

# INTERNATIONAL FINANCIAL REPORT 2024





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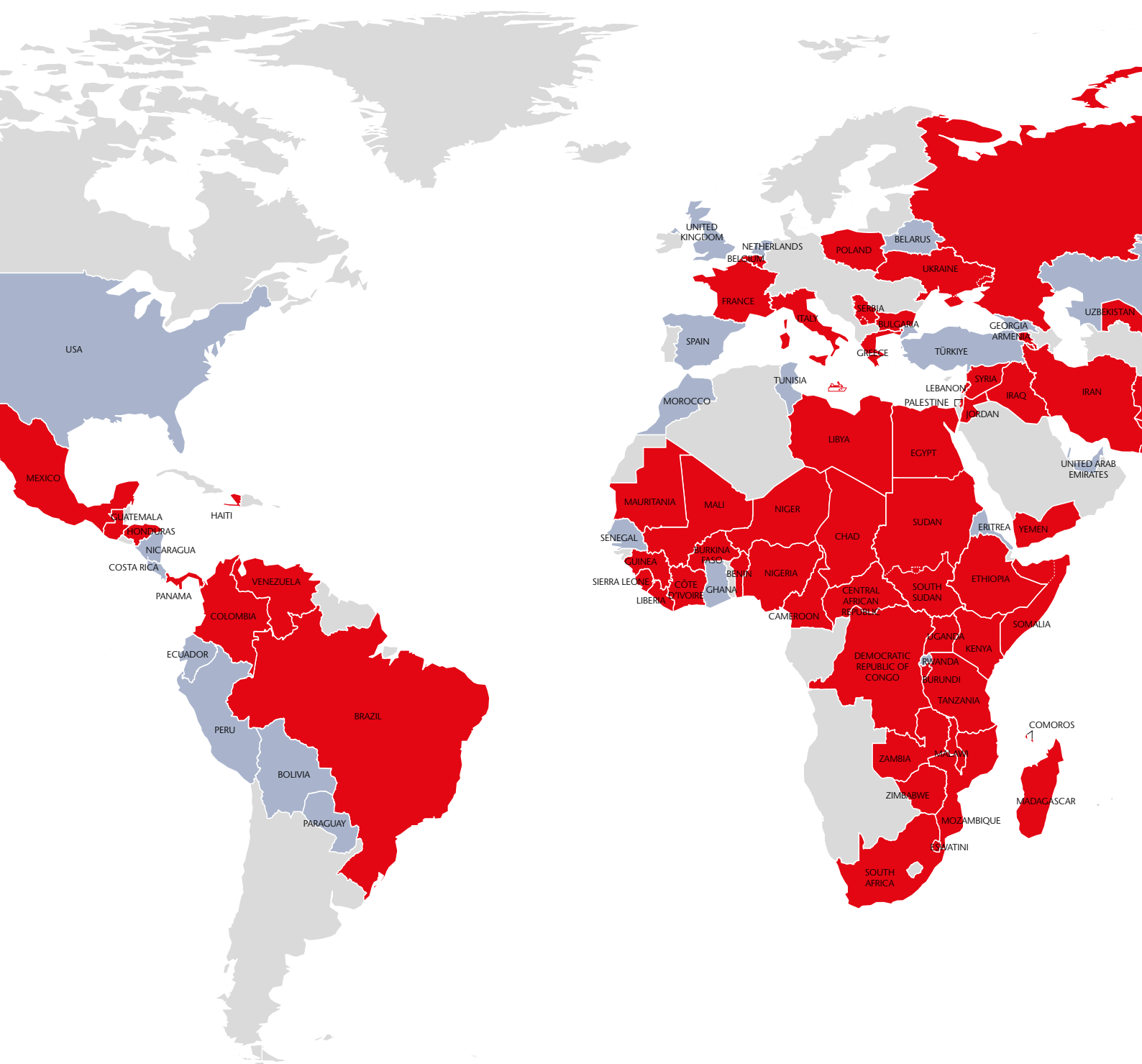
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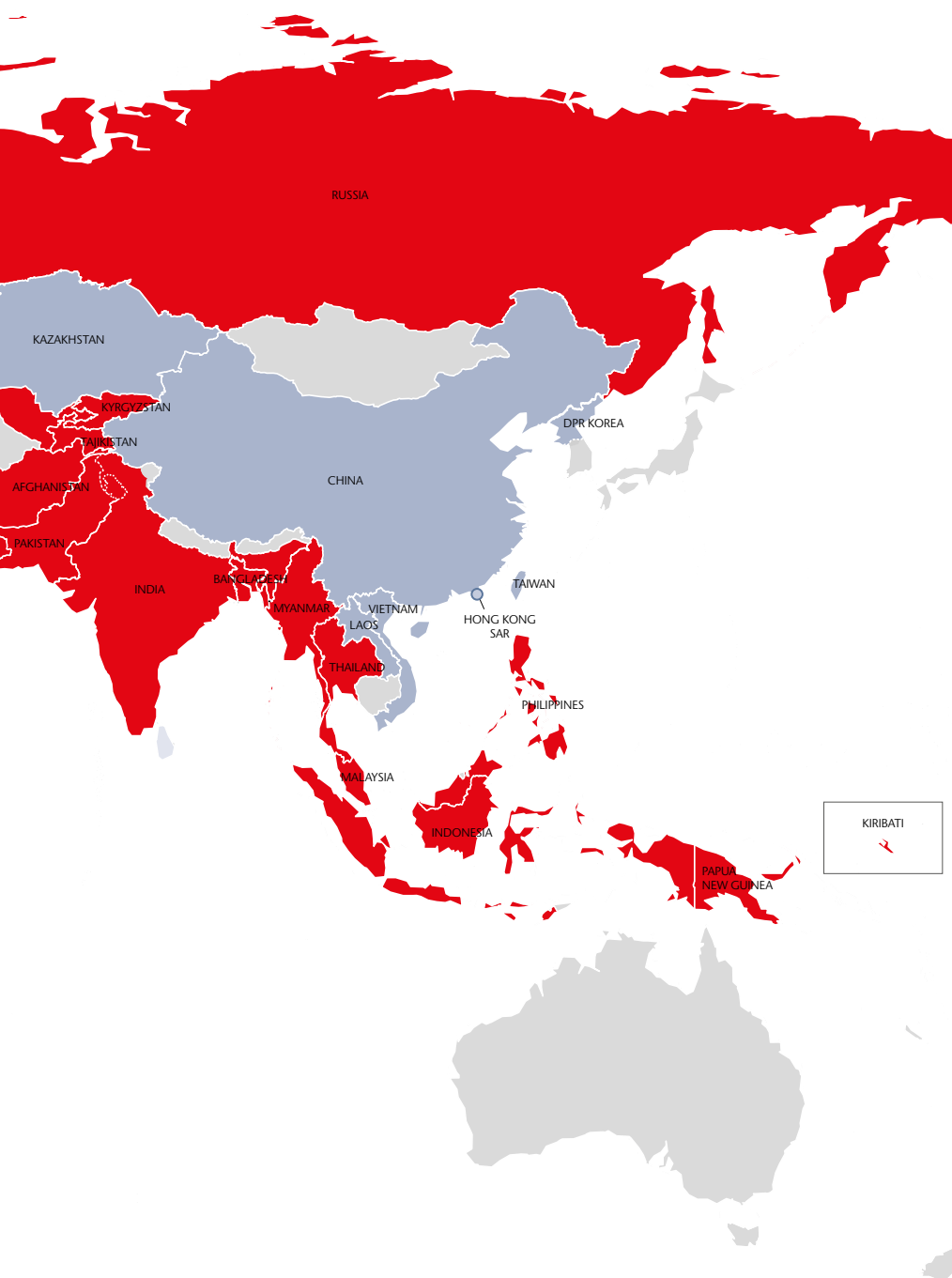
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# MSF PROGRAMMES AROUND THE WORLD





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

The maps and place names used do not reflect any position by MSF on their legal status.

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# ACTIVITIES AND ORGANISATION

For the year ended 31 December 2024

**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 2024. These financial statements are a means of transparency and accountability, illustrating the financial situation of the movement as a whole. They have been prepared in accordance with the accounting policies of Swiss GAAP FER/RPC, which are set out in Note 1.1. to the Financial Statements.

## OBJECTIVES AND POLICIES

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

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

In 2024, 4,028\* health professionals, logistics specialists and administrative staff of all nationalities were assigned in medical programmes, to work with 42,861 locally hired staff\* in over 75 countries.

MSF is constantly seeking to improve the quality, relevance and extent of its assistance. MSF Access, formerly known as the Access

Campaign, supports our field programmes by pushing for improved access to existing medicines, diagnostics and vaccines, and the development of better, more appropriate medicines. MSF also funds research into the development of drugs for neglected diseases.

## ORGANISATIONAL STRUCTURE

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

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

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

\*full time equivalent

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

### THE CHARTER OF MÉDECINS SANS FRONTIÈRES

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

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

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

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

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

# FOREWORD

**In each of the over 75 countries where Médecins Sans Frontières (MSF) delivered medical assistance in 2024, we saw people acting in solidarity for the principles of dignity and humanity. An operating theatre in Democratic Republic of Congo, a communal nutrition education session in Nigeria, and a demonstration demanding a pharmaceutical corporation in South Africa lowers its drug prices only work when people come together. We are grateful to the people who came together in 2024 so that we could serve communities around the world.**

In July we finished the largest ever consultation process within MSF to understand how we should evolve as a movement. This consultation drew on the expertise of our network of humanitarians to decide key priorities, such as enhancing our patient-centred approach to care and improving our internal collaboration, for the coming years. The work has already begun to turn this meaningful exchange into meaningful action, so we can become the MSF we want, and need, to be for the communities we serve. During 2024 we transitioned from the Access Campaign, which campaigned for access to drugs and diagnostics, to a new organisational model for MSF's work on improving access to products for healthcare. This new entity, MSF Access, will sit closer to our in-country operations, to better enable our increased ambition in improving access to medicines and products for healthcare.

Separated by thousands of kilometres, our teams working amid conflict in Sudan and Palestine saw grave violations of International Humanitarian Law (IHL). In both conflicts, people were confronted with unrelenting onslaught; children were starved through blockades, bombs were dropped on civilian populated areas and bullets were fired into hospitals. Instead of using IHL as a framework to limit their barbarity in war, we saw indifference and apathy from conflict parties and their backers to these treaties in many conflicts around the world.

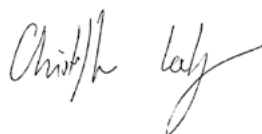
Our principles call upon us to face extraordinary challenges. One such growing threat is antimicrobial resistance; as microbes adapt to ensure their own survival, we are now faced with a growing rate of drug-resistant infections globally. Taking antimicrobial resistance as the serious risk that it is - one that could make simple cuts and once treatable diseases deadly - we expanded our antimicrobial stewardship

programmes in 2024. In Chad, Eswatini, Iran, and Syria we began training medical staff on the use of antibiotics and infection, prevention and control measures. By the end of the year, we were running antimicrobial resistance stewardship programmes across 42 countries.

MSF works in an ecosystem of humanitarian organisations, all with the common goal of assisting people in need. And we were heartened to see a unified humanitarian response opposing Israel's attempts to dismantle and impede the work of UNRWA, the largest distributor of aid and provider of healthcare in Gaza. As the humanitarian community as a whole is increasingly prevented from delivering aid impartially and in line with fundamental humanitarian principles, we need to continually confront governments with their commitments to International Humanitarian Law, pressuring them to support the humanitarian community to bring a lifeline to Gazans.

The dedication of our staff, the trust of our patients and the support of our private donors mean that MSF provides relief to whomever needs it. We can participate in the polio vaccination campaign in Gaza that made international headlines, as well as vaccinate children against measles more quietly in Somalia and Afghanistan. These concurrent actions are made possible because of the millions of people who donate to MSF. Together, we hold a belief that children deserve to be safe from preventable diseases, and together, we act on this belief.

As we face this critical moment for humanitarianism, when global solidarity is waning, as seen in widespread funding cuts to other organisations, we want to share with you our deep appreciation for remaining committed to humanitarianism with us. Behind every IV placed in a cholera ward, each mosquito net distributed to displaced families, and every pill dispensed to treat tuberculosis, is a movement of people, supported by millions and acting together in solidarity for our shared principles.



**Christopher Lockyear**  
Secretary General, MSF International



**Dr Christos Christou**  
International President, MSF



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# YEAR IN REVIEW

By Dr Ahmed Abd-elrahman, Akke Boere, Renzo Fricke, William Hennequin, Dr Sal Ha Issoufou, Kenneth Lavelle, Mari Carmen Viñoles Ramon  
MSF Directors of Operations

**In 2024, millions of people continued to be affected by disease outbreaks, exclusion from healthcare, and crises such as wars, conflicts, and natural hazards in more than 75 countries. Around 69,500 Médecins Sans Frontières (MSF) staff provided assistance where and how they could.**

## CONFLICTS IN THE MIDDLE EAST

Following the attacks by Hamas on 7 October 2023, the Israeli forces' war on people in Gaza continued to have a devastating impact on the lives of Palestinians. The war stoked tensions and insecurity across large parts of the Middle East, also escalating conflict in Lebanon and Yemen.

Israeli forces unleashed a relentless campaign of airstrikes and ground incursions, starting from the north of the Gaza Strip, and moving down towards the southern border, obliterating entire neighbourhoods. Our teams treated thousands of patients for war wounds, diarrhoea and skin diseases, as well as psychological trauma, in addition to treating pregnant women and children. However, our efforts to scale up activities were hampered by the Israeli forces, who placed the Strip under a siege, and imposed cumbersome administrative and logistics controls on supplies entering Gaza. As a result, trucks carrying essential medical supplies were routinely blocked. Meanwhile, insecurity forced us to stop activities, evacuate, and then restart, having to adapt to the constantly changing situation. At the time of writing, 11 MSF colleagues have been killed since the start of the war; we miss them, and we mourn their loss.

Communities across the West Bank in Palestine also suffered the fallout of the Gaza war. Israeli forces inflicted shocking levels of violence on refugee camps and communities, destroying houses and killing and maiming people during incursions, some of which lasted for days. During these periods, Israeli forces imposed severe restrictions on people's movements, meaning they could not leave their neighbourhood even to seek – or deliver – healthcare. Despite these inhumane measures, our teams made every effort to reach people in need.

The hostilities that had been simmering between Israel and Hezbollah in Lebanon since the October 2023 attacks erupted in late September 2024. Israeli forces invaded Lebanon and launched widespread airstrikes, including on the capital, Beirut. Although the campaign was short, it was extremely distressing for staff and patients, who often had to evacuate to escape incursions or bombs. In response, we expanded our activities in areas where we had access, running mobile clinics and donating supplies.

In early December, the Assad regime in Syria fell, following an offensive by opposition forces. At the end of the year, our teams were exploring ways to increase the provision of healthcare in parts of the country that had been inaccessible to MSF for over a decade.

## CIVIL WAR IN SUDAN

The conflict in Sudan entered its second year in 2024, with the Sudanese Armed Forces and Rapid Support Forces continuing to fight across swathes of the country. Bureaucracy and security constraints thrown up by the warring parties complicated our ability to respond. The limitations imposed meant we were not able to respond on the scale the immense needs of people demanded; the absence of other humanitarian organisations and a lack of aid in many areas meant that some situations of mass displacement, famine, and violence went overlooked or were severely underserved.

In Darfur, a siege imposed on Zamzam displacement camp and the nearby city of El Fasher from May, meant that scarcely any medical supplies or therapeutic food could be delivered. Malnutrition in the camp increased to such a level that famine was declared in August,<sup>i</sup> yet the lack of supplies forced us to cease our outpatient malnutrition treatment in October. During the year, insecurity, including the shelling of hospitals, forced us to evacuate El Fasher.

Our teams in Sudan, and in neighbouring Chad and South Sudan, where many Sudanese have fled, treated patients for life-changing trauma injuries caused by explosions, as well as horrific sexual violence and diseases that spread rapidly in conflict and displacement settings, such as cholera, malaria, and hepatitis E.

## FORGOTTEN CRISES

Violence between armed groups and the police further intensified in Haiti's capital, Port-au-Prince, making it one of the most dangerous places anywhere for our teams to operate. The healthcare system has collapsed, and many people are forced to live in informal displacement sites, with little access to clean water and sanitation services. In mid-November, following an attack on an MSF ambulance by police and self-defence groups, in which two patients were executed and accompanying staff members tear-gassed and threatened, we temporarily suspended all activities in Port-au-Prince. By the end of the year, we had started to resume some of these activities.

In Myanmar, the ongoing conflict in Rakhine state continued to cause widespread displacement and suffering, yet drew almost no international attention. Lives and property were deliberately destroyed, and many people forcibly recruited into military service. Despite severe restrictions on our operations and repeated attacks on our facilities, we worked to deliver care, adopting alternative strategies, such as teleconsultations, wherever possible.

From January, there was a surge in fighting between the Congolese army and M23 and other armed groups in North Kivu and South Kivu in the Democratic Republic of Congo (DRC), with people and medical facilities repeatedly caught in the crossfire. MSF offered medical and humanitarian assistance in several locations, including sites around Goma, North Kivu's capital, where up to one million displaced people were estimated to have sought refuge by May.

Across the countries of the Sahel – such as Mali, Burkina Faso and Niger – our teams continued to respond to the needs of communities enduring ongoing violence and recurrent malnutrition where possible. But we were faced with increasing restrictions on activities and access, and insecurity from both states and armed groups.

## ATTACKS ON HEALTHCARE

In 2024, we recorded a significant rise in the number of security incidents affecting MSF staff, facilities and infrastructure compared to recent years. This was indicative of MSF operations in closer proximity to frontlines in armed conflicts, and of the volatile security situation



in many of the places where we work, such as Palestine, Haiti, Sudan, and DRC. Some of these events – shootings, explosions, raids on our facilities by armed groups, attacks on our ambulances – led us to suspend some medical activities during the year. The decision to halt our services, even temporarily, is never taken lightly. Ultimately, it is the local communities who lose access to desperately needed healthcare.

