

INTERNATIONAL FINANCIAL REPORT 2020



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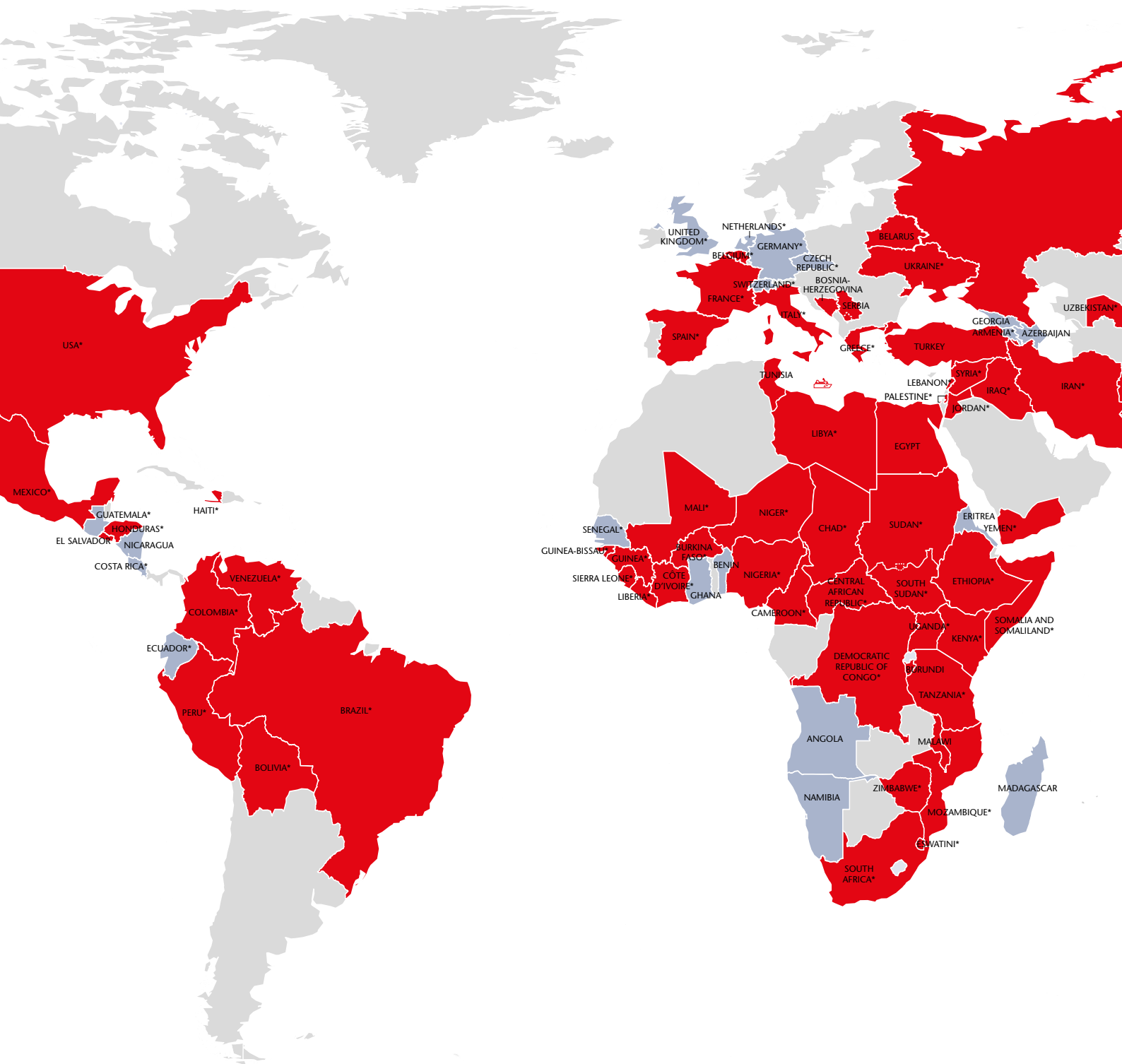
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*Countries/regions where MSF responded to COVID-19 in 2020.

ACTIVITIES AND ORGANISATION

For the year ended 31 December 2020

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 2020. 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 2020, health professionals, logistics specialists and administrative staff of all nationalities carried out 6,027 assignments, to work with more than 37,750 locally hired staff* working in medical programmes in over 85 countries.

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

ORGANISATIONAL STRUCTURE

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

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

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

*full time equivalent

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

THE CHARTER OF MÉDECINS SANS FRONTIÈRES

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

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

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

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

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

FOREWORD

The spread of COVID-19 around the world presented MSF with extraordinary challenges in 2020. It also exposed the weaknesses of many health systems and exacerbated the suffering of people in countries where we were already working before the pandemic. As the epicentre of the global public health crisis shifted, we lent our expertise in emergency response and infectious disease control to health authorities and medical staff in certain countries for the first time in our history.

Although we had to suspend our services in some locations, the relentless commitment and efforts of our teams allowed us – for the most part – to ensure that the communities we serve could still have access to surgery, mother and child care, vaccinations and treatment for other infectious and non-communicable diseases.

We learned valuable lessons too. In any given year, our staff originate from, and move between, more than 140 countries, with locally hired professionals making up nearly 80 per cent of our workforce. In mid-March, the closing of international borders and strict quarantine measures prevented MSF doctors, nurses, technical specialists and support staff from joining or replacing colleagues in the field. Our projects had to manage and mitigate substantial staff shortages, notably in humanitarian crisis settings and conflict zones such as Bangladesh, Nigeria and Yemen. Despite the difficulties, this situation provided an opportunity to accelerate the ongoing process of decentralisation and localisation efforts in the management of key elements of our interventions. It also forced our teams on the ground to find alternative operating solutions, including shifting away from our traditional and mainly European-based supply hubs, to sourcing more equipment and materials locally.

At a time when everyone, everywhere, was affected by