medical and nutrition	11,197,768
Travel and transportation	13,425,897
Office expenses	5,089,160
Logistics and sanitation	3,838,446
Professional services	457,602
Communications	1,776,251
Grants to external partners	116,133
Depreciation and amortisation	973,801
Bank fees and financial expenses	237,596
Taxes	154,814
Others	680,404
Programmes	67,639,632
Indirect supply costs	2,157,383
Field related expenses	69,797,015

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	67,971,519
Private and other income	67,971,519
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,825,496
Public institutional income	1,825,496
Funding of field-related costs	69,797,015

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,536
International staff	259
Field positions	2,795

CHAD

EXPENSES

	<i>In EUR</i>
Personnel costs	11,738,894
Medical and nutrition	6,162,603
Travel and transportation	6,531,715
Office expenses	2,332,711
Logistics and sanitation	3,917,575
Professional services	88,480
Communications	847,526
Grants to external partners	6,561
Depreciation and amortisation	45,571
Bank fees and financial expenses	71,546
Taxes	7,472
Others	200,821
Programmes	31,951,477
Indirect supply costs	836,316
Field related expenses	32,787,793

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	31,035,317
Private and other income	31,035,317
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,752,476
Public institutional income	1,752,476
Funding of field-related costs	32,787,793

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	765
International staff	118
Field positions	883

COLOMBIA

EXPENSES

	<i>In EUR</i>
Personnel costs	1,831,503
Medical and nutrition	183,742
Travel and transportation	375,738
Office expenses	279,687
Logistics and sanitation	28,343
Professional services	39,887
Communications	70,110
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	4,094
Taxes	13,713
Others	1,689
Programmes	2,828,506
Indirect supply costs	34
Field related expenses	2,828,540

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	2,025,322
Private and other income	2,025,322
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	803,218
Public institutional income	803,218
Funding of field-related costs	2,828,540

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	62
International staff	20
Field positions	82

CÔTE D'IVOIRE

EXPENSES

In EUR

Personnel costs	1,188,736
Medical and nutrition	348,250
Travel and transportation	381,747
Office expenses	457,860
Logistics and sanitation	124,815
Professional services	42,657
Communications	49,444
Grants to external partners	7
Depreciation and amortisation	-
Bank fees and financial expenses	1,096
Taxes	2,020
Others	37,991
Programmes	2,634,623
Indirect supply costs	23,094
Field related expenses	2,657,717

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	2,657,717
Private and other income	2,657,717
Public institutional income	-
Funding of field-related costs	2,657,717

STAFF INFORMATION

In full-time equivalents

Locally hired staff	86
International staff	17
Field positions	103

DEMOCRATIC REPUBLIC OF CONGO

EXPENSES

In EUR

Personnel costs	53,570,502
Medical and nutrition	22,478,915
Travel and transportation	19,497,155
Office expenses	8,921,613
Logistics and sanitation	7,156,282
Professional services	(207,128)
Communications	2,998,721
Grants to external partners	645,538
Depreciation and amortisation	59,688
Bank fees and financial expenses	765,368
Taxes	216,898
Others	(2,700,678)
Programmes	113,402,873
Indirect supply costs	2,626,777
Field related expenses	116,029,650

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	111,306,680
Private and other income	111,306,680
Swiss Agency for Development and Cooperation Department (DDC)	3,262,573
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,460,397
Public institutional income	4,722,970
Funding of field-related costs	116,029,650

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,381
International staff	289
Field positions	2,670

EGYPT

EXPENSES

	<i>In EUR</i>
Personnel costs	1,989,298
Medical and nutrition	666,333
Travel and transportation	169,802
Office expenses	485,770
Logistics and sanitation	56,554
Professional services	53,119
Communications	167,642
Grants to external partners	-
Depreciation and amortisation	1,189
Bank fees and financial expenses	911
Taxes	3,680
Others	84,663
Programmes	3,678,961
Indirect supply costs	1,888
Field related expenses	3,680,849

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	3,680,849
Private and other income	3,680,849
Public institutional income	-
Funding of field-related costs	3,680,849

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	136
International staff	17
Field positions	152

ESWATINI*

EXPENSES

	<i>In EUR</i>
Personnel costs	2,049,079
Medical and nutrition	1,209,253
Travel and transportation	593,895
Office expenses	426,255
Logistics and sanitation	212,689
Professional services	30,853
Communications	106,908
Grants to external partners	11,868
Depreciation and amortisation	4,132
Bank fees and financial expenses	5,517
Taxes	8,617
Others	15,225
Programmes	4,674,292
Indirect supply costs	90,234
Field related expenses	4,764,525

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	2,773,900
Private and other income	2,773,900
Swiss Agency for Development and Cooperation Department (DDC)	1,990,625
Public institutional income	1,990,625
Funding of field-related costs	4,764,525

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	111
International staff	12
Field positions	123

ETHIOPIA

EXPENSES

In EUR

Personnel costs	8,000,214
Medical and nutrition	4,629,820
Travel and transportation	5,158,425
Office expenses	1,674,818
Logistics and sanitation	2,452,223
Professional services	125,174
Communications	495,930
Grants to external partners	68,491
Depreciation and amortisation	21,820
Bank fees and financial expenses	1,091
Taxes	917
Others	327,392
Programmes	22,956,315
Indirect supply costs	479,928
Field related expenses	23,436,243

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	23,436,243
Private and other income	23,436,243
Public institutional income	-
Funding of field-related costs	23,436,243