However, these events are not limited to MSF alone; it reflects what the people we assist and the whole humanitarian community are experiencing. Today, state and non-state armed groups increasingly and flagrantly violate International Humanitarian Law, which is supposed to protect medical workers and infrastructure, and reduce the space in which humanitarians can safely work.

## SEXUAL VIOLENCE

Sexual violence is prevalent in many of the places where we work, especially in conflict settings, such as Sudan, where it is used as a weapon of war. In DRC, numbers are particularly high. In 2023, our teams treated two victims or survivors of sexual violence every hour – a total of over 25,000 people across five provinces during the year. Alarming, this trend increased in 2024; in just displacement sites around Goma, North Kivu province, over the first five months, we treated almost 17,500 patients.

Our teams working in the Darién Gap, between Colombia and Panama, and in other locations along the Central American migration route, such as Mexico and Guatemala, treated many women and girls who had been raped or sexually assaulted by criminal gangs in 2024.

## PEOPLE ON THE MOVE

In December, we were forced to end our Central Mediterranean search and rescue activities with our ship, the *Geo Barents*, due to a hostile political climate and new migration laws in Italy, which made our operational model untenable. This decision came after the *Geo Barents* was subjected to multiple 60-day detention orders. Along with the European Union, Italy's laws and policies reflect a genuine neglect for the lives of people seeking refuge and safety.

Most of the people crossing the Mediterranean embark from Libya, where they have been subjected to extreme violence and abuse. In Libya, MSF treated people for the mental and physical trauma of abduction, trafficking, assault and sexual abuse, as well as illnesses exacerbated by dire living conditions and a lack of healthcare. In this context, we successfully negotiated to evacuate people in Libya we identified as needing urgent treatment to Italy, where they are cared for.

People on the migration route from southern to northern America continue to face physical and mental abuse. In response we worked in Panama, Costa Rica, Honduras, Guatemala, Mexico, and the United States during the year, where we provided medical and mental health treatment.

In addition to addressing the needs of people displaced by violence across large-scale activities in DRC, South Sudan, or Sudan, we also responded to people in areas such as Mali and Mozambique. In Niafounké, we provided healthcare to people fleeing conflict between non-state armed groups and the Malian army. In Mozambique, ongoing violence in Cabo Delgado province continues to force people to leave their homes.

## RESPONDING TO MEDICAL CRISES

Since 2022, our teams have responded to a continuous cycle of large cholera outbreaks, including in Yemen, Sudan, South Sudan, and DRC, countries marked by conflict and displacement, which are key drivers of this highly contagious and potentially deadly disease. In 2024 we



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also launched activities in other places, such as Comoros, where we had never worked before; Zambia, where we returned for the first time since 2018; and Tanzania. Our response to these large and prolonged outbreaks was hindered by the lack of oral cholera vaccines, due in part to the high demand, and to the fact that one of the two principal oral vaccine manufacturers ceased production.

Throughout the year, MSF teams treated high numbers of malnourished people, mostly children, but increasingly women, especially in Afghanistan and Yemen. Our teams saw disastrous levels of malnutrition in parts of Darfur, Sudan, as well as in Zamfara state, northwest Nigeria, where a mass screening conducted in June revealed that, in two areas, one in four children under the age of five was malnourished. This crisis is aggravated by a global decrease in funding for malnutrition, which has reduced the availability of ready-to-use therapeutic foods, for both preventive and treatment purposes.

In 2024, an outbreak of mpox, a contagious, viral illness that can be fatal if left untreated, began to spread in DRC and subsequently to other countries in Africa, before the World Health Organization declared it a public health emergency of international concern in August. Our teams responded to mpox in DRC, Central African Republic, and Burundi.

## SHRINKING SPACE FOR HUMANITARIAN AID

After 32 years, we were forced to end our medical activities in Russia in August, when the Russian Ministry of Justice decided to withdraw the registration of the MSF section that ran our activities. This was a blow to the people we were serving in the country, including tuberculosis patients in Arkhangelsk region; people living with HIV in Moscow and St Petersburg; and refugees and internally displaced people affected by the war in Ukraine. We would like to return to Russia, if and when the authorities permit us to.

In recent years, funding for humanitarian aid has been diminishing, as is evident from the increasing gaps in healthcare and the growing needs in the countries where we operate. Sadly, this trend continued in 2024 and into 2025, with many countries cutting or redirecting funds for aid. While we are not directly financially affected by these funding cuts, we are deeply concerned. It is clear no single organisation can fill the enormous hole in the international aid system. Nevertheless, we remain committed to providing independent and impartial medical humanitarian aid to people who need it.

<sup>1</sup> Integrated Food Security Phase Classification Famine Review Committee

# TREASURER'S REPORT

## COMBINED ACCOUNTS 2024

It is again my pleasure to present the audited combined financial statements of the MSF Movement, this time for 2024. The combined accounts are prepared on the basis of the audited financial statements of the 49 entities listed in Note 1.2, including sections, branch offices, satellite organisations and MSF International. The combined financial statements present a picture of MSF globally. They are publicly shared to uphold the principles of accountability and transparency MSF is committed to.

## INCOME

The 2024 income reached 2,362M EUR, essentially the same as for 2023 (2,365M EUR). More than 7.1 million individual supporters, together with private institutions, donated 2,313M EUR, or 97.9% of MSF's income (98.1% in 2023). Gifts from individuals totalled 2,015M EUR, or 85.3% of overall income (85.1% in 2023). Nine of the 10 countries where the highest amounts of income are generated remained the same, demonstrating the stability of our fundraising base, with 77.3% of our private income originating from these countries (76.4% in 2023). Income from government agencies, as well as from public and multilateral organisations, sales of relief goods to other humanitarian organisations, and interest on financial investments, accounted for the remaining 49M or 2.1% of total income (1.9% in 2023).

## EXPENSES

Total operating expenses grew by 3.2% in 2024, reaching 2,384M EUR (2,309M EUR in 2023). Social mission expenses totaled 1,882M EUR (1,851M EUR in 2023). They represented 78.9% of total operating expenses (80.2% in 2023). Additional breakdowns for the social mission expenses are provided in the table below:

	In millions of EUR	
	2024	2023
Programmes expenses	1,510	1,488
Programme support	294	287
Awareness-raising	56	55
Other humanitarian activities	22	21
<b>Social mission expenses</b>	<b>1,882</b>	<b>1,851</b>

Fundraising expenses increased to 373M EUR, or 15.6% of total operating expenses (14.8% in 2023). General management and administration expenses amounted to 129M EUR, or 5.4% of total operating expenses (5% in 2023).

Although MSF's brand remains tremendously strong, we are not immune to fundraising challenges, and the need to invest and modernize our processes, tools, and techniques. Competition for donations is fierce; we must continuously adapt to generate the income needed to support our social mission. As for the general management and administration expenses, multiple factors contributed to the increase, including recruitment and compensation adjustments in key areas and geographies. MSF remains absolutely focused on directing most of the funds generated to our programmes. We believe that, over the medium term, investments in fundraising, as well as in staff and support, will translate into more funds being generated, and a more effective use of our resources, leading to our social mission ratio reverting back to historical levels.

## PROGRAMME EXPENDITURE

Programme expenses reached an all-time-high of 1,510M EUR in 2024, a 1.5% increase from 2023 (1,488M EUR). Detailed financial and human resource information for all countries where MSF operates is provided in the appendix of the financial statements.

The 10 countries where MSF spent the most in 2024 represented 58% of total programme expenses (53% in 2023), while the top 20 countries encompassed 79% (75% in 2023). As for recent years, but perhaps even more evidently in 2024, this indicated a persistence of humanitarian needs in the subset of countries where MSF is most active, as well as an increasing concentration of interventions in those same areas. Details are provided in the table below for the 10 countries where MSF spent the most in 2024. Although eight of these countries are the same as for 2023, it is worth noting that there were significant variations at the country level.

	In millions of EUR
	2024
Democratic Republic of Congo	130
South Sudan	119
Yemen	116
Sudan	106
Palestine	85
Chad	80
Central African Republic	68
Nigeria	67
Afghanistan	56
Niger	52
<b>Top 10 countries</b>	<b>880</b>
Next 10 countries	316
<b>Largest 20 country programmes</b>	<b>1,196</b>

## RESULTS FOR THE YEAR AND RESERVES

The resulting operating deficit was 21.5M EUR in 2024 (56M surplus in 2023). After adjusting for non-operating gains of 35M EUR, and recognising the impact of updating exchange rates (+20M EUR), the 2024 result increased to a surplus of 34M EUR (69M EUR in 2023). This surplus contributed to an increase in the level of equity reserves (funds and capital) as of 31 December 2024 of 47M EUR to 1,547M EUR, the equivalent of 7.8 months of the year's expenses (same as for 2023). Even though a surplus was generated in 2024, adding to the reserves, the fact that expenses grew while income stayed flat puts more pressure on the reserve expressed in terms of number of months of expense.

The level of liquid (cash, cash equivalents and short-term deposits) reserves was 1,204M EUR (1,096M EUR in 2023). As of year-end 2024, liquid reserves represent the equivalent of 6.1 months of the year's expenses (5.7 months for 2023). While the overall level of reserves MSF enjoys continue to be an indicator of MSF's financial health, the growth in expenses relative to income, combined with the ever-increasing demand for humanitarian services, in particular in this period of changes and uncertainties, are factors that MSF needs to keep at the forefront of every decision made. MSF must exercise prudence in setting priorities and launching new initiatives and programmes, and continuing to use funds judiciously. This will ensure that MSF continues to provide Operational Directorates with the flexibility needed to deliver on the Movement's objectives and commitments.



Yves McGale, International Treasurer

# AUDITOR'S REPORT



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

Geneva, 26<sup>th</sup> May 2025

## Independent auditor's report of the combined financial statements



### Opinion

We have audited the combined financial statements of Médecins Sans Frontières International (the reporting entity, consisting of the entities set out in note 1.2 to the combined financial statements), which comprise the combined statement of financial position as of 31 December 2024, the combined statement of financial activities, the combined statement of changes in funds and the combined statement of cash flows for the year then ended, and notes to the combined financial statements, including a summary of significant accounting policies.

In our opinion, the combined financial statements (pages 13 to 40) give a true and fair view of the combined financial position of Médecins Sans Frontières International as of 31 December 2024 and of its combined financial performance, and its combined cash flows for the year then ended in accordance with Swiss GAAP FER.



### Basis for opinion

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

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



### Other information

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

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

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

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



### International Board's responsibilities for the combined financial statements

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

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



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

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

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



### Emphasis of matters

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

Ernst & Young Ltd

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

Laurent Bludzien  
Licensed audit expert

### Enclosures

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





# COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

# COMBINED STATEMENT OF FINANCIAL ACTIVITIES

In thousands of EUR

	Notes	Unrestricted	Restricted	2024	2023
Income from individuals	2.1.1/4.2.1	1,923,914	91,354	2,015,268	2,012,240
Income from private institutions	2.1.1/4.2.1	153,574	143,803	297,377	307,654
<b>Private income</b>		<b>2,077,488</b>	<b>235,158</b>	<b>2,312,646</b>	<b>2,319,894</b>
<b>Public institutional grant income</b>	2.1.2	<b>1,561</b>	<b>23,785</b>	<b>25,345</b>	<b>23,891</b>
<b>Other operating income</b>	2.1.3/4.2.1	<b>23,624</b>	<b>604</b>	<b>24,228</b>	<b>21,267</b>
<b>Operating income</b>	2.1	<b>2,102,673</b>	<b>259,547</b>	<b>2,362,220</b>	<b>2,365,052</b>
Programmes	2.2.1/2.2.3	(1,259,483)	(250,936)	(1,510,419)	(1,487,577)
Programme support	2.2.4	(285,342)	(8,333)	(293,675)	(287,382)
Awareness-raising, Access Campaign and APH*	2.2.5	(55,060)	(876)	(55,936)	(54,504)
Other humanitarian activities	2.2.6	(21,962)	-	(21,962)	(21,338)
<b>Social mission</b>		<b>(1,621,847)</b>	<b>(260,145)</b>	<b>(1,881,992)</b>	<b>(1,850,802)</b>
Fundraising	2.2.7	(371,424)	(1,620)	(373,044)	(343,478)
Management and general administration	2.2.8	(126,588)	(2,169)	(128,757)	(114,537)
<b>Other operating expenses</b>		<b>(498,012)</b>	<b>(3,789)</b>	<b>(501,801)</b>	<b>(458,015)</b>
<b>Operating expenses</b>	2.2	<b>(2,119,859)</b>	<b>(263,934)</b>	<b>(2,383,793)</b>	<b>(2,308,816)</b>
<b>Operating (deficit)/surplus</b>		<b>(17,186)</b>	<b>(4,388)</b>	<b>(21,573)</b>	<b>56,235</b>
<b>Financial (deficit)/surplus</b>	2.3	<b>24,996</b>	<b>(144)</b>	<b>24,852</b>	<b>29,933</b>
<b>Extraordinary surplus</b>	2.4	<b>9,937</b>	<b>-</b>	<b>9,937</b>	<b>6,010</b>
<b>Net exchange (loss)/gain unrealised and realised</b>	2.2.9	<b>20,470</b>	<b>7</b>	<b>20,478</b>	<b>(22,652)</b>
<b>TOTAL SURPLUS BEFORE CHANGES IN FUNDS</b>		<b>38,217</b>	<b>(4,524)</b>	<b>33,693</b>	<b>69,526</b>
Other movements in temporarily restricted funds		15,288	(15,288)	-	-
Allocation to funds	Sched 1	(53,505)	19,812	(33,693)	(69,526)
<b>TOTAL DEFICIT/SURPLUS AFTER CHANGES IN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*APH Access to Products for Healthcare, now MSF Access.

# COMBINED STATEMENT OF FINANCIAL POSITION

In thousands of EUR

	Notes	2024	2023
Cash and cash equivalents	1.5/3.1	1,070,656	936,713
Financial assets	1.5/3.6	133,671	159,455
Inventories	3.2	72,040	70,987
Grants receivable	3.3	33,820	33,964
Contributions and legacies receivable	3.4	192,574	222,670
Other receivables	3.5	64,969	62,255
Prepaid expenses and accrued income	3.7	25,876	26,036
Other assets	3.8	2,294	4,207
<b>Current assets</b>		<b>1,595,901</b>	<b>1,516,287</b>
Grants receivable	3.3	11,803	6,479
Other receivables	3.5	4,090	1,517
Financial assets	3.6	74,242	63,206
Property, plant and equipment	3.9	255,092	257,222
Intangible assets	3.9	35,126	31,036
<b>Non-current assets</b>		<b>380,351</b>	<b>359,460</b>
<b>Assets</b>		<b>1,976,252</b>	<b>1,875,747</b>
Accounts payable and accrued expenses	3.10	263,931	233,816
Deferred income	3.11	74,145	51,030
Financial debts	3.12	2,843	1,884
Provisions	3.13	46,845	28,778
<b>Current liabilities</b>		<b>387,764</b>	<b>315,508</b>
Accounts payable and accrued expenses	3.10	558	969
Deferred income	3.11	11,854	13,233
Financial debts	3.12	22,860	25,324
Provisions	3.13	5,532	20,682
<b>Non-current liabilities</b>		<b>40,803</b>	<b>60,208</b>
<b>Liabilities</b>		<b>428,567</b>	<b>375,717</b>
<b>Restricted funds</b>		<b>36,307</b>	<b>56,119</b>
Capital for foundation		10,834	10,433
Minimum compulsory level of retained earnings		1,467	1,465
Translation reserves		85,584	72,023
Unrestricted funds		1,413,491	1,359,990
<b>Organisational capital</b>	3.14	<b>1,511,376</b>	<b>1,443,911</b>
<b>Liabilities, funds and capital</b>		<b>1,976,252</b>	<b>1,875,747</b>



# COMBINED STATEMENT OF CHANGES IN FUNDS

In thousands of EUR

2024	Notes	2023	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2024
Temporarily restricted funds	Sched. 1	52,605	-	-	(15,288)	(6,103)	31,214
Permanently restricted funds		3,514	-	-	-	1,578	5,093
<b>Restricted funds</b>	2.1	<b>56,119</b>	<b>-</b>	<b>-</b>	<b>(15,288)</b>	<b>(4,524)</b>	<b>36,307</b>
Capital for foundation		10,433	401	-	-	-	10,834
Compulsory retained earnings		1,465	-	-	-	3	1,467
Translation reserves	1.4	72,023	-	13,561	-	-	85,584
Unrestricted funds	3.14	1,359,990	-	-	15,288	38,214	1,413,491
<b>Organisational capital</b>	3.14	<b>1,443,911</b>	<b>401</b>	<b>13,561</b>	<b>15,288</b>	<b>38,217</b>	<b>1,511,376</b>

In thousands of EUR

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

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

COVID-19 donations of 2024 are included in the missions below:

