

# INTERNATIONAL FINANCIAL REPORT 2015





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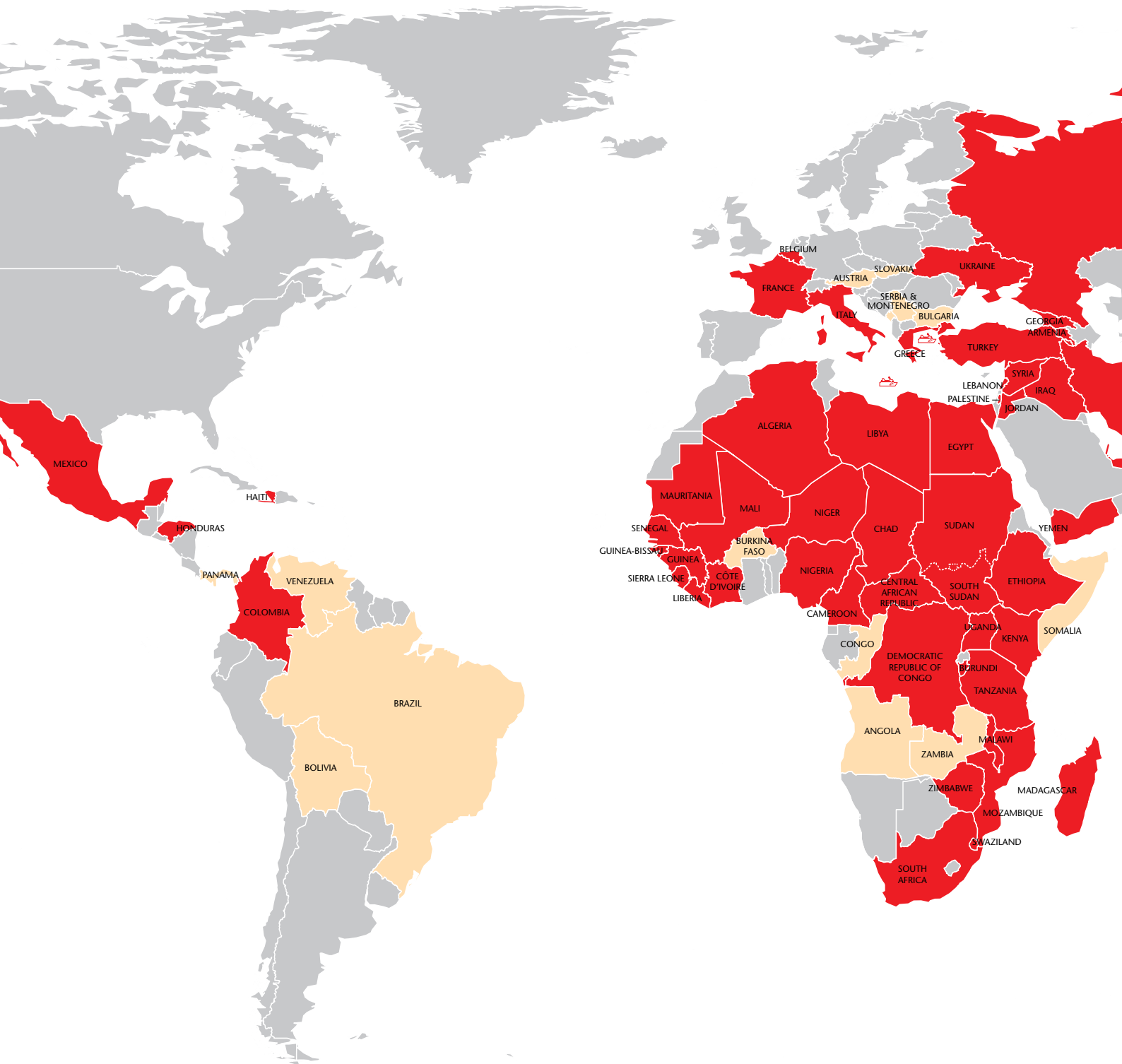
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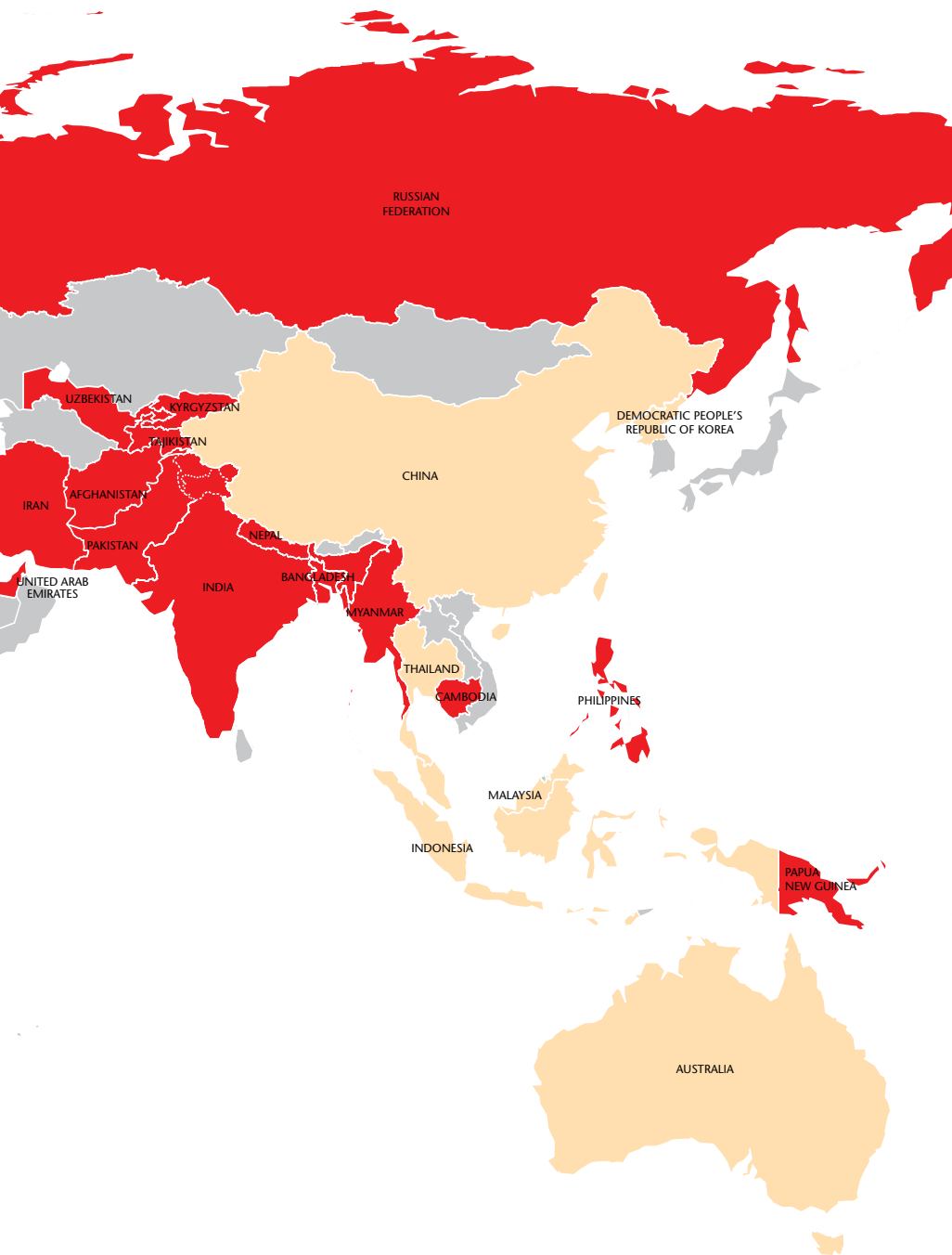
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# MSF PROGRAMMES AROUND THE WORLD





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

35 AFGHANISTAN	52 MAURITANIA
35 ALGERIA	53 MEXICO
36 ARMENIA	53 MOZAMBIQUE
36 BANGLADESH	54 MYANMAR
37 BELGIUM	54 NEPAL
37 BURUNDI	55 NIGER
38 CAMBODIA	55 NIGERIA
38 CAMEROON	56 PAKISTAN
39 CENTRAL AFRICAN REPUBLIC	56 PALESTINE
39 CHAD	57 PAPUA NEW GUINEA
40 COLOMBIA	57 PHILIPPINES
40 CÔTE D'IVOIRE	58 RUSSIAN FEDERATION
41 DEMOCRATIC REPUBLIC OF CONGO	58 SENEGAL
41 EGYPT	59 SIERRA LEONE
42 ETHIOPIA	59 SOUTH AFRICA
42 FRANCE	60 SOUTH SUDAN
43 GEORGIA	60 SUDAN
43 GREECE	61 SWAZILAND
44 GUINEA	61 SYRIA
44 GUINEA-BISSAU	62 TAJIKISTAN
45 HAITI	62 TANZANIA
45 HONDURAS	63 TURKEY
46 INDIA	63 UGANDA
46 IRAN	64 UKRAINE
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47 ITALY	65 UZBEKISTAN
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# PRESIDENT'S REPORT

For the year ended 31 December 2015

**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 2015. These financial statements are a means of transparency and accountability, illustrating the financial situation of the movement as a whole. They have been prepared in accordance with the accounting policies set out in Note 1 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 2015, more than 7,700 health professionals, logistics specialists and administrative staff of all nationalities left on field assignments to join 30,900 locally hired staff working in medical programmes in nearly 70 countries.

MSF is constantly seeking to improve the quality, relevance and extent of its assistance, and is dedicated to the pursuit of innovation. The Campaign for Access to Essential Medicines 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 will 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 OGA for approval.

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

### THE CHARTER OF MÉDECINS SANS FRONTIÈRES

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

- Médecins Sans Frontières provides assistance to populations in distress, to victims of natural or man-made disasters and to victims of armed conflict. They do so irrespective of race, religion, creed or political convictions.
- Médecins Sans Frontières observes neutrality and impartiality in the name of universal medical ethics and the right to humanitarian assistance and claims full and unhindered freedom in the exercise of its functions.
- Members undertake to respect their professional code of ethics and to maintain complete independence from all political, economic or religious powers.
- As volunteers, members understand the risks and dangers of the missions they carry out and make no claim for themselves or their assigns for any form of compensation other than that which the association might be able to afford them.

## THE YEAR IN REVIEW

In October, the Médecins Sans Frontières (MSF) Kunduz trauma centre in Afghanistan was targeted by US airstrikes, which resulted in the deaths of 14 staff, 24 patients and four caretakers. Over one million people in northeastern Afghanistan remain deprived of high-quality surgical care as a result.

Our thoughts go out to the friends and families of those who died. We also remember our colleagues who tragically lost their lives this year in a helicopter crash in Nepal and our colleague who was killed in the Central African Republic (CAR). We take this opportunity as well to tell Philippe, Richard and Romy, our staff who are still missing in the Democratic Republic of Congo (DRC), that they are not forgotten.

### Attacks on healthcare and the subsequent suffering of civilians

The repercussions of attacks on health facilities continue long after the initial impact. The destruction results in thousands of civilians being deprived of essential medical care at a time when they need it most.

MSF was able to work in Kunduz thanks to negotiated agreements with all parties to the conflict that they would respect the neutrality of the medical facility. An independent and impartial inquiry into the facts and circumstances of the attack is needed, as we cannot rely only on the US's own internal military investigations. Aerial bombardments of hospitals are not new, but neither can they be dismissed as simple 'mistakes'. The bombing in Kunduz attracted extensive media coverage because an international organisation was targeted by the US military. At a time when attacks on healthcare are intensifying and civilians are paying the price, what is often an overlooked issue was pushed into the international spotlight.

In January, an MSF hospital in South Kordofan, Sudan, was bombed by the Sudanese Air Force, injuring one patient and one staff member. This same hospital had also been bombed in June 2014. Medical facilities were also shelled in Ukraine at the beginning of the year, but it is in Syria where we really see medical care becoming the target of both deliberate and indiscriminate violence. Laws passed in 2012 effectively criminalised providing medical aid to the opposition in Syria. Government forces have since strategically attacked medical facilities and medical personnel, including doctors, nurses and ambulance drivers, with the aim of harming the opposition; an alarming trend of impunity. In 2015, there were 94 aerial and shelling attacks on 63 MSF supported facilities, causing varying degrees of damage and, in 12 cases, resulting in the total destruction of the facility; 81 MSF supported medical staff were killed or wounded. Towards the end of the year, medical facilities in Yemen were also bombed. Airstrikes in October carried out by the Saudi-led coalition destroyed an MSF-supported hospital, leaving over 200,000 people without access to medical care. As a result of these repeated attacks on medical facilities, some civilians regard visits to hospitals as riskier than not seeking medical care at all. The 'security at all costs' logic means that humanitarian aid is welcomed when it serves national security interests but is restricted, even attacked, when it does not.

### People on the move

#### Fleeing violence

Conflict and violence have forced hundreds of thousands of people to flee their homes and their countries this year. In early 2015, large numbers of refugees crossed into Tanzania to escape election-related violence in Burundi. By July, as many as 3,000 people were arriving in the country each week, and it was estimated that 78,000 Burundians were sheltering in Nyarugusu camp.

Since the beginning of the Syrian crisis in 2011, it is estimated that more than 1.5 million Syrian refugees and Palestinian refugees from Syria have arrived in Lebanon and the small country is struggling to cope. In Jordan, over 600,000 Syrian refugees have been registered to date.

In the Lake Chad region in western Africa, 2.5 million people in Cameroon, Chad, Niger and Nigeria fled their homes following attacks by Boko Haram and sought shelter and protection in refugee or internally displaced person camps. Counter-offensives by armed forces have only added to their suffering.

MSF works in all the countries mentioned above, for example conducting vaccination campaigns in Tanzania, providing free treatment for chronic diseases in Lebanon, running a reconstructive surgery project in Jordan, and despite insecurity, deploying medical teams to the four affected countries in the Lake Chad region. A large part of the global responsibility for hosting refugees is shouldered by countries immediately bordering conflict zones, a fact that rarely makes the headlines.

#### The journey to Europe

During 2015, at least 3,771 people died while attempting the sea crossing to Europe. MSF conducted search and rescue operations at sea and provided assistance at Europe's entry points and along the 'migration route', in a telling indictment of Europe's policies towards the displaced. Due to a lack of safe alternatives, people resort to smugglers and risk their lives on dangerous and uncertain journeys to escape war and persecution or because they are in search of a better and safer life for themselves and their families.

The humanitarian crisis that has unfolded on the borders of the European Union (EU) is largely policy-driven, a result of the EU's failure to put in place effective and humane policies and responses to deal with the unprecedented, but in many ways foreseeable, movement of people. The lack of political will, which became so obvious when dealing with Ebola, was again evident with the 'migration crisis'. World leaders turned their backs, hoping that the situation would remain confined to countries far away, despite the fact that in some cases they themselves are contributing to the suffering. Four of the five permanent members of the UN Security Council are involved in bombing Syrian civilians – Russia, USA, France and Britain. There has been an unacceptable lack

of recognition of the reasons why people are fleeing their countries, and most efforts to date have concentrated on deterrence measures aimed at stemming the flow of refugees and migrants arriving on EU soil.

It is estimated that one million people fled to Europe in 2015, and that almost 50 per cent of them came from Syria. With no end to the war in sight, the numbers will only continue to grow. The EU has externalised the management of its borders to Turkey, handing over billions of euros in return for a clampdown on Syrians attempting to make the crossing. The end result of border closures from Europe all the way back to Syria is that civilians are being trapped in one of the most brutal wars of our times.

### Ongoing and intensifying violence in South Sudan

Civilians in South Sudan continue to be exposed to extreme levels of violence. In 2015, rape, abduction and execution were commonplace in some parts of the country, and regional and international attempts to resolve the conflict failed. MSF teams in Unity state witnessed villages being burnt to the ground and crops looted and destroyed. Hundreds of thousands of people fled into the bush and swamplands, where they had no access to assistance for months at a time. MSF medical facilities were looted or attacked on three separate occasions and five South Sudanese former staff members were killed. MSF struggled to access vulnerable populations in the worst-affected areas but was able to deliver lifesaving medical care at its projects on the frontlines and through mobile clinics. Compounding the severe humanitarian crisis, South Sudan also experienced the worst outbreak of malaria that MSF has ever witnessed in the country and its second outbreak of cholera in two years.

### Response and research and development (R&D) for epidemics

Towards the end of 2015, the Ebola outbreak was declared over in Sierra Leone and Guinea, but new cases have since been reported. The public health systems in the affected countries in West Africa have been devastated and routine vaccine campaigns, including for measles, tetanus and polio, have fallen by the wayside. Reinstating non-Ebola-related healthcare and re-establishing people's trust in it is crucial to ending the epidemic. However, this is further complicated by a lack of trained medical personnel. It is estimated that over 880 medical staff contracted Ebola in the three worst-affected countries, and over 500 died. There are also over 10,000 Ebola survivors, many of whom are still long-term patients, presenting with mental health issues, general weakness, headaches, memory loss, muscle pain and eye problems.