STAFF INFORMATION

In full-time equivalents

Locally hired staff	772
International staff	42
Field positions	814

*Formerly Swaziland

FRANCE

EXPENSES

In EUR

Personnel costs	4,101,389
Medical and nutrition	531,546
Travel and transportation	170,652
Office expenses	898,498
Logistics and sanitation	36,995
Professional services	108,290
Communications	43,228
Grants to external partners	2,346
Depreciation and amortisation	-
Bank fees and financial expenses	1,236
Taxes	63,694
Others	61,265
Programmes	6,019,139
Indirect supply costs	8,264
Field related expenses	6,027,403

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	5,867,166
Private and other income	5,867,166
Other governments or public institutions	160,237
Public institutional income	160,237
Funding of field-related costs	6,027,403

STAFF INFORMATION

In full-time equivalents

Locally hired staff	14
International staff	24
Field positions	38

GREECE

EXPENSES

	<i>In EUR</i>
Personnel costs	6,245,767
Medical and nutrition	352,617
Travel and transportation	467,376
Office expenses	963,663
Logistics and sanitation	212,378
Professional services	405,238
Communications	202,256
Grants to external partners	14,394
Depreciation and amortisation	5,765
Bank fees and financial expenses	4,145
Taxes	856
Others	85,023
Programmes	8,959,478
Indirect supply costs	11,297
Field related expenses	8,970,775

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	8,970,775
Private and other income	8,970,775
Public institutional income	-
Funding of field-related costs	8,970,775

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	186
International staff	24
Field positions	210

GUATEMALA

EXPENSES

	<i>In EUR</i>
Personnel costs	1,793,300
Medical and nutrition	299,373
Travel and transportation	359,049
Office expenses	341,831
Logistics and sanitation	168,968
Professional services	44,346
Communications	54,806
Grants to external partners	5,849
Depreciation and amortisation	2,621
Bank fees and financial expenses	-
Taxes	814
Others	17,527
Programmes	3,088,484
Indirect supply costs	24,154
Field related expenses	3,112,639

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	2,868,787
Private and other income	2,868,787
Municipalities and regional councils – Switzerland	243,852
Public institutional income	243,852
Funding of field-related costs	3,112,639

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	64
International staff	9
Field positions	73

GUINEA

EXPENSES

In EUR

Personnel costs	3,570,803
Medical and nutrition	2,221,201
Travel and transportation	981,930
Office expenses	950,758
Logistics and sanitation	530,609
Professional services	36,014
Communications	197,722
Grants to external partners	185,684
Depreciation and amortisation	3,134
Bank fees and financial expenses	6,190
Taxes	21,268
Others	273,271
Programmes	8,978,584
Indirect supply costs	399,793
Field related expenses	9,378,377

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	9,378,377
Private and other income	9,378,377
Public institutional income	-
Funding of field-related costs	9,378,377

STAFF INFORMATION

In full-time equivalents

Locally hired staff	264
International staff	25
Field positions	289

HAITI

EXPENSES

In EUR

Personnel costs	22,179,259
Medical and nutrition	7,644,479
Travel and transportation	7,827,106
Office expenses	4,182,451
Logistics and sanitation	5,343,005
Professional services	115,462
Communications	686,533
Grants to external partners	169,408
Depreciation and amortisation	29,706
Bank fees and financial expenses	41,596
Taxes	9,105
Others	501,778
Programmes	48,729,888
Indirect supply costs	1,642,883
Field related expenses	50,372,771

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	50,352,321
Private and other income	50,352,321
Municipalities and regional councils - France	20,450
Public institutional income	20,450
Funding of field-related costs	50,372,771

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,584
International staff	102
Field positions	1,686

HONDURAS

EXPENSES

	<i>In EUR</i>
Personnel costs	2,318,605
Medical and nutrition	330,955
Travel and transportation	519,049
Office expenses	573,847
Logistics and sanitation	139,452
Professional services	40,465
Communications	91,280
Grants to external partners	5,839
Depreciation and amortisation	3,461
Bank fees and financial expenses	9,049
Taxes	5,498
Others	25,071
Programmes	4,062,571
Indirect supply costs	39,125
Field related expenses	4,101,697

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	3,736,598
Private and other income	3,736,598
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	365,099
Public institutional income	365,099
Funding of field-related costs	4,101,697

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	111
International staff	11
Field positions	121

INDIA

EXPENSES

	<i>In EUR</i>
Personnel costs	8,379,679
Medical and nutrition	3,821,628
Travel and transportation	1,048,553
Office expenses	1,042,024
Logistics and sanitation	667,083
Professional services	673,295
Communications	183,802
Grants to external partners	25
Depreciation and amortisation	25,167
Bank fees and financial expenses	4,130
Taxes	(6,930)
Others	(390,147)
Programmes	15,448,308
Indirect supply costs	50,699
Field related expenses	15,499,007

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	15,339,295
Private and other income	15,339,295
International Drug Purchase Facility (UNITAID)	159,712
Public institutional income	159,712
Funding of field-related costs	15,499,007

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	709
International staff	26
Field positions	735

INDONESIA

EXPENSES

	<i>In EUR</i>
Personnel costs	722,922
Medical and nutrition	89,770
Travel and transportation	70,321
Office expenses	195,322
Logistics and sanitation	28,451
Professional services	58,769
Communications	32,906
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	949
Taxes	1,109
Others	1,122
Programmes	1,201,641
Indirect supply costs	-
Field related expenses	1,201,641

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	1,201,641
Private and other income	1,201,641
Public institutional income	-
Funding of field-related costs	1,201,641

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	43
International staff	2
Field positions	45