In thousands of EUR

	2023	Allocation (A)	Transfer between projects (B)	Utilisation (C)	Forex gain/ loss (D)	Net change (A+B+C+D)	Other movements	2024
Afghanistan	-	10,222	381	(10,534)	(16)	53	(53)	-
Bangladesh	-	6,918	777	(7,516)	25	204	(204)	-
Brazil	-	1,246	-	(1,072)	(11)	163	(3)	160
Burkina Faso	-	3,471	79	(3,550)	-	-	-	-
Cameroon	-	1,420	-	(1,420)	-	-	-	-
Central African Republic	-	3,933	526	(4,369)	(12)	78	(78)	-
Chad	-	14,778	552	(15,237)	17	110	(110)	-
Comoros	-	713	-	(713)	-	-	-	-
Democratic Republic of Congo	61	12,985	505	(13,260)	4	234	(225)	69
Emergency Fund	70	1,528	(1,895)	594	-	227	(230)	68
Haiti	-	1,540	781	(2,252)	25	94	(93)	1
Honduras	-	1,441	-	(1,436)	-	5	(5)	-
India	-	305	20	(1,173)	4	(845)	845	-
Iraq	1	1,969	-	(1,969)	-	-	-	1
Jordan	-	87	930	(1,020)	3	-	-	-
Kenya	-	4,762	-	(4,758)	-	4	(4)	-
Lebanon	2	7,872	(4)	(8,543)	3	(671)	671	1
Madagascar	-	660	-	(660)	-	-	-	-
Mali	1	1,729	355	(2,084)	-	-	-	1
Mexico	9	1,235	3	(1,233)	-	6	(6)	9
Myanmar	-	1,301	2	(1,248)	19	73	(73)	-
Niger	1	3,106	348	(3,456)	-	(1)	-	-
Nigeria	111	8,657	1,642	(10,233)	16	83	-	194
Palestine	11,166	56,618	140	(62,410)	368	(5,284)	(5,753)	129
Sierra Leone	5	3,130	(28)	(2,969)	(25)	107	(107)	5
South Sudan	-	7,144	(23)	(7,085)	8	43	(43)	-
Sudan	-	39,137	980	(39,272)	203	1,048	(817)	231
Syria	16	2,685	5,152	(7,928)	109	18	(18)	16
Tanzania	-	3,418	-	(3,418)	-	-	-	-
Uganda	-	1,210	-	(1,210)	-	-	-	-
Ukraine	5,636	11,200	(101)	(15,011)	71	(3,840)	(1,278)	518
Yemen	101	8,271	405	(8,642)	6	41	(40)	102
Headquarters programme support	-	12,427	(2,985)	(8,333)	(923)	186	(186)	-
Awareness raising	-	52	824	(876)	-	-	-	-
Private fundraising	-	262	1,358	(1,620)	-	-	-	-
Management, general and administration	-	947	1,221	(2,169)	2	-	-	-
Restricted in time but not in destination	27,175	7,972	(1,335)	-	-	6,637	(5,485)	28,327
Others & Transversal activities	8,251	12,092	(10,609)	(6,427)	71	(4,874)	(1,989)	1,384
<b>Total funds</b>	<b>52,605</b>	<b>258,445</b>	<b>-</b>	<b>(264,514)</b>	<b>(34)</b>	<b>(6,103)</b>	<b>(15,288)</b>	<b>31,214</b>

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

# COMBINED STATEMENT OF CASH FLOWS

In thousands of EUR

## CASH FLOW FROM OPERATING ACTIVITIES

	Notes	2024	2023
Total surplus before changes in funds		33,693	69,526
Depreciation and amortisation	3.9	18,505	22,519
(Decrease)/increase in provisions	3.13	2,917	(1,920)
Decrease/(increase) other assets	3.8	1,913	4,111
Decrease/(increase) in receivables linked to income generation	3.3/3.4	24,916	(29,160)
Decrease/(increase) in other receivables	3.5	(5,286)	(54,480)
Decrease/(increase) in inventories	3.2	(1,053)	1,127
Decrease/(increase) in prepaid expenses and accrued income	3.7	161	5,126
(Decrease)/increase in accounts payable and accrued expenses	3.10	29,704	1,420
(Decrease)/increase in deferred income	3.11	21,736	2,305
<b>Cash flow from operating activities (A)</b>		<b>127,205</b>	<b>20,574</b>

## CASH FLOW FROM INVESTING ACTIVITIES

Investment in new tangible assets	3.9	(7,674)	(14,256)
Investment in new intangible assets	3.9	(11,691)	(10,201)
Disposals of tangible assets	3.9	188	341
Disposals of intangible assets	3.9	115	746
Revaluation and other adjustments to tangible and intangible assets	3.9	(1,403)	2,160
(Investments)/disposals in financial assets	3.6	14,748	12,761
<b>Cash flow from investing activities (B)</b>		<b>(5,717)</b>	<b>(8,449)</b>

## CASH FLOW FROM FINANCING ACTIVITIES

Reimbursements to financial debts	3.12	(1,647)	(4,443)
New financial debts	3.12	142	66
Other changes in restricted funds and organisational capital		401	167
<b>Cash flow from financing activities (C)</b>		<b>(1,104)</b>	<b>(4,210)</b>

## CHANGE IN CASH AND CASH EQUIVALENTS (A+B+C)

		<b>120,384</b>	<b>7,915</b>
<b>OPENING BALANCE - CASH AND CASH EQUIVALENTS</b>	3.1	<b>936,713</b>	<b>924,671</b>
Effect of exchange rate fluctuations		13,559	4,127
<b>CLOSING BALANCE - CASH AND CASH EQUIVALENTS</b>		<b>1,070,656</b>	<b>936,713</b>



A photograph of a man in a blue and white hoodie sitting on the floor, looking at a woman lying down. The woman is wearing a grey hoodie and has her hands near her face. They are in a room with several red plastic chairs, some of which have 'Coca-Cola' logos. The floor is concrete and there is some clutter in the background.

# NOTES TO THE COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

# 1 BASIS OF REPORTING

## 1.1 BASIS OF PREPARATION AND PRESENTATION

A combination aggregates the Financial Statements of several separate entities which are not inter-related by investments into a single group, whereas a consolidation presents the Financial Statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single economic entity. These Financial Statements combine the financial position and results of the MSF entities in full. All transactions between MSF entities and inter-entity balances are eliminated. They were reviewed by the International Board on 26 May 2025 and were approved by the International General Assembly on 26 June 2025.

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

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

## 1.2 BASIS AND SCOPE OF COMBINATION

The international MSF movement is composed of 27 associations, which are all part of MSF International, the association that safeguards the identity of the MSF movement. Internally, 24 of these associations have offices known as Sections. Sections are the foundational structures of MSF. They are offices that enable, implement, support and govern the delivery of our social mission. They recruit staff, organise fundraising, and raise awareness on the humanitarian crises MSF teams are witnessing and are responding to.

The MSF associations are linked to six Operational Directorates who directly manage our humanitarian action.

A number of MSF sections have opened branch offices in different countries to extend their support work further. There were 18 branch offices around the world as of December 2024.

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

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

### Combined organisational capital

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

### Initial measurement of the combined entities' assets and liabilities

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

The 2024 and 2023 audited financial statements of the following entities are included in the combined Financial Statements:

MSF Argentina	Avenida Santa Fe 4559 C1425BHH, Ciudad de Buenos Aires, Argentina	
MSF Australia	Level 8, 700 Harris Street, Ultimo, NSW 2007, Australia	
MSF Austria	Taborstraße 10 A-1020, Vienna, Austria	
MSF Belgium	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium	
MSF Brazil	Avenida Rio Branco, 135 - 11 Andar Centro CEP 20040-912 Rio de Janeiro, Brazil	
MSF Canada	551 Adelaide Street West, Toronto, Ontario M5V 0N8, Canada	
MSF Colombia	Transversal 17 N° 45D-31, Bogotá, Colombia	
MSF Czech Republic	Lékaři bez hranic, o.p.s, Zenklova 2245/29, 180 00 Praha 8, Czech Republic	
MSF Denmark	Strandlodsvej 44, 2, 2300 København S, Denmark	
MSF Eastern Africa	1st Floor, Pitman House, Jakaya Kikwete Road, Kilimani, Nairobi, Kenya	
MSF Finland	Kumpulantie 5, 00520 Helsinki, Finland	
MSF France	14-34 avenue Jean Jaures, 75019 Paris, France	
MSF Germany	Schwedenstraße 9, D-13359 Berlin, Germany	
MSF Greece	15 Xenias St., 115 27 Athens, Greece	
MSF Hong Kong	22/F Pacific Plaza, 410– 418 Des Voeux Road West, Sai Wan, Hong Kong	
MSF International	Route de Ferney 140, 1202 Geneva, Switzerland	
MSF Ireland	9–11 Upper Baggot Street, Dublin 4, Ireland	
MSF Italy	Via dei Caudini 2, 00185, Roma, Italy	
MSF Japan	Forecast Waseda FIRST 3F, 1-1 Babashita-cho, Shinjuku-ku, Tokyo 162-0045, Japan	
MSF Lebanon	Hamra, Domtex Building, 5th floor, Beirut, Lebanon	Included from 2024
MSF Logistique	3 Rue du Domaine de la Fontaine, 33700 Mérignac, France	
MSF Luxembourg	68, rue de Gasperich L-1617, Luxembourg	
MSF Luxembourg Etablissement d'Utilité Publique	68, rue de Gasperich L-1617, Luxembourg	
MSF Mexico	56, Fernando Montes de Oca, Condesa, 06140 Ciudad de México, CDMX, Mexico	
MSF New Zealand	PO Box 6241, Wellesley Street, Auckland 1141, New Zealand	
MSF Norway	Hausmannsgate 6, Postboks 8813 Youngstorget, 0028 Oslo, Norway	
MSF Poland	ul. Sapiezynska 10A, 00-215 Warszawa, Poland	
MSF Portugal	Rua João Saraiva 36 Piso 2 1700-250 Lisboa, Portugal	Included from 2023
MSF South Africa	70 Fox Street, 9th Floor, Marshalltown, Johannesburg, PO Box 61624, Marshalltown 2107, R.S.A	
MSF South Asia	5th Floor, Okhla NSIC Metro Station Building, New Delhi - 110020, India	
MSF South Korea	3F, Yeoyoon Building, 64 Banpo-daero 22-gil, Seocho-gu, Seoul, 06649, South Korea	
MSF Spain	Carrer de Zamora 54, 08005 Barcelona, Spain	
MSF Supply	Chée de Vilvorde, Vilvoordsestweg 140, 1120 Neder-Over-Heembeek, Belgium	
MSF Sweden	Fredsborgsgatan 24, 3 trappor, Box 47021, 100 74 Stockholm, Sweden	
MSF Switzerland	Route de Ferney 140, 1202 Geneva, Switzerland	
MSF Taiwan	7F., No. 35, Sec. 3, Minquan E. Rd., Zhongshan Dist., Taipei City 104, Taiwan	
MSF The Netherlands	Plantage Middenlaan 14, 1018 DD, Amsterdam, Netherlands	
MSF UK	Level 5, (Units 12&13), Artesian, 9 Prescott Street, London E1 8PR, United Kingdom	
MSF Uruguay	Bulevar España 2253, Barrio jardín, 11200 - Montevideo, Uruguay	
MSF USA	40 Rector Street, 16th Floor, New York, NY, 10006-1751, United States of America	
Ärzte Ohne Grenzen Foundation	Schwedenstraße 9, D-13359 Berlin, Germany	
Epicentre	14-34 avenue Jean Jaures, 75019 Paris, France	
Fondation MSF	14-34 avenue Jean Jaures, 75019 Paris, France	
Fondation MSF Belgique	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium	
MMP ACCESS DMCC	Jewellery & Gemplex 3 ; Plot No: DMCC-PH2-J&GPlexS, Dubai, United Arab Emirates	Included from 2024
SCI MSF	14-34 avenue Jean Jaures, 75019 Paris, France	
Shared IT Services	Zenklova 2245/29, 180 00 Praha 8, Czech Republic	

### 1.3 RELATED PARTIES

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



## 1.4 CURRENCY TRANSLATION

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

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

	Closing rate 2024	2023	Average rate 2024	2023
AED	3.814	-	3.814	-
ARS	1,070.820	892.394	989.931	315.423
AUD	1.677	1.626	1.640	1.630
BRL	6.425	5.362	5.828	5.402
CAD	1.495	1.464	1.482	1.463
CHF	0.941	0.926	0.953	0.970
COP	4,576.750	4,272.870	4,398.287	4,669.195
CZK	25.185	24.724	25.120	23.988
DKK	7.458	7.453	7.459	7.451
GBP	0.829	0.869	0.847	0.870
HKD	8.069	8.631	8.445	8.495
INR	88.934	91.905	90.556	89.621
JPY	163.060	156.330	163.852	152.169
KES	133.242	172.199	144.914	150.219
KRW	1,532.150	1,433.660	1,475.404	1,416.772
MXN	21.550	18.723	19.831	19.219
NOK	11.795	11.241	11.629	11.450
NZD	1.853	1.750	1.788	1.762
PLN	4.275	4.340	4.306	4.517
SEK	11.459	11.096	11.433	11.435
TWD	34.017	33.673	34.728	33.669
USD	1.039	1.105	1.082	1.085
UYU	45.122	42.520	42.984	41.437
ZAR	19.619	20.348	19.830	19.983

## 1.5 CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES

There have been no changes in accounting policies in 2024 or 2023. In 2023, the presentation of the combined statement of cash flows and of Note 3.9 on property, plant and equipment and intangible assets was changed to enhance compliance with Swiss Generally Accepted Accounting Principles (FER/RPC). A few minor presentation reclassifications have been made in 2024 comparatives figures and are detailed in the relevant notes.

## 1.6 FINANCIAL RISK MANAGEMENT

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

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

### Foreign currency risk

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

### Interest rate risk

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

### Credit risk

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

### Liquidity risk

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



## 2 NOTES TO THE COMBINED STATEMENT OF FINANCIAL ACTIVITIES

### 2.1 OPERATING INCOME

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

#### Donations

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

#### Grants

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

#### Restrictions

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

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

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

Changes in temporarily restricted funds by country are presented in the table "Changes in temporarily restricted funds by countries/projects". Only countries where movements exceeded 500,000 EUR are shown individually. A zero balance at the end of the year for a specific country indicates that funds that were restricted to activities in that country have been fully used. It does not imply that MSF has ceased activities in that country. MSF's decision to operate in a given context is primarily driven by medical and humanitarian needs, and not the allocation of grants or donations.

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

#### In-kind donations and services

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

*In thousands of EUR*

	2024	2023
Headquarters	5,564	4,066
Programme expenses	2,859	2,110
<b>In-kind donations and services</b>	<b>8,423</b>	<b>6,176</b>

## 2.1.1 PRIVATE INCOME

In thousands of EUR

	2024	2023
Donations	1,583,174	1,607,326
Legacies and bequests	431,966	404,793
Membership fees	128	120
<b>Income from individuals</b>	<b>2,015,268</b>	<b>2,012,240</b>

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

In thousands of EUR

	2024	2023
Companies	77,747	94,275
Trusts and foundations	163,634	156,203
Lotteries and special events	49,653	52,519
Joint appeals with other NGOs	837	811
Other private institutions	5,507	3,846
<b>Income from private institutions</b>	<b>297,377</b>	<b>307,654</b>

## 2.1.2 PUBLIC INSTITUTIONAL INCOME

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

In thousands of EUR

Donor	2024	2023
Switzerland	8,398	7,390
Canada	8,434	10,336
Other public institutions	8,513	6,165
<b>Public institutional income</b>	<b>25,345</b>	<b>23,891</b>

## 2.1.3 OTHER OPERATING INCOME

In thousands of EUR

	2024	2023
Equipment and services sold to other organisations	16,011	13,740
Other revenues*	8,048	7,440
Merchandising	169	87
<b>Other operating income</b>	<b>24,228</b>	<b>21,267</b>

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

## 2.2 OPERATING EXPENSES

### 2.2.1 OPERATING EXPENSES BY NATURE AND FUNCTION

#### SOCIAL MISSION

*In thousands of EUR*

Nature of expenses	Programmes	Programme support	Awareness-raising, Access Campaign/APH*	Other humanitarian activities	Total social mission
Personnel (Note 2.2.2)	764,674	205,944	34,141	4,378	<b>1,009,137</b>
Medical and nutrition	257,629	94	-	9,053	<b>266,777</b>
Travel and transportation	185,438	8,328	979	3,098	<b>197,843</b>
Office expenses	110,161	14,181	3,002	773	<b>128,116</b>
Logistics and sanitation	114,489	2,051	3	1,541	<b>118,084</b>
Professional services	22,195	14,709	3,873	513	<b>41,291</b>
Communications	25,697	572	935	114	<b>27,318</b>
Grants to external partners	11,928	295	1	2,002	<b>14,226</b>
Depreciation	1,511	2,060	116	-	<b>3,686</b>
Taxes	2,694	2,094	197	116	<b>5,101</b>
Promotional expenses	-	332	3,297	-	<b>3,629</b>
Publications	-	158	2,596	6	<b>2,760</b>
Bank fees	6,283	68	2	1	<b>6,354</b>
Other	7,720	4,423	463	39	<b>12,645</b>
<b>TOTAL BEFORE OVERHEADS</b>	<b>1,510,419</b>	<b>255,309</b>	<b>49,605</b>	<b>21,636</b>	<b>1,836,969</b>
Overheads allocation	-	38,365	6,331	327	45,023
<b>TOTAL AFTER OVERHEADS ALLOCATION</b>	<b>1,510,419</b>	<b>293,675</b>	<b>55,936</b>	<b>21,962</b>	<b>1,881,992</b>

#### OTHER OPERATING EXPENSES

#### SOCIAL MISSION AND OTHER EXPENSES TOTAL

Nature of expenses	Fundraising	Management and general administration	Total other operating expenses	Overheads	2024	2023
Personnel (Note 2.2.2)	87,523	83,357	<b>170,880</b>	31,685	<b>1,211,702</b>	1,149,672
Medical and nutrition	9	8	<b>17</b>	-	<b>266,794</b>	258,783
Travel and transportation	2,782	3,595	<b>6,377</b>	598	<b>204,818</b>	208,190
Office expenses	8,133	6,059	<b>14,191</b>	22,198	<b>164,506</b>	163,562
Logistics and sanitation	209	119	<b>329</b>	43	<b>118,456</b>	116,754
Professional services	59,756	12,104	<b>71,860</b>	5,578	<b>118,729</b>	108,568
Communications	24,819	380	<b>25,199</b>	1,721	<b>54,238</b>	54,299
Grants to external partners	-	250	<b>250</b>	-	<b>14,476</b>	17,626
Depreciation	3,564	809	<b>4,372</b>	11,119	<b>19,177</b>	23,019
Taxes	1,144	2,992	<b>4,136</b>	1,481	<b>10,717</b>	11,003
Promotional expenses	131,628	219	<b>131,847</b>	65	<b>135,541</b>	124,132
Publications	30,842	185	<b>31,027</b>	136	<b>33,924</b>	33,282
Bank fees	4,919	2,896	<b>7,815</b>	93	<b>14,262</b>	11,662
Other	1,792	1,507	<b>3,299</b>	510	<b>16,453</b>	28,263
<b>TOTAL BEFORE OVERHEADS</b>	<b>357,120</b>	<b>114,479</b>	<b>471,599</b>	<b>75,226</b>	<b>2,383,793</b>	<b>2,308,816</b>
Overheads allocation	<b>15,924</b>	<b>14,278</b>	<b>30,202</b>	<b>(75,226)</b>	-	-
<b>TOTAL AFTER OVERHEADS ALLOCATION</b>	<b>373,044</b>	<b>128,757</b>	<b>501,801</b>	-	<b>2,383,793</b>	<b>2,308,816</b>

Expenses are allocated according to the full cost method. Expenses under each expense category include direct costs and an apportionment of indirect costs (overheads). Therefore, all expenditure categories include direct costs and allocated overheads (e.g. building costs and depreciation).