Ebola is not the only disease threatening populations, though. Outbreaks of measles, meningitis and cholera, for example, are common in places where people are forced to live in unsanitary conditions such as refugee camps, or where routine vaccinations have been interrupted. The extremely high mortality rates during the recent measles epidemic in Katanga region in DRC illustrate how preventive strategies over the past decades have failed. MSF vaccinated over 300,000 children between June and September, and treated 20,000 patients for the disease. In 2015, the MSF Access Campaign launched its 'Fair Shot' campaign in a bid to lower the prices of vaccines, in particular for pneumococcal disease. There has been a 68-fold increase in the price for the package of childhood vaccines over the last decade.

Malaria also continues to be a major challenge around the world, despite elimination strategies, and there are outbreaks of less common diseases such as yellow fever, chikungunya and Lassa fever. In 2015, there was a large outbreak of Zika virus (first identified in humans in 1952) in the Americas, which resulted in the World Health Organization declaring it a Public Health Emergency of International Concern in early 2016. Very few diagnostic tests are currently available, and there is no specific vaccine or treatment.

R&D must be undertaken with communities and environments in mind to ensure that diagnostics, vaccines and treatments are effective, accessible and affordable, and adapted to the contexts where they are needed most. Ebola exposed a global R&D infrastructure that is unfit for purpose; it cannot help save lives during an emergency. We should be conducting safety studies and working out ethical frameworks during inter-epidemic phases in order to be prepared. This would allow fast-track use of experimental drugs and vaccines during an outbreak and efficiency trials as an epidemic peaks. Yet, all too often, we scramble to act only as an epidemic peters out. We must act ahead of epidemics, not at the tail end.

Over the past few years MSF has had to adapt its response to meet the challenges of individual contexts, and in Syria in 2015 we continued to run health facilities in the country but also offered support, donated medicines and equipment, and set up partnerships with networks of local doctors. Despite difficult conditions in CAR, MSF staff continued to address basic and emergency healthcare needs across 13 prefectures and 15 localities by carrying out vaccination campaigns, operating mobile clinics and providing emergency surgery, specialised care for victims of sexual violence and treatment for malnutrition.

Out of the spotlight, tens of thousands of MSF staff treat patients with HIV and tuberculosis, malaria and malnutrition, offer specialist care to mothers and children, and conduct vaccination campaigns and surgery in nearly 70 countries around the world. We want to pay tribute to them, and to thank our supporters for making our work possible.



Dr Joanne Liu  
International President



Jérôme Oberreit  
Secretary General

# TREASURER'S REPORT

## COMBINED ACCOUNTS 2015

MSF is pleased to present its audited combined Financial Statements. The combined accounts represent an aggregation of the audited Financial Statements of the 21 main offices worldwide (Australia, Austria, Belgium, Brazil, Canada, Denmark, France, Germany, Greece, Holland, Hong Kong, Italy, Japan, Luxembourg, Norway, South Africa, Spain, Sweden, Switzerland, the United Kingdom and the United States), together with the Financial Statements of the offices in Argentina, the Czech Republic, Republic of Korea, India and Ireland, satellite organisations (MSF Supply, MSF Logistique, Epicentre, Fondation MSF, Etat d'Urgence Production, MSF Assistance, SCI MSF, SCI Sabin, Fondation MSF Belgique, Ärzte Ohne Grenzen Foundation and MSF Enterprises Limited) and MSF International. The combined Financial Statements provide a view of MSF's work internationally and are a means of transparency and accountability.

## INCOME

2015 saw an increase in income for MSF compared with 2014. Total incoming resources of 1.44 billion euros for 2015 were 163 million euros more than in 2014. 2015's higher income was due mainly to the increased private income received. More than 5.7 million individual donors and private funders provided 92% of MSF's income in 2015.

## EXPENDITURE

Total expenditure in 2015 was 1.28 billion euros, an increase of 217 million euros over 2014. This expenditure can be broken down into two main categories: social mission and other expenses. The table below breaks down these categories still further.

	<i>In millions of €</i>	
	2015	2014
Programmes	872	699
Headquarters programme support	135	114
Témoignage / awareness-raising	37	31
Other humanitarian activities	13	14
<b>Total social mission</b>	<b>1,058</b>	<b>858</b>
Fundraising	164	147
Management and general administration	61	60
<b>Total other expenses</b>	<b>225</b>	<b>208</b>
<b>Total</b>	<b>1,283</b>	<b>1,066</b>

The result of the above is that, in 2015 82% of MSF's total expenditure was spent on social mission and 18% on other expenses (2014 80% and 20% respectively.)

## PROGRAMME EXPENDITURE

Countries where we ran programmes with spending over 15 million euros in 2015 or 2014 are listed below.

	<i>In millions of €</i>	
	2015	2014
Democratic Republic of Congo	100	70
South Sudan	82	83
Central African Republic	53	53
Yemen	38	10
Haiti	32	35
Iraq	31	20
Niger	28	23
Afghanistan	27	25
Lebanon	27	16
Ethiopia	27	21
Kenya	22	17
Pakistan	20	18
Chad	20	20
Guinea	19	19
Sierra Leone	18	26
Syria	18	17
Nigeria	17	10
Myanmar	16	14
Migrant support Balkan route	16	–
Ukraine	16	6
Liberia	10	23
Other Countries with spending under 15 million euros	235	173
<b>Total</b>	<b>872</b>	<b>699</b>

Those countries listed separately above accounted for 73% of MSF's 2015 programme expenditure (2014: 75%).

## RESULT FOR THE YEAR AND RESERVES POLICY

The result for 2015, after adjusting for exchange gains/losses, shows a surplus of 167 million euros (surplus 224 million euros for 2014). MSF has a reserves policy, at an international level, of holding retained earnings to cover working capital needs, buffer, investment, and emergency reserves with a maximum of 12 months of total expenditure. The level of reserves as at 31 December 2015 equates to approximately 10.1 months (9.8 months for 2014) of the year's activity (see Note 2.14).



**Bret Engelkemier**  
International Treasurer



# AUDITORS' REPORT

## Ernst & Young SA

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1213 Geneva

## KPMG SA

111, rue de Lyon  
1203 Geneva

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

### Médecins Sans Frontières International, Geneva

We have audited the combined financial statements of Médecins Sans Frontières International, on pages 8 to 33, which comprise the statement of financial position as at December 31, 2015, and the statement of financial activities, statement of cash flows and statement of changes in retained earnings and equities for the year then ended, and notes to the combined financial statements. The combined financial statements have been prepared by the International Board of Médecins Sans Frontières International based on the accounting policies set out in the notes to the combined financial statements.

#### International Board's Responsibility for the Combined Financial Statements

The International Board is responsible for the preparation of these combined financial statements in accordance with the accounting policies set out in Note 1 to the combined financial statements, 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.

#### Joint Auditors' Responsibility

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

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

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

#### Opinion

In our opinion, the combined financial statements of Médecins Sans Frontières International for the year ended December 31, 2015 are prepared, in all material respects, in accordance with the accounting policies set out in Note 1 to the combined financial statements.

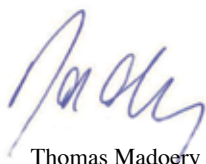
#### Basis of Accounting

Without modifying our opinion, the combined financial statements are prepared in accordance with a special purpose framework as set out in Note 1 to the combined financial statements and, therefore, may not be suitable for another purpose. Our opinion is not qualified in respect of this matter.

## Ernst & Young SA



Mark Hawkins  
*Licensed Audit Expert*



Thomas Madoery  
*Licensed Audit Expert*



Pierre Henri Pigeon  
*Licensed Audit Expert*



Olivier de Luca  
*Licensed Audit Expert*

## KPMG SA

Geneva, 19 May 2016



Residents of a displaced people's camp in Bria, Central African Republic, participate in an MSF measles vaccination campaign.

# COMBINED FINANCIAL STATEMENTS

for the year ended 31 December 2015

# STATEMENT OF FINANCIAL POSITION

	Notes	2015	2014
<i>In thousands of €</i>			
Intangible assets	2.1	10,852	8,519
Property, plant and equipment	2.2	61,212	58,025
Financial assets	2.3	26,843	21,713
<b>Non-current assets</b>		<b>98,907</b>	<b>88,257</b>
Inventories	2.4	41,200	32,389
Grants receivable	2.5	20,451	18,018
Contributions receivable	2.6	42,667	28,178
Other receivables	2.7	14,603	16,680
Other assets	2.8	15,095	10,925
Cash and cash equivalents	2.9	1,024,744	857,824
<b>Current assets</b>		<b>1,158,761</b>	<b>964,014</b>
<b>Assets</b>		<b>1,257,668</b>	<b>1,052,271</b>
Permanently restricted funds		3,257	3,168
Unrestricted funds		1,031,258	851,649
Capital for foundations		2,715	1,944
Translation reserves		53,507	22,542
<b>Retained earnings and equities</b>	2.14	<b>1,090,737</b>	<b>879,302</b>
Provisions	2.10	12,896	9,318
Financial debts	2.11	6,615	6,862
Accounts payable and accrued expenses	2.12	117,162	99,017
Deferred income	2.13	30,246	56,955
Overdrafts		13	817
<b>Liabilities</b>		<b>166,932</b>	<b>172,969</b>
<b>Liabilities and retained earnings</b>		<b>1,257,668</b>	<b>1,052,271</b>

# STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted	Restricted	2015	2014
Individuals	3.1.1 / 4.2.1	1,045,208	78,317	1,123,525	984,783
Private institutions	3.1.1 / 4.2.1	157,296	51,281	208,577	156,910
<b>Private income</b>		<b>1,202,504</b>	<b>129,598</b>	<b>1,332,102</b>	<b>1,141,693</b>
<b>Public institutional income</b>	<b>3.1.2 / 4.2.2</b>	<b>1,289</b>	<b>93,345</b>	<b>94,634</b>	<b>114,659</b>
<b>Other income</b>	<b>3.1.3 / 4.2.1</b>	<b>16,691</b>	<b>390</b>	<b>17,081</b>	<b>23,988</b>
<b>Income</b>		<b>1,220,485</b>	<b>223,332</b>	<b>1,443,817</b>	<b>1,280,340</b>
Programmes	3.2.2 / 4.2.3	665,451	206,798	872,248	699,074
Headquarters programme support	3.2.3	122,706	12,105	134,811	113,921
Témoignage / awareness-raising	3.2.4	36,444	800	37,244	31,063
Other humanitarian activities	3.2.5	13,294	20	13,314	14,088
<b>Social mission</b>		<b>837,895</b>	<b>219,723</b>	<b>1,057,618</b>	<b>858,145</b>
Fundraising	3.2.6	162,607	1,205	163,812	147,186
Management and general administration	3.2.7	58,901	2,419	61,320	60,204
Extraordinary expenses	2.2	9	-	9	366
Income tax	3.2.8	2	-	2	187
<b>Other expenses</b>		<b>221,519</b>	<b>3,623</b>	<b>225,142</b>	<b>207,943</b>
<b>Expenditure</b>		<b>1,059,414</b>	<b>223,346</b>	<b>1,282,760</b>	<b>1,066,088</b>
<b>Net exchange gains / losses unrealised and realised</b>	<b>3.2.9</b>	<b>5,637</b>	<b>56</b>	<b>5,694</b>	<b>9,654</b>
<b>Surplus / deficit</b>		<b>166,708</b>	<b>42</b>	<b>166,750</b>	<b>223,906</b>

In thousands of €

# STATEMENT OF CASH FLOWS

## CASH FLOWS FROM HUMANITARIAN AND FUNCTIONING ACTIVITIES

*In thousands of €*

	2015	2014
<b>1. Cash flows from private donors</b>		
Private income	1,332,102	1,141,693
<b>Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities</b>		
Permanently restricted contributions and income	-53	19
<b>Variation in working capital requirements</b>		
Change in receivables from private donors	1,463	-5,462
Change in deferred income on private grants	-4,458	3,932
Change in unspent donor-designated / restricted funds	-25,536	5,825
	<b>1,303,518</b>	<b>1,146,007</b>
<b>2. Cash flows from public institutional agencies</b>		
Public institutional income	94,634	114,659
<b>Variation in working capital requirements</b>		
Change in public institutional assets	-17,971	4,917
Change in public institutional liabilities	15,956	-1,940
	<b>92,619</b>	<b>117,637</b>
<b>3. Other cash flows from humanitarian and functioning activities</b>		
Other income	17,081	23,988
Social mission expenditure	-1,057,618	-858,145
Other expenses	-225,142	-207,943
<b>Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities</b>		
Permanently restricted contributions and income	10	-
Depreciation, amortisation, provisions	11,818	9,850
Write-off of non-current assets	1,607	1,925
Proceeds on disposals of non-currents assets	-	-
Investment subsidies as income	-59	-1,762
Net exchange gains and losses Gains/losses resulting from financial assets and debts	5,694	9,654
<b>Variation in working capital requirements</b>		
Change in other receivables and current assets	-12,093	-11,886
Change in other current liabilities	10,499	14,843
	<b>-1,248,203</b>	<b>-1,019,476</b>
<b>Net cash provided by / (used for) humanitarian and functioning activities (A) = 1+2+3</b>	<b>147,935</b>	<b>244,168</b>

# STATEMENT OF CASH FLOWS (CONTINUED)

## CASH FLOWS FROM INVESTING ACTIVITIES

In thousands of €

	2015	2014
Investments in non-current assets	-15,810	-33,753
Proceeds on disposals of non-currents assets	59	1,762
Investment subsidies as income	650	-40
Change in investment subsidies liabilities		
<b>Net cash provided by/(used for) investing activities (B)</b>	<b>-15,101</b>	<b>-32,031</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Permanently restricted contributions and income	42	-19
Change in financial debts	327	6,254
Change in capital	771	50
<b>Net cash provided by/(used for) financing activities (C)</b>	<b>1,141</b>	<b>6,285</b>
Effect of foreign exchange rate fluctuations	33,743	22,369
<b>Effect of exchange rate fluctuations (D)</b>	<b>33,743</b>	<b>22,369</b>
<b>Effect of changes in accounting principles and structure (E)</b>	<b>-</b>	<b>-16</b>
<b>CHANGE IN CASH AND EQUIVALENTS (A+B+C+D+E)</b>	<b>167,718</b>	<b>240,775</b>
<b>OPENING CASH AND EQUIVALENTS (F)</b>	<b>857,007</b>	<b>616,233</b>
<b>Closing cash and cash equivalents (A+B+C+D+E+F)</b>	<b>1,024,725</b>	<b>857,007</b>

# STATEMENT OF CHANGES IN RETAINED EARNINGS AND EQUITIES

In thousands of €

	Notes	2014	Surplus/ Deficit	Change in subscribed capital	Assets revaluation	Impact of exchange rate on historical value	Other movements	2015
Permanently restricted funds	2.14	3,168	-3,635	-	-	-	3,724	3,257
Unrestricted funds	2.14	851,649	170,385	-	-	-	9,223	1,031,258
<b>Retained earnings</b>		<b>854,817</b>	<b>166,750</b>	-	-	-	<b>12,948</b>	<b>1,034,515</b>
Capital for foundations		1,944	-	771	-	-	-	2,715
Translation reserves		22,542	-	-	-	30,965	-	53,507
<b>Other retained earnings and equities</b>		<b>24,486</b>	-	<b>771</b>	-	<b>30,965</b>	-	<b>56,222</b>
<b>Retained earnings and equities</b>		<b>879,302</b>	<b>166,750</b>	<b>771</b>	-	<b>30,965</b>	<b>12,948</b>	<b>1,090,737</b>



© Ikram N'gadi/MSF

An MSF and Migrant Offshore Aid Station (MOAS) team assist in the rescue of 561 migrants aboard a single, 18-metre wooden fishing boat in distress on the Mediterranean Sea.

# NOTES TO THE FINANCIAL STATEMENTS

# 1 SIGNIFICANT ACCOUNTING POLICIES

**These Financial Statements are based on a combination. A combination aggregates the Financial Statements of several separate entities which are not inter-related by investments into a single group, whereas a consolidation collates different affiliates of a single parent entity in its Financial Statements.**

These combined financial statements have been prepared in accordance with MSF accounting policies, a summary of which is presented in this Note 1. To the extent feasible for a non-profit and non-governmental organisation like MSF, accounting principles are initially based on the IFRS as adopted by the International Accounting Standards Board (IASB).

## SPECIFIC METHODS USED FOR COMBINED ACCOUNTS

### Equity accumulation

Since the first combination of an entity does not result from the purchase of shares, combined equity represents the aggregated equity capital and other equity of the combined entities. Investments between combined entities are eliminated against equity.

### 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 MSF accounting policies.

### 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.

The combined Financial Statements comprise the:

- Statement of Financial Position
- Statement of Financial Activities
- Statement of Cash Flows
- Statement of Changes in Retained Earnings and Equities
- Notes to the Financial Statements.

## 1.1 BASIS OF PRESENTATION

The Financial Statements are presented in euros, rounded to the nearest thousand. They are prepared in accordance with the historical cost convention.

The Financial Statements have been prepared and presented according to the principles of accruals, matching, going concern, consistency and prudence.