IRAN

EXPENSES

	<i>In EUR</i>
Personnel costs	2,535,060
Medical and nutrition	407,609
Travel and transportation	147,765
Office expenses	(339,282)
Logistics and sanitation	146,314
Professional services	17,088
Communications	102,415
Grants to external partners	2,045
Depreciation and amortisation	-
Bank fees and financial expenses	14,424
Taxes	13
Others	6,469
Programmes	3,039,919
Indirect supply costs	1,180
Field related expenses	3,041,099

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	3,041,099
Private and other income	3,041,099
Public institutional income	-
Funding of field-related costs	3,041,099

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	94
International staff	14
Field positions	108

IRAQ

EXPENSES

In EUR

Personnel costs	18,283,894
Medical and nutrition	8,779,508
Travel and transportation	1,907,736
Office expenses	2,381,260
Logistics and sanitation	1,198,438
Professional services	277,745
Communications	473,682
Grants to external partners	19,383
Depreciation and amortisation	24,281
Bank fees and financial expenses	270,013
Taxes	3,903
Others	297,967
Programmes	33,917,810
Indirect supply costs	460,586
Field related expenses	34,378,395

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	34,318,677
Private and other income	34,318,677
Municipalities and regional councils Switzerland	59,719
Public institutional income	59,719
Funding of field-related costs	34,378,395

STAFF INFORMATION

In full-time equivalents

Locally hired staff	790
International staff	95
Field positions	885

ITALY

EXPENSES

In EUR

Personnel costs	1,920,841
Medical and nutrition	62,228
Travel and transportation	112,516
Office expenses	285,142
Logistics and sanitation	24,591
Professional services	164,775
Communications	28,531
Grants to external partners	24,000
Depreciation and amortisation	865
Bank fees and financial expenses	548
Taxes	1,607
Others	162,629
Programmes	2,788,273
Indirect supply costs	-
Field related expenses	2,788,273

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	2,788,273
Private and other income	2,788,273
Public institutional income	-
Funding of field-related costs	2,788,273

STAFF INFORMATION

In full-time equivalents

Locally hired staff	24
International staff	1
Field positions	25

JORDAN

EXPENSES

In EUR

Personnel costs	7,942,107
Medical and nutrition	2,808,700
Travel and transportation	289,099
Office expenses	3,207,773
Logistics and sanitation	225,172
Professional services	136,490
Communications	87,654
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	6,399
Taxes	(4,283)
Others	64,659
Programmes	14,763,770
Indirect supply costs	3,924
Field related expenses	14,767,694

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	14,767,694
Private and other income	14,767,694
Public institutional income	-
Funding of field-related costs	14,767,694

STAFF INFORMATION

In full-time equivalents

Locally hired staff	223
International staff	18
Field positions	241

KENYA

EXPENSES

In EUR

Personnel costs	13,164,597
Medical and nutrition	3,545,670
Travel and transportation	2,002,511
Office expenses	2,117,648
Logistics and sanitation	801,783
Professional services	502,280
Communications	448,409
Grants to external partners	390,422
Depreciation and amortisation	14,357
Bank fees and financial expenses	35,107
Taxes	24,452
Others	251,391
Programmes	23,298,627
Indirect supply costs	295,501
Field related expenses	23,594,129

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	23,594,129
Private and other income	23,594,129
Public institutional income	-
Funding of field-related costs	23,594,129

STAFF INFORMATION

In full-time equivalents

Locally hired staff	720
International staff	64
Field positions	784

KIRIBATI

EXPENSES

In EUR

Personnel costs	318,837
Medical and nutrition	70,009
Travel and transportation	87,636
Office expenses	66,731
Logistics and sanitation	27,488
Professional services	4,311
Communications	35,605
Grants to external partners	871
Depreciation and amortisation	517
Bank fees and financial expenses	59
Taxes	84
Others	2,115
Programmes	614,262
Indirect supply costs	187
Field related expenses	614,449

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	614,449
Private and other income	614,449
Public institutional income	-
Funding of field-related costs	614,449

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2
International staff	4
Field positions	5

KYRGYZSTAN

EXPENSES

In EUR

Personnel costs	1,823,342
Medical and nutrition	389,728
Travel and transportation	282,293
Office expenses	356,640
Logistics and sanitation	235,002
Professional services	159,040
Communications	96,962
Grants to external partners	4,790
Depreciation and amortisation	2,840
Bank fees and financial expenses	2,316
Taxes	1,008
Others	15,396
Programmes	3,369,358
Indirect supply costs	54,429
Field related expenses	3,423,786

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	3,423,786
Private and other income	3,423,786
Public institutional income	-
Funding of field-related costs	3,423,786

STAFF INFORMATION

In full-time equivalents

Locally hired staff	77
International staff	17
Field positions	94

LEBANON

EXPENSES

In EUR

Personnel costs	16,237,980
Medical and nutrition	4,337,424
Travel and transportation	1,326,455
Office expenses	1,516,714
Logistics and sanitation	764,972
Professional services	770,564
Communications	248,188
Grants to external partners	18,965
Depreciation and amortisation	13,023
Bank fees and financial expenses	47,633
Taxes	50,517
Others	267,556
Programmes	25,599,990
Indirect supply costs	385,352
Field related expenses	25,985,342

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	24,310,903
Private and other income	24,310,903
Swiss Agency for Development and Cooperation Department (DDC)	1,662,172
Municipalities and regional councils Switzerland	12,267
Public institutional income	1,674,439
Funding of field-related costs	25,985,342