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

\*APH Access to Products for Healthcare, now MSF Access.

## 2.2.2 PERSONNEL EXPENSES

In thousands of EUR

	Employees in headquarters	International staff	Locally hired staff	Other personnel expenses	2024	2023
Programmes	-	242,326	519,662	2,685	764,674	738,003
Programme support	191,699	5,446	8,799	-	205,944	195,946
Awareness-raising, Access Campaign/APH*	34,141	-	-	-	34,141	32,258
Other humanitarian activities	4,378	-	-	-	4,378	4,290
Fundraising	87,523	-	-	-	87,523	76,998
Management, general and administration	83,357	-	-	-	83,357	73,929
Overheads	31,685	-	-	-	31,685	28,248
<b>Personnel expenses</b>	<b>432,783</b>	<b>247,772</b>	<b>528,461</b>	<b>2,685</b>	<b>1,211,702</b>	<b>1,149,672</b>

Additional information on staffing is provided in Note 5.4.

\*APH Access to Products for Healthcare, now MSF Access.

## 2.2.3 PROGRAMME EXPENSES BY NATURE AND REGION

in thousands of EUR



In thousands of EUR

	Africa	Asia & Pacific	Europe & Central Asia	Latin America & Caribbean	Middle East & North Africa	North America	Transversal	2024	2023
Personnel (Note 2.2.2)	424,074	81,609	38,569	55,456	153,824	46	11,096	764,674	738,003
Medical and nutrition	150,431	21,304	4,417	6,263	75,003	11	200	257,629	251,703
Travel and transportation	135,188	11,385	4,069	8,016	24,854	19	1,907	185,438	186,750
Office expenses	67,102	8,837	4,994	7,960	19,218	13	2,038	110,161	110,725
Logistics and sanitation	72,985	6,324	1,292	5,894	27,760	9	226	114,489	112,928
Professional services	9,827	2,129	1,545	1,660	3,975	-	3,058	22,195	18,593
Communications	18,695	1,505	555	1,280	3,047	2	614	25,697	26,364
Grants to external partners	3,195	1,185	1,262	73	4,197	15	2,002	11,928	12,905
Depreciation	148	39	20	19	46	-	1,240	1,511	4,457
Taxes	(425)	1,878	182	70	686	-	303	2,694	4,072
Bank fees	4,631	286	63	98	1,162	-	43	6,283	5,383
Others	3,623	480	239	(520)	3,275	7	616	7,720	15,694
<b>Programmes</b>	<b>889,474</b>	<b>136,960</b>	<b>57,207</b>	<b>86,267</b>	<b>317,046</b>	<b>121</b>	<b>23,343</b>	<b>1,510,419</b>	<b>1,487,577</b>

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

Transversal expenses are composed of activities covering more than one country, such as search and rescue operations, which represent 9.2M EUR in 2024 (9.6M EUR in 2023), and other transversal and unallocated activities.

## 2.2.4 PROGRAMME SUPPORT

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

## 2.2.5 AWARENESS-RAISING, ACCESS CAMPAIGN/APH\*

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

MSF Access to Products for Healthcare (MSF Access) succeeded the MSF Access Campaign at the end of 2024. MSF Access is made up of a team of regional, advocacy, analysis and other colleagues working on access issues. It works to guarantee equitable access to affordable, innovative, and quality healthcare products for MSF patients and, consequently, for patients and communities worldwide.

	In thousands of EUR	
	2024	2023
Awareness-raising	49,828	48,933
Awareness-raising, Access Campaign/APH*	6,108	5,571
<b>Total</b>	<b>55,936</b>	<b>54,504</b>

\*APH Access to Products for Healthcare, now MSF Access.

## 2.2.6 OTHER HUMANITARIAN ACTIVITIES

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

## 2.2.7 FUNDRAISING

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

## 2.2.8 MANAGEMENT AND GENERAL ADMINISTRATION

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

## 2.2.9 NET EXCHANGE GAIN / LOSS UNREALISED AND REALISED

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

## 2.3 FINANCIAL ACTIVITIES

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

	In thousands of EUR	
	2024	2023
Financial income	25,934	30,415
Financial expenses	(1,082)	(482)
<b>Financial surplus</b>	<b>24,852</b>	<b>29,933</b>

Financial income in 2023 and 2024 is linked to gains on endowment funds, other investments and on interest income on short term deposits. 10.21M EUR in 2023 corresponds to unrealised gains. In 2024 the financial surplus includes 1.93M EUR unrealised loss.

## 2.4 EXTRAORDINARY ACTIVITIES

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

	In thousands of EUR	
	2024	2023
Extraordinary income	4,285	44
Extraordinary expenses	5,652	5,966
<b>Extraordinary surplus</b>	<b>9,937</b>	<b>6,010</b>

In 2023 and 2024, the extraordinary expense is linked to the partial reversal of a provision for a specific tax risk that was originally recorded as an extraordinary expense. In 2024, a section received an exceptional reimbursement from a government fund (4.2M EUR).

# 3 NOTES TO THE COMBINED STATEMENT OF FINANCIAL POSITION

## 3.1 CASH AND CASH EQUIVALENTS

In thousands of EUR

	2024	2023
Cash at headquarters	591,181	618,738
Cash in countries of operations	104,311	103,050
Short-term deposits	375,163	214,925
<b>Cash and cash equivalents</b>	<b>1,070,656</b>	<b>936,713</b>

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

## 3.2 INVENTORIES

In thousands of EUR

	Gross value	Provision	2024	2023
Medical and non-medical relief goods	74,245	2,888	71,357	70,058
Other inventories	683	-	682	929
<b>Inventories</b>	<b>74,928</b>	<b>2,888</b>	<b>72,040</b>	<b>70,987</b>

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

## 3.3 GRANTS RECEIVABLE

In thousands of EUR

	Current		Non-current		Total	
	2024	2023	2024	2023	2024	2023
Grants receivable from private donors	31,603	24,502	9,253	6,479	40,856	30,981
Grants receivable from public institutions	2,217	9,462	2,550	-	4,767	9,462
<b>Grants receivable</b>	<b>33,820</b>	<b>33,964</b>	<b>11,803</b>	<b>6,479</b>	<b>45,623</b>	<b>40,443</b>

Grants receivable correspond to funds owed to MSF by third parties according to a formal agreement. They result from the difference between cash received and expenses incurred against those grants. There is no provision for grants receivables stated at 31 December 2024 or 2023.

## 3.4 CONTRIBUTIONS AND LEGACIES RECEIVABLE

At 31 December 2024, the outstanding amount represents 78,391 thousand EUR, net of a provision in an amount of 232 thousand EUR (2023: 89,974 thousand EUR) of contributions to be received in the following year.

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

At 31 December 2024 Legacies receivable amount to 114,183 thousand EUR (2023: 132,696 thousand EUR). They are accounted for at nominal value net of provision.

Legacies receivable were shown under Other receivables in 2023. An amount of 132,696 thousand EUR has been reclassified under Contributions and Legacies Receivable for 2023.



### 3.5 OTHER RECEIVABLES

In thousands of EUR

	Gross value		Provision		Total	
	2024	2023	2024	2023	2024	2023
Services provided to other organisations	10,433	9,670	(25)	(25)	10,408	9,645
Assets held for sale	29,838	28,768	-	-	29,838	28,768
Deposits and guarantees	2,759	1,858	-	-	2,759	1,858
Other miscellaneous receivables	21,965	21,983	-	-	21,965	21,983
<b>Other receivables current</b>	<b>64,994</b>	<b>62,279</b>	<b>(25)</b>	<b>(25)</b>	<b>64,969</b>	<b>62,255</b>
Deposits and guarantees	4,070	1,486	-	-	4,070	1,486
Other miscellaneous receivables	19	31	-	-	19	31
<b>Other receivables non-current</b>	<b>4,090</b>	<b>1,517</b>	<b>-</b>	<b>-</b>	<b>4,090</b>	<b>1,517</b>
<b>Total - Other receivables current + non-current</b>	<b>69,084</b>	<b>63,796</b>	<b>(25)</b>	<b>(25)</b>	<b>69,059</b>	<b>63,771</b>

Other receivables mainly relate to assets held for sale, services provided and goods sold to other organisations. Assets held to be sold are reported at their best estimate amount when legally transferred to MSF. Most of these assets are buildings. Other miscellaneous receivables include amounts to be refunded from tax authorities such as VAT refunds and advances to suppliers.

### 3.6 FINANCIAL ASSETS

In thousands of EUR

	Gross value	Provision	2024	2023
Short-term investments	133,671	-	133,671	159,455
<b>Financial assets current</b>	<b>133,671</b>	<b>-</b>	<b>133,671</b>	<b>159,455</b>
Long-term investments	71,727	-	71,727	55,395
Long-term loans	2,371	-	2,371	-
Other financial assets	144	-	144	7,811
<b>Financial assets non-current</b>	<b>74,242</b>	<b>-</b>	<b>74,242</b>	<b>63,206</b>
<b>Total - Financial assets</b>	<b>207,913</b>		<b>207,913</b>	<b>222,661</b>

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

### 3.7 PREPAID EXPENSES AND ACCRUED INCOME

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

### 3.8 OTHER ASSETS

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

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

2024	Land and buildings	Tangible assets under construction	Furniture and fixtures	IT and other equipment	Other tangible assets	Total property, plant and equipment	Intangible assets	Total fixed assets
<b>Net carrying value 01.01.2024</b>	<b>215,231</b>	<b>2,314</b>	<b>21,268</b>	<b>15,025</b>	<b>3,384</b>	<b>257,222</b>	<b>31,036</b>	<b>288,258</b>
<b>Acquisition cost</b>								
<b>Opening balance</b>	<b>259,597</b>	<b>2,314</b>	<b>45,994</b>	<b>39,885</b>	<b>7,166</b>	<b>354,955</b>	<b>92,141</b>	<b>447,097</b>
Additions	2,785	158	978	3,182	571	<b>7,674</b>	11,691	<b>19,365</b>
Disposals	(487)		(513)	(3,328)	(315)	<b>(4,643)</b>	(2,372)	<b>(7,015)</b>
Foreign exchange variation	2,726	(2)	9	36	63	<b>2,831</b>	703	<b>3,534</b>
Reclassification	(11,302)	(2,096)	2,189	422	(2,280)	<b>(13,068)</b>	64	<b>(13,004)</b>
<b>Closing balance</b>	<b>253,319</b>	<b>374</b>	<b>48,656</b>	<b>40,196</b>	<b>5,204</b>	<b>347,749</b>	<b>102,228</b>	<b>449,977</b>
<b>Accumulated depreciation/amortisation</b>								
<b>Opening balance</b>	<b>(44,367)</b>	<b>-</b>	<b>(24,725)</b>	<b>(24,860)</b>	<b>(3,782)</b>	<b>(97,734)</b>	<b>(61,105)</b>	<b>(158,839)</b>
Depreciation/amortisation	(4,183)	-	(3,072)	(3,865)	(257)	<b>(11,378)</b>	(7,800)	<b>(19,177)</b>
Disposals	403	-	497	3,295	260	<b>4,455</b>	2,318	<b>6,774</b>
Foreign exchange variation	(922)	-	(23)	(141)	1,185	<b>99</b>	(454)	<b>(355)</b>
Reclassification	13,660	-	(326)	(159)	(1,275)	<b>11,900</b>	(62)	<b>11,838</b>
<b>Closing balance</b>	<b>(35,409)</b>	<b>-</b>	<b>(27,650)</b>	<b>(25,729)</b>	<b>(3,868)</b>	<b>(92,657)</b>	<b>(67,102)</b>	<b>(159,759)</b>
<b>Net carrying value 31.12.2024</b>	<b>217,909</b>	<b>374</b>	<b>21,006</b>	<b>14,467</b>	<b>1,336</b>	<b>255,092</b>	<b>35,126</b>	<b>290,218</b>

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

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

Buildings	10 to 50 years
<b>Furniture &amp; fixtures</b>	
Furniture	3 to 10 years
Fixtures	3 to 10 years
<b>IT and other equipment</b>	
Computer equipment	3 to 10 years
Software	3 to 15 years
<b>Other tangible assets</b>	3 to 10 years
<b>Intangible assets</b>	2 to 10 years

The depreciation periods above have been updated to reflect the latest policies in effect across MSF entities.

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

Buildings (including those under construction) and land owned by MSF at 31 December 2024 are valued at 218 million EUR (221 million EUR in 2023). Such assets aim to optimize the running costs of the organisation by lowering rental costs and diversify the reserves.

Assets acquired under long-term finance leases are capitalised and recorded in the Statement of Financial Position. They are depreciated over the estimated useful lives of the assets. The associated obligations are included in financial debts (Note 3.12).

Among the tangible assets at 31 December 2024, the gross value of capitalised leased assets is at 85 thousand EUR (82 thousand EUR in 2023), and capitalised obligations 55 thousand EUR (74 thousand EUR in 2023). The total reimbursements for the current year amount to 19 thousand EUR (15 thousand EUR in 2023).

Review of the assets reported under land and buildings has resulted in the reclassification of assets with the net value of 2.15 million EUR.

### 3.10 ACCOUNTS PAYABLE AND ACCRUED EXPENSES

*In thousands of EUR*

	Current		Non-current		Total	
	2024	2023	2024	2023	2024	2023
Accounts payable	76,975	71,762	-	26	76,975	71,788
Accrued expenses	40,646	33,888	-	-	40,646	33,888
Accrued personnel expenses	101,853	95,553	140	127	101,993	95,680
Accrued taxes	7,611	5,001	-	-	7,611	5,002
Public institutional grants payable	11	23	-	-	11	23
Private grants payable	2,534	1,925	-	-	2,534	1,925
Other payables	34,300	25,663	418	816	34,718	26,479
<b>Accounts payable and accrued expenses</b>	<b>263,931</b>	<b>233,816</b>	<b>558</b>	<b>969</b>	<b>264,488</b>	<b>234,785</b>

Accounts payable to suppliers are recorded on an invoice basis when invoices are received by the time of preparation of the financial statements. Accrued expenses are valued at the best estimate if no invoice has been received. Other payables include amounts owed to donors of the charitable gift annuity programmes. Accounts payable and Accrued expenses were shown together until the 2023 International Combined Accounts. Similarly, accrued social taxes were previously reported under accrued taxes and are now shown under accrued personnel expenses.

### 3.11 DEFERRED INCOME

*In thousands of EUR*

	Current		Non-current		Total	
	2024	2023	2024	2023	2024	2023
Deferred income on public institutional grants	1,540	7,773	2,550	-	4,090	7,773
Deferred income on private grants	72,210	41,471	9,253	13,180	81,463	54,651
Other deferred income	395	1,786	-	-	395	1,786
Investment subsidies	-	-	51	53	51	53
<b>Deferred income</b>	<b>74,145</b>	<b>51,030</b>	<b>11,854</b>	<b>13,233</b>	<b>85,999</b>	<b>64,263</b>

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

### 3.12 FINANCIAL DEBTS

In thousands of EUR

	2024	2023
Current borrowings and loans	2,787	1,817
Current capital lease obligation	55	67
<b>Financial debts - current</b>	<b>2,843</b>	<b>1,884</b>
Non-current borrowings and loans	22,860	25,324
Non-current capital lease obligation	-	-
<b>Financial debts - non-current</b>	<b>22,860</b>	<b>25,324</b>

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

### 3.13 PROVISIONS

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

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

In thousands of EUR

	2023	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain/loss	Reclassification	2024
Legal provision	6,151	6,421	(2,970)	(596)	(14)	(410)	8,582
Tax provision	9,722	8,429	(498)	(3,889)	(672)	1,419	14,511
Staff retirement plan provision	5,485	2,031	(1,236)	-	(45)	-	6,234
Project closure planned at year end provision	4,110	14,142	(3,923)	-	2	-	14,332
Other provisions	3,310	1,976	(1,160)	(935)	(5)	-	3,187
<b>Provisions - current</b>	<b>28,778</b>	<b>32,999</b>	<b>(9,787)</b>	<b>(5,420)</b>	<b>(734)</b>	<b>1,009</b>	<b>46,845</b>
Legal provision	113	-	-	-	-	410	523
Tax provision	17,091	532	(1,213)	(12,260)	(1,001)	(1,419)	1,730
Staff retirement plan provision	1,833	1,552	(824)	-	(11)	-	2,550
Project closure planned at year end provision	891	-	-	(866)	(25)	-	-
Other provisions	754	83	-	(97)	(12)	-	728
<b>Provisions - non-current</b>	<b>20,682</b>	<b>2,166</b>	<b>(2,037)</b>	<b>(13,222)</b>	<b>(1,049)</b>	<b>(1,009)</b>	<b>5,532</b>

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

### 3.14 ORGANISATIONAL CAPITAL

Organisational capital refers to:

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

Other movements in funds include:

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

### 3.15 PENSION PLANS

*In thousands of EUR*

Economical benefit / economical obligation and pension benefit expenses	Contributions concerning the period	Pension benefit expenses (within personnel expenses)		Capital ratio	
	2024	2024	2023	2024	2023
MSF International pension institutions with surplus	6,788	6,824	7,596	111%	107%

The nature of pension plans for MSF staff depends on the regulations in effect in the country where the MSF entity that employs them is based and all relevant internal policies. In Switzerland, pension obligations are covered by a plan with an independent organisation. Contributions to a plan are recognised as an expense in the Statement of Financial Activities in the year in which they are incurred. MSF International employees benefit from a scheme covering retirement, invalidity pension and death, according to the provisions of the Swiss Federal Law for occupational retirement (LOB). The occupational benefits are provided by a collective foundation, Profond, according to a benefit plan: investment yield has no impact on premiums; the employer does not guarantee the benefit amount. The Plan is funded by the contributions of MSF International and the employees. The plan covers the usual occupational benefits: retirement and invalidity pension, and death benefits. Risks are insured by the collective Foundation.