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

## 1.2 FOREIGN CURRENCY TRANSLATION

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

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

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

	Closing rate 2015	Closing rate 2014	Average rate 2015	Average rate 2014
ARS	14.20	10.27	10.26	10.38
AUD	1.49	1.48	1.48	1.47
BRL	4.31	3.22	3.70	3.12
CAD	1.51	1.41	1.42	1.47
CHF	1.08	1.20	1.07	1.21
CZK	27.02	27.74	27.28	27.54
DKK	7.46	7.45	7.46	7.45
EUR	1.00	1.00	1.00	1.00
GBP	0.73	0.78	0.73	0.81
HKD	8.44	9.42	8.60	10.30
INR	72.02	76.72	71.20	81.04
JPY	131.07	145.23	134.31	140.31
KRW	1280.78	1324.80	1256.54	1398.14
NOK	9.60	9.04	8.96	8.35
SEK	9.19	9.39	9.35	9.10
USD	1.09	1.21	1.11	1.33
ZAR	16.95	14.04	14.17	14.40



### 1.3 CHANGE IN ACCOUNTING POLICIES

The 2015 Financial Statements do not contain any changes in accounting policies compared with 2014.

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

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

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

The acquisition cost of fixed assets used in the field for programme purposes, such as vehicles and medical and communication equipment, is expensed upon shipment to the field, or upon purchase if purchased locally. When an MSF section leaves a country, the remaining equipment is 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.

#### Finance leases

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

### 1.5 FINANCIAL ASSETS

Financial assets are stated at fair value. Changes in the value of long-term investments are recorded in the Statement of Financial Position. Changes in the value of current investments and other financial assets are recognised in the Statement of Financial Activities.

### 1.6 INVENTORIES

Inventories held at headquarters and by satellites are recorded at the weighted average of the purchase price. All goods and materials present in the field are recognised as expenses when transferred from the headquarters and satellites to the field, or when bought locally.

Appropriate inventory reserves are recorded based on stock usage, expiry date and any damage.

### 1.7 RECEIVABLES AND OTHER ASSETS

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

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 fair value, at their cost net of impairment.

Legacies and bequests are accounted for on a cash basis and are therefore not included in receivables.

Other receivables and other assets are recorded at their fair value.

### 1.8 CASH AND CASH EQUIVALENTS

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. For the Statement of Cash Flows, overdrafts are included as a negative component of cash equivalents.

### 1.9 PROVISIONS

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

### 1.10 FINANCIAL DEBTS, ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Financial debts are recorded at fair value. Trade accounts payable to suppliers are recorded on an invoice basis when the invoices are received by the time of preparation of the financial statements, or valued at best estimate if no invoice is received later. Staff costs and litigation in the field are recorded on the cash basis when there is insufficient information available to evaluate the amount of any financial impact at year-end. Accruals for paid vacation of local field staff have been recorded only by some operational offices as at 31 December 2015, as complete information was not available at year-end. Grants payable and other debts are accounted for at their fair value.

### 1.11 DEFERRED INCOME

Deferred income on public institutional and private grants is recognised on the basis of the difference between the cash received and the cumulative allowable expenses to date for each of the formal agreements concerned. Unspent donor-designated/restricted donations represent contributions received with a specific earmarking that have not been spent at year-end.

### 1.12 RETAINED EARNINGS AND EQUITIES

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

- Permanently restricted funds, which may be capital funds, where the assets are required by the donors to be invested or retained for long term use, rather than expended short term, or which may be the minimum compulsory level of retained earnings to be maintained in some countries.
- Unrestricted funds, which are unspent donor non-designated funds to be spent at the discretion of MSF's trustees to further MSF's social mission.
- Other retained earnings and equities, which represent foundations' capital, and translation adjustments arising from the translation of entities' financial statements into euros. Unspent donor-designated/restricted funds are not included as retained earnings, but are treated as deferred income.

## 1.13 INCOME

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

### Restrictions

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

### Donations

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

### Legacies and bequests

If legacies and bequests are restricted by a donor's will for use by the organisation (sale or distribution forbidden), they are accounted for as restricted income and as assets, classified as appropriate (building, other financial assets, other inventories) at their estimated amount, when accepted by the entity's Board. If not restricted by donors, legacies and bequests are accounted for when realised in cash.

### Grants

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

### In-kind donations and services

In-kind donations are not accounted for in the Statement of Financial Activities. The act of volunteering to work in MSF's humanitarian projects is not recorded in the accounts. This contribution represents one of the bases of the MSF Charter and principles.

## 1.14 EXPENDITURE

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).

## 1.15 FINANCIAL RISK MANAGEMENT

### Foreign currency risk

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

### Interest rate risk

MSF has no significant long-term loans.

### Credit risk

MSF prioritises the security of its cash and cash equivalents. Investments are generally held in liquid securities, and in banks of high credit rating. The receivables are mostly from governments with high credit rating, where credit risk is low. Other positions are not material, or are covered by provisions. Investments are allowed only in liquid securities and only with counterparties that have a high credit rating. At year-end, there were no significant concentrations of credit risk.

### Liquidity risk

Due to the nature of MSF's funding, together with its reserves policy, the liquidity risk is insignificant.

## 1.16 EMPLOYEE BENEFITS

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 defined contribution plan with an independent organisation. Contributions to a defined contribution plan are recognised as an expense in the Statement of Financial Activities in the year in which they are incurred.

## 2 NOTES TO THE STATEMENT OF FINANCIAL POSITION

### 2.1 INTANGIBLE ASSETS

Mainly consisting of software and licences.

	2014	Additions	Disposals	Foreign exchange gain/loss	Other movements	In thousands of € 2015
Intangible assets – gross value	26,658	3,830	-2,296	438	1,109	29,739
Depreciation	-18,139	-2,506	2,009	-262	10	-18,887
<b>Intangible assets</b>	<b>8,519</b>	<b>1,324</b>	<b>-287</b>	<b>176</b>	<b>1,120</b>	<b>10,852</b>

### 2.2 PROPERTY, PLANT AND EQUIPMENT

Mainly consisting of the head offices of some entities.

	2014	Additions	Disposals	Foreign exchange gain/loss	Other movements	In thousands of € 2015
Land	14,712	–	–	159	104	14,975
Buildings	40,682	189	-4	751	978	42,596
Fixtures	11,019	2,269	-36	64	508	13,824
Furniture	6,810	738	-6	193	2	7,738
Computers	13,294	3,350	-1,731	234	6	15,153
Machinery and equipment	7,655	985	-245	399	1	8,795
Other tangible assets	3,512	1,208	-3,370	1	531	1,883
<b>Property, plant and equipment – gross value</b>	<b>97,684</b>	<b>8,739</b>	<b>-5,392</b>	<b>1,800</b>	<b>2,132</b>	<b>104,963</b>
<b>Depreciation</b>	<b>-39,659</b>	<b>-5,565</b>	<b>4,071</b>	<b>-831</b>	<b>-1,767</b>	<b>-43,751</b>
<b>Property, plant and equipment</b>	<b>58,025</b>	<b>3,174</b>	<b>-1,321</b>	<b>969</b>	<b>365</b>	<b>61,212</b>

#### Finance leases

At 31 December 2015, the net value of capitalised leased assets stands at 3,431 thousand euros, and of capitalised lease obligations at 6,324 thousand euros (2014: 3,435 thousand and 6,804 thousand euros, respectively). The total reimbursements for the current year amount to 23 thousand euros, and the rent expenses to 25 thousand euros (2014: 12 thousand and 13 thousand euros, respectively).

### 2.3 FINANCIAL ASSETS

Financial assets consist primarily of loans, investments and other financial assets such as deposits. They are intended to be held for more than one year.

	Gross value	Provision	2015	2014
Loans	–	–	–	13
Long-term investments	22,876	–	22,876	18,663
Other financial assets	4,054	-87	3,967	3,037
<b>Financial assets</b>	<b>26,930</b>	<b>-87</b>	<b>26,843</b>	<b>21,713</b>

Their breakdown by maturity date is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	In thousands of € 2015
<b>Financial assets</b>	<b>4,082</b>	<b>1,324</b>	<b>21,438</b>	<b>26,843</b>

## 2.4 INVENTORIES

	<i>In thousands of €</i>			
	Gross value	Provision	2015	2014
Medical and non-medical relief goods	42,235	-1,541	40,694	31,597
Other inventories	506	–	506	791
<b>Inventories</b>	<b>42,741</b>	<b>-1,541</b>	<b>41,200</b>	<b>32,389</b>

## 2.5 GRANTS RECEIVABLE

	<i>In thousands of €</i>			
	Gross value	Provision	2015	2014
<b>Grants receivable from private donors</b>	<b>1,902</b>	<b>–</b>	<b>1,902</b>	<b>2,803</b>
<b>Grants receivable from public institutions</b>	<b>18,813</b>	<b>-263</b>	<b>18,549</b>	<b>15,215</b>
ECHO and EU institutions	3,643	-263	3,380	6,998
EU European governments	6,463	–	6,463	2,123
Non-EU European governments	143	–	143	649
American governments	827	–	827	–
Other governments	7,737	–	7,737	5,380
UN institutions	–	–	–	65
<b>Grants receivable</b>	<b>20,715</b>	<b>-263</b>	<b>20,451</b>	<b>18,018</b>

All of these grants are expected to be received within the following year.

## 2.6 CONTRIBUTIONS RECEIVABLE

At 31 December 2015, the outstanding commitment represents 42,667 thousand euros (2014: 28,178 thousand euros) and is expected to be received within the following year.

## 2.7 OTHER RECEIVABLES

Other receivables mainly relate to services provided and goods sold to other organisations. At 31 December 2015, the committed outstanding amounts to 14,603 thousand euros (2014: 16,680 thousand euros) and is expected to be received within the following year.

## 2.8 OTHER ASSETS

Other assets of 15,095 thousand euros (2014: 10,925 thousand euros) include mainly prepaid expenses.

## 2.9 CASH AND CASH EQUIVALENTS

	<i>In thousands of €</i>	
	2015	2014
Short-term deposits	485,750	333,395
Cash at headquarters	504,187	490,100
Cash in the field	34,807	34,330
<b>Cash and cash equivalents</b>	<b>1,024,744</b>	<b>857,824</b>

## 2.10 PROVISIONS

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

	2014	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain/loss	Other movements	In thousands of € 2015
<b>Provisions</b>	<b>9,318</b>	<b>8,077</b>	<b>-3,490</b>	<b>-1,406</b>	<b>402</b>	<b>-5</b>	<b>12,896</b>

781 thousand euros of the provisions come from tax assessments received relating to remuneration of international staff as well as severance payment to HQ staff (2014: 357 thousand euros). Provision from staff retirement plans amount to 2,559 thousand euros (2014: 2,167 thousand euros). Provisions for closure of projects already planned at year-end amount to 1,645 thousand euros (2014: 1,723 thousand euros). 2,398 thousand euros correspond to disputes with staff in different countries where MSF has operations. The remaining 5,510 thousand euros of provisions cover various risks for which MSF has a constructive obligation (2014: 5,071 thousand euros).

## 2.11 FINANCIAL DEBTS

The breakdown of financial debts by maturity date is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	2015	2014
Borrowings and loans	265	–	–	265	58
Capitalised lease obligation	6,324	26	–	6,350	6,804
<b>Financial debts</b>	<b>6,589</b>	<b>26</b>	<b>–</b>	<b>6,615</b>	<b>6,862</b>

## 2.12 ACCOUNTS PAYABLE AND ACCRUED EXPENSES

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

The details of the accounts payable and accrued expenses are disclosed below:

	2015	2014
Accounts payable and accruals	57,252	46,955
Employee benefits	34,615	30,041
Accrued taxes	6,263	6,484
Public institutional grants payable	514	731
Private grants payable	1,064	2,121
Other liabilities	17,454	12,684
<b>Accounts payable and accrued expenses</b>	<b>117,162</b>	<b>99,017</b>

The breakdown by maturity date is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	2015
<b>Accounts payable and accrued expenses</b>	<b>115,827</b>	<b>1,319</b>	<b>16</b>	<b>117,162</b>

## 2.13 DEFERRED INCOME

	2015	2014
Unspent donor-designated / restricted funds	12,332	35,164
Deferred income on private grants	6,942	11,777
Deferred income on public institutional grants	8,334	7,487
Other deferred income	138	679
Gross value of investment subsidies	2,500	1,849
<b>Deferred income</b>	<b>30,246</b>	<b>56,955</b>

## 2.13 DEFERRED INCOME (CONTINUED)

The breakdown of deferred income by maturity date is as follows:

In thousands of €

	< 1 year	> 1 year and < 5 years	> 5 years	2015
<b>Deferred income</b>	<b>22,274</b>	<b>7,972</b>	<b>0</b>	<b>30,246</b>

The cumulative unspent donor-designated funds will be strictly spent in accordance with the donors' desire (e.g. specific countries or types of interventions) as the need arises.

The following schedule shows their year-end position:

	2014	Raised in 2015	Spent in 2015	Foreign exchange gain/loss	Other movements	In thousands of € 2015
Afghanistan	110	257	-110	-	-	258
Algeria	19	-	-	-	-	19
Angola	5	-	-	-	-	5
Bangladesh	6	-	-7	1	-	-
Central African Republic	4	-	-4	-	-	-
Congo, Democratic Republic of the	-	977	-	11	-	988
Egypt	-	3	-	-	-	3
Emergency Fund	-	4	-8	1	-	-3
Guinea-Bissau	-	350	-	-	-	350
India	-	632	-	-	-	632
Indonesia	232	-	-232	-	-	-
Iran	58	-	-	-	-	58
Liberia	1,900	2	-1,886	-14	-	2
Mali	-	5	-	-	-	5
Mediterranean Sea Operations	-	68	-8	-1	-	60
Niger	-	69	-	-	-	69
Pakistan	1	-	-	-	-	1
Palestine	-	4	-	-	-	4
Peru	34	34	-34	-	-	34
Philippines	2,769	-	-1,730	259	-	1,298
Sierra Leone	4,331	-	-4,722	250	142	-
South Africa	577	35	-579	2	-	34
South Sudan	1	-	-1	-	-	-
Sri Lanka	-	10	-	-	-	9
Sudan	3	-	-	-	-	3
Transversal activities	-	-	35	-29	27	32
Other countries or restrictions	25,113	1,526	-20,223	2,254	-200	8,471
<b>Unspent donor-designated / restricted funds</b>	<b>35,164</b>	<b>3,975</b>	<b>-29,511</b>	<b>2,734</b>	<b>-31</b>	<b>12,332</b>

Other countries or restrictions either are not country-specific, or represent the countries for which restricted funds of fewer than one thousand euros remain unspent. They mainly include: 6,148 thousand euros (5,719 thousand for 2014) of Charitable Gift Annuity Trusts in MSF USA. A Charitable Gift Annuity Trust is a type of donation that is restricted in time by the donor and thus treated as deferred income. The donation will be recognised as income in MSF accounts upon maturity of the trust.

Amounts allocated to specific countries are included in their corresponding line.

## 2.14 RETAINED EARNINGS AND EQUITIES

MSF's retained earnings have been built up over the years by surpluses of income over expenses. At 31 December 2015, the available portion (excluding permanently restricted funds and capital for foundations) represents 10.1 months of activity (2014: 9.8 months). The purpose of maintaining retained earnings is to meet the following needs, as described in MSF reserves policy:

- working capital needs, providing liquidity (financing) for the day-to-day functional expenditure, covering the inter-year gap between high income at the end of the year and more or less constant funds spent during the year;
- buffer reserves for risk coverage, being the risk either operational or non-operational;
- investment reserve to finance future investments, considering both non-current assets financing, and 'spent investments' or extra costs in a given year needed to increase operational or funding capacity;
- emergency reserves, when emergency expenditure surpasses amounts foreseen at the budgeting season, increasing thus operational budgets, and these emergencies do not provide at the same time extra-income to be able to carry-out these operations; or
- a sudden drop of private and/or public institutional funding that cannot be matched in the short term by a reduction in expenditure.

# 3 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES

## 3.1 INCOME

### 3.1.1 PRIVATE INCOME

Income from individuals includes:

	2015	2014
Donations	972,984	857,057
Legacies and bequests	150,298	127,532
Membership fees	242	194
<b>Income from individuals</b>	<b>1,123,525</b>	<b>984,783</b>

Income from private institutions comes from the following sources:

	2015	2014
Companies	72,196	62,780
Trusts and foundations	85,842	58,377
Lottery and special events	45,692	29,498
Joint appeals	1,751	482
Other private institutions	3,097	5,774
<b>Income from private institutions</b>	<b>208,577</b>	<b>156,910</b>

### 3.1.2 PUBLIC INSTITUTIONAL INCOME

The table below presents the breakdown of donations and grants awarded by public institutional bodies classified by geographic origin:

	2015	2014
ECHO and EU institutions	18,894	38,912
EU governments	37,077	40,113
Non-EU European governments	13,962	16,963
American governments	9,693	8,935
Asian governments	1,739	–
Other governments or public institutions	13,187	9,434
UN institutions	83	303
<b>Public institutional income</b>	<b>94,634</b>	<b>114,659</b>

### 3.1.3 OTHER INCOME

	2015	2014
Interest/investment income	8	4,257
Merchandising	575	452
Equipment and services sold to other organisations	10,580	10,752
Other revenues	5,917	8,527
<b>Other income</b>	<b>17,081</b>	<b>23,988</b>

### 3.1.4 LEGACIES AND BEQUESTS

The total value of legacies and bequests expected at year-end but not yet received is 48,820 thousand euros (41,923 thousand for 2014), plus 23,593 thousand euros pending acceptance (5,446 thousand for 2014). As described in Note 1.13, the accounting policy of the organisation is that unrestricted legacies and bequests are not recognised as income in the Statement of Financial Activities until realised in cash.