STAFF INFORMATION

In full-time equivalents

Locally hired staff	592
International staff	84
Field positions	676

LIBERIA

EXPENSES

In EUR

Personnel costs	4,578,353
Medical and nutrition	715,174
Travel and transportation	752,799
Office expenses	(667,009)
Logistics and sanitation	375,107
Professional services	30,182
Communications	92,221
Grants to external partners	799
Depreciation and amortisation	-
Bank fees and financial expenses	34,260
Taxes	11,622
Others	27,785
Programmes	5,951,293
Indirect supply costs	84,462
Field related expenses	6,035,755

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	6,035,755
Private and other income	6,035,755
Public institutional income	-
Funding of field-related costs	6,035,755

STAFF INFORMATION

In full-time equivalents

Locally hired staff	238
International staff	21
Field positions	258

LIBYA

EXPENSES

	<i>In EUR</i>
Personnel costs	6,866,774
Medical and nutrition	2,584,569
Travel and transportation	620,304
Office expenses	706,336
Logistics and sanitation	447,664
Professional services	150,741
Communications	120,119
Grants to external partners	-
Depreciation and amortisation	4,644
Bank fees and financial expenses	7,063
Taxes	2,394
Others	(2,429)
Programmes	11,508,179
Indirect supply costs	12,677
Field related expenses	11,520,856

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	11,520,856
Private and other income	11,520,856
Public institutional income	-
Funding of field-related costs	11,520,856

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	191
International staff	32
Field positions	222

LITHUANIA

EXPENSES

	<i>In EUR</i>
Personnel costs	554,409
Medical and nutrition	38,393
Travel and transportation	77,354
Office expenses	115,086
Logistics and sanitation	61,689
Professional services	218,589
Communications	16,265
Grants to external partners	-
Depreciation and amortisation	4,644
Bank fees and financial expenses	432
Taxes	-
Others	(11)
Programmes	1,086,850
Indirect supply costs	-
Field related expenses	1,086,850

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	1,086,850
Private and other income	1,086,850
Public institutional income	-
Funding of field-related costs	1,086,850

STAFF INFORMATION

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

MADAGASCAR

EXPENSES

	<i>In EUR</i>
Personnel costs	2,280,864
Medical and nutrition	811,332
Travel and transportation	1,578,446
Office expenses	526,470
Logistics and sanitation	778,464
Professional services	45,383
Communications	151,315
Grants to external partners	6,915
Depreciation and amortisation	2,807
Bank fees and financial expenses	7,218
Taxes	7,915
Others	13,214
Programmes	6,210,342
Indirect supply costs	171,756
Field related expenses	6,382,098

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	6,248,415
Private and other income	6,248,415
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	133,683
Public institutional income	133,683
Funding of field-related costs	6,382,098

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	100
International staff	29
Field positions	130

MALAWI

EXPENSES

	<i>In EUR</i>
Personnel costs	5,306,000
Medical and nutrition	1,776,466
Travel and transportation	1,048,958
Office expenses	591,000
Logistics and sanitation	337,223
Professional services	48,783
Communications	173,539
Grants to external partners	370,278
Depreciation and amortisation	-
Bank fees and financial expenses	14,673
Taxes	7,776
Others	151,569
Programmes	9,826,265
Indirect supply costs	209,195
Field related expenses	10,035,460

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	10,035,460
Private and other income	10,035,460
Public institutional income	-
Funding of field-related costs	10,035,460

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	400
International staff	32
Field positions	432

MALAYSIA

EXPENSES

	<i>In EUR</i>
Personnel costs	1,529,446
Medical and nutrition	1,329,941
Travel and transportation	148,642
Office expenses	155,971
Logistics and sanitation	243,729
Professional services	127,063
Communications	33,754
Grants to external partners	8,686
Depreciation and amortisation	4,644
Bank fees and financial expenses	-2,097
Taxes	61,164
Others	4,731
Programmes	3,645,674
Indirect supply costs	-
Field related expenses	3,645,674

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	3,645,674
Private and other income	3,645,674
Public institutional income	-
Funding of field-related costs	3,645,674

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	70
International staff	6
Field positions	75

MALI

EXPENSES

	<i>In EUR</i>
Personnel costs	15,722,013
Medical and nutrition	5,737,053
Travel and transportation	3,431,420
Office expenses	2,587,821
Logistics and sanitation	1,659,738
Professional services	106,201
Communications	838,151
Grants to external partners	249
Depreciation and amortisation	2,810
Bank fees and financial expenses	32,494
Taxes	26,078
Others	380,868
Programmes	30,524,896
Indirect supply costs	625,407
Field related expenses	31,150,303

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	31,150,303
Private and other income	31,150,303
Public institutional income	-
Funding of field-related costs	31,150,303

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,289
International staff	113
Field positions	1,403

MEXICO

EXPENSES

	<i>In EUR</i>
Personnel costs	5,658,499
Medical and nutrition	885,850
Travel and transportation	881,823
Office expenses	1,253,949
Logistics and sanitation	322,622
Professional services	82,901
Communications	269,160
Grants to external partners	6,506
Depreciation and amortisation	3,561
Bank fees and financial expenses	226
Taxes	30,080
Others	10,980
Programmes	9,406,156
Indirect supply costs	3,214
Field related expenses	9,409,370

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	9,409,370
Private and other income	9,409,370
Public institutional income	-
Funding of field-related costs	9,409,370

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	176
International staff	39
Field positions	215