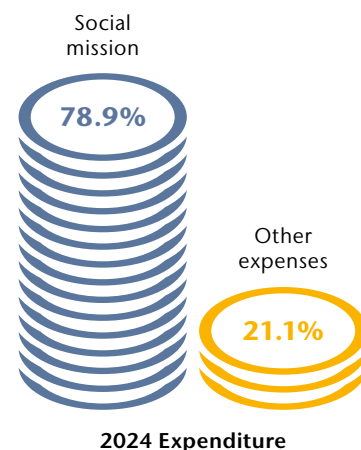
The surplus is not recognised in the Statement of Financial Position, in compliance with Swiss GAAP FER/RPC. The pension plans of MSF entities that are not based in Switzerland are not considered for the purposes of this note as per Swiss GAAP FER/RPC.

## 4 RATIOS AND SECTORIAL INFORMATION

### 4.1 RATIOS

#### 4.1.1 OPERATIONAL RATIOS

	In thousands of EUR		In thousands of EUR	
		2024		2023
Programme	1,510,419	63.4%	1,487,577	64.4%
Programme support	293,675	12.3%	287,382	12.5%
Awareness-raising, Access Campaign/APH*	55,936	2.3%	54,504	2.4%
Other humanitarian activities	21,962	0.9%	21,338	0.9%
<b>Social mission</b>	<b>1,881,992</b>	<b>78.9%</b>	<b>1,850,802</b>	<b>80.2%</b>
Fundraising	373,044	15.6%	343,478	14.8%
Management and general administration	128,757	5.4%	114,537	5.0%
<b>Other expenses</b>	<b>501,801</b>	<b>21.1%</b>	<b>458,015</b>	<b>19.8%</b>
<b>Expenditure</b>	<b>2,383,793</b>	<b>100.0%</b>	<b>2,308,816</b>	<b>100%</b>

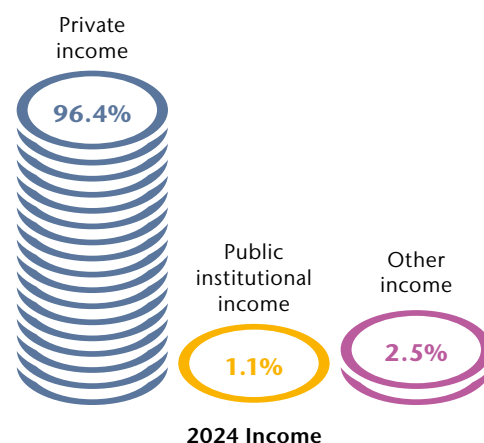


78.9% of the expenses are directly related to the delivery of the MSF humanitarian mission.

\*APH Access to Products for Healthcare, now MSF Access.

#### 4.1.2 FUNDING SOURCES

	2024	2023
Private income	96.4%	96.3%
Public institutional income	1.1%	1.0%
Other income	2.5%	2.7%
<b>Income</b>	<b>100.0%</b>	<b>100.0%</b>



Funds coming from non-public institutional sources represented 98.9% of MSF total income in 2024 (2023: 99.0%). More than 7.1 million individual donors and private funders worldwide made this possible.

## 4.2 PRIVATE AND OTHER OPERATING INCOME

### 4.2.1 PRIVATE AND OTHER OPERATING INCOME BY OFFICE

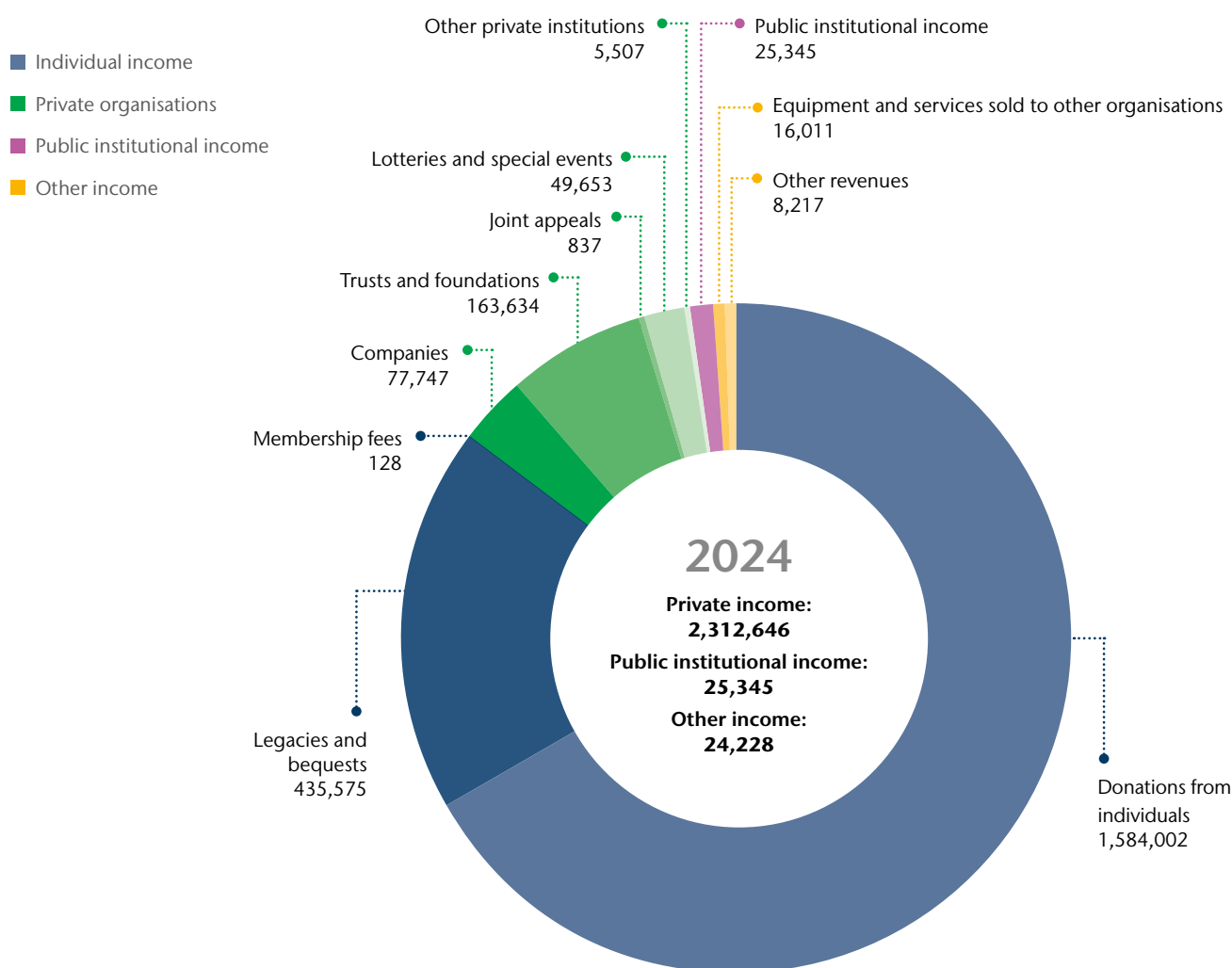
In thousands of EUR

	Income from individuals	Donations from private institutions	Private income	Other income	Total	
					2024	2023
MSF Argentina	4,586	138	4,724	-	4,724	10,324
MSF Australia	61,727	6,172	67,899	42	67,941	64,318
MSF Austria	30,197	2,064	32,261	149	32,409	33,460
MSF Belgium	50,758	3,571	54,329	14,959	69,288	69,452
MSF Brazil	44,199	6	44,205	70	44,275	50,259
MSF Canada	57,481	6,374	63,855	7	63,862	66,558
MSF Colombia	921	14	936	-	936	793
MSF Czech Republic	6,356	-	6,356	16	6,372	6,505
MSF Denmark	35,154	5,495	40,649	166	40,816	32,736
MSF Eastern Africa	5	-	5	1	6	2
MSF Finland	5,955	510	6,465	-	6,465	6,306
MSF France	102,539	11,294	113,832	5,630	119,462	113,458
MSF Germany	213,308	27,498	240,807	218	241,024	259,511
MSF Greece	3,237	595	3,832	-	3,832	3,238
MSF Hong Kong	42,027	3,611	45,638	1	45,639	49,396
MSF India	429	242	671	-	671	570
MSF Ireland	11,283	1,368	12,651	-	12,651	11,180
MSF Italy	75,362	4,382	79,744	49	79,793	80,672
MSF Japan	79,954	5,634	85,588	52	85,640	84,931
MSF Luxembourg	3,503	641	4,144	42	4,186	13,640
MSF Mexico	998	633	1,631	-	1,631	1,419
MSF New Zealand	6,438	151	6,589	4	6,593	4,786
MSF Norway	47,467	9,740	57,208	716	57,923	53,571
MSF Poland	2,946	68	3,014	-	3,015	1,513
MSF Portugal	1,908	85	1,993	5	1,998	1,082
MSF South Africa	1,954	60	2,014	-	2,014	2,247
MSF South Korea	41,001	2,237	43,238	-	43,238	41,439
MSF Spain	114,574	5,370	119,943	306	120,249	126,399
MSF Sweden	52,238	10,163	62,401	75	62,476	83,040
MSF Switzerland	109,896	85,192	195,088	604	195,692	175,894
MSF Taiwan	14,867	1,169	16,036	-	16,036	13,220
MSF The Netherlands	73,533	27,044	100,577	130	100,707	99,121
MSF UK	62,099	35,524	97,623	923	98,546	91,779
MSF Uruguay	1,469	5	1,473	-	1,473	1,464
MSF USA	654,898	40,328	695,226	63	695,289	686,874
2024	2,015,268	297,377	2,312,646	24,228	2,336,874	
2023	2,012,240	307,654	2,319,894	21,267		2,341,161



## 4.2.2 OPERATING INCOME BY SOURCE

in thousands of EUR



## 5 OTHER INFORMATION

### 5.1 OFF-BALANCE SHEET COMMITMENTS

In thousands of EUR

	2024	2023
Guarantees provided by MSF entities	9,340	9,715
Rental contracts for office buildings & other field facilities	42,460	25,542
Other off-balance sheet commitments	1,926	1,802
Contribution to DNDi	2,000	4,000
<b>Other off-balance sheet commitments</b>	<b>55,726</b>	<b>41,060</b>

In thousands of EUR

	First Year	Year 2 to 5	Year 6 to 10	Total
Commitments related to rental contract distributed by maturity	17,312	20,883	4,265	<b>42,460</b>

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

DNDi became a legal entity in July 2003 and MSF was one of the founding partners. MSF's objective in its involvement in the creation of DNDi was to help create a research and development initiative for neglected diseases, which in time would be self-financing and in a position to work independently of MSF. In 2018, the IGA decided to support DNDi to the level of 4 million EUR per year until 2023. The commitment has been reduced for 2024-25 to 2 million EUR per year.

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

#### Derivatives on future cash flows

MSF International is responsible for implementing a key component of MSF's strategy to mitigate the impact of currency fluctuations on the financial situation of the MSF movement. It has been using foreign exchange forward contracts since early 2023. The strategy aims to cover up to 80% of expected net cash inflows to Operating Directorates over 12 months, to ensure that resources allocated to operations in particular are protected from adverse exchange rate movements, while maintaining a balance between risk mitigation and flexibility to respond to unforeseen circumstances. The outstanding contracts as of 31 December 2024 and 2023 were concluded in 10 currencies.

In thousands of EUR

	2024	2023
Value of open contracts at 31 December	403,118	302,057
Difference with value of non-EUR net commitments at 31 December forward value (replacement value)	(4,490)	(2,112)

MSF USA has agreed to provide guarantees to the banks used by MSF for the hedging programme to a maximum of USD 70 million. This amount has been reduced to USD 20 million in early 2025. This is not included in the off-balance sheet commitments above.

### 5.2 CONTINGENT ASSETS

Contingent assets are items that will become assets when a future condition is realised. In MSF, they mainly consist of legacies and bequests expected at year end but that are not yet legally transferred. Their best estimate value is 185.57 million EUR at the end of 2024 and 29.367 million EUR in 2023.

### 5.3 SUBSEQUENT EVENTS

Recent decisions by governments on funding to non-governmental and other international organisations have the potential to materially impact their operations. Although the financial impact on the MSF Movement is challenging to quantify at the time of issuance of these accounts, we are actively monitoring the situation and the possible effect on our programmes, initiatives and the entirety of our operations, and are taking anticipatory steps accordingly.

There have been no other significant events impacting the 2024 annual accounts between the date the balance sheet was prepared and the date of signing the accounts.

## 5.4 STAFF FIGURES

### 5.4.1 FULL-TIME EQUIVALENTS OUTSIDE OF HEADQUARTERS

	<i>In full-time equivalents</i>	
	2024	2023
International programme staff	4,028	4,116
Locally hired programme staff	42,861	42,149
<b>Programme</b>	<b>46,889</b>	<b>46,265</b>
International programme support	72	43
Locally hired programme support	38	87
<b>Programme support</b>	<b>110</b>	<b>130</b>
<b>Total positions outside of headquarters</b>	<b>46,999</b>	<b>46,395</b>

### 5.4.2 FULL-TIME EQUIVALENTS IN HEADQUARTERS

	<i>In full-time equivalents</i>	
	2024	2023
Social mission	2,647	2,601
Fundraising	1,333	1,246
Management and general administration	1,008	956
Facilities and other transversal activities	341	316
<b>Employees</b>	<b>5,329</b>	<b>5,119</b>
Social mission	30	25
Fundraising	12	11
Management and general administration	65	48
<b>Volunteers</b>	<b>107</b>	<b>84</b>

Volunteers generously donate their time to MSF.

### 5.4.3 HEADQUARTERS REMUNERATION POLICIES

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

#### 5.4.3.1 HIGHEST AND LOWEST SALARY BY ENTITY

	Currency	Highest salary	Lowest salary	Wage Ratio
MSF Argentina	Argentine Peso	63,593,491	14,485,029	4.4
MSF Australia	Australian Dollar	239,619	65,940	3.6
MSF Austria	Euro	101,196	28,524	3.5
MSF Belgium	Euro	132,591	23,268	5.7
MSF Brazil	Brazilian Real	407,432	59,718	6.8
MSF Canada	Canadian Dollar	216,227	53,100	4.1
MSF Colombia	Colombian Peso	284,770,993	24,797,500	11.5
MSF Czech Republic	Czech Koruna	1,093,729	464,386	2.4
MSF Denmark	Danish Krone	860,877	286,954	3.0
MSF Eastern Africa	Kenyan Shilling	12,140,156	1,448,853	8.4
MSF Finland	Euro	68,758	28,179	2.4
MSF France	Euro	86,924	28,926	3.0
MSF Germany	Euro	129,545	39,494	3.3
MSF Greece	Euro	53,274	17,067	3.1
MSF Hong Kong	Hong Kong Dollar	1,206,960	215,400	5.6
MSF International	Euro	191,448	66,286	2.9
MSF Ireland	Euro	96,840	30,916	3.1
MSF Italy	Euro	80,990	25,452	3.2
MSF Japan	Yen	13,336,800	4,551,600	2.9
MSF Lebanon	US Dollar	76,727	10,547	7.3
MSF Logistique	Euro	78,804	30,449	2.6
MSF Luxembourg	Euro	86,229	43,395	2.0
MSF Mexico	Mexican Peso	1,772,619	201,406	8.8
MSF New Zealand	New Zealand Dollar	165,474	65,940	2.5
MSF Norway	Norwegian Krone	1,246,164	431,620	2.9
MSF Poland	Zloty	322,219	116,192	2.8
MSF Portugal	Euro	55,159	27,759	2.0
MSF South Asia	Indian Rupee	6,687,704	293,696	22.8
MSF South Korea	Won	139,872,411	32,575,405	4.3
MSF Southern Africa	Rand	1,509,057	160,539	9.4
MSF Spain	Euro	83,444	26,782	3.1
MSF Supply	Euro	111,075	40,010	2.8
MSF Sweden	Swedish Krona	960,900	311,964	3.1
MSF Switzerland	Swiss Franc	179,424	59,544	3.0
MSF Taiwan	New Taiwan Dollar	2,370,840	571,320	4.1
MSF The Netherlands	Euro	136,106	34,681	3.9
MSF UK	Pound Sterling	108,574	27,366	4.0
MSF Uruguay	Uruguayan Peso	2,488,005	904,891	2.7
MSF USA	US Dollar	355,699	67,128	5.3
Epicentre	Euro	97,099	37,626	2.6
Fondation MSF	Euro	89,820	32,142	2.8
Shared IT Services	Euro	99,872	19,200	5.2

#### 5.4.3.2 REMUNERATION OF MSF INTERNATIONAL DIRECTORS AND MANAGERS

*In thousands of EUR*

	2024	2023
International President	190	179
Other International Board members	370	342
Executive management - Secretary General & Directors	346	430