### 3.1.5 IN-KIND DONATIONS AND SERVICES

The total value of the goods received in 2015 is approximately 11,472 thousand euros: 7,309 thousand euros received in the field and 4,163 thousand euros received at headquarters (2014: 5,285 thousand and 2,374 thousand, respectively). The majority of the donations received in the field relate to drugs and medical equipment and, at headquarters, to consultancies and travel miles. As described in Note 1.13, the accounting policy of the organisation is that in-kind donations and services are not recognised as income in the Statement of Financial Activities.

## 3.2 EXPENDITURE

### 3.2.1 FUNCTIONAL EXPENSES

<i>In thousands of €</i>					
<b>SOCIAL MISSION</b>					
Nature of expenses	Programmes	Headquarters programme support	Témoignage / awareness-raising	Other humanitarian activities	Total social mission
Personnel costs	389,107	96,649	20,227	939	<b>506,922</b>
Travel and transportation	145,379	7,981	1,436	2,184	<b>156,979</b>
Medical and nutrition	164,110	176	1	4,521	<b>168,808</b>
Logistics and sanitation	64,491	583	–	1,035	<b>66,110</b>
Professional services	7,247	5,331	2,969	28	<b>15,575</b>
Communications	14,812	1,543	1,736	18	<b>18,109</b>
Publications	–	358	3,078	147	<b>3,583</b>
Promotional expenses	–	629	2,980	–	<b>3,609</b>
Office expenses	71,494	13,083	3,517	376	<b>88,470</b>
Taxes	2,088	404	29	–	<b>2,521</b>
Private grants	5,723	197	144	4,045	<b>10,109</b>
Public institutional grants	–	320	–	–	<b>320</b>
Financial expenses	1,429	257	16	–	<b>1,702</b>
Depreciation	536	5,163	678	9	<b>6,386</b>
Others	5,831	2,138	433	12	<b>8,414</b>
<b>Total</b>	<b>872,248</b>	<b>134,811</b>	<b>37,244</b>	<b>13,314</b>	<b>1,057,618</b>

<b>OTHER EXPENSES</b>						<b>SOCIAL MISSION AND OTHER EXPENSES TOTAL</b>	
Nature of expenses	Fundraising	Management and general administration	Extraordinary expenses	Income tax	Total other expenses	2015	2014
Personnel costs	38,312	37,595	–	–	<b>75,907</b>	<b>582,829</b>	522,865
Travel and transportation	2,110	2,795	–	–	<b>4,905</b>	<b>161,884</b>	130,184
Medical and nutrition	–	–	–	–	–	<b>168,808</b>	131,045
Logistics and sanitation	–	1	–	–	<b>1</b>	<b>66,110</b>	48,602
Professional services	25,018	6,798	–	–	<b>31,816</b>	<b>47,392</b>	40,520
Communications	14,859	1,044	–	–	<b>15,903</b>	<b>34,011</b>	31,087
Publications	11,487	1,178	–	–	<b>12,664</b>	<b>16,247</b>	22,300
Promotional expenses	61,080	534	–	–	<b>61,614</b>	<b>65,223</b>	52,423
Office expenses	6,263	6,128	–	–	<b>12,391</b>	<b>100,862</b>	52,391
Taxes	101	847	–	2	<b>950</b>	<b>3,471</b>	2,283
Private grants	4	291	–	–	<b>295</b>	<b>10,404</b>	7,344
Public institutional grants	–	–	–	–	–	<b>320</b>	350
Financial expenses	2,421	1,239	–	–	<b>3,659</b>	<b>5,362</b>	4,556
Depreciation	1,393	1,813	–	–	<b>3,206</b>	<b>9,593</b>	7,847
Others	765	1,057	9	–	<b>1,831</b>	<b>10,245</b>	12,290
<b>Total</b>	<b>163,812</b>	<b>61,320</b>	<b>9</b>	<b>2</b>	<b>225,142</b>	<b>1,282,760</b>	<b>1,066,088</b>



### 3.2.2 PROGRAMME EXPENSES BY NATURE AND CONTINENT

	Africa	America	Asia	Europe	Oceania	Unallocated	In thousands of €	
							2015	2014
Personnel costs	235,058	25,403	105,214	12,711	3,953	6,768	389,107	354,207
Travel and transportation	98,357	3,227	31,343	9,353	930	2,169	145,379	114,316
Medical and nutrition	81,483	3,368	65,686	12,481	704	390	164,110	124,618
Logistics and sanitation	38,965	1,714	14,431	8,565	343	474	64,491	46,848
Professional services	3,761	232	1,917	523	18	796	7,247	4,337
Communications	10,159	478	3,113	578	145	338	14,812	10,342
Office expenses	40,917	4,739	18,664	3,354	691	3,130	71,494	29,293
Taxes	913	26	130	1,009	1	8	2,088	947
Private and public institutional grants	1,764	–	2,337	11	–	1,611	5,723	3,146
Financial expenses	949	33	389	46	9	4	1,429	831
Others	3,557	554	1,422	284	67	-53	5,831	10,190
Depreciation	–	–	–	–	–	536	536	–
<b>Programmes</b>	<b>515,882</b>	<b>39,775</b>	<b>244,647</b>	<b>48,915</b>	<b>6,860</b>	<b>16,170</b>	<b>872,248</b>	<b>699,074</b>

The geographic divisions noted above include the following regions:

- Africa comprises the regions both north and south of the Sahara.
- America includes North, Central and South America.
- Asia includes the Caucasus and the Middle East, as well as Central, South and East Asia.

### 3.2.3 HEADQUARTERS PROGRAMME SUPPORT

Headquarters programme support relates to expenses incurred at headquarters 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 effectiveness of MSF operations).

### 3.2.4 TÉMOIGNAGE / AWARENESS-RAISING

Témoignage / awareness-raising activities comprise expenses incurred by MSF in an educational manner to further its social mission. They represent the situations where MSF bears witness and speaks out about the plight of the populations it serves through mobilisation of the international community and by communicating publicly in order to inform, put pressure on responsible actors, and stimulate action.

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

	In thousands of €	
	2015	2014
Access Campaign	5,385	3,846
Other témoignage campaigns and expenses	31,859	27,217
<b>Témoignage / Awareness-raising</b>	<b>37,244</b>	<b>31,063</b>

## **3.2.5 OTHER HUMANITARIAN ACTIVITIES**

The other humanitarian activities consist primarily of the cost of the goods sold and services provided to other organizations, as well as MSF's contribution to the Drugs for Neglected Disease initiative (See Note 5.1.2).

## **3.2.6 FUNDRAISING**

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

## **3.2.7 MANAGEMENT AND GENERAL ADMINISTRATION**

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

## **3.2.8 INCOME TAX**

MSF is exempt from income taxes in most countries in which its entities are based.

## **3.2.9 NET EXCHANGE GAINS/LOSSES UNREALISED AND REALISED**

Net exchange gains/losses represent the gains/losses generated from foreign currency transactions entered into during the year by the various offices. The exchange rate fluctuations that had the largest impact on the Statement of Financial Activities relate to the US dollar (USD), Hong Kong dollar (HKD), Swiss franc (CHF), Pound sterling (GBP), and Brazilian real (BRL).

# 4 RATIOS AND SECTORIAL INFORMATION

## 4.1 RATIOS

### 4.1.1 OPERATIONAL RATIOS

	2015	2014
Operations	78.5%	76.2%
Témoignage/awareness-raising	2.9%	2.9%
Other humanitarian activities	1.0%	1.3%
<b>Social mission</b>	<b>82.4%</b>	<b>80.5%</b>
Fundraising	12.8%	13.8%
Management and general administration	4.8%	5.6%
Income tax	–	–
<b>Other expenses</b>	<b>17.6%</b>	<b>19.5%</b>
<b>Expenditure</b>	<b>100.0%</b>	<b>100.0%</b>

### 4.1.2 FINANCIAL INDEPENDENCE

Private income	92.3%	89.2%
Public institutional income	6.6%	9.0%
Other income	1.1%	1.8%
<b>Income</b>	<b>100.0%</b>	<b>100.0%</b>

As part of our effort to guarantee independence and strengthen our link with home societies, we have striven to maintain a high level of private income. Funds coming from non-public-institutional sources represented 93.4% of MSF total income in 2015 (2014: 91.0%). More than 5.7 million (2014: 5.6 million) individual donors and private funders worldwide made this possible.

## 4.2 INCOME

### 4.2.1 PRIVATE AND OTHER INCOME BY OFFICE

*In thousands of €*

	Argentina	Australia	Austria	Belgium	Brazil	Canada	Czech Republic	Denmark	France	Germany
Donations	6,598	40,311	19,972	29,284	32,302	31,621	3,003	10,341	65,069	99,064
Legacies and bequests	–	5,546	1,745	11,062	–	3,408	–	6,019	7,361	8,939
Membership fees	–	4	3	9	1	16	–	–	29	82
<b>Income from individuals</b>	<b>6,598</b>	<b>45,861</b>	<b>21,720</b>	<b>40,356</b>	<b>32,303</b>	<b>35,045</b>	<b>3,003</b>	<b>16,359</b>	<b>72,458</b>	<b>108,085</b>
Companies	134	9,049	3,013	2,649	113	453	18	898	2,960	1,656
Trusts and foundations	–	869	–	–	–	2,344	–	1,437	15,353	1,155
Joint appeals	–	–	–	–	–	–	–	1,751	–	–
Lottery and special events	4	–	–	–	–	–	–	354	–	2,732
Other private institutions	–	–	–	–	–	–	–	–	65	2,499
<b>Donations from private institutions</b>	<b>138</b>	<b>9,919</b>	<b>3,013</b>	<b>2,649</b>	<b>113</b>	<b>2,797</b>	<b>18</b>	<b>4,441</b>	<b>18,378</b>	<b>8,043</b>
<b>Private income</b>	<b>6,736</b>	<b>55,780</b>	<b>24,732</b>	<b>43,005</b>	<b>32,415</b>	<b>37,841</b>	<b>3,021</b>	<b>20,800</b>	<b>90,836</b>	<b>116,128</b>
Interest/investment income	95	380	45	92	462	151	–	3	718	48
Merchandising	–	–	–	–	–	–	14	19	477	–
Equipment and services sold to other organisations	–	–	–	6,270	–	–	–	–	4,308	–
Other revenues	-1	33	91	507	–	35	3	224	2,923	697
<b>Other income</b>	<b>94</b>	<b>413</b>	<b>136</b>	<b>6,868</b>	<b>462</b>	<b>186</b>	<b>17</b>	<b>246</b>	<b>8,426</b>	<b>746</b>

4.2.1 PRIVATE AND OTHER INCOME BY OFFICE (CONTINUED)

In thousands of €

	Greece	Holland	Hong Kong	India	Ireland	Italy	Japan	Republic of Korea	Luxembourg
Donations	2,514	40,608	40,314	592	843	43,625	45,022	4,107	3,606
Legacies and bequests	77	11,412	794	–	205	5,156	3,928	–	947
Membership fees	1	7	1	–	–	4	3	–	–
<b>Income from individuals</b>	<b>2,591</b>	<b>52,027</b>	<b>41,109</b>	<b>592</b>	<b>1,048</b>	<b>48,786</b>	<b>48,953</b>	<b>4,108</b>	<b>4,553</b>
Companies	295	574	2,239	–	289	3,087	4,914	132	673
Trusts and foundations	677	1,317	563	–	21	69	542	–	349
Joint appeals	–	–	–	–	–	–	–	–	–
Lottery and special events	–	20,162	1,727	–	1,966	289	–	–	–
Other private institutions	–	–	51	–	–	53	172	–	–
<b>Donations from private institutions</b>	<b>972</b>	<b>22,053</b>	<b>4,580</b>	<b>–</b>	<b>2,275</b>	<b>3,498</b>	<b>5,628</b>	<b>132</b>	<b>1,022</b>
<b>Private income</b>	<b>3,564</b>	<b>74,080</b>	<b>45,688</b>	<b>592</b>	<b>3,323</b>	<b>52,284</b>	<b>54,580</b>	<b>4,240</b>	<b>5,576</b>
Interest/investment income	–	918	–	–	–	103	2	4	3
Merchandising	–	–	1	–	–	41	–	–	–
Equipment and services sold to other organisations	–	–	–	–	–	–	–	–	–
Other revenues	21	328	–	–	–	–	32	–	280
<b>Other income</b>	<b>21</b>	<b>1,246</b>	<b>2</b>	<b>–</b>	<b>–</b>	<b>144</b>	<b>34</b>	<b>4</b>	<b>283</b>

In thousands of €

	Norway	South Africa	Spain	Sweden	Switzerland	United Kingdom	United States	2015	2014
Donations	30,455	1,264	74,855	39,434	55,000	25,170	228,011	972,984	857,057
Legacies and bequests	2,550	–	10,253	9,021	9,360	8,453	44,063	150,298	127,532
Membership fees	3	3	23	11	15	–	27	242	194
<b>Income from individuals</b>	<b>33,008</b>	<b>1,267</b>	<b>85,131</b>	<b>48,466</b>	<b>64,375</b>	<b>33,623</b>	<b>272,100</b>	<b>1,123,525</b>	<b>984,783</b>
Companies	2,362	126	4,913	4,844	3,171	3,372	20,261	87,196	62,780
Trusts and foundations	894	6	917	4,790	29,808	7,054	17,677	70,842	58,377
Joint appeals	–	–	–	–	–	–	–	1,751	482
Lottery and special events	134	–	–	–	–	18,324	–	45,692	29,498
Other private institutions	–	–	167	–	90	–	–	3,097	5,774
<b>Donations from private institutions</b>	<b>3,390</b>	<b>132</b>	<b>5,997</b>	<b>9,634</b>	<b>33,069</b>	<b>28,749</b>	<b>37,938</b>	<b>208,577</b>	<b>156,910</b>
<b>Private income</b>	<b>36,398</b>	<b>1,398</b>	<b>91,128</b>	<b>58,100</b>	<b>97,444</b>	<b>62,373</b>	<b>310,038</b>	<b>1,332,102</b>	<b>1,141,693</b>
Interest/investment income	199	26	166	–	26	14	-3,448	8	4,257
Merchandising	5	–	16	1	2	–	-1	575	452
Equipment and services sold to other organisations	–	–	–	–	2	–	–	10,580	10,752
Other revenues	34	3	120	45	356	9	175	5,917	8,527
<b>Other income</b>	<b>238</b>	<b>29</b>	<b>302</b>	<b>46</b>	<b>386</b>	<b>23</b>	<b>-3,274</b>	<b>17,081</b>	<b>23,988</b>

## 4.2.2 PUBLIC INSTITUTIONAL INCOME

	<i>In thousands of €</i>	
	<b>2015</b>	<b>2014</b>
Humanitarian Aid Office of the European Commission (ECHO)	18,894	38,984
EU European Development Fund	–	-36
EU others	–	-36
<b>ECHO and EU institutions</b>	<b>18,894</b>	<b>38,912</b>
Austria	34	83
Belgium	7,716	6,347
Czech Republic	73	180
Denmark	4,787	5,432
France	156	120
Germany	3,850	3,800
Holland	5,000	1,500
Ireland	1,382	1,213
Italy	–	5
Luxembourg	1,376	1,059
Spain	10	1,078
Sweden	12,028	15,731
United Kingdom	666	3,564
<b>EU governments</b>	<b>37,077</b>	<b>40,113</b>
Norway	6,816	8,080
Switzerland	7,146	8,883
<b>Non-EU European governments</b>	<b>13,962</b>	<b>16,963</b>
Canada	9,693	8,935
<b>North American governments</b>	<b>9,693</b>	<b>8,935</b>
Japan	1,739	–
<b>Asian governments</b>	<b>1,739</b>	<b>–</b>
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	4,504	4,018
International Drug Purchase Facility (UNITAID)	8,683	5,375
Other governments or public institutions	–	41
<b>Other governments or public institutions</b>	<b>13,187</b>	<b>9,434</b>
World Health Organization (WHO)	83	-20
World Food Programme (WFP)	–	322
<b>UN institutions</b>	<b>83</b>	<b>303</b>
<b>Public institutional income</b>	<b>94,634</b>	<b>114,659</b>

## 4.3 PROGRAMMES

Programme expenses by nature, and funding of programmes.