MOZAMBIQUE

EXPENSES

	<i>In EUR</i>
Personnel costs	9,743,637
Medical and nutrition	2,715,131
Travel and transportation	4,892,790
Office expenses	2,631,679
Logistics and sanitation	3,397,281
Professional services	145,139
Communications	474,172
Grants to external partners	23,360
Depreciation and amortisation	7,400
Bank fees and financial expenses	15,847
Taxes	11,270
Others	110,477
Programmes	24,168,181
Indirect supply costs	539,762
Field related expenses	24,707,944

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	24,707,944
Private and other income	24,707,944
Public institutional income	-
Funding of field-related costs	24,707,944

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	580
International staff	79
Field positions	660

MYANMAR

EXPENSES

In EUR

Personnel costs	8,368,287
Medical and nutrition	3,868,152
Travel and transportation	1,608,419
Office expenses	1,021,020
Logistics and sanitation	848,094
Professional services	76,058
Communications	384,822
Grants to external partners	170,233
Depreciation and amortisation	30,192
Bank fees and financial expenses	29,756
Taxes	652
Others	117,959
Programmes	16,523,643
Indirect supply costs	53,635
Field related expenses	16,577,278

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	15,377,512
Private and other income	15,377,512
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	1,199,766
Public institutional income	1,199,766
Funding of field-related costs	16,577,278

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,312
International staff	29
Field positions	1,340

NIGER

EXPENSES

In EUR

Personnel costs	17,481,253
Medical and nutrition	11,487,684
Travel and transportation	5,166,179
Office expenses	3,333,810
Logistics and sanitation	2,928,153
Professional services	150,281
Communications	1,169,796
Grants to external partners	247,102
Depreciation and amortisation	12,413
Bank fees and financial expenses	33,607
Taxes	207,546
Others	364,993
Programmes	42,582,815
Indirect supply costs	1,441,492
Field related expenses	44,024,307

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	43,837,567
Private and other income	43,837,567
Municipalities and regional councils - Switzerland	154,273
Other governments or public institutions	32,466
Public institutional income	186,739
Funding of field-related costs	44,024,307

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,340
International staff	134
Field positions	1,474

NIGERIA

EXPENSES

In EUR

Personnel costs	39,621,966
Medical and nutrition	21,770,884
Travel and transportation	11,012,356
Office expenses	5,628,522
Logistics and sanitation	8,591,392
Professional services	390,257
Communications	1,362,626
Grants to external partners	55,872
Depreciation and amortisation	1,695,175
Bank fees and financial expenses	37,965
Taxes	58,961
Others	756,036
Programmes	90,982,012
Indirect supply costs	2,547,653
Field related expenses	93,529,665

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	93,528,184
Private and other income	93,528,184
Municipalities and regional councils - Switzerland	1,481
Public institutional income	1,481
Funding of field-related costs	93,529,665

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,624
International staff	206
Field positions	2,830

PAKISTAN

EXPENSES

In EUR

Personnel costs	9,703,008
Medical and nutrition	4,239,510
Travel and transportation	3,805,215
Office expenses	1,784,499
Logistics and sanitation	5,542,665
Professional services	94,252
Communications	292,938
Grants to external partners	2,311
Depreciation and amortisation	31,287
Bank fees and financial expenses	6,086
Taxes	12,385
Others	166,379
Programmes	25,680,533
Indirect supply costs	699,233
Field related expenses	26,379,766

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	26,264,708
Private and other income	26,264,708
Municipalities and regional councils - Switzerland	115,058
Public institutional income	115,058
Funding of field-related costs	26,379,766

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,244
International staff	60
Field positions	1,304

PALESTINE

EXPENSES

In EUR

Personnel costs	12,517,556
Medical and nutrition	3,531,191
Travel and transportation	1,163,035
Office expenses	1,923,235
Logistics and sanitation	238,947
Professional services	104,198
Communications	258,097
Grants to external partners	118,945
Depreciation and amortisation	1,837
Bank fees and financial expenses	23,450
Taxes	30,492
Others	223,975
Programmes	20,134,958
Indirect supply costs	151,563
Field related expenses	20,286,521

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	20,286,521
Private and other income	20,286,521
Public institutional income	-
Funding of field-related costs	20,286,521

STAFF INFORMATION

In full-time equivalents

Locally hired staff	315
International staff	53
Field positions	367

PANAMA

EXPENSES

In EUR

Personnel costs	846,542
Medical and nutrition	318,295
Travel and transportation	115,095
Office expenses	117,748
Logistics and sanitation	42,866
Professional services	18,008
Communications	13,173
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	4,058
Taxes	25,125
Others	619
Programmes	1,501,529
Indirect supply costs	-
Field related expenses	1,501,529

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	1,501,529
Private and other income	1,501,529
Public institutional income	-
Funding of field-related costs	1,501,529

STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	13
Field positions	13

PAPUA NEW GUINEA

EXPENSES

In EUR

Personnel costs	1,694,252
Medical and nutrition	266,839
Travel and transportation	293,307
Office expenses	476,509
Logistics and sanitation	164,958
Professional services	25,471
Communications	122,463
Grants to external partners	231
Depreciation and amortisation	0
Bank fees and financial expenses	2,763
Taxes	17,124
Others	6,065
Programmes	3,069,982
Indirect supply costs	52,299
Field related expenses	3,122,281

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	3,122,281
Private and other income	3,122,281
Public institutional income	-
Funding of field-related costs	3,122,281