# FINANCES BY COUNTRY

# AFGHANISTAN

## EXPENSES

In EUR

Personnel costs	33,378,818
Medical and nutrition	8,950,376
Travel and transportation	5,668,195
Office expenses	3,714,206
Logistics and sanitation	2,482,238
Professional services	418,163
Communications	607,191
Grants to external partners	528,013
Depreciation and amortisation	3,065
Bank fees and financial expenses	194,852
Taxes	87,281
Others	353,535
<b>Programmes</b>	<b>56,385,933</b>
<b>Indirect supply costs</b>	<b>2,185,569</b>
<b>Country related expenses</b>	<b>58,571,502</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>58,561,502</b>
Municipalities and regional councils - France	10,000
<b>Public institutional income</b>	<b>10,000</b>
<b>Funding</b>	<b>58,571,502</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	3,436
International mobile staff	128
<b>Programme positions</b>	<b>3,564</b>

# ARMENIA

## EXPENSES

In EUR

Personnel costs	1,130,671
Medical and nutrition	222,512
Travel and transportation	107,578
Office expenses	285,820
Logistics and sanitation	24,216
Professional services	35,201
Communications	16,958
Grants to external partners	71,270
Depreciation and amortisation	-
Bank fees and financial expenses	904
Taxes	2,937
Others	11,762
<b>Programmes</b>	<b>1,909,829</b>
<b>Indirect supply costs</b>	<b>23,116</b>
<b>Country related expenses</b>	<b>1,932,945</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>1,932,945</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>1,932,945</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	31
International mobile staff	6
<b>Programme positions</b>	<b>38</b>



# BALKANS

## EXPENSES

In EUR

Personnel costs	467,191
Medical and nutrition	9,299
Travel and transportation	58,014
Office expenses	89,922
Logistics and sanitation	756
Professional services	28,092
Communications	13,066
Grants to external partners	21,837
Depreciation and amortisation	-
Bank fees and financial expenses	2,387
Taxes	9,917
Others	1,204
<b>Programmes</b>	<b>701,685</b>
<b>Indirect supply costs</b>	<b>415</b>
<b>Country related expenses</b>	<b>702,100</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>702,100</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>702,100</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	16
International mobile staff	2
<b>Programme positions</b>	<b>17</b>

# BANGLADESH

## EXPENSES

In EUR

Personnel costs	18,591,266
Medical and nutrition	5,162,049
Travel and transportation	1,542,947
Office expenses	1,032,182
Logistics and sanitation	1,575,770
Professional services	187,332
Communications	235,405
Grants to external partners	479,109
Depreciation and amortisation	10,898
Bank fees and financial expenses	5,310
Taxes	11,140
Others	9,767
<b>Programmes</b>	<b>28,843,175</b>
<b>Indirect supply costs</b>	<b>296,002</b>
<b>Country related expenses</b>	<b>29,139,177</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>27,673,109</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,447,497
Other governments or public institutions	18,571
<b>Public institutional income</b>	<b>1,466,068</b>
<b>Funding</b>	<b>29,139,177</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,850
International mobile staff	74
<b>Programme positions</b>	<b>1,924</b>



# BELGIUM

## EXPENSES

In EUR

Personnel costs	2,014,080
Medical and nutrition	37,063
Travel and transportation	41,208
Office expenses	42,554
Logistics and sanitation	25,663
Professional services	39,790
Communications	15,061
Grants to external partners	1,830
Depreciation and amortisation	361
Bank fees and financial expenses	192
Taxes	1,461
Others	5,349
<b>Programmes</b>	<b>2,224,612</b>
<b>Indirect supply costs</b>	<b>1,608</b>
<b>Country related expenses</b>	<b>2,226,220</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>2,226,220</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>2,226,220</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	25
International mobile staff	-
<b>Programme positions</b>	<b>25</b>

# BENIN

## EXPENSES

In EUR

Personnel costs	1,904,047
Medical and nutrition	561,620
Travel and transportation	208,274
Office expenses	335,328
Logistics and sanitation	282,699
Professional services	69,778
Communications	37,175
Grants to external partners	18,124
Depreciation and amortisation	601
Bank fees and financial expenses	4,480
Taxes	3,737
Others	9,108
<b>Programmes</b>	<b>3,434,971</b>
<b>Indirect supply costs</b>	<b>57,981</b>
<b>Country related expenses</b>	<b>3,492,952</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>3,492,952</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>3,492,952</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	83
International mobile staff	20
<b>Programme positions</b>	<b>104</b>

# BRAZIL

## EXPENSES

In EUR

Personnel costs	3,384,317
Medical and nutrition	89,691
Travel and transportation	552,424
Office expenses	367,910
Logistics and sanitation	125,162
Professional services	245,358
Communications	55,728
Grants to external partners	3,914
Depreciation and amortisation	781
Bank fees and financial expenses	2,797
Taxes	5,721
Others	2,551
<b>Programmes</b>	<b>4,836,354</b>
<b>Indirect supply costs</b>	<b>1,029</b>
<b>Country related expenses</b>	<b>4,837,383</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>4,837,383</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>4,837,383</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	27
International mobile staff	19
<b>Programme positions</b>	<b>46</b>

# BULGARIA

## EXPENSES

In EUR

Personnel costs	668,324
Medical and nutrition	19,681
Travel and transportation	34,978
Office expenses	43,852
Logistics and sanitation	19,776
Professional services	17,739
Communications	16,680
Grants to external partners	12,610
Depreciation and amortisation	-
Bank fees and financial expenses	1,857
Taxes	-
Others	26
<b>Programmes</b>	<b>835,525</b>
<b>Indirect supply costs</b>	<b>116</b>
<b>Country related expenses</b>	<b>835,641</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>741,165</b>
Swiss Agency for Development and Cooperation Department (DDC)	94,476
<b>Public institutional income</b>	<b>94,476</b>
<b>Funding</b>	<b>835,641</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	14
International mobile staff	5
<b>Programme positions</b>	<b>19</b>

# BURKINA FASO

## EXPENSES

In EUR

Personnel costs	18,647,174
Medical and nutrition	4,991,044
Travel and transportation	3,340,367
Office expenses	2,932,037
Logistics and sanitation	1,594,957
Professional services	135,623
Communications	841,519
Grants to external partners	79,063
Depreciation and amortisation	-
Bank fees and financial expenses	45,628
Taxes	40,106
Others	19,405
<b>Programmes</b>	<b>32,666,923</b>
<b>Indirect supply costs</b>	<b>460,046</b>
<b>Country related expenses</b>	<b>33,126,970</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>33,126,970</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>33,126,970</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,102
International mobile staff	116
<b>Programme positions</b>	<b>1,218</b>

# BURUNDI

## EXPENSES

In EUR

Personnel costs	1,368,201
Medical and nutrition	666,911
Travel and transportation	396,790
Office expenses	422,108
Logistics and sanitation	559,027
Professional services	148,689
Communications	52,974
Grants to external partners	67,008
Depreciation and amortisation	601
Bank fees and financial expenses	6,736
Taxes	1,429
Others	2,234
<b>Programmes</b>	<b>3,692,708</b>
<b>Indirect supply costs</b>	<b>175,428</b>
<b>Country related expenses</b>	<b>3,868,136</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>3,868,136</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>3,868,136</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	88
International mobile staff	7
<b>Programme positions</b>	<b>95</b>

# CAMEROON

## EXPENSES

In EUR

Personnel costs	3,647,169
Medical and nutrition	2,185,683
Travel and transportation	741,006
Office expenses	885,196
Logistics and sanitation	250,087
Professional services	117,034
Communications	351,804
Grants to external partners	9,288
Depreciation and amortisation	-
Bank fees and financial expenses	22,703
Taxes	2,104
Others	114,230
<b>Programmes</b>	<b>8,326,306</b>
<b>Indirect supply costs</b>	<b>96,298</b>
<b>Country related expenses</b>	<b>8,422,604</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>8,420,811</b>
Other governments or public institutions	1,793
<b>Public institutional income</b>	<b>1,793</b>
<b>Funding</b>	<b>8,422,604</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	171
International mobile staff	19
<b>Programme positions</b>	<b>189</b>

# CENTRAL AFRICAN REPUBLIC

## EXPENSES

In EUR

Personnel costs	29,542,058
Medical and nutrition	10,794,384
Travel and transportation	13,468,260
Office expenses	5,370,642
Logistics and sanitation	4,574,956
Professional services	698,749
Communications	2,130,634
Grants to external partners	80,819
Depreciation and amortisation	11,519
Bank fees and financial expenses	382,268
Taxes	151,990
Others	915,171
<b>Programmes</b>	<b>68,121,450</b>
<b>Indirect supply costs</b>	<b>2,204,981</b>
<b>Country related expenses</b>	<b>70,326,431</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>69,039,767</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,286,664
<b>Public institutional income</b>	<b>1,286,664</b>
<b>Funding</b>	<b>70,326,431</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,151
International mobile staff	228
<b>Programme positions</b>	<b>2,379</b>

## CHAD

## EXPENSES

In EUR

Personnel costs	35,937,655
Medical and nutrition	8,207,199
Travel and transportation	13,555,008
Office expenses	6,035,906
Logistics and sanitation	11,865,741
Professional services	276,981
Communications	2,261,226
Grants to external partners	29,876
Depreciation and amortisation	9,816
Bank fees and financial expenses	266,709
Taxes	11,313
Others	1,346,638
<b>Programmes</b>	<b>79,804,070</b>
<b>Indirect supply costs</b>	<b>1,471,335</b>
<b>Country related expenses</b>	<b>81,275,404</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>74,830,967</b>
Swiss Agency for Development and Cooperation Department (DDC)	976,249
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,608,328
Municipalities and regional councils - Switzerland	3,859,860
<b>Public institutional income</b>	<b>6,444,437</b>
<b>Funding</b>	<b>81,275,404</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,133
International mobile staff	271
<b>Programme positions</b>	<b>2,404</b>

## COLOMBIA

## EXPENSES

In EUR

Personnel costs	2,122,196
Medical and nutrition	228,393
Travel and transportation	287,268
Office expenses	266,197
Logistics and sanitation	46,874
Professional services	32,799
Communications	44,030
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	7,763
Taxes	17,243
Others	11,652
<b>Programmes</b>	<b>3,064,415</b>
<b>Indirect supply costs</b>	<b>226</b>
<b>Country related expenses</b>	<b>3,064,641</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>3,064,641</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>3,064,641</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	77
International mobile staff	20
<b>Programme positions</b>	<b>96</b>

# COMOROS

## EXPENSES

In EUR

Personnel costs	486,958
Medical and nutrition	521,839
Travel and transportation	466,351
Office expenses	259,721
Logistics and sanitation	180,071
Professional services	11,634
Communications	19,247
Grants to external partners	7,297
Depreciation and amortisation	-
Bank fees and financial expenses	2,258
Taxes	-
Others	7,641
<b>Programmes</b>	<b>1,963,017</b>
<b>Indirect supply costs</b>	<b>62,204</b>
<b>Country related expenses</b>	<b>2,025,221</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>1,627,277</b>
Swiss Agency for Development and Cooperation Department (DDC)	99,724
Municipalities and regional councils - Switzerland	298,219
<b>Public institutional income</b>	<b>397,943</b>
<b>Funding</b>	<b>2,025,221</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International mobile staff	7
<b>Programme positions</b>	<b>7</b>

# CÔTE D'IVOIRE

## EXPENSES

In EUR

Personnel costs	2,077,616
Medical and nutrition	750,576
Travel and transportation	401,159
Office expenses	560,299
Logistics and sanitation	168,922
Professional services	28,045
Communications	72,326
Grants to external partners	11
Depreciation and amortisation	-
Bank fees and financial expenses	6,655
Taxes	409
Others	186,234
<b>Programmes</b>	<b>4,252,252</b>
<b>Indirect supply costs</b>	<b>76,489</b>
<b>Country related expenses</b>	<b>4,328,741</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>4,326,741</b>
Other governments or public institutions	2,000
<b>Public institutional income</b>	<b>2,000</b>
<b>Funding</b>	<b>4,328,741</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	67
International mobile staff	30
<b>Programme positions</b>	<b>97</b>

# DEMOCRATIC REPUBLIC OF CONGO

## EXPENSES

In EUR	
Personnel costs	60,233,267
Medical and nutrition	25,578,415
Travel and transportation	18,592,946
Office expenses	8,645,175
Logistics and sanitation	11,954,785
Professional services	1,571,458
Communications	2,896,970
Grants to external partners	483,334
Depreciation and amortisation	30,622
Bank fees and financial expenses	847,368
Taxes	(1,113,229)
Others	464,936
<b>Programmes</b>	<b>130,186,048</b>
<b>Indirect supply costs</b>	<b>3,056,443</b>
<b>Country related expenses</b>	<b>133,242,490</b>

## FUNDING

In EUR	
<b>Private and other income</b>	<b>130,161,783</b>
Swiss Agency for Development and Cooperation Department (DDC)	1,774,044
International Humanitarian Assistance Department of Foreign Affaires and Trade Development ( DFATD-IHA) - Canada	1,286,663
Municipalities and regional councils - France	20,000
<b>Public institutional income</b>	<b>3,080,707</b>
<b>Funding</b>	<b>133,242,490</b>

## STAFF INFORMATION

In full-time equivalents	
Locally hired staff	2,509
International mobile staff	309
<b>Programme positions</b>	<b>2,819</b>

# EGYPT

## EXPENSES

In EUR	
Personnel costs	1,572,597
Medical and nutrition	264,603
Travel and transportation	377,282
Office expenses	686,001
Logistics and sanitation	228,057
Professional services	264,166
Communications	69,193
Grants to external partners	2,409
Depreciation and amortisation	481
Bank fees and financial expenses	2,345
Taxes	52,336
Others	(701,387)
<b>Programmes</b>	<b>2,818,083</b>
<b>Indirect supply costs</b>	<b>17,259</b>
<b>Country related expenses</b>	<b>2,835,342</b>

## FUNDING

In EUR	
<b>Private and other income</b>	<b>2,835,342</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>2,835,342</b>

## STAFF INFORMATION

In full-time equivalents	
Locally hired staff	65
International mobile staff	18
<b>Programme positions</b>	<b>83</b>



# ESWATINI

## EXPENSES

In EUR

Personnel costs	2,048,313
Medical and nutrition	604,892
Travel and transportation	285,925
Office expenses	406,445
Logistics and sanitation	53,901
Professional services	23,018
Communications	89,104
Grants to external partners	4,457
Depreciation and amortisation	-
Bank fees and financial expenses	5,126
Taxes	186
Others	2,184
<b>Programmes</b>	<b>3,523,552</b>
<b>Indirect supply costs</b>	<b>97,719</b>
<b>Country related expenses</b>	<b>3,621,271</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>3,621,271</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>3,621,271</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	76
International mobile staff	14
<b>Programme positions</b>	<b>90</b>

# ETHIOPIA

## EXPENSES

In EUR

Personnel costs	15,536,859
Medical and nutrition	3,976,416
Travel and transportation	4,777,054
Office expenses	2,011,456
Logistics and sanitation	2,835,854
Professional services	378,051
Communications	766,460
Grants to external partners	12,043
Depreciation and amortisation	14,183
Bank fees and financial expenses	921
Taxes	25,501
Others	(1,643)
<b>Programmes</b>	<b>30,333,155</b>
<b>Indirect supply costs</b>	<b>606,343</b>
<b>Country related expenses</b>	<b>30,939,498</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>30,939,498</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>30,939,498</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,161
International mobile staff	80
<b>Programme positions</b>	<b>1,241</b>

## FRANCE

## EXPENSES

In EUR

Personnel costs	5,166,590
Medical and nutrition	244,097
Travel and transportation	188,069
Office expenses	951,232
Logistics and sanitation	225,857
Professional services	97,546
Communications	53,946
Grants to external partners	6,787
Depreciation and amortisation	-
Bank fees and financial expenses	1,366
Taxes	39,384
Others	15,241
<b>Programmes</b>	<b>6,990,115</b>
<b>Indirect supply costs</b>	<b>504</b>
<b>Country related expenses</b>	<b>6,990,619</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>6,926,275</b>
Municipalities and regional councils - Switzerland	1,575
Other governments or public institutions	62,769
<b>Public institutional income</b>	<b>64,344</b>
<b>Funding</b>	<b>6,990,619</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	43
International mobile staff	52
<b>Programme positions</b>	<b>95</b>

## GREECE

## EXPENSES

In EUR

Personnel costs	7,510,105
Medical and nutrition	451,573
Travel and transportation	515,198
Office expenses	818,673
Logistics and sanitation	100,265
Professional services	524,368
Communications	144,770
Grants to external partners	9,001
Depreciation and amortisation	601
Bank fees and financial expenses	13,285
Taxes	1,053
Others	17,768
<b>Programmes</b>	<b>10,106,662</b>
<b>Indirect supply costs</b>	<b>6,342</b>
<b>Country related expenses</b>	<b>10,113,004</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>10,113,004</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>10,113,004</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	185
International mobile staff	26
<b>Programme positions</b>	<b>212</b>

# GUATEMALA

## EXPENSES

In EUR

Personnel costs	1,609,678
Medical and nutrition	75,198
Travel and transportation	127,038
Office expenses	283,974
Logistics and sanitation	31,971
Professional services	27,473
Communications	51,201
Grants to external partners	2,289
Depreciation and amortisation	-
Bank fees and financial expenses	64
Taxes	4,947
Others	3,772
<b>Programmes</b>	<b>2,217,605</b>
<b>Indirect supply costs</b>	<b>9,279</b>
<b>Country related expenses</b>	<b>2,226,885</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>2,226,885</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>2,226,885</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	58
International mobile staff	7
<b>Programme positions</b>	<b>65</b>

# GUINEA

## EXPENSES

In EUR

Personnel costs	3,926,888
Medical and nutrition	1,754,398
Travel and transportation	854,370
Office expenses	1,243,988
Logistics and sanitation	451,446
Professional services	172,557
Communications	157,211
Grants to external partners	256,922
Depreciation and amortisation	1,442
Bank fees and financial expenses	10,773
Taxes	31,699
Others	48,139
<b>Programmes</b>	<b>8,909,833</b>
<b>Indirect supply costs</b>	<b>441,161</b>
<b>Country related expenses</b>	<b>9,350,994</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>9,350,994</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>9,350,994</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	227
International mobile staff	21
<b>Programme positions</b>	<b>248</b>