### EXPENSES

In thousands of €

	2015	2014
Personnel costs	389,107	354,207
Travel and transportation	145,379	114,316
Medical and nutrition	164,110	124,618
Logistics and sanitation	64,491	46,848
Professional services	7,247	4,337
Communications	14,812	10,342
Office expenses	71,494	29,293
Taxes	2,088	947
Private grants	5,723	3,146
Financial expenses	1,429	831
Others	5,831	10,190
Depreciation	536	–
<b>Programmes</b>	<b>872,248</b>	<b>699,074</b>
<b>Indirect supply costs</b>	<b>19,964</b>	<b>15,071</b>
<b>Field-related expenses</b>	<b>892,212</b>	<b>714,145</b>

### FUNDING

In thousands of €

	2015	2014
<b>Private and other income</b>	<b>800,855</b>	<b>603,591</b>
Humanitarian Aid Office of the European Commission (ECHO)	18,292	37,643
EU European Development Fund	–	-36
EU others	–	-36
<b>ECHO and EU institutions</b>	<b>18,292</b>	<b>37,571</b>
AGCD – Belgium	7,135	4,852
Governments – Belgium	2	–
Municipalities and regional councils – Belgium	179	1,229
Ministry of Foreign Affairs (MFA) – Czech Republic	68	168
Danish Agency for Development Assistance (DANIDA)	4,476	5,176
Municipalities and regional councils – France	150	120
Ministry of Foreign Affairs (MFA) – Germany	3,850	3,800
Irish Aid (DCI) – Ireland	1,222	1,213
Governments – Ireland	83	–
Municipalities and regional councils – Italy	–	5
Ministry of Foreign Affairs (MAE) – Luxembourg	1,228	872
Ministry of Foreign Affairs (BuZa) – Holland	5,000	1,500
Governments – Spain	10	1,051
Municipalities and regional councils – Spain	–	24
Swedish International Development Cooperation Agency (SIDA)	11,346	15,348
Department for International Development (DFID) – UK	622	3,331
<b>EU governments</b>	<b>35,372</b>	<b>38,689</b>

**FUNDING ( CONTINUED )**

In thousands of €

	<b>2015</b>	<b>2014</b>
Ministry of Foreign Affairs (MFA) – Norway	5,772	7,018
Norwegian Agency for Development Cooperation (NORAD)	849	910
Swiss Agency for Development and Cooperation (SDC)	6,562	6,944
Governments – Others – Switzerland	–	427
Municipalities and regional councils – Switzerland	453	1,138
<b>Non-EU European governments</b>	<b>13,636</b>	<b>16,436</b>
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) – Canada	8,438	8,431
Governments – Canada	670	–
<b>North American governments</b>	<b>9,108</b>	<b>8,431</b>
Ministry of Foreign Affairs (MFA) – Japan	1,679	–
<b>Asian governments</b>	<b>1,679</b>	<b>–</b>
<b>The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)</b>	<b>4,504</b>	<b>4,018</b>
<b>International Drug Purchase Facility (UNITAID)</b>	<b>8,683</b>	<b>5,065</b>
<b>Other governments or public institutions</b>	<b>–</b>	<b>41</b>
World Health Organization (WHO)	83	-20
World Food Programme (WFP)	–	322
<b>UN institutions</b>	<b>83</b>	<b>303</b>
<b>Public institutional income</b>	<b>91,357</b>	<b>110,554</b>
<b>Total income</b>	<b>892,212</b>	<b>714,145</b>

Programmes relate to the aid projects undertaken by MSF and include the direct expenses incurred in the different countries of intervention. Indirect supply costs represent the costs dedicated to the projects and associated with the delivery of emergency relief supplies.

872,248 thousand euros were spent in direct connection with the projects (2014: 699,074 thousand euros). The indirect supply costs of the logistics satellites stood at 19,964 thousand euros (2014: 15,071 thousand euros).

These expenses were funded by 91,357 thousand euros from public institutional bodies (2014: 110,554 thousand), the balance being funded by unrestricted and restricted private funds.

30,989 locally hired staff and 2,924 international staff worked directly with the projects (2014: 31,052 locally hired staff and 2,769 International staff) as explained in note 5.3.2.

Figures for the previous year are presented in total for comparative purposes. They are not presented in the following pages for the different countries/regions of intervention because the emergency nature of MSF's action means that year to year comparison by country/region of intervention is of limited value.

The difference of 3,277 thousand euros between public institutional income as stated in the Statement of Financial Activities (Note 4.2.2) and the amount mentioned above represents the funding of expenses and activities incurred or undertaken at headquarters level (2014: 4,106 thousand euros).

## 5 OTHER INFORMATION

### 5.1 COMMITMENTS

#### 5.1.1 GRANTS

Some programmes are partly financed by public institutional grants. These grants may cover more than a one-year period and may not match with the financial year. The following disclosure presents the outstanding amount that MSF has committed to spend according to proposals agreed by the different bodies.

	<i>In thousands of €</i>	
	<b>2015</b>	<b>2014</b>
ECHO and EU institutions	-	100
EU European governments	50	76
Non EU European governments	6,461	11,144
Other governments	6,122	2,124
<b>Remaining commitment amount to spend</b>	<b>12,683</b>	<b>13,444</b>

#### 5.1.2 OFF-BALANCE SHEET COMMITMENTS

	<i>In thousands of €</i>	
	<b>2015</b>	<b>2014</b>
Guarantees given	930	833
Rental contracts for office buildings	10,919	9,663
Other off-balance sheet commitments given	2,715	4,600
DNDi	12,000	16,000
<b>Other off-balance sheet commitments</b>	<b>26,564</b>	<b>31,096</b>

MSF participated in the establishment of the Drugs for Neglected Diseases initiative (DNDi) with six other organizations: 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 organization, the Special Programme for Research and Training in Tropical Diseases (TDR), which is a permanent observer to the initiative.

DNDi became a legal entity in July 2003 and MSF was one of the founding partners. MSF's objective in its involvement in the creation of DNDi was to help create a research and development initiative for neglected diseases, which in time would be self-financing and in a position to work independently of MSF. Accordingly, MSF committed itself to be involved initially for five years. A subsequent period of support was agreed until 2014. In 2013 the IGA decided to continue the support and commitment towards DNDi at the level of 4 million euros per year until 2018.

### 5.2 SUBSEQUENT EVENTS

There are no subsequent events to report.



## 5.3 STAFF FIGURES

### 5.3.1 INTERNATIONAL DEPARTURES TO THE FIELD

	2015	2014
Medical pool	1,787	1,836
Nurse and other paramedical pool	2,469	2,298
Non-medical pool	3,515	2,952
<b>International departures (full year)</b>	<b>7,771</b>	<b>7,086</b>
<b>First-time departures (full year)</b>	<b>2,034</b>	<b>1,691</b>

### 5.3.2 POSITIONS IN THE FIELD

	<i>In full-time equivalents</i>	
	2015	2014
Locally hired staff	30,988	31,052
International staff	2,924	2,769
<b>Field positions</b>	<b>33,912</b>	<b>33,821</b>

### 5.3.3 POSITIONS AT HEADQUARTERS

	<i>In full-time equivalents</i>	
	2015	2014
Social mission	1,582	1,450
Fundraising	792	650
Management and general administration	597	561
<b>Employees</b>	<b>2,970</b>	<b>2,661</b>
Social mission	60	32
Fundraising	38	31
Management and general administration	48	27
<b>Volunteers</b>	<b>147</b>	<b>90</b>

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

### 5.3.4 HEADQUARTERS REMUNERATION POLICIES

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

Highest gross salary by entity			For the position of:
MSF Argentina	585,082	Argentine Peso	General Director
MSF Australia	180,436	Australian Dollar	General Director
MSF Austria	67,596	Euro	General Director
MSF Belgium	91,450	Euro	General Director
MSF Brazil	202,000	Brazilian Real	General Director
MSF Canada	142,637	Canadian Dollar	General Director
MSF Czech Republic	715,000	Czech Koruny	General Director
MSF Denmark	827,340	Danish Krone	General Director
MSF EUP	56,673	Euro	General Director
MSF Epicentre	84,380	Euro	General Director
Fondation MSF	77,864	Euro	Research Director
MSF France	81,407	Euro	President
MSF Germany	84,565	Euro	General Director
MSF Greece	41,101	Euro	General Director
MSF Holland	110,367	Euro	General Director
MSF Hong Kong	702,766	Hong Kong Dollar	General Director
MSF India	3,675,685	Indian Rupee	General Director
MSF International	121,072	Euro	International President
MSF Ireland	78,036	Euro	General Director
MSF Italy	62,534	Euro	General Director
MSF Japan	14,868,000	Yen	General Director
MSF Logistique	65,806	Euro	General Director
MSF Luxembourg	60,425	Euro	General Director
MSF Supply	78,191	Euro	General Director
MSF Norway	764,111	Norwegian Krone	General Director
MSF South Africa	628,555	Rand	General Director
MSF South Korea	99,298,884	Won	General Director
MSF Spain	69,866	Euro	President
MSF Sweden	604,704	Swedish Kronor	General Director
MSF Switzerland	135,000	Swiss Franc	General Director
MSF UK	73,000	Pound Sterling	General Director
MSF USA	171,800	US Dollar	General Director

Additional remuneration of EUR 46,800 (CHF 49,976) was paid to equalise the after tax remuneration of the International President who remains a tax resident in Canada (Canadian income tax rates are significantly higher than Swiss income tax rates). The additional remuneration relates only to the difference between Canadian income tax and Swiss income tax and provides the International President with the same after tax salary as if the position holder was tax resident in Switzerland.

Lowest gross salary by entity		For the position of:	
MSF Argentina	141,192	Argentine Peso	Face 2 Face Canvasser
MSF Australia	48,012	Australian Dollar	Service Centre Representative
MSF Austria	26,211	Euro	Fundraising Officer
MSF Belgium	20,605	Euro	Face 2 Face Canvasser
MSF Brazil	35,337	Brazilian Real	Assistant
MSF Canada	37,697	Canadian Dollar	Donor Relation Representative
MSF Czech Republic	325,000	Czech Koruny	Administrative Support
MSF Denmark	268,032	Danish Krone	Assistant
MSF EUP	34,813	Euro	Production Assistant
MSF Epicentre	33,291	Euro	Secretary
Fondation MSF	44,112	Euro	Architect
MSF France	24,275	Euro	Receptionist
MSF Germany	31,629	Euro	Assistant
MSF Greece	15,247	Euro	Receptionist
MSF Holland	22,900	Euro	Receptionist
MSF Hong Kong	174,632	Hong Kong Dollar	Assistant
MSF India	132,024	Indian Rupee	House Keeper
MSF International	56,861	Euro	Executive Admin Support
MSF Ireland	26,882	Euro	Assistant Administrator
MSF Italy	21,350	Euro	Receptionist
MSF Japan	4,116,000	Yen	Officer
MSF Logistique	21,073	Euro	Receptionist
MSF Luxembourg	23,076	Euro	House Keeper
MSF Supply	34,443	Euro	Warehouse Assistant
MSF Norway	262,006	Norwegian Krone	Face 2 Face Canvasser
MSF South Africa	68,919	Rand	Cleaner
MSF South Korea	27,421,140	Won	Events & Outreachs Coordinator
MSF Spain	22,293	Euro	Face 2 Face Raiser
MSF Sweden	276,372	Swedish Kronor	Face 2 Face Canvasser
MSF Switzerland	60,720	Swiss Franc	Receptionist
MSF UK	24,220	Pound Sterling	Administrator
MSF USA	46,400	US Dollar	Receptionist



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Candles in front of the German Parliament building in Berlin commemorate the one-month anniversary of the attack on MSF's trauma centre in Kunduz, Afghanistan.

# FINANCES BY COUNTRY

# AFGHANISTAN

## EXPENSES

*In thousands of €*

Personnel costs	13,789
Travel and transportation	3,296
Medical and nutrition	5,500
Logistics and sanitation	1,903
Professional services	90
Communications	387
Office expenses	1,887
Taxes	6
Private grants	-
Public institutional grants	-
Financial expenses	56
Others	247
Depreciation	-
<b>Programmes</b>	<b>27,160</b>
<b>Indirect supply costs</b>	<b>1,214</b>
<b>Field-related expenses</b>	<b>28,374</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>28,374</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>28,374</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	2,205
International Staff	98
<b>Field positions</b>	<b>2,303</b>

# ALGERIA

## EXPENSES

*In thousands of €*

Personnel costs	80
Travel and transportation	27
Medical and nutrition	124
Logistics and sanitation	-
Professional services	1
Communications	8
Office expenses	6
Taxes	7
Private grants	516
Public institutional grants	-
Financial expenses	-
Others	25
Depreciation	-
<b>Programmes</b>	<b>794</b>
<b>Indirect supply costs</b>	<b>30</b>
<b>Field-related expenses</b>	<b>824</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>824</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>824</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	-
International Staff	1
<b>Field positions</b>	<b>1</b>

# ARMENIA

## EXPENSES

*In thousands of €*

Personnel costs	1,311
Travel and transportation	150
Medical and nutrition	472
Logistics and sanitation	35
Professional services	2
Communications	13
Office expenses	359
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	5
Depreciation	-
<b>Programmes</b>	<b>2,348</b>
<b>Indirect supply costs</b>	<b>42</b>
<b>Field-related expenses</b>	<b>2,389</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>1,933</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
International Drug Purchase Facility (UNITAID)	457
Other governments	457
UN institutions	-
<b>Public institutional income</b>	<b>457</b>
<b>Funding of field-related costs</b>	<b>2,389</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	73
International Staff	7
<b>Field positions</b>	<b>80</b>

# BANGLADESH

## EXPENSES

*In thousands of €*

Personnel costs	2,487
Travel and transportation	257
Medical and nutrition	444
Logistics and sanitation	36
Professional services	23
Communications	64
Office expenses	326
Taxes	1
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	3
Depreciation	-
<b>Programmes</b>	<b>3,641</b>
<b>Indirect supply costs</b>	<b>9</b>
<b>Field-related expenses</b>	<b>3,650</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>2,650</b>
Humanitarian Aid Office of the European Commission (ECHO)	1,000
<b>ECHO and EU institutions</b>	<b>1,000</b>
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>1,000</b>
<b>Funding of field-related costs</b>	<b>3,650</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	316
International Staff	19
<b>Field positions</b>	<b>335</b>

# BELGIUM

## EXPENSES

*In thousands of €*

Personnel costs	175
Travel and transportation	54
Medical and nutrition	24
Logistics and sanitation	256
Professional services	7
Communications	10
Office expenses	82
Taxes	25
Private grants	5
Public institutional grants	-
Financial expenses	-
Others	18
Depreciation	-
<b>Programmes</b>	<b>654</b>
<b>Indirect supply costs</b>	<b>37</b>
<b>Field-related expenses</b>	<b>691</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>691</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>691</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	-
International Staff	-
<b>Field positions</b>	<b>-</b>

# BURUNDI

## EXPENSES

*In thousands of €*

Personnel costs	1,415
Travel and transportation	493
Medical and nutrition	844
Logistics and sanitation	55
Professional services	8
Communications	75
Office expenses	929
Taxes	20
Private grants	-
Public institutional grants	-
Financial expenses	-
Others	43
Depreciation	-
<b>Programmes</b>	<b>3,882</b>
<b>Indirect supply costs</b>	<b>157</b>
<b>Field-related expenses</b>	<b>4,039</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>3,861</b>
ECHO and EU institutions	-
Ministry of Foreign Affairs (MAE) - Luxembourg	178
<b>EU governments</b>	<b>178</b>
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>178</b>
<b>Funding of field-related costs</b>	<b>4,039</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	105
International Staff	13
<b>Field positions</b>	<b>118</b>

# CAMBODIA

## EXPENSES

*In thousands of €*

Personnel costs	1,326
Travel and transportation	219
Medical and nutrition	160
Logistics and sanitation	26
Professional services	60
Communications	23
Office expenses	-20
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	3
Others	-26
Depreciation	-
<b>Programmes</b>	<b>1,771</b>
<b>Indirect supply costs</b>	<b>4</b>
<b>Field-related expenses</b>	<b>1,775</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>1,775</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,775</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	97
International Staff	12
<b>Field positions</b>	<b>109</b>

# CAMEROON

## EXPENSES

*In thousands of €*

Personnel costs	5,789
Travel and transportation	2,117
Medical and nutrition	1,484
Logistics and sanitation	1,635
Professional services	31
Communications	227
Office expenses	809
Taxes	50
Private grants	-
Public institutional grants	-
Financial expenses	53
Others	14
Depreciation	-
<b>Programmes</b>	<b>12,207</b>
<b>Indirect supply costs</b>	<b>202</b>
<b>Field-related expenses</b>	<b>12,409</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>11,942</b>
ECHO and EU institutions	-
Ministry of Foreign Affairs (MFA) - Germany	500
<b>EU governments</b>	<b>500</b>
Swiss Agency for Development and Cooperation Department (SDC)	-33
<b>Non-EU European governments</b>	<b>-33</b>
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>467</b>
<b>Funding of field-related costs</b>	<b>12,409</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	606
International Staff	33
<b>Field positions</b>	<b>639</b>



# CENTRAL AFRICAN REPUBLIC

## EXPENSES

In thousands of €

Personnel costs	20,073
Travel and transportation	13,982
Medical and nutrition	10,315
Logistics and sanitation	3,689
Professional services	122
Communications	1,015
Office expenses	3,263
Taxes	127
Private grants	71
Public institutional grants	-
Financial expenses	7
Others	262
Depreciation	-
<b>Programmes</b>	<b>52,925</b>
<b>Indirect supply costs</b>	<b>2,139</b>
<b>Field-related expenses</b>	<b>55,063</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>43,387</b>
Humanitarian Aid Office of the European Commission (ECHO)	3,307
<b>ECHO and EU institutions</b>	<b>3,307</b>
Danish Agency for Development Assistance (DANIDA)	654
Irish Aid (DCI) – Ireland	407
Ministry of Foreign Affairs (BuZa) - Holland	850
Swedish International Development Cooperation Agency (SIDA)	1,572
<b>EU governments</b>	<b>3,482</b>
Ministry of Foreign Affairs (MFA) – Norway	2,181
Swiss Agency for Development and Cooperation Department (SDC)	711
Municipalities and regional councils - Switzerland	5
<b>Non-EU European governments</b>	<b>2,897</b>
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	1,991
<b>North American governments</b>	<b>1,991</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>11,677</b>
<b>Funding of field-related costs</b>	<b>55,063</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,396
International Staff	233
<b>Field positions</b>	<b>2,629</b>