STAFF INFORMATION

In full-time equivalents

Locally hired staff	91
International staff	14
Field positions	106

PERU

EXPENSES

In EUR

Personnel costs	1,225,319
Medical and nutrition	174,555
Travel and transportation	188,004
Office expenses	189,041
Logistics and sanitation	24,078
Professional services	27,541
Communications	9,557
Grants to external partners	6
Depreciation and amortisation	-
Bank fees and financial expenses	79,650
Taxes	31,945
Others	2,772
Programmes	1,952,468
Indirect supply costs	167
Field related expenses	1,952,635

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	1,952,635
Private and other income	1,952,635
Public institutional income	-
Funding of field-related costs	1,952,635

STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	7
Field positions	7

PHILIPPINES

EXPENSES

In EUR

Personnel costs	1,701,547
Medical and nutrition	464,864
Travel and transportation	358,101
Office expenses	391,102
Logistics and sanitation	696,474
Professional services	16,300
Communications	46,393
Grants to external partners	(24,108)
Depreciation and amortisation	-
Bank fees and financial expenses	1,222
Taxes	2,499
Others	11,412
Programmes	3,665,806
Indirect supply costs	3,952
Field related expenses	3,669,758

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	2,909,353
Private and other income	2,909,353
International Drug Purchase Facility (UNITAID)	760,405
Public institutional income	760,405
Funding of field-related costs	3,669,758

STAFF INFORMATION

In full-time equivalents

Locally hired staff	79
International staff	11
Field positions	90

POLAND

EXPENSES

In EUR

Personnel costs	560,125
Medical and nutrition	11,403
Travel and transportation	159,181
Office expenses	153,387
Logistics and sanitation	97,581
Professional services	73,465
Communications	45,398
Grants to external partners	911
Depreciation and amortisation	539
Bank fees and financial expenses	5,143
Taxes	11,772
Others	1,402
Programmes	1,120,307
Indirect supply costs	49,773
Field related expenses	1,170,080

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	1,170,080
Private and other income	1,170,080
Public institutional income	-
Funding of field-related costs	1,170,080

STAFF INFORMATION

In full-time equivalents

Locally hired staff	3
International staff	8
Field positions	11

RUSSIAN FEDERATION

EXPENSES

In EUR

Personnel costs	1,448,988
Medical and nutrition	1,316,619
Travel and transportation	185,028
Office expenses	200,525
Logistics and sanitation	349,582
Professional services	97,436
Communications	79,008
Grants to external partners	312,860
Depreciation and amortisation	4,644
Bank fees and financial expenses	11,365
Taxes	100
Others	1,706
Programmes	4,007,861
Indirect supply costs	16,786
Field related expenses	4,024,647

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	4,024,647
Private and other income	4,024,647
Public institutional income	-
Funding of field-related costs	4,024,647

STAFF INFORMATION

In full-time equivalents

Locally hired staff	25
International staff	17
Field positions	42

SEARCH AND RESCUE OPERATIONS

EXPENSES

In EUR

Personnel costs	1,191,448
Medical and nutrition	608,267
Travel and transportation	2,127,056
Office expenses	175,168
Logistics and sanitation	531,580
Professional services	4,089,885
Communications	100,301
Grants to external partners	70,000
Depreciation and amortisation	-
Bank fees and financial expenses	620
Taxes	352
Others	5,672
Programmes	8,900,349
Indirect supply costs	-
Field related expenses	8,900,349

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	8,900,349
Private and other income	8,900,349
Public institutional income	-
Funding of field-related costs	8,900,349

STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	17
Field positions	17

SERBIA

EXPENSES

	<i>In EUR</i>
Personnel costs	445,948
Medical and nutrition	48,227
Travel and transportation	94,980
Office expenses	119,748
Logistics and sanitation	59,229
Professional services	22,616
Communications	10,416
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	2,453
Taxes	1,800
Others	43
Programmes	805,460
Indirect supply costs	-
Field-related expenses	805,460

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	805,460
Private and other income	805,460
Public institutional income	-
Funding of field-related costs	805,460

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	7
International staff	13
Field positions	20

SIERRA LEONE

EXPENSES

	<i>In EUR</i>
Personnel costs	9,454,845
Medical and nutrition	2,985,747
Travel and transportation	3,553,273
Office expenses	1,644,701
Logistics and sanitation	1,345,545
Professional services	46,674
Communications	382,250
Grants to external partners	2,127
Depreciation and amortisation	342,834
Bank fees and financial expenses	24,632
Taxes	26,145
Others	260,838
Programmes	20,069,611
Indirect supply costs	406,375
Field related expenses	20,475,986

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	20,475,986
Private and other income	20,475,986
Public institutional income	-
Funding of field-related costs	20,475,986

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,346
International staff	102
Field positions	1,448

SOMALIA

EXPENSES

In EUR

Personnel costs	5,053,635
Medical and nutrition	12,477,905
Travel and transportation	4,841,110
Office expenses	1,508,547
Logistics and sanitation	952,923
Professional services	96,950
Communications	247,720
Grants to external partners	217,636
Depreciation and amortisation	15,412
Bank fees and financial expenses	203,102
Taxes	2,438
Others	28,656
Programmes	25,646,033
Indirect supply costs	252,389
Field related expenses	25,898,422

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	25,898,422
Private and other income	25,898,422
Public institutional income	-
Funding of field-related costs	25,898,422

STAFF INFORMATION

In full-time equivalents

Locally hired staff	91
International staff	48
Field positions	139

SOUTH AFRICA

EXPENSES

In EUR

Personnel costs	4,751,471
Medical and nutrition	156,989
Travel and transportation	283,808
Office expenses	422,318
Logistics and sanitation	278,123
Professional services	176,857
Communications	112,881
Grants to external partners	1,037,371
Depreciation and amortisation	2,161
Bank fees and financial expenses	2,188
Taxes	4,534
Others	154,310
Programmes	7,383,011
Indirect supply costs	1,341
Field related expenses	7,384,352