## HAITI

## EXPENSES

In EUR

Personnel costs	28,823,090
Medical and nutrition	4,364,413
Travel and transportation	5,205,489
Office expenses	4,151,583
Logistics and sanitation	5,072,891
Professional services	467,403
Communications	565,432
Grants to external partners	49,498
Depreciation and amortisation	14,137
Bank fees and financial expenses	39,476
Taxes	15,770
Others	(452,915)
<b>Programmes</b>	<b>48,316,267</b>
<b>Indirect supply costs</b>	<b>951,522</b>
<b>Country related expenses</b>	<b>49,267,789</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>49,262,015</b>
Municipalities and regional councils - Switzerland	5,774
<b>Public institutional income</b>	<b>5,774</b>
<b>Funding</b>	<b>49,267,789</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,699
International mobile staff	129
<b>Programme positions</b>	<b>1,829</b>

## HONDURAS

## EXPENSES

In EUR

Personnel costs	4,472,471
Medical and nutrition	308,280
Travel and transportation	319,055
Office expenses	515,077
Logistics and sanitation	104,631
Professional services	107,280
Communications	127,187
Grants to external partners	6,079
Depreciation and amortisation	-
Bank fees and financial expenses	12,331
Taxes	7,963
Others	12,130
<b>Programmes</b>	<b>5,992,485</b>
<b>Indirect supply costs</b>	<b>23,448</b>
<b>Country related expenses</b>	<b>6,015,933</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>5,138,593</b>
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	482,498
Municipalities and regional councils - Switzerland	394,841
<b>Public institutional income</b>	<b>877,340</b>
<b>Funding</b>	<b>6,015,933</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	200
International mobile staff	14
<b>Programme positions</b>	<b>214</b>

## INDIA

## EXPENSES

In EUR

Personnel costs	8,769,785
Medical and nutrition	1,601,406
Travel and transportation	798,436
Office expenses	1,082,496
Logistics and sanitation	556,046
Professional services	1,062,303
Communications	108,302
Grants to external partners	2,409
Depreciation and amortisation	481
Bank fees and financial expenses	1,039
Taxes	1,202,481
Others	37,505
<b>Programmes</b>	<b>15,222,690</b>
<b>Indirect supply costs</b>	<b>1,260</b>
<b>Country related expenses</b>	<b>15,223,950</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>15,223,950</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>15,223,950</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	632
International mobile staff	40
<b>Programme positions</b>	<b>671</b>

## INDONESIA

## EXPENSES

In EUR

Personnel costs	663,445
Medical and nutrition	22,565
Travel and transportation	75,472
Office expenses	236,583
Logistics and sanitation	21,017
Professional services	39,645
Communications	14,597
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	906
Taxes	1,463
Others	(1,448)
<b>Programmes</b>	<b>1,074,245</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Country related expenses</b>	<b>1,074,245</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>1,074,245</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>1,074,245</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	22
International mobile staff	4
<b>Programme positions</b>	<b>26</b>

# IRAN

## EXPENSES

In EUR

Personnel costs	2,978,061
Medical and nutrition	297,682
Travel and transportation	206,625
Office expenses	429,431
Logistics and sanitation	189,583
Professional services	31,941
Communications	34,138
Grants to external partners	8,616
Depreciation and amortisation	-
Bank fees and financial expenses	39,734
Taxes	539
Others	3,556
<b>Programmes</b>	<b>4,219,906</b>
<b>Indirect supply costs</b>	<b>353</b>
<b>Country related expenses</b>	<b>4,220,259</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>4,220,259</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>4,220,259</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	96
International mobile staff	15
<b>Programme positions</b>	<b>110</b>

# IRAQ

## EXPENSES

In EUR

Personnel costs	14,742,581
Medical and nutrition	4,610,276
Travel and transportation	778,380
Office expenses	1,839,738
Logistics and sanitation	525,716
Professional services	443,686
Communications	259,397
Grants to external partners	130,277
Depreciation and amortisation	4,603
Bank fees and financial expenses	122,243
Taxes	8,494
Others	136,437
<b>Programmes</b>	<b>23,601,826</b>
<b>Indirect supply costs</b>	<b>258,327</b>
<b>Country related expenses</b>	<b>23,860,154</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>23,860,154</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>23,860,154</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	495
International mobile staff	71
<b>Programme positions</b>	<b>566</b>



## ITALY

## EXPENSES

In EUR

Personnel costs	2,144,136
Medical and nutrition	25,777
Travel and transportation	75,650
Office expenses	245,324
Logistics and sanitation	23,609
Professional services	169,564
Communications	24,380
Grants to external partners	62,409
Depreciation and amortisation	481
Bank fees and financial expenses	780
Taxes	2,354
Others	(4,976)
<b>Programmes</b>	<b>2,769,488</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Country related expenses</b>	<b>2,769,488</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>2,769,488</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>2,769,488</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	30
International mobile staff	0
<b>Programme positions</b>	<b>30</b>

## JORDAN

## EXPENSES

In EUR

Personnel costs	6,682,858
Medical and nutrition	2,259,582
Travel and transportation	241,034
Office expenses	2,148,895
Logistics and sanitation	226,757
Professional services	85,587
Communications	35,816
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	2,953
Taxes	-
Others	1,511
<b>Programmes</b>	<b>11,684,993</b>
<b>Indirect supply costs</b>	<b>32</b>
<b>Country related expenses</b>	<b>11,685,025</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>11,685,025</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>11,685,025</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	208
International mobile staff	10
<b>Programme positions</b>	<b>218</b>

## KENYA

## EXPENSES

In EUR

Personnel costs	15,285,923
Medical and nutrition	3,457,998
Travel and transportation	1,669,296
Office expenses	2,186,400
Logistics and sanitation	1,113,316
Professional services	603,602
Communications	351,701
Grants to external partners	249,467
Depreciation and amortisation	481
Bank fees and financial expenses	34,909
Taxes	18,967
Others	(580,359)
<b>Programmes</b>	<b>24,391,702</b>
<b>Indirect supply costs</b>	<b>348,805</b>
<b>Country related expenses</b>	<b>24,740,507</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>24,135,753</b>
Swiss Agency for Development and Cooperation Department (DDC)	451,384
Municipalities and regional councils - Switzerland	153,370
<b>Public institutional income</b>	<b>604,754</b>
<b>Funding</b>	<b>24,740,507</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,168
International mobile staff	65
<b>Programme positions</b>	<b>1,233</b>

## KIRIBATI

## EXPENSES

In EUR

Personnel costs	813,817
Medical and nutrition	14,301
Travel and transportation	246,974
Office expenses	176,227
Logistics and sanitation	56,027
Professional services	18,517
Communications	40,722
Grants to external partners	1,852
Depreciation and amortisation	-
Bank fees and financial expenses	464
Taxes	1,086
Others	1,990
<b>Programmes</b>	<b>1,371,977</b>
<b>Indirect supply costs</b>	<b>6,311</b>
<b>Country related expenses</b>	<b>1,378,288</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>1,278,564</b>
Swiss Agency for Development and Cooperation Department (DDC)	99,724
<b>Public institutional income</b>	<b>99,724</b>
<b>Funding</b>	<b>1,378,288</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	8
International mobile staff	8
<b>Programme positions</b>	<b>16</b>

# KYRGYZSTAN

## EXPENSES

In EUR

Personnel costs	1,838,718
Medical and nutrition	104,015
Travel and transportation	145,092
Office expenses	257,122
Logistics and sanitation	25,543
Professional services	47,605
Communications	17,998
Grants to external partners	2,357
Depreciation and amortisation	-
Bank fees and financial expenses	1,098
Taxes	655
Others	6,855
<b>Programmes</b>	<b>2,447,057</b>
<b>Indirect supply costs</b>	<b>4,745</b>
<b>Country related expenses</b>	<b>2,451,801</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>2,451,801</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>2,451,801</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	74
International mobile staff	12
<b>Programme positions</b>	<b>85</b>

# LEBANON

## EXPENSES

In EUR

Personnel costs	13,228,440
Medical and nutrition	5,200,242
Travel and transportation	2,424,824
Office expenses	1,803,559
Logistics and sanitation	5,159,163
Professional services	923,356
Communications	327,190
Grants to external partners	309,547
Depreciation and amortisation	2,464
Bank fees and financial expenses	68,499
Taxes	303,436
Others	(124,854)
<b>Programmes</b>	<b>29,625,866</b>
<b>Indirect supply costs</b>	<b>832,611</b>
<b>Country related expenses</b>	<b>30,458,478</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>30,122,039</b>
Municipalities and regional councils - Switzerland	336,439
<b>Public institutional income</b>	<b>336,439</b>
<b>Funding</b>	<b>30,458,478</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	310
International mobile staff	55
<b>Programme positions</b>	<b>365</b>

## LIBERIA

## EXPENSES

In EUR

Personnel costs	2,150,371
Medical and nutrition	620,016
Travel and transportation	429,632
Office expenses	325,319
Logistics and sanitation	101,374
Professional services	44,853
Communications	71,444
Grants to external partners	145
Depreciation and amortisation	-
Bank fees and financial expenses	15,823
Taxes	5,428
Others	23,570
<b>Programmes</b>	<b>3,787,975</b>
<b>Indirect supply costs</b>	<b>54,450</b>
<b>Country related expenses</b>	<b>3,842,425</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>3,842,425</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>3,842,425</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	72
International mobile staff	16
<b>Programme positions</b>	<b>88</b>

## LIBYA

## EXPENSES

In EUR

Personnel costs	4,006,244
Medical and nutrition	2,109,362
Travel and transportation	212,613
Office expenses	512,088
Logistics and sanitation	84,666
Professional services	340,383
Communications	29,557
Grants to external partners	16
Depreciation and amortisation	1,017
Bank fees and financial expenses	16,208
Taxes	604
Others	613,604
<b>Programmes</b>	<b>7,926,362</b>
<b>Indirect supply costs</b>	<b>2,075</b>
<b>Country related expenses</b>	<b>7,928,437</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>7,928,437</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>7,928,437</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	93
International mobile staff	22
<b>Programme positions</b>	<b>115</b>

# MADAGASCAR

## EXPENSES

In EUR

Personnel costs	1,289,335
Medical and nutrition	158,828
Travel and transportation	425,984
Office expenses	372,102
Logistics and sanitation	176,503
Professional services	22,527
Communications	95,535
Grants to external partners	26,400
Depreciation and amortisation	-
Bank fees and financial expenses	7,086
Taxes	4,781
Others	2,804
<b>Programmes</b>	<b>2,581,885</b>
<b>Indirect supply costs</b>	<b>11,530</b>
<b>Country related expenses</b>	<b>2,593,415</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>2,393,966</b>
Swiss Agency for Development and Cooperation Department (DDC)	199,449
<b>Public institutional income</b>	<b>199,449</b>
<b>Funding</b>	<b>2,593,415</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	93
International mobile staff	12
<b>Programme positions</b>	<b>105</b>

# MALAWI

## EXPENSES

In EUR

Personnel costs	3,645,343
Medical and nutrition	1,129,192
Travel and transportation	462,653
Office expenses	210,196
Logistics and sanitation	69,737
Professional services	33,331
Communications	62,984
Grants to external partners	209,721
Depreciation and amortisation	-
Bank fees and financial expenses	6,010
Taxes	6,743
Others	65,693
<b>Programmes</b>	<b>5,901,603</b>
<b>Indirect supply costs</b>	<b>109,575</b>
<b>Country related expenses</b>	<b>6,011,178</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>6,011,178</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>6,011,178</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	283
International mobile staff	24
<b>Programme positions</b>	<b>307</b>

## MALAYSIA

## EXPENSES

In EUR

Personnel costs	1,508,434
Medical and nutrition	682,454
Travel and transportation	110,522
Office expenses	123,692
Logistics and sanitation	76,723
Professional services	110,355
Communications	35,562
Grants to external partners	2,361
Depreciation and amortisation	-
Bank fees and financial expenses	(5,957)
Taxes	66,464
Others	225
<b>Programmes</b>	<b>2,710,835</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Country related expenses</b>	<b>2,710,835</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>2,710,835</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>2,710,835</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	64
International mobile staff	6
<b>Programme positions</b>	<b>70</b>

## MALI

## EXPENSES

In EUR

Personnel costs	21,337,833
Medical and nutrition	7,622,042
Travel and transportation	4,464,463
Office expenses	2,626,116
Logistics and sanitation	2,616,426
Professional services	309,256
Communications	857,677
Grants to external partners	10,916
Depreciation and amortisation	2,103
Bank fees and financial expenses	48,505
Taxes	64,746
Others	228,817
<b>Programmes</b>	<b>40,188,900</b>
<b>Indirect supply costs</b>	<b>1,005,590</b>
<b>Country related expenses</b>	<b>41,194,490</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>41,194,490</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>41,194,490</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,363
International mobile staff	122
<b>Programme positions</b>	<b>1,485</b>



# MAURITANIA

## EXPENSES

In EUR

Personnel costs	146,580
Medical and nutrition	127,404
Travel and transportation	173,378
Office expenses	37,978
Logistics and sanitation	36,564
Professional services	34,513
Communications	8,370
Grants to external partners	30
Depreciation and amortisation	-
Bank fees and financial expenses	1,234
Taxes	1,108
Others	1,011
<b>Programmes</b>	<b>568,170</b>
<b>Indirect supply costs</b>	<b>11,865</b>
<b>Country related expenses</b>	<b>580,035</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>580,035</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>580,035</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International mobile staff	2
<b>Programme positions</b>	<b>2</b>

# MEXICO

## EXPENSES

In EUR

Personnel costs	8,626,884
Medical and nutrition	503,111
Travel and transportation	870,012
Office expenses	1,416,399
Logistics and sanitation	217,792
Professional services	482,822
Communications	186,386
Grants to external partners	5,943
Depreciation and amortisation	-
Bank fees and financial expenses	1,417
Taxes	20,503
Others	26,898
<b>Programmes</b>	<b>12,358,167</b>
<b>Indirect supply costs</b>	<b>4,364</b>
<b>Country related expenses</b>	<b>12,362,530</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>12,362,530</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>12,362,530</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	231
International mobile staff	45
<b>Programme positions</b>	<b>276</b>

# MOZAMBIQUE

## EXPENSES

In EUR

Personnel costs	13,559,247
Medical and nutrition	2,013,498
Travel and transportation	2,403,292
Office expenses	2,362,610
Logistics and sanitation	1,236,192
Professional services	358,469
Communications	458,239
Grants to external partners	34,332
Depreciation and amortisation	1,623
Bank fees and financial expenses	18,144
Taxes	14,363
Others	50,625
<b>Programmes</b>	<b>22,510,633</b>
<b>Indirect supply costs</b>	<b>235,621</b>
<b>Country related expenses</b>	<b>22,746,254</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>22,746,254</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>22,746,254</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	742
International mobile staff	92
<b>Programme positions</b>	<b>834</b>

# MYANMAR

## EXPENSES

In EUR

Personnel costs	8,040,497
Medical and nutrition	2,621,404
Travel and transportation	1,297,719
Office expenses	559,099
Logistics and sanitation	653,930
Professional services	85,740
Communications	245,313
Grants to external partners	169,103
Depreciation and amortisation	13,742
Bank fees and financial expenses	80,208
Taxes	13,933
Others	41,124
<b>Programmes</b>	<b>13,821,810</b>
<b>Indirect supply costs</b>	<b>92,275</b>
<b>Country related expenses</b>	<b>13,914,085</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>13,243,548</b>
International Humanitarian Assistance Department of Foreign Affairs and Trade Development ( DFATD-IHA) - Canada	643,332
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	27,205
<b>Public institutional income</b>	<b>670,537</b>
<b>Funding</b>	<b>13,914,085</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	949
International mobile staff	32
<b>Programme positions</b>	<b>981</b>

# NIGER

## EXPENSES

In EUR

Personnel costs	25,259,138
Medical and nutrition	10,384,197
Travel and transportation	7,088,089
Office expenses	4,793,877
Logistics and sanitation	2,874,482
Professional services	200,280
Communications	1,363,600
Grants to external partners	91,822
Depreciation and amortisation	-
Bank fees and financial expenses	84,922
Taxes	83,514
Others	86,201
<b>Programmes</b>	<b>52,310,120</b>
<b>Indirect supply costs</b>	<b>1,235,391</b>
<b>Country related expenses</b>	<b>53,545,511</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>53,509,652</b>
Municipalities and regional councils - Switzerland	35,859
<b>Public institutional income</b>	<b>35,859</b>
<b>Funding</b>	<b>53,545,511</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,809
International mobile staff	137
<b>Programme positions</b>	<b>2,946</b>

# NIGERIA

## EXPENSES

In EUR

Personnel costs	28,797,648
Medical and nutrition	18,033,082
Travel and transportation	9,563,443
Office expenses	3,021,227
Logistics and sanitation	5,551,960
Professional services	469,758
Communications	814,322
Grants to external partners	82,120
Depreciation and amortisation	16,161
Bank fees and financial expenses	20,304
Taxes	52,460
Others	205,755
<b>Programmes</b>	<b>66,628,240</b>
<b>Indirect supply costs</b>	<b>2,446,562</b>
<b>Country related expenses</b>	<b>69,074,802</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>69,074,802</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>69,074,802</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	3,172
International mobile staff	225
<b>Programme positions</b>	<b>3,398</b>

# PAKISTAN

## EXPENSES

In EUR

Personnel costs	6,877,999
Medical and nutrition	2,064,988
Travel and transportation	1,299,777
Office expenses	1,034,262
Logistics and sanitation	752,568
Professional services	99,126
Communications	129,638
Grants to external partners	2,208
Depreciation and amortisation	10,810
Bank fees and financial expenses	4,900
Taxes	6,966
Others	12,551
<b>Programmes</b>	<b>12,295,793</b>
<b>Indirect supply costs</b>	<b>113,512</b>
<b>Country related expenses</b>	<b>12,409,305</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>12,383,587</b>
Municipalities and regional councils - Switzerland	25,718
<b>Public institutional income</b>	<b>25,718</b>
<b>Funding</b>	<b>12,409,305</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	925
International mobile staff	39
<b>Programme positions</b>	<b>964</b>