# CHAD

## EXPENSES

In thousands of €

Personnel costs	8,404
Travel and transportation	3,614
Medical and nutrition	3,521
Logistics and sanitation	1,634
Professional services	44
Communications	607
Office expenses	1,587
Taxes	52
Private grants	11
Public institutional grants	-
Financial expenses	12
Others	24
Depreciation	-
<b>Programmes</b>	<b>19,510</b>
<b>Indirect supply costs</b>	<b>355</b>
<b>Field-related expenses</b>	<b>19,865</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>17,201</b>
Humanitarian Aid Office of the European Commission (ECHO)	664
<b>ECHO and EU institutions</b>	<b>664</b>
Ministry of Foreign Affairs (MFA) - Germany	450
Swedish International Development Cooperation Agency (SIDA)	599
<b>EU governments</b>	<b>1,049</b>
Swiss Agency for Development and Cooperation Department (SDC)	846
Municipalities and regional councils – Switzerland	107
<b>Non-EU European governments</b>	<b>952</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>2,665</b>
<b>Funding of field-related costs</b>	<b>19,865</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	672
International Staff	83
<b>Field positions</b>	<b>754</b>

# CÔTE D'IVOIRE

## EXPENSES

*In thousands of €*

Personnel costs	1,884
Travel and transportation	433
Medical and nutrition	267
Logistics and sanitation	588
Professional services	20
Communications	45
Office expenses	318
Taxes	6
Private grants	5
Public institutional grants	-
Financial expenses	2
Others	8
Depreciation	-
<b>Programmes</b>	<b>3,575</b>
<b>Indirect supply costs</b>	<b>42</b>
<b>Field-related expenses</b>	<b>3,617</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>3,613</b>
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	4
<b>EU governments</b>	<b>4</b>
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>3,617</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	113
International Staff	21
<b>Field positions</b>	<b>134</b>

# COLOMBIA

## EXPENSES

*In thousands of €*

Personnel costs	1,956
Travel and transportation	191
Medical and nutrition	22
Logistics and sanitation	15
Professional services	16
Communications	58
Office expenses	182
Taxes	12
Private grants	-
Public institutional grants	-
Financial expenses	2
Others	30
Depreciation	-
<b>Programmes</b>	<b>2,484</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>2,484</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>2,484</b>
ECHO and EU institutions	-
<b>EU governments</b>	<b>-</b>
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,484</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	97
International Staff	8
<b>Field positions</b>	<b>105</b>

# DEMOCRATIC REPUBLIC OF CONGO

## EXPENSES

*In thousands of €*

Personnel costs	42,540
Travel and transportation	19,998
Medical and nutrition	19,415
Logistics and sanitation	7,099
Professional services	858
Communications	2,532
Office expenses	6,365
Taxes	257
Private grants	296
Public institutional grants	-
Financial expenses	400
Others	587
Depreciation	-
<b>Programmes</b>	<b>100,347</b>
<b>Indirect supply costs</b>	<b>1,536</b>
<b>Field-related expenses</b>	<b>101,883</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>86,306</b>
Humanitarian Aid Office of the European Commission (ECHO)	3,570
<b>ECHO and EU institutions</b>	<b>3,570</b>
Danish Agency for Development Assistance (DANIDA)	517
Ministry of Foreign Affairs (MFA) – Germany	1,750
Ministry of Foreign Affairs (MAE) – Luxembourg	300
Ministry of Foreign Affairs (BuZa) – Holland	1,550
Swedish International Development Cooperation Agency (SIDA) - Sweden	2,898
Department for International Development (DFID) - UK	622
<b>EU governments</b>	<b>7,637</b>
Ministry of Foreign Affairs (MFA) - Norway	1,638
Swiss Agency for Development and Cooperation Department (SDC)	955
Municipalities and regional councils - Switzerland	11
<b>Non-EU European governments</b>	<b>2,605</b>
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	1,495
<b>North American governments</b>	<b>1,495</b>
International Drug Purchase Facility (UNITAID)	271
<b>Other governments</b>	<b>271</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>15,577</b>
<b>Funding of field-related costs</b>	<b>101,883</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	2,563
International Staff	304
<b>Field positions</b>	<b>2,867</b>

# EGYPT

## EXPENSES

*In thousands of €*

Personnel costs	1,582
Travel and transportation	221
Medical and nutrition	230
Logistics and sanitation	78
Professional services	32
Communications	34
Office expenses	308
Taxes	10
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	-42
Depreciation	-
<b>Programmes</b>	<b>2,454</b>
<b>Indirect supply costs</b>	<b>21</b>
<b>Field-related expenses</b>	<b>2,475</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>2,426</b>
Danish Agency for Development Assistance (DANIDA)	49
<b>ECHO and EU institutions</b>	<b>49</b>
<b>EU governments</b>	<b>-</b>
<b>Non-EU European governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>49</b>
<b>Funding of field-related costs</b>	<b>2,475</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	95
International Staff	9
<b>Field positions</b>	<b>104</b>

# ETHIOPIA

## EXPENSES

In thousands of €

Personnel costs	12,427
Travel and transportation	5,277
Medical and nutrition	4,377
Logistics and sanitation	1,890
Professional services	100
Communications	507
Office expenses	1,937
Taxes	2
Private grants	-
Public institutional grants	-
Financial expenses	17
Others	79
Depreciation	-
<b>Programmes</b>	<b>26,612</b>
<b>Indirect supply costs</b>	<b>170</b>
<b>Field-related expenses</b>	<b>26,782</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>23,699</b>
Humanitarian Aid Office of the European Commission (ECHO)	467
<b>ECHO and EU institutions</b>	<b>467</b>
Danish Agency for Development Assistance (DANIDA)	44
Governments - Ireland	83
Swedish International Development Cooperation Agency (SIDA) - Sweden	500
<b>EU governments</b>	<b>627</b>
<b>Non-EU European governments</b>	<b>-</b>
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	1,989
<b>North American governments</b>	<b>1,989</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>3,083</b>
<b>Funding of field-related costs</b>	<b>26,782</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,514
International Staff	96
<b>Field positions</b>	<b>1,610</b>

# FRANCE

## EXPENSES

In thousands of €

Personnel costs	413
Travel and transportation	106
Medical and nutrition	104
Logistics and sanitation	266
Professional services	1
Communications	5
Office expenses	54
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	-
Others	-
Depreciation	-
<b>Programmes</b>	<b>950</b>
<b>Indirect supply costs</b>	<b>45</b>
<b>Field-related expenses</b>	<b>995</b>

## FUNDING

In thousands of €

<b>Private and other income</b>	<b>995</b>
<b>ECHO and EU institutions</b>	<b>-</b>
<b>EU governments</b>	<b>-</b>
<b>Non-EU European governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>995</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	2
International Staff	7
<b>Field positions</b>	<b>9</b>

# GEORGIA

## EXPENSES

*In thousands of €*

Personnel costs	663
Travel and transportation	193
Medical and nutrition	295
Logistics and sanitation	3
Professional services	-
Communications	7
Office expenses	84
Taxes	-
Private grants	9
Public institutional grants	-
Financial expenses	-
Others	14
Depreciation	-
<b>Programmes</b>	<b>1,269</b>
<b>Indirect supply costs</b>	<b>24</b>
<b>Field-related expenses</b>	<b>1,293</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>1,119</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
International Drug Purchase Facility (UNITAID)	174
Other governments	174
UN institutions	-
<b>Public institutional income</b>	<b>174</b>
<b>Funding of field-related costs</b>	<b>1,293</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	21
International Staff	6
<b>Field positions</b>	<b>27</b>

# GREECE

## EXPENSES

*In thousands of €*

Personnel costs	208
Travel and transportation	173
Medical and nutrition	126
Logistics and sanitation	528
Professional services	-
Communications	8
Office expenses	354
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	-
Others	-
Depreciation	-
<b>Programmes</b>	<b>1,397</b>
<b>Indirect supply costs</b>	<b>74</b>
<b>Field-related expenses</b>	<b>1,471</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>1,471</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,471</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	9
International Staff	3
<b>Field positions</b>	<b>12</b>

## GUINEA

### EXPENSES

*In thousands of €*

Personnel costs	7,844
Travel and transportation	3,786
Medical and nutrition	2,446
Logistics and sanitation	1,717
Professional services	501
Communications	237
Office expenses	2,150
Taxes	51
Private grants	-2
Public institutional grants	-
Financial expenses	19
Others	425
Depreciation	-
<b>Programmes</b>	<b>19,174</b>
<b>Indirect supply costs</b>	<b>842</b>
<b>Field-related expenses</b>	<b>20,016</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>16,765</b>
AGCD - Belgium	1,137
Governments - Belgium	2
Danish Agency for Development Assistance (DANIDA)	50
<b>EU governments</b>	<b>1,188</b>
<b>Non-EU European governments</b>	<b>-</b>
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	968
Governments - Canada	335
<b>North American governments</b>	<b>1,303</b>
Ministry of Foreign Affairs (MFA) - Japan	760
<b>Asian governments</b>	<b>760</b>
<b>Other governments or public institutions</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>3,251</b>
<b>Funding of field-related costs</b>	<b>20,016</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	663
International Staff	70
<b>Field positions</b>	<b>732</b>

## GUINEA-BISSAU

### EXPENSES

*In thousands of €*

Personnel costs	979
Travel and transportation	515
Medical and nutrition	507
Logistics and sanitation	241
Professional services	39
Communications	85
Office expenses	241
Taxes	1
Private grants	2
Public institutional grants	-
Financial expenses	1
Others	8
Depreciation	-
<b>Programmes</b>	<b>2,619</b>
<b>Indirect supply costs</b>	<b>71</b>
<b>Field-related expenses</b>	<b>2,690</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>2,690</b>
<b>ECHO and EU institutions</b>	<b>-</b>
<b>EU governments</b>	<b>-</b>
<b>Non-EU European governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,690</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	42
International Staff	21
<b>Field positions</b>	<b>63</b>

# HAITI

## EXPENSES

*In thousands of €*

Personnel costs	20,144
Travel and transportation	2,457
Medical and nutrition	3,110
Logistics and sanitation	1,580
Professional services	138
Communications	286
Office expenses	3,951
Taxes	16
Private grants	-
Public institutional grants	-
Financial expenses	27
Others	376
Depreciation	-
<b>Programmes</b>	<b>32,084</b>
<b>Indirect supply costs</b>	<b>716</b>
<b>Field-related expenses</b>	<b>32,801</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>32,279</b>
<b>ECHO and EU institutions</b>	-
Danish Agency for Development Assistance (DANIDA)	10
Swedish International Development Cooperation Agency (SIDA)	497
<b>EU governments</b>	<b>507</b>
Swiss Agency for Development and Cooperation Department (SDC)	14
<b>Non-EU European governments</b>	<b>14</b>
<b>North American governments</b>	-
<b>Other governments</b>	-
<b>UN institutions</b>	-
<b>Public institutional income</b>	<b>521</b>
<b>Funding of field-related costs</b>	<b>32,801</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	1,755
International Staff	81
<b>Field positions</b>	<b>1,835</b>

# HONDURAS

## EXPENSES

*In thousands of €*

Personnel costs	772
Travel and transportation	86
Medical and nutrition	43
Logistics and sanitation	36
Professional services	12
Communications	26
Office expenses	98
Taxes	3
Private grants	-
Public institutional grants	-
Financial expenses	2
Others	74
Depreciation	-
<b>Programmes</b>	<b>1,151</b>
<b>Indirect supply costs</b>	<b>2</b>
<b>Field-related expenses</b>	<b>1,152</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>1,106</b>
<b>ECHO and EU institutions</b>	-
<b>EU governments</b>	-
Swiss Agency for Development and Cooperation Department (SDC)	47
<b>Non-EU European governments</b>	<b>47</b>
<b>North American governments</b>	-
<b>Other governments</b>	-
<b>UN institutions</b>	-
<b>Public institutional income</b>	<b>47</b>
<b>Funding of field-related costs</b>	<b>1,152</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	38
International Staff	9
<b>Field positions</b>	<b>46</b>

# INDIA

## EXPENSES

*In thousands of €*

Personnel costs	5,703
Travel and transportation	1,319
Medical and nutrition	1,975
Logistics and sanitation	455
Professional services	332
Communications	226
Office expenses	1,476
Taxes	30
Private grants	10
Public institutional grants	-
Financial expenses	-2
Others	202
Depreciation	-
<b>Programmes</b>	<b>11,726</b>
<b>Indirect supply costs</b>	<b>-7</b>
<b>Field-related expenses</b>	<b>11,719</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>10,196</b>
Humanitarian Aid Office of the European Commission (ECHO)	774
<b>ECHO and EU institutions</b>	<b>774</b>
Danish Agency for Development Assistance (DANIDA)	72
Swedish International Development Cooperation Agency (SIDA) - Sweden	314
<b>EU governments</b>	<b>386</b>
<b>Non-EU European governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
International Drug Purchase Facility (UNITAID)	364
<b>Other governments</b>	<b>364</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>1,524</b>
<b>Funding of field-related costs</b>	<b>11,719</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	531
International Staff	57
<b>Field positions</b>	<b>588</b>

# IRAN

## EXPENSES

*In thousands of €*

Personnel costs	640
Travel and transportation	62
Medical and nutrition	68
Logistics and sanitation	3
Professional services	9
Communications	4
Office expenses	116
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	5
Depreciation	-
<b>Programmes</b>	<b>908</b>
<b>Indirect supply costs</b>	<b>1</b>
<b>Field-related expenses</b>	<b>909</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>909</b>
<b>ECHO and EU institutions</b>	<b>-</b>
<b>EU governments</b>	<b>-</b>
<b>Non-EU European governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>909</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	27
International Staff	3
<b>Field positions</b>	<b>30</b>



## IRAQ

## EXPENSES

	<i>In thousands of €</i>
Personnel costs	16,044
Travel and transportation	2,459
Medical and nutrition	5,507
Logistics and sanitation	2,023
Professional services	484
Communications	396
Office expenses	3,820
Taxes	28
Private grants	72
Public institutional grants	-
Financial expenses	70
Others	96
Depreciation	-
<b>Programmes</b>	<b>30,997</b>
<b>Indirect supply costs</b>	<b>214</b>
<b>Field-related expenses</b>	<b>31,211</b>

## FUNDING

	<i>In thousands of €</i>
<b>Private and other income</b>	<b>30,972</b>
ECHO and EU institutions	-
EU governments	-
Municipalities and regional councils - Switzerland	240
Non-EU European governments	240
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>240</b>
<b>Funding of field-related costs</b>	<b>31,211</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	482
International Staff	64
<b>Field positions</b>	<b>547</b>

## ITALY

## EXPENSES

	<i>In thousands of €</i>
Personnel costs	1,557
Travel and transportation	5,207
Medical and nutrition	174
Logistics and sanitation	680
Professional services	286
Communications	191
Office expenses	404
Taxes	129
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	-117
Depreciation	-
<b>Programmes</b>	<b>8,511</b>
<b>Indirect supply costs</b>	<b>213</b>
<b>Field-related expenses</b>	<b>8,724</b>

## FUNDING

	<i>In thousands of €</i>
<b>Private and other income</b>	<b>8,724</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>8,724</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	21
International Staff	7
<b>Field positions</b>	<b>28</b>

# JORDAN

## EXPENSES

*In thousands of €*

Personnel costs	6,354
Travel and transportation	548
Medical and nutrition	4,284
Logistics and sanitation	261
Professional services	63
Communications	163
Office expenses	962
Taxes	-
Private grants	198
Public institutional grants	-
Financial expenses	27
Others	18
Depreciation	-
<b>Programmes</b>	<b>12,877</b>
<b>Indirect supply costs</b>	<b>9</b>
<b>Field-related expenses</b>	<b>12,886</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>12,886</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>12,886</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	477
International Staff	51
<b>Field positions</b>	<b>529</b>

# KENYA

## EXPENSES

*In thousands of €*

Personnel costs	13,715
Travel and transportation	1,965
Medical and nutrition	3,526
Logistics and sanitation	827
Professional services	340
Communications	249
Office expenses	1,585
Taxes	2
Private grants	8
Public institutional grants	-
Financial expenses	46
Others	161
Depreciation	-
<b>Programmes</b>	<b>22,423</b>
<b>Indirect supply costs</b>	<b>257</b>
<b>Field-related expenses</b>	<b>22,680</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>20,103</b>
ECHO and EU institutions	-
AGCD - Belgium	1,483
Municipalities and regional councils - France	72
Swedish International Development Cooperation Agency (SIDA) - Sweden	199
<b>EU governments</b>	<b>1,755</b>
Swiss Agency for Development and Cooperation Department (SDC)	468
<b>Non-EU European governments</b>	<b>468</b>
<b>North American governments</b>	<b>-</b>
International Drug Purchase Facility (UNITAID)	354
<b>Other governments</b>	<b>354</b>
UN institutions	-
<b>Public institutional income</b>	<b>2,577</b>
<b>Funding of field-related costs</b>	<b>22,680</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	1,127
International Staff	48
<b>Field positions</b>	<b>1,175</b>