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	7,384,352
Private and other income	7,384,352
Public institutional income	-
Funding of field-related costs	7,384,352

STAFF INFORMATION

In full-time equivalents

Locally hired staff	114
International staff	5
Field positions	119

SOUTH SUDAN

EXPENSES

In EUR

Personnel costs	58,271,936
Medical and nutrition	10,207,293
Travel and transportation	20,006,928
Office expenses	8,567,858
Logistics and sanitation	10,842,916
Professional services	525,735
Communications	1,857,626
Grants to external partners	39,389
Depreciation and amortisation	58,015
Bank fees and financial expenses	931,895
Taxes	137,505
Others	675,054
Programmes	112,122,149
Indirect supply costs	2,032,339
Field related expenses	114,154,488

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	112,305,304
Private and other income	112,305,304
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,825,496
Municipalities and regional councils - Switzerland	23,688
Public institutional income	1,849,184
Funding of field-related costs	114,154,488

STAFF INFORMATION

In full-time equivalents

Locally hired staff	3,150
International staff	310
Field positions	3,460

SUDAN

EXPENSES

In EUR

Personnel costs	24,739,499
Medical and nutrition	6,799,717
Travel and transportation	7,696,247
Office expenses	3,485,036
Logistics and sanitation	4,917,977
Professional services	276,078
Communications	986,767
Grants to external partners	133,219
Depreciation and amortisation	20,841
Bank fees and financial expenses	16,940
Taxes	9,171
Others	190,144
Programmes	49,271,634
Indirect supply costs	812,233
Field related expenses	50,083,867

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	49,785,273
Private and other income	49,785,273
Municipalities and regional councils - Switzerland	298,594
Public institutional income	298,594
Funding of field-related costs	50,083,867

STAFF INFORMATION

In full-time equivalents

Locally hired staff	936
International staff	169
Field positions	1,104

SYRIA

EXPENSES

In EUR

Personnel costs	13,569,443
Medical and nutrition	11,083,561
Travel and transportation	2,935,712
Office expenses	1,574,016
Logistics and sanitation	4,311,855
Professional services	76,231
Communications	340,771
Grants to external partners	1,670,791
Depreciation and amortisation	27,113
Bank fees and financial expenses	709,926
Taxes	661
Others	290,285
Programmes	36,590,365
Indirect supply costs	862,277
Field related expenses	37,452,642

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	37,452,642
Private and other income	37,452,642
Public institutional income	-
Funding of field-related costs	37,452,642

STAFF INFORMATION

In full-time equivalents

Locally hired staff	705
International staff	61
Field positions	765

TAJIKISTAN

EXPENSES

In EUR

Personnel costs	2,093,907
Medical and nutrition	525,838
Travel and transportation	363,258
Office expenses	245,992
Logistics and sanitation	225,146
Professional services	15,656
Communications	79,457
Grants to external partners	-
Depreciation and amortisation	9,289
Bank fees and financial expenses	8,037
Taxes	855
Others	13,055
Programmes	3,580,490
Indirect supply costs	6,222
Field related expenses	3,586,712

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	3,586,712
Private and other income	3,586,712
Public institutional income	-
Funding of field-related costs	3,586,712

STAFF INFORMATION

In full-time equivalents

Locally hired staff	147
International staff	19
Field positions	166

TANZANIA

EXPENSES

In EUR

Personnel costs	1,856,208
Medical and nutrition	1,374,375
Travel and transportation	909,699
Office expenses	689,234
Logistics and sanitation	275,442
Professional services	100,289
Communications	166,778
Grants to external partners	9,529
Depreciation and amortisation	5,647
Bank fees and financial expenses	2,494
Taxes	240,099
Others	12,029
Programmes	5,641,824
Indirect supply costs	178,737
Field related expenses	5,820,561

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	5,820,561
Private and other income	5,820,561
Public institutional income	-
Funding of field-related costs	5,820,561

STAFF INFORMATION

In full-time equivalents

Locally hired staff	167
International staff	17
Field positions	184

THAILAND

EXPENSES

In EUR

Personnel costs	1,283,755
Medical and nutrition	522,498
Travel and transportation	204,705
Office expenses	222,670
Logistics and sanitation	96,756
Professional services	140,072
Communications	68,674
Grants to external partners	33,928
Depreciation and amortisation	-
Bank fees and financial expenses	2,451
Taxes	257,819
Others	188
Programmes	2,833,516
Indirect supply costs	34
Field related expenses	2,833,550

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	2,833,550
Private and other income	2,833,550
Public institutional income	-
Funding of field-related costs	2,833,550

STAFF INFORMATION

In full-time equivalents

Locally hired staff	47
International staff	2
Field positions	49

TÜRKIYE

EXPENSES

	<i>In EUR</i>
Personnel costs	733,461
Medical and nutrition	19,899
Travel and transportation	36,831
Office expenses	92,528
Logistics and sanitation	-
Professional services	64,081
Communications	8,107
Grants to external partners	30,000
Depreciation and amortisation	-
Bank fees and financial expenses	1,299
Taxes	674
Others	40
Programmes	986,920
Indirect supply costs	17
Field related expenses	986,937

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	986,937
Private and other income	986,937
Public institutional income	-
Funding of field-related costs	986,937

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	25
International staff	5
Field positions	30