# PALESTINE

## EXPENSES

In EUR

Personnel costs	39,233,911
Medical and nutrition	18,173,972
Travel and transportation	6,302,038
Office expenses	5,640,742
Logistics and sanitation	12,386,817
Professional services	912,250
Communications	931,844
Grants to external partners	929,438
Depreciation and amortisation	7,426
Bank fees and financial expenses	76,412
Taxes	306,470
Others	155,864
<b>Programmes</b>	<b>85,057,184</b>
<b>Indirect supply costs</b>	<b>2,953,235</b>
<b>Country related expenses</b>	<b>88,010,419</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>87,943,419</b>
Municipalities and regional councils - France	67,000
<b>Public institutional income</b>	<b>67,000</b>
<b>Funding</b>	<b>88,010,419</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	748
International mobile staff	127
<b>Programme positions</b>	<b>875</b>

# PANAMA

## EXPENSES

In EUR

Personnel costs	1,190,502
Medical and nutrition	75,253
Travel and transportation	153,693
Office expenses	148,084
Logistics and sanitation	77,771
Professional services	52,123
Communications	34,387
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	561
Taxes	292
Others	6,715
<b>Programmes</b>	<b>1,739,381</b>
<b>Indirect supply costs</b>	<b>12,094</b>
<b>Country related expenses</b>	<b>1,751,475</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>1,751,475</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>1,751,475</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	29
International mobile staff	-
<b>Programme positions</b>	<b>29</b>

# PAPUA NEW GUINEA

## EXPENSES

In EUR

Personnel costs	704,961
Medical and nutrition	71,311
Travel and transportation	209,960
Office expenses	333,188
Logistics and sanitation	44,120
Professional services	16,339
Communications	49,940
Grants to external partners	40
Depreciation and amortisation	-
Bank fees and financial expenses	1,341
Taxes	1,515
Others	20,336
<b>Programmes</b>	<b>1,453,051</b>
<b>Indirect supply costs</b>	<b>11,295</b>
<b>Country related expenses</b>	<b>1,464,346</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>1,464,346</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>1,464,346</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	15
International mobile staff	6
<b>Programme positions</b>	<b>21</b>

# PHILIPPINES

## EXPENSES

In EUR

Personnel costs	1,025,641
Medical and nutrition	80,913
Travel and transportation	60,386
Office expenses	356,728
Logistics and sanitation	73,153
Professional services	22,039
Communications	14,651
Grants to external partners	50
Depreciation and amortisation	-
Bank fees and financial expenses	1,052
Taxes	1,857
Others	3,736
<b>Programmes</b>	<b>1,640,206</b>
<b>Indirect supply costs</b>	<b>75</b>
<b>Country related expenses</b>	<b>1,640,281</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>1,640,281</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>1,640,281</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	49
International mobile staff	6
<b>Programme positions</b>	<b>54</b>

# POLAND

## EXPENSES

In EUR

Personnel costs	677,535
Medical and nutrition	61,419
Travel and transportation	58,534
Office expenses	73,070
Logistics and sanitation	1,238
Professional services	44,484
Communications	13,325
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	1,333
Taxes	166
Others	(29,803)
<b>Programmes</b>	<b>901,301</b>
<b>Indirect supply costs</b>	<b>329</b>
<b>Country related expenses</b>	<b>901,630</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>901,630</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>901,630</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	14
International mobile staff	2
<b>Programme positions</b>	<b>16</b>

# RUSSIA

## EXPENSES

In EUR

Personnel costs	1,496,565
Medical and nutrition	581,342
Travel and transportation	43,880
Office expenses	123,329
Logistics and sanitation	202,499
Professional services	44,797
Communications	17,867
Grants to external partners	444,461
Depreciation and amortisation	1,963
Bank fees and financial expenses	8,385
Taxes	38
Others	2
<b>Programmes</b>	<b>2,965,128</b>
<b>Indirect supply costs</b>	<b>5,448</b>
<b>Country related expenses</b>	<b>2,970,576</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>2,970,576</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>2,970,576</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	28
International mobile staff	6
<b>Programme positions</b>	<b>34</b>

# SEARCH AND RESCUE OPERATIONS

## EXPENSES

In EUR

Personnel costs	1,519,774
Medical and nutrition	556,171
Travel and transportation	5,825,272
Office expenses	145,957
Logistics and sanitation	284,205
Professional services	759,540
Communications	44,621
Grants to external partners	84,500
Depreciation and amortisation	2,910
Bank fees and financial expenses	1,280
Taxes	542
Others	8,502
<b>Programmes</b>	<b>9,233,274</b>
<b>Indirect supply costs</b>	<b>405</b>
<b>Country related expenses</b>	<b>9,233,679</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>9,233,679</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>9,233,679</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	11
International mobile staff	15
<b>Programme positions</b>	<b>26</b>



# SIERRA LEONE

## EXPENSES

In EUR

Personnel costs	10,979,537
Medical and nutrition	3,085,770
Travel and transportation	2,709,435
Office expenses	1,376,560
Logistics and sanitation	3,172,687
Professional services	272,940
Communications	339,747
Grants to external partners	13,985
Depreciation and amortisation	10,673
Bank fees and financial expenses	34,214
Taxes	39,843
Others	33,584
<b>Programmes</b>	<b>22,068,975</b>
<b>Indirect supply costs</b>	<b>556,298</b>
<b>Country related expenses</b>	<b>22,625,273</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>22,625,273</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>22,625,273</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,205
International mobile staff	80
<b>Programme positions</b>	<b>1,285</b>

# SOMALIA

## EXPENSES

In EUR

Personnel costs	4,106,446
Medical and nutrition	6,706,151
Travel and transportation	1,883,605
Office expenses	1,215,111
Logistics and sanitation	1,103,997
Professional services	120,299
Communications	202,581
Grants to external partners	6
Depreciation and amortisation	7,853
Bank fees and financial expenses	151,762
Taxes	4,715
Others	(3,020)
<b>Programmes</b>	<b>15,499,506</b>
<b>Indirect supply costs</b>	<b>107,848</b>
<b>Country related expenses</b>	<b>15,607,354</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>15,607,354</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>15,607,354</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	98
International mobile staff	34
<b>Programme positions</b>	<b>132</b>

# SOUTH AFRICA

## EXPENSES

In EUR

Personnel costs	1,292,909
Medical and nutrition	52,953
Travel and transportation	157,698
Office expenses	215,122
Logistics and sanitation	61,139
Professional services	143,788
Communications	59,661
Grants to external partners	2,159
Depreciation and amortisation	300
Bank fees and financial expenses	1,276
Taxes	1,846
Others	(58,899)
<b>Programmes</b>	<b>1,929,952</b>
<b>Indirect supply costs</b>	<b>4,073</b>
<b>Country related expenses</b>	<b>1,934,025</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>1,934,025</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>1,934,025</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	37
International mobile staff	5
<b>Programme positions</b>	<b>42</b>

# SOUTH SUDAN

## EXPENSES

In EUR

Personnel costs	67,561,092
Medical and nutrition	10,958,521
Travel and transportation	15,935,539
Office expenses	8,677,406
Logistics and sanitation	8,919,084
Professional services	1,843,657
Communications	1,747,105
Grants to external partners	42,067
Depreciation and amortisation	16,226
Bank fees and financial expenses	989,088
Taxes	29,677
Others	262,255
<b>Programmes</b>	<b>119,270,129</b>
<b>Indirect supply costs</b>	<b>2,243,237</b>
<b>Country related expenses</b>	<b>121,513,366</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>117,938,291</b>
Swiss Agency for Development and Cooperation Department (DDC)	2,288,412
International Humanitarian Assistance Department of Foreign Affairs and Trade Development ( DFATD-IHA) - Canada	1,286,663
<b>Public institutional income</b>	<b>3,575,075</b>
<b>Funding</b>	<b>121,513,366</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	3,507
International mobile staff	307
<b>Programme positions</b>	<b>3,814</b>

# SUDAN

## EXPENSES

In EUR

Personnel costs	39,787,261
Medical and nutrition	23,035,225
Travel and transportation	22,377,783
Office expenses	8,032,082
Logistics and sanitation	9,538,873
Professional services	562,787
Communications	2,026,655
Grants to external partners	1,241,374
Depreciation and amortisation	19,632
Bank fees and financial expenses	1,582,198
Taxes	58,062
Others	154,520
<b>Programmes</b>	<b>106,128,041</b>
<b>Indirect supply costs</b>	<b>3,027,127</b>
<b>Country related expenses</b>	<b>109,155,167</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>108,105,437</b>
Municipalities and regional councils - Switzerland	1,049,730
<b>Public institutional income</b>	<b>1,049,730</b>
<b>Funding</b>	<b>109,155,167</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,199
International mobile staff	191
<b>Programme positions</b>	<b>1,390</b>

# SYRIA

## EXPENSES

In EUR

Personnel costs	15,814,812
Medical and nutrition	8,779,182
Travel and transportation	2,325,222
Office expenses	1,667,244
Logistics and sanitation	3,196,023
Professional services	258,197
Communications	285,211
Grants to external partners	2,653,354
Depreciation and amortisation	11,318
Bank fees and financial expenses	827,117
Taxes	1,489
Others	24,056
<b>Programmes</b>	<b>35,843,225</b>
<b>Indirect supply costs</b>	<b>665,122</b>
<b>Country related expenses</b>	<b>36,508,347</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>36,508,347</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>36,508,347</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	784
International mobile staff	74
<b>Programme positions</b>	<b>858</b>

# TAJIKISTAN

## EXPENSES

In EUR

Personnel costs	2,080,247
Medical and nutrition	336,098
Travel and transportation	221,671
Office expenses	186,665
Logistics and sanitation	225,658
Professional services	9,089
Communications	45,145
Grants to external partners	-
Depreciation and amortisation	6,906
Bank fees and financial expenses	7,693
Taxes	1,060
Others	12,564
<b>Programmes</b>	<b>3,132,796</b>
<b>Indirect supply costs</b>	<b>2,164</b>
<b>Country related expenses</b>	<b>3,134,960</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>3,134,960</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>3,134,960</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	99
International mobile staff	15
<b>Programme positions</b>	<b>115</b>

# TANZANIA

## EXPENSES

In EUR

Personnel costs	4,494,802
Medical and nutrition	1,062,431
Travel and transportation	1,214,280
Office expenses	815,371
Logistics and sanitation	418,393
Professional services	106,892
Communications	203,559
Grants to external partners	8,720
Depreciation and amortisation	-
Bank fees and financial expenses	2,033
Taxes	16,504
Others	9,194
<b>Programmes</b>	<b>8,352,178</b>
<b>Indirect supply costs</b>	<b>153,681</b>
<b>Country related expenses</b>	<b>8,505,859</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>7,660,826</b>
Swiss Agency for Development and Cooperation Department (DDC)	845,033
<b>Public institutional income</b>	<b>845,033</b>
<b>Funding</b>	<b>8,505,859</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	396
International mobile staff	35
<b>Programme positions</b>	<b>431</b>

## THAILAND

## EXPENSES

In EUR

Personnel costs	655,020
Medical and nutrition	12,187
Travel and transportation	48,314
Office expenses	81,595
Logistics and sanitation	12,253
Professional services	56,919
Communications	14,097
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	1,648
Taxes	483,266
Others	5
<b>Programmes</b>	<b>1,365,304</b>
<b>Indirect supply costs</b>	<b>-</b>
<b>Country related expenses</b>	<b>1,365,304</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>1,365,304</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>1,365,304</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	25
International mobile staff	2
<b>Programme positions</b>	<b>27</b>

## UGANDA

## EXPENSES

In EUR

Personnel costs	3,738,169
Medical and nutrition	298,685
Travel and transportation	507,210
Office expenses	1,004,206
Logistics and sanitation	434,379
Professional services	75,641
Communications	150,097
Grants to external partners	95
Depreciation and amortisation	-
Bank fees and financial expenses	6,497
Taxes	6,256
Others	43,237
<b>Programmes</b>	<b>6,264,471</b>
<b>Indirect supply costs</b>	<b>69,349</b>
<b>Country related expenses</b>	<b>6,333,820</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>5,780,927</b>
Other governments or public institutions	552,893
<b>Public institutional income</b>	<b>552,893</b>
<b>Funding</b>	<b>6,333,820</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	257
International mobile staff	25
<b>Programme positions</b>	<b>282</b>

# UKRAINE

## EXPENSES

In EUR

Personnel costs	9,223,534
Medical and nutrition	1,180,266
Travel and transportation	2,079,952
Office expenses	1,552,660
Logistics and sanitation	213,427
Professional services	411,266
Communications	140,784
Grants to external partners	443,935
Depreciation and amortisation	2,869
Bank fees and financial expenses	19,329
Taxes	122,900
Others	202,938
<b>Programmes</b>	<b>15,593,859</b>
<b>Indirect supply costs</b>	<b>168,309</b>
<b>Country related expenses</b>	<b>15,762,168</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>15,762,168</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>15,762,168</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	378
International mobile staff	35
<b>Programme positions</b>	<b>414</b>

# UZBEKISTAN

## EXPENSES

In EUR

Personnel costs	3,847,537
Medical and nutrition	1,097,067
Travel and transportation	441,911
Office expenses	231,204
Logistics and sanitation	200,068
Professional services	37,881
Communications	27,979
Grants to external partners	-
Depreciation and amortisation	4,873
Bank fees and financial expenses	2,200
Taxes	16
Others	(2,976)
<b>Programmes</b>	<b>5,887,760</b>
<b>Indirect supply costs</b>	<b>38,196</b>
<b>Country related expenses</b>	<b>5,925,956</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>5,925,956</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>5,925,956</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	161
International mobile staff	16
<b>Programme positions</b>	<b>176</b>

# VENEZUELA

## EXPENSES

In EUR

Personnel costs	5,138,695
Medical and nutrition	605,499
Travel and transportation	482,909
Office expenses	796,799
Logistics and sanitation	216,408
Professional services	208,451
Communications	214,270
Grants to external partners	5,118
Depreciation and amortisation	3,861
Bank fees and financial expenses	29,960
Taxes	(2,894)
Others	(139,889)
<b>Programmes</b>	<b>7,559,187</b>
<b>Indirect supply costs</b>	<b>20,403</b>
<b>Country related expenses</b>	<b>7,579,590</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>7,579,590</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>7,579,590</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	247
International mobile staff	22
<b>Programme positions</b>	<b>269</b>

# YEMEN

## EXPENSES

In EUR

Personnel costs	55,546,343
Medical and nutrition	33,306,831
Travel and transportation	11,978,429
Office expenses	4,480,206
Logistics and sanitation	5,762,908
Professional services	715,583
Communications	1,072,484
Grants to external partners	79,743
Depreciation and amortisation	18,694
Bank fees and financial expenses	6,637
Taxes	12,459
Others	3,165,556
<b>Programmes</b>	<b>116,145,872</b>
<b>Indirect supply costs</b>	<b>1,652,059</b>
<b>Country related expenses</b>	<b>117,797,932</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>117,469,891</b>
Municipalities and regional councils - Switzerland	328,041
<b>Public institutional income</b>	<b>328,041</b>
<b>Funding</b>	<b>117,797,932</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,149
International mobile staff	185
<b>Programme positions</b>	<b>2,334</b>



# ZAMBIA

## EXPENSES

In EUR

Personnel costs	446,493
Medical and nutrition	148,670
Travel and transportation	280,737
Office expenses	129,263
Logistics and sanitation	175,207
Professional services	9,368
Communications	57,940
Grants to external partners	1,089
Depreciation and amortisation	-
Bank fees and financial expenses	3,864
Taxes	149
Others	6,249
<b>Programmes</b>	<b>1,259,028</b>
<b>Indirect supply costs</b>	<b>48,649</b>
<b>Country related expenses</b>	<b>1,307,677</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>1,195,881</b>
Swiss Agency for Development and Cooperation Department (DDC)	99,724
Municipalities and regional councils - Switzerland	12,072
<b>Public institutional income</b>	<b>111,796</b>
<b>Funding</b>	<b>1,307,677</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International mobile staff	6
<b>Programme positions</b>	<b>6</b>

# ZIMBABWE

## EXPENSES

In EUR

Personnel costs	3,081,433
Medical and nutrition	377,423
Travel and transportation	440,947
Office expenses	392,657
Logistics and sanitation	319,988
Professional services	207,969
Communications	102,012
Grants to external partners	4,272
Depreciation and amortisation	840
Bank fees and financial expenses	20,373
Taxes	9,755
Others	(31,085)
<b>Programmes</b>	<b>4,926,584</b>
<b>Indirect supply costs</b>	<b>60,013</b>
<b>Country related expenses</b>	<b>4,986,597</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>4,986,597</b>
<b>Public institutional income</b>	<b>-</b>
<b>Funding</b>	<b>4,986,597</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	86
International mobile staff	12
<b>Programme positions</b>	<b>98</b>

# OTHER COUNTRIES/ REGIONS AND TRANSVERSAL ACTIVITIES\*

## EXPENSES

In EUR

Personnel costs	12,369,700
Medical and nutrition	301,857
Travel and transportation	2,122,601
Office expenses	2,327,804
Logistics and sanitation	266,518
Professional services	3,161,159
Communications	635,904
Grants to external partners	2,328,280
Depreciation and amortisation	1,241,484
Bank fees and financial expenses	48,587
Taxes	304,804
Others	636,425
<b>Programmes</b>	<b>25,745,124</b>
<b>Indirect supply costs</b>	<b>1,214,566</b>
<b>Country related expenses</b>	<b>26,959,690</b>

## FUNDING

In EUR

<b>Private and other income</b>	<b>26,952,420</b>
Municipalities and regional councils - France	7,270
<b>Public institutional income</b>	<b>7,270</b>
<b>Funding</b>	<b>26,959,690</b>

## STAFF INFORMATION

In full-time equivalents

Locally hired staff	6
International mobile staff	147
<b>Programme positions</b>	<b>153</b>

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

# ABOUT THIS REPORT

## **Editors**

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