# KYRGYZSTAN

## EXPENSES

*In thousands of €*

Personnel costs	1,361
Travel and transportation	199
Medical and nutrition	299
Logistics and sanitation	28
Professional services	22
Communications	36
Office expenses	264
Taxes	1
Private grants	-
Public institutional grants	-
Financial expenses	2
Others	10
Depreciation	-
<b>Programmes</b>	<b>2,221</b>
<b>Indirect supply costs</b>	<b>24</b>
<b>Field-related expenses</b>	<b>2,246</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>2,246</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>2,246</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	70
International Staff	14
<b>Field positions</b>	<b>84</b>

# LEBANON

## EXPENSES

*In thousands of €*

Personnel costs	8,894
Travel and transportation	1,524
Medical and nutrition	12,942
Logistics and sanitation	830
Professional services	156
Communications	252
Office expenses	1,623
Taxes	32
Private grants	416
Public institutional grants	-
Financial expenses	19
Others	368
Depreciation	-
<b>Programmes</b>	<b>27,056</b>
<b>Indirect supply costs</b>	<b>337</b>
<b>Field-related expenses</b>	<b>27,393</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>27,378</b>
ECHO and EU institutions	-
EU governments	-
Swiss Agency for Development and Cooperation Department (SDC)	14
Municipalities and regional councils - Switzerland	1
<b>Non-EU European governments</b>	<b>15</b>
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>15</b>
<b>Funding of field-related costs</b>	<b>27,378</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	305
International Staff	38
<b>Field positions</b>	<b>343</b>

# LIBERIA

## EXPENSES

*In thousands of €*

Personnel costs	5,483
Travel and transportation	1,423
Medical and nutrition	1,432
Logistics and sanitation	796
Professional services	54
Communications	131
Office expenses	1,011
Taxes	3
Private grants	-
Public institutional grants	-
Financial expenses	17
Others	110
Depreciation	-
<b>Programmes</b>	<b>10,460</b>
<b>Indirect supply costs</b>	<b>99</b>
<b>Field-related expenses</b>	<b>10,559</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>7,154</b>
<b>ECHO and EU institutions</b>	-
AGCD - Belgium	2,233
Municipalities and regional councils - Belgium	2
Danish Agency for Development Assistance (DANIDA)	33
Municipalities and regional councils - France	41
<b>EU governments</b>	<b>2,309</b>
<b>Non-EU European governments</b>	-
Governments - Canada	335
<b>North American governments</b>	<b>335</b>
Ministry of Foreign Affairs (MFA) - Japan	760
<b>Asian governments</b>	<b>760</b>
<b>Other governments</b>	-
<b>UN institutions</b>	-
<b>Public institutional income</b>	<b>3,405</b>
<b>Funding of field-related costs</b>	<b>10,559</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	489
International Staff	46
<b>Field positions</b>	<b>535</b>

# LIBYA

## EXPENSES

*In thousands of €*

Personnel costs	959
Travel and transportation	701
Medical and nutrition	1,614
Logistics and sanitation	558
Professional services	64
Communications	85
Office expenses	420
Taxes	2
Private grants	-
Public institutional grants	-
Financial expenses	2
Others	26
Depreciation	-
<b>Programmes</b>	<b>4,432</b>
<b>Indirect supply costs</b>	<b>184</b>
<b>Field-related expenses</b>	<b>4,615</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>4,615</b>
<b>ECHO and EU institutions</b>	-
<b>EU governments</b>	-
<b>Non-EU European governments</b>	-
<b>North American governments</b>	-
<b>Other governments</b>	-
<b>UN institutions</b>	-
<b>Public institutional income</b>	-
<b>Funding of field-related costs</b>	<b>4,615</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	28
International Staff	12
<b>Field positions</b>	<b>40</b>

# MADAGASCAR

## EXPENSES

*In thousands of €*

Personnel costs	609
Travel and transportation	623
Medical and nutrition	206
Logistics and sanitation	135
Professional services	6
Communications	75
Office expenses	125
Taxes	5
Private grants	-
Public institutional grants	-
Financial expenses	6
Others	31
Depreciation	-
<b>Programmes</b>	<b>1,822</b>
<b>Indirect supply costs</b>	<b>112</b>
<b>Field-related expenses</b>	<b>1,934</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>1,437</b>
ECHO and EU institutions	-
Swedish International Development Cooperation Agency (SIDA) - Sweden	497
<b>EU governments</b>	<b>497</b>
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>497</b>
<b>Funding of field-related costs</b>	<b>1,934</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	48
International Staff	12
<b>Field positions</b>	<b>60</b>

# MALAWI

## EXPENSES

*In thousands of €*

Personnel costs	4,367
Travel and transportation	1,255
Medical and nutrition	1,492
Logistics and sanitation	676
Professional services	136
Communications	140
Office expenses	596
Taxes	11
Private grants	5
Public institutional grants	-
Financial expenses	-1
Others	277
Depreciation	-
<b>Programmes</b>	<b>8,954</b>
<b>Indirect supply costs</b>	<b>311</b>
<b>Field-related expenses</b>	<b>9,265</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>6,814</b>
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	295
<b>EU governments</b>	<b>295</b>
Norwegian Agency for Development Cooperation (NORAD) - Norway	558
Non-EU European governments	558
North American governments	-
International Drug Purchase Facility (UNITAID)	1,597
<b>Other governments</b>	<b>1,597</b>
UN institutions	-
<b>Public institutional income</b>	<b>2,451</b>
<b>Funding of field-related costs</b>	<b>9,265</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	351
International Staff	39
<b>Field positions</b>	<b>390</b>

# MALI

## EXPENSES

*In thousands of €*

Personnel costs	5,307
Travel and transportation	2,095
Medical and nutrition	2,349
Logistics and sanitation	672
Professional services	14
Communications	206
Office expenses	791
Taxes	2
Private grants	-
Public institutional grants	-
Financial expenses	3
Others	35
Depreciation	-
<b>Programmes</b>	<b>11,473</b>
<b>Indirect supply costs</b>	<b>320</b>
<b>Field-related expenses</b>	<b>11,793</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>10,938</b>
Humanitarian Aid Office of the European Commission (ECHO)	846
<b>ECHO and EU institutions</b>	<b>846</b>
<b>EU governments</b>	-
<b>Non-EU European governments</b>	-
<b>North American governments</b>	-
International Drug Purchase Facility (UNITAID)	9
<b>Other governments</b>	<b>9</b>
<b>UN institutions</b>	-
<b>Public institutional income</b>	<b>856</b>
<b>Funding of field-related costs</b>	<b>11,793</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	587
International Staff	44
<b>Field positions</b>	<b>631</b>

# MAURITANIA

## EXPENSES

*In thousands of €*

Personnel costs	2,644
Travel and transportation	748
Medical and nutrition	400
Logistics and sanitation	498
Professional services	8
Communications	77
Office expenses	388
Taxes	4
Private grants	12
Public institutional grants	-
Financial expenses	15
Others	73
Depreciation	-
<b>Programmes</b>	<b>4,867</b>
<b>Indirect supply costs</b>	<b>141</b>
<b>Field-related expenses</b>	<b>5,008</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>5,008</b>
<b>ECHO and EU institutions</b>	-
<b>EU governments</b>	-
<b>Non-EU European governments</b>	-
<b>North American governments</b>	-
<b>Other governments</b>	-
<b>UN institutions</b>	-
<b>Public institutional income</b>	-
<b>Funding of field-related costs</b>	<b>5,008</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	350
International Staff	20
<b>Field positions</b>	<b>370</b>

# MEXICO

## EXPENSES

*In thousands of €*

Personnel costs	2,116
Travel and transportation	391
Medical and nutrition	176
Logistics and sanitation	83
Professional services	41
Communications	76
Office expenses	432
Taxes	-5
Private grants	-
Public institutional grants	-
Financial expenses	2
Others	70
Depreciation	-
<b>Programmes</b>	<b>3,382</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>3,382</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>3,289</b>
ECHO and EU institutions	-
EU governments	-
Swiss Agency for Development and Cooperation Department (SDC)	94
<b>Non-EU European governments</b>	<b>94</b>
North American governments	-
Other governments or public institutions	-
UN institutions	-
<b>Public institutional income</b>	<b>94</b>
<b>Funding of field-related costs</b>	<b>3,382</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	86
International Staff	25
<b>Field positions</b>	<b>111</b>

# MOZAMBIQUE

## EXPENSES

*In thousands of €*

Personnel costs	4,667
Travel and transportation	1,319
Medical and nutrition	1,897
Logistics and sanitation	389
Professional services	128
Communications	203
Office expenses	1,181
Taxes	4
Private grants	8
Public institutional grants	-
Financial expenses	7
Others	169
Depreciation	-
<b>Programmes</b>	<b>9,972</b>
<b>Indirect supply costs</b>	<b>211</b>
<b>Field-related expenses</b>	<b>10,183</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>8,382</b>
ECHO and EU institutions	-
AGCD - Belgium	433
Municipalities and regional councils - Belgium	127
Swedish International Development Cooperation Agency (SIDA)	497
<b>EU governments</b>	<b>1,057</b>
Norwegian Agency for Development Cooperation (NORAD) - Norway	291
<b>Non-EU European governments</b>	<b>291</b>
North American governments	-
International Drug Purchase Facility (UNITAID)	453
<b>Other governments</b>	<b>453</b>
<b>Public institutional income</b>	<b>1,801</b>
<b>Funding of field-related costs</b>	<b>10,183</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	349
International Staff	33
<b>Field positions</b>	<b>382</b>

# MYANMAR

## EXPENSES

*In thousands of €*

Personnel costs	6,147
Travel and transportation	1,641
Medical and nutrition	6,687
Logistics and sanitation	354
Professional services	62
Communications	208
Office expenses	1,216
Taxes	1
Private grants	21
Public institutional grants	-
Financial expenses	7
Others	38
Depreciation	-
<b>Programmes</b>	<b>16,383</b>
<b>Indirect supply costs</b>	<b>126</b>
<b>Field-related expenses</b>	<b>16,509</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>10,125</b>
Humanitarian Aid Office of the European Commission (ECHO)	726
<b>ECHO and EU institutions</b>	<b>726</b>
Danish Agency for Development Assistance (DANIDA)	20
Swedish International Development Cooperation Agency (SIDA)	471
<b>EU governments</b>	<b>492</b>
Swiss Agency for Development and Cooperation Department (SDC)	281
<b>Non-EU European governments</b>	<b>281</b>
<b>North American governments</b>	<b>-</b>
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	4,504
International Drug Purchase Facility (UNITAID)	381
<b>Other governments</b>	<b>4,885</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>6,384</b>
<b>Funding of field-related costs</b>	<b>16,509</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	1,026
International Staff	49
<b>Field positions</b>	<b>1,076</b>

# NEPAL

## EXPENSES

*In thousands of €*

Personnel costs	1,457
Travel and transportation	3,935
Medical and nutrition	896
Logistics and sanitation	3,117
Professional services	24
Communications	144
Office expenses	414
Taxes	8
Private grants	-
Public institutional grants	-
Financial expenses	-
Others	82
Depreciation	-
<b>Programmes</b>	<b>10,076</b>
<b>Indirect supply costs</b>	<b>811</b>
<b>Field-related expenses</b>	<b>10,887</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>10,790</b>
<b>ECHO and EU institutions</b>	<b>-</b>
Danish Agency for Development Assistance (DANIDA)	61
Municipalities and regional councils - France	37
<b>EU governments</b>	<b>97</b>
<b>Non-EU European governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>97</b>
<b>Funding of field-related costs</b>	<b>10,887</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	34
International Staff	23
<b>Field positions</b>	<b>58</b>



# NIGER

## EXPENSES

	<i>In thousands of €</i>
Personnel costs	14,175
Travel and transportation	4,297
Medical and nutrition	4,809
Logistics and sanitation	2,353
Professional services	141
Communications	650
Office expenses	1,861
Taxes	18
Private grants	75
Public institutional grants	-
Financial expenses	7
Others	113
Depreciation	-
<b>Programmes</b>	<b>28,499</b>
<b>Indirect supply costs</b>	<b>897</b>
<b>Field-related expenses</b>	<b>29,396</b>

## FUNDING

	<i>In thousands of €</i>
<b>Private and other income</b>	<b>26,016</b>
Humanitarian Aid Office of the European Commission (ECHO)	484
<b>ECHO and EU institutions</b>	<b>484</b>
Ministry of Foreign Affairs (MFA) - Czech Republic	68
Danish Agency for Development Assistance (DANIDA)	191
Ministry of Foreign Affairs (MAE) - Luxembourg	750
Swedish International Development Cooperation Agency (SIDA)	995
<b>EU governments</b>	<b>2,004</b>
Ministry of Foreign Affairs (MFA) - Norway	868
Swiss Agency for Development and Cooperation Department (SDC)	23
<b>Non-EU European governments</b>	<b>892</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>3,380</b>
<b>Funding of field-related costs</b>	<b>29,396</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,682
International Staff	117
<b>Field positions</b>	<b>1,800</b>

# NIGERIA

## EXPENSES

	<i>In thousands of €</i>
Personnel costs	7,757
Travel and transportation	2,933
Medical and nutrition	2,916
Logistics and sanitation	1,978
Professional services	84
Communications	341
Office expenses	1,097
Taxes	-4
Private grants	-
Public institutional grants	-
Financial expenses	13
Others	38
Depreciation	-
<b>Programmes</b>	<b>17,154</b>
<b>Indirect supply costs</b>	<b>348</b>
<b>Field-related expenses</b>	<b>17,502</b>

## FUNDING

	<i>In thousands of €</i>
<b>Private and other income</b>	<b>15,603</b>
Humanitarian Aid Office of the European Commission (ECHO)	41
<b>ECHO and EU institutions</b>	<b>41</b>
Danish Agency for Development Assistance (DANIDA)	8
Ministry of Foreign Affairs (MFA) - Germany	400
Ministry of Foreign Affairs (BuZa) - Holland	400
Swedish International Development Cooperation Agency (SIDA)	508
<b>EU governments</b>	<b>1,316</b>
Ministry of Foreign Affairs (MFA) - Norway	542
<b>Non-EU European governments</b>	<b>542</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>1,898</b>
<b>Funding of field-related costs</b>	<b>17,502</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	591
International Staff	64
<b>Field positions</b>	<b>655</b>

# PAKISTAN

## EXPENSES

*In thousands of €*

Personnel costs	11,061
Travel and transportation	2,307
Medical and nutrition	3,400
Logistics and sanitation	952
Professional services	82
Communications	275
Office expenses	1,841
Taxes	6
Private grants	-
Public institutional grants	-
Financial expenses	13
Others	176
Depreciation	-
<b>Programmes</b>	<b>20,112</b>
<b>Indirect supply costs</b>	<b>393</b>
<b>Field-related expenses</b>	<b>20,505</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>20,505</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>20,505</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	1,561
International Staff	75
<b>Field positions</b>	<b>1,636</b>

# PALESTINE

## EXPENSES

*In thousands of €*

Personnel costs	4,030
Travel and transportation	441
Medical and nutrition	466
Logistics and sanitation	33
Professional services	44
Communications	69
Office expenses	319
Taxes	9
Private grants	86
Public institutional grants	-
Financial expenses	6
Others	44
Depreciation	-
<b>Programmes</b>	<b>5,546</b>
<b>Indirect supply costs</b>	<b>3</b>
<b>Field-related expenses</b>	<b>5,548</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>5,548</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>5,548</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	112
International Staff	20
<b>Field positions</b>	<b>132</b>

# PAPUA NEW GUINEA

## EXPENSES

	<i>In thousands of €</i>
Personnel costs	3,951
Travel and transportation	919
Medical and nutrition	704
Logistics and sanitation	347
Professional services	18
Communications	145
Office expenses	689
Taxes	1
Private grants	-
Public institutional grants	-
Financial expenses	9
Others	67
Depreciation	-
<b>Programmes</b>	<b>6,849</b>
<b>Indirect supply costs</b>	<b>43</b>
<b>Field-related expenses</b>	<b>6,893</b>

## FUNDING

	<i>In thousands of €</i>
<b>Private and other income</b>	<b>6,893</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>6,893</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	187
International Staff	38
<b>Field positions</b>	<b>226</b>

# PHILIPPINES

## EXPENSES

	<i>In thousands of €</i>
Personnel costs	523
Travel and transportation	145
Medical and nutrition	151
Logistics and sanitation	543
Professional services	23
Communications	7
Office expenses	49
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	-
Others	-
Depreciation	-
<b>Programmes</b>	<b>1,442</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>1,442</b>

## FUNDING

	<i>In thousands of €</i>
<b>Private and other income</b>	<b>1,442</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,442</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	46
International Staff	54
<b>Field positions</b>	<b>100</b>