UGANDA

EXPENSES

	<i>In EUR</i>
Personnel costs	5,474,035
Medical and nutrition	2,725,153
Travel and transportation	1,591,916
Office expenses	1,648,848
Logistics and sanitation	1,144,525
Professional services	139,463
Communications	422,846
Grants to external partners	1,524
Depreciation and amortisation	761
Bank fees and financial expenses	9,729
Taxes	49,021
Others	67,813
Programmes	13,275,636
Indirect supply costs	456,547
Field related expenses	13,732,183

FUNDING

	<i>In EUR</i>
Private restricted income	-
Private and other unrestricted income	12,803,890
Private and other income	12,803,890
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	730,198
Other governments or public institutions	198,095
Public institutional income	928,293
Funding of field-related costs	13,732,183

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	417
International staff	51
Field positions	468

UKRAINE

EXPENSES

In EUR

Personnel costs	13,728,693
Medical and nutrition	13,458,700
Travel and transportation	6,803,875
Office expenses	6,450,359
Logistics and sanitation	5,155,228
Professional services	638,225
Communications	1,027,657
Grants to external partners	54,348
Depreciation and amortisation	35,317
Bank fees and financial expenses	48,243
Taxes	158,383
Others	549,433
Programmes	48,108,462
Indirect supply costs	2,351,783
Field related expenses	50,460,245

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	50,434,431
Private and other income	50,434,431
Municipalities and regional councils - France	2,550
Municipalities and regional councils - Switzerland	23,264
Public institutional income	25,814
Funding of field-related costs	50,460,245

STAFF INFORMATION

In full-time equivalents

Locally hired staff	323
International staff	125
Field positions	448

UZBEKISTAN

EXPENSES

In EUR

Personnel costs	4,460,162
Medical and nutrition	2,156,605
Travel and transportation	617,424
Office expenses	220,616
Logistics and sanitation	228,141
Professional services	62,168
Communications	41,347
Grants to external partners	-
Depreciation and amortisation	23,222
Bank fees and financial expenses	3,019
Taxes	14,139
Others	-11,412
Programmes	7,815,431
Indirect supply costs	116,919
Field related expenses	7,932,350

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	7,932,350
Private and other income	7,932,350
Public institutional income	-
Funding of field-related costs	7,932,350

STAFF INFORMATION

In full-time equivalents

Locally hired staff	250
International staff	24
Field positions	274

VENEZUELA

EXPENSES

In EUR

Personnel costs	7,833,213
Medical and nutrition	1,478,589
Travel and transportation	3,387,245
Office expenses	1,627,650
Logistics and sanitation	772,959
Professional services	190,809
Communications	328,080
Grants to external partners	6,589
Depreciation and amortisation	16,635
Bank fees and financial expenses	68,028
Taxes	57,967
Others	(840,616)
Programmes	14,927,148
Indirect supply costs	123,319
Field related expenses	15,050,467

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	15,050,467
Private and other income	15,050,467
Public institutional income	-
Funding of field-related costs	15,050,467

STAFF INFORMATION

In full-time equivalents

Locally hired staff	457
International staff	53
Field positions	509

YEMEN

EXPENSES

In EUR

Personnel costs	67,173,953
Medical and nutrition	24,173,802
Travel and transportation	13,406,891
Office expenses	4,059,468
Logistics and sanitation	4,018,942
Professional services	536,418
Communications	995,480
Grants to external partners	55,972
Depreciation and amortisation	43,060
Bank fees and financial expenses	5,052
Taxes	17,403
Others	562,034
Programmes	115,048,475
Indirect supply costs	1,734,687
Field related expenses	116,783,161

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	116,456,649
Private and other income	116,456,649
Municipalities and regional councils - Switzerland	326,512
Public institutional income	326,512
Funding of field-related costs	116,783,161

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,830
International staff	179
Field positions	3,009

ZIMBABWE

EXPENSES

In EUR

Personnel costs	3,207,076
Medical and nutrition	276,896
Travel and transportation	466,055
Office expenses	394,394
Logistics and sanitation	127,935
Professional services	129,323
Communications	76,325
Grants to external partners	18
Depreciation and amortisation	1,619
Bank fees and financial expenses	21,378
Taxes	12,625
Others	137,830
Programmes	4,851,474
Indirect supply costs	38,189
Field related expenses	4,889,663

FUNDING

In EUR

Private restricted income	-
Private and other unrestricted income	4,889,663
Private and other income	4,889,663
Public institutional income	-
Funding of field-related costs	4,889,663

STAFF INFORMATION

In full-time equivalents

Locally hired staff	101
International staff	13
Field positions	114

OTHER COUNTRIES/ REGIONS AND TRANSVERSAL ACTIVITIES*

EXPENSES

In €

Personnel costs	8,094,353
Medical and nutrition	791,386
Travel and transportation	2,595,394
Office expenses	943,790
Logistics and sanitation	46,822
Professional services	3,007,514
Communications	390,922
Grants to external partners	2,222,661
Depreciation and amortisation	749,128
Bank fees and financial expenses	61,521
Taxes	321,992
Others	1,239,802
Programmes	20,465,287
Indirect supply costs	1,465,177
Field related expenses	21,930,464

FUNDING

In €

Private restricted income	-
Private and other unrestricted income	21,832,440
Private and other income	21,832,440
Municipalities and regional councils - France	1,980
Municipalities and regional councils - Switzerland	96,045
Public institutional income	98,025
Funding of field-related costs	21,930,464

STAFF INFORMATION

In full-time equivalents

Locally hired staff	33
International staff	21
Field positions	54

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