## RUSSIAN FEDERATION

### EXPENSES

*In thousands of €*

Personnel costs	2,469
Travel and transportation	319
Medical and nutrition	1,959
Logistics and sanitation	66
Professional services	76
Communications	52
Office expenses	458
Taxes	8
Private grants	-
Public institutional grants	-
Financial expenses	17
Others	11
Depreciation	-
<b>Programmes</b>	<b>5,434</b>
<b>Indirect supply costs</b>	<b>37</b>
<b>Field-related expenses</b>	<b>5,470</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>5,470</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>5,470</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	120
International Staff	17
<b>Field positions</b>	<b>137</b>

## SENEGAL

### EXPENSES

*In thousands of €*

Personnel costs	281
Travel and transportation	76
Medical and nutrition	1
Logistics and sanitation	1
Professional services	3
Communications	37
Office expenses	103
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	-
Others	-
Depreciation	-
<b>Programmes</b>	<b>502</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>502</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>502</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>502</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	8
International Staff	2
<b>Field positions</b>	<b>10</b>

# SIERRA LEONE

## EXPENSES

*In thousands of €*

Personnel costs	7,805
Travel and transportation	3,967
Medical and nutrition	2,067
Logistics and sanitation	1,112
Professional services	257
Communications	346
Office expenses	2,458
Taxes	18
Private grants	8
Public institutional grants	-
Financial expenses	40
Others	122
Depreciation	-
<b>Programmes</b>	<b>18,200</b>
<b>Indirect supply costs</b>	<b>519</b>
<b>Field-related expenses</b>	<b>18,720</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>18,376</b>
<b>ECHO and EU institutions</b>	<b>-</b>
Danish Agency for Development Assistance (DANIDA)	165
<b>EU governments</b>	<b>165</b>
Municipalities and regional councils - Switzerland	19
<b>Non-EU European governments</b>	<b>19</b>
<b>North American governments</b>	<b>-</b>
Ministry of Foreign Affairs (MFA) - Japan	159
<b>Asian governments</b>	<b>159</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>343</b>
<b>Funding of field-related costs</b>	<b>18,720</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	725
International Staff	54
<b>Field positions</b>	<b>779</b>

# SOUTH AFRICA

## EXPENSES

*In thousands of €*

Personnel costs	5,159
Travel and transportation	970
Medical and nutrition	666
Logistics and sanitation	161
Professional services	158
Communications	194
Office expenses	638
Taxes	49
Private grants	395
Public institutional grants	-
Financial expenses	5
Others	217
Depreciation	-
<b>Programmes</b>	<b>8,613</b>
<b>Indirect supply costs</b>	<b>110</b>
<b>Field-related expenses</b>	<b>8,723</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>7,261</b>
<b>ECHO and EU institutions</b>	<b>-</b>
AGCD - Belgium	1,100
Danish Agency for Development Assistance (DANIDA)	98
<b>EU governments</b>	<b>1,198</b>
<b>Non-EU European governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
International Drug Purchase Facility (UNITAID)	243
<b>Other governments</b>	<b>243</b>
<b>UN institutions</b>	<b>20</b>
<b>Public institutional income</b>	<b>1,462</b>
<b>Funding of field-related costs</b>	<b>8,723</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	209
International Staff	33
<b>Field positions</b>	<b>242</b>

## SOUTH SUDAN

### EXPENSES

*In thousands of €*

Personnel costs	39,383
Travel and transportation	20,036
Medical and nutrition	7,221
Logistics and sanitation	5,415
Professional services	168
Communications	1,284
Office expenses	7,295
Taxes	158
Private grants	91
Public institutional grants	-
Financial expenses	219
Others	382
Depreciation	-
<b>Programmes</b>	<b>81,653</b>
<b>Indirect supply costs</b>	<b>1,401</b>
<b>Field-related expenses</b>	<b>83,054</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>65,536</b>
Humanitarian Aid Office of the European Commission (ECHO)	6,350
<b>ECHO and EU institutions</b>	<b>6,350</b>
Danish Agency for Development Assistance (DANIDA)	2,232
Ministry of Foreign Affairs (MFA) - Germany	750
Irish Aid (DCI) - Ireland	815
Ministry of Foreign Affairs (BuZa) - Holland	2,200
Swedish International Development Cooperation Agency (SIDA) - Sweden	1,503
<b>EU governments</b>	<b>7,500</b>
Ministry of Foreign Affairs (MFA) - Norway	543
Swiss Agency for Development and Cooperation Department (SDC)	1,124
Municipalities and regional councils - Switzerland	7
<b>Non-EU European governments</b>	<b>1,673</b>
International Humanitarian Assistance Department of Foreign Affairs and Trade Development ( DFATD-IHA) - Canada	1,995
<b>North American governments</b>	<b>1,995</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>17,518</b>
<b>Funding of field-related costs</b>	<b>83,054</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	3,105
International Staff	217
<b>Field positions</b>	<b>3,322</b>

## SUDAN

### EXPENSES

*In thousands of €*

Personnel costs	5,885
Travel and transportation	1,458
Medical and nutrition	1,077
Logistics and sanitation	1,166
Professional services	101
Communications	208
Office expenses	850
Taxes	24
Private grants	23
Public institutional grants	-
Financial expenses	12
Others	98
Depreciation	-
<b>Programmes</b>	<b>10,902</b>
<b>Indirect supply costs</b>	<b>67</b>
<b>Field-related expenses</b>	<b>10,969</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>10,813</b>
Humanitarian Aid Office of the European Commission (ECHO)	106
<b>ECHO and EU institutions</b>	<b>106</b>
Municipalities and regional councils - Belgium	50
<b>EU governments</b>	<b>50</b>
<b>Non-EU European governments</b>	<b>-</b>
<b>North American governments</b>	<b>-</b>
<b>Other governments</b>	<b>-</b>
<b>UN institutions</b>	<b>-</b>
<b>Public institutional income</b>	<b>156</b>
<b>Funding of field-related costs</b>	<b>10,969</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	529
International Staff	26
<b>Field positions</b>	<b>555</b>

# SWAZILAND

## EXPENSES

*In thousands of €*

Personnel costs	5,052
Travel and transportation	835
Medical and nutrition	2,390
Logistics and sanitation	128
Professional services	96
Communications	165
Office expenses	663
Taxes	10
Private grants	4
Public institutional grants	-
Financial expenses	17
Others	48
Depreciation	-
<b>Programmes</b>	<b>9,409</b>
<b>Indirect supply costs</b>	<b>193</b>
<b>Field-related expenses</b>	<b>9,602</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>8,090</b>
ECHO and EU institutions	-
EU governments	-
Swiss Agency for Development and Cooperation Department (SDC)	468
Non-EU European governments	468
North American governments	-
International Drug Purchase Facility (UNITAID)	1,044
Other governments	1,044
UN institutions	-
<b>Public institutional income</b>	<b>1,512</b>
<b>Funding of field-related costs</b>	<b>9,602</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	408
International Staff	31
<b>Field positions</b>	<b>439</b>

# SYRIA

## EXPENSES

*In thousands of €*

Personnel costs	5,650
Travel and transportation	1,386
Medical and nutrition	7,030
Logistics and sanitation	1,847
Professional services	185
Communications	172
Office expenses	997
Taxes	3
Private grants	444
Public institutional grants	-
Financial expenses	36
Others	8
Depreciation	-
<b>Programmes</b>	<b>17,757</b>
<b>Indirect supply costs</b>	<b>598</b>
<b>Field-related expenses</b>	<b>18,355</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>18,355</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>18,355</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	447
International Staff	47
<b>Field positions</b>	<b>494</b>

## TAJIKISTAN

### EXPENSES

*In thousands of €*

Personnel costs	835
Travel and transportation	275
Medical and nutrition	361
Logistics and sanitation	54
Professional services	2
Communications	28
Office expenses	199
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	4
Others	2
Depreciation	-
<b>Programmes</b>	<b>1,762</b>
<b>Indirect supply costs</b>	<b>33</b>
<b>Field-related expenses</b>	<b>1,795</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>1,795</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,795</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	62
International Staff	11
<b>Field positions</b>	<b>73</b>

## TANZANIA

### EXPENSES

*In thousands of €*

Personnel costs	1,509
Travel and transportation	1,290
Medical and nutrition	607
Logistics and sanitation	2,191
Professional services	51
Communications	120
Office expenses	277
Taxes	4
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	10
Depreciation	-
<b>Programmes</b>	<b>6,060</b>
<b>Indirect supply costs</b>	<b>257</b>
<b>Field-related expenses</b>	<b>6,317</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>6,317</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>6,317</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally-hired staff	-
International staff	19
<b>Field positions</b>	<b>19</b>



# TURKEY

## EXPENSES

*In thousands of €*

Personnel costs	485
Travel and transportation	145
Medical and nutrition	17
Logistics and sanitation	88
Professional services	4
Communications	30
Office expenses	79
Taxes	-
Private grants	967
Public institutional grants	-
Financial expenses	-
Others	-
Depreciation	-
<b>Programmes</b>	<b>1,814</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>1,814</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>1,814</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>1,814</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	-
International Staff	-
<b>Field positions</b>	<b>-</b>

# UGANDA

## EXPENSES

*In thousands of €*

Personnel costs	2,517
Travel and transportation	839
Medical and nutrition	1,069
Logistics and sanitation	238
Professional services	79
Communications	80
Office expenses	544
Taxes	5
Private grants	-
Public institutional grants	-
Financial expenses	4
Others	32
Depreciation	-
<b>Programmes</b>	<b>5,408</b>
<b>Indirect supply costs</b>	<b>117</b>
<b>Field-related expenses</b>	<b>5,525</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>4,637</b>
ECHO and EU institutions	-
Swedish International Development Cooperation Agency (SIDA) - Sweden	297
<b>EU governments</b>	<b>297</b>
Swiss Agency for Development and Cooperation Department (SDC)	126
<b>Non-EU European governments</b>	<b>126</b>
North American governments	-
International Drug Purchase Facility (UNITAID)	464
<b>Other governments</b>	<b>464</b>
UN institutions	-
<b>Public institutional income</b>	<b>887</b>
<b>Funding of field-related costs</b>	<b>5,525</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	279
International Staff	28
<b>Field positions</b>	<b>309</b>

## UKRAINE

### EXPENSES

*In thousands of €*

Personnel costs	4,466
Travel and transportation	1,244
Medical and nutrition	8,976
Logistics and sanitation	522
Professional services	91
Communications	132
Office expenses	4
Taxes	39
Private grants	-
Public institutional grants	-
Financial expenses	22
Others	8
Depreciation	-
<b>Programmes</b>	<b>15,504</b>
<b>Indirect supply costs</b>	<b>149</b>
<b>Field-related expenses</b>	<b>15,653</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>15,653</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>15,653</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	199
International Staff	55
<b>Field positions</b>	<b>254</b>

## UNITED ARAB EMIRATES

### EXPENSES

*In thousands of €*

Personnel costs	-
Travel and transportation	710
Medical and nutrition	7
Logistics and sanitation	12
Professional services	-
Communications	4
Office expenses	38
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	-
Others	10
Depreciation	-
<b>Programmes</b>	<b>781</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Field-related expenses</b>	<b>781</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>781</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>781</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally-hired staff	-
International staff	-
<b>Field positions</b>	<b>-</b>

# UZBEKISTAN

## EXPENSES

*In thousands of €*

Personnel costs	3,304
Travel and transportation	977
Medical and nutrition	2,471
Logistics and sanitation	340
Professional services	47
Communications	108
Office expenses	464
Taxes	-
Private grants	-
Public institutional grants	-
Financial expenses	106
Others	19
Depreciation	-
<b>Programmes</b>	<b>7,836</b>
<b>Indirect supply costs</b>	<b>93</b>
<b>Field-related expenses</b>	<b>7,929</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>7,929</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>7,929</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	185
International Staff	29
<b>Field positions</b>	<b>214</b>

# YEMEN

## EXPENSES

*In thousands of €*

Personnel costs	12,782
Travel and transportation	9,058
Medical and nutrition	12,252
Logistics and sanitation	1,479
Professional services	184
Communications	479
Office expenses	2,005
Taxes	6
Private grants	1
Public institutional grants	-
Financial expenses	38
Others	93
Depreciation	-
<b>Programmes</b>	<b>38,378</b>
<b>Indirect supply costs</b>	<b>1,853</b>
<b>Field-related expenses</b>	<b>40,231</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>40,231</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>40,231</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	485
International Staff	67
<b>Field positions</b>	<b>551</b>

## ZIMBABWE

### EXPENSES

*In thousands of €*

Personnel costs	4,582
Travel and transportation	920
Medical and nutrition	2,145
Logistics and sanitation	1,033
Professional services	108
Communications	179
Office expenses	1,048
Taxes	14
Private grants	199
Public institutional grants	-
Financial expenses	23
Others	184
Depreciation	-
<b>Programmes</b>	<b>10,434</b>
<b>Indirect supply costs</b>	<b>350</b>
<b>Field-related expenses</b>	<b>10,784</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>8,298</b>
ECHO and EU institutions	-
AGCD - Belgium	749
<b>EU governments</b>	<b>749</b>
Non-EU European governments	-
North American governments	-
International Drug Purchase Facility (UNITAID)	1,737
<b>Other governments</b>	<b>1,737</b>
UN institutions	-
<b>Public institutional income</b>	<b>2,486</b>
<b>Funding of field-related costs</b>	<b>10,784</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	198
International Staff	21
<b>Field positions</b>	<b>219</b>

## MIGRANT SUPPORT BALKAN ROUTE

### EXPENSES

*In thousands of €*

Personnel costs	3,335
Travel and transportation	2,219
Medical and nutrition	1,134
Logistics and sanitation	6,261
Professional services	58
Communications	172
Office expenses	1,983
Taxes	808
Private grants	6
Public institutional grants	-
Financial expenses	5
Others	365
Depreciation	-
<b>Programmes</b>	<b>16,346</b>
<b>Indirect supply costs</b>	<b>1,305</b>
<b>Field-related expenses</b>	<b>17,651</b>

### FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>17,651</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>17,651</b>

### STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	57
International Staff	29
<b>Field positions</b>	<b>86</b>

# MEDITERRANEAN AND AEGEAN OPERATIONS

## EXPENSES

	<i>In thousands of €</i>
Personnel costs	988
Travel and transportation	863
Medical and nutrition	239
Logistics and sanitation	420
Professional services	230
Communications	174
Office expenses	279
Taxes	7
Private grants	860
Public institutional grants	-
Financial expenses	1
Others	1
Depreciation	100
<b>Programmes</b>	<b>4,161</b>
<b>Indirect supply costs</b>	<b>24</b>
<b>Field-related expenses</b>	<b>4,185</b>

## FUNDING

	<i>In thousands of €</i>
<b>Private and other income</b>	<b>4,185</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>4,185</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	13
International Staff	14
<b>Field positions</b>	<b>27</b>

# OTHER COUNTRIES

## EXPENSES

	<i>In thousands of €</i>
Personnel costs	3,815
Travel and transportation	984
Medical and nutrition	125
Logistics and sanitation	33
Professional services	393
Communications	111
Office expenses	2,699
Taxes	3
Private grants	903
Public institutional grants	-
Financial expenses	4
Others	-103
Depreciation	147
<b>Programmes</b>	<b>9,113</b>
<b>Indirect supply costs</b>	<b>89</b>
<b>Field-related expenses</b>	<b>9,202</b>

## FUNDING

	<i>In thousands of €</i>
<b>Private and other income</b>	<b>6,576</b>
Humanitarian Aid Office of the European Commission (ECHO)	-43
<b>ECHO and EU institutions</b>	<b>-43</b>
Danish Agency for Development Assistance (DANIDA)	-26
Governments – Spain	10
<b>EU governments</b>	<b>-16</b>
Swiss Agency for Development and Cooperation Department (SDC)	1,423
Municipalities and regional councils - Switzerland	63
<b>Non-EU European governments</b>	<b>1,486</b>
<b>North American governments</b>	<b>-</b>
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	-
International Drug Purchase Facility (UNITAID)	1,134
<b>Other governments</b>	<b>1,134</b>
UN institutions	63
<b>Public institutional income</b>	<b>2,625</b>
<b>Funding of field-related costs</b>	<b>9,202</b>

## STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally-hired staff	11
International staff	105
<b>Field positions</b>	<b>116</b>

# TRANSVERSAL ACTIVITIES\*

## EXPENSES

*In thousands of €*

Personnel costs	3,017
Travel and transportation	703
Medical and nutrition	98
Logistics and sanitation	27
Professional services	236
Communications	133
Office expenses	465
Taxes	1
Private grants	-
Public institutional grants	-
Financial expenses	1
Others	59
Depreciation	289
<b>Programmes</b>	<b>5,028</b>
<b>Indirect supply costs</b>	<b>-8</b>
<b>Field-related expenses</b>	<b>5,020</b>

## FUNDING

*In thousands of €*

<b>Private and other income</b>	<b>5,020</b>
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
<b>Public institutional income</b>	<b>-</b>
<b>Funding of field-related costs</b>	<b>5,020</b>

## STAFF INFORMATION

*In full-time equivalents*

Locally hired staff	-
International Staff	32
<b>Field positions</b>	<b>32</b>

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

# ABOUT THIS REPORT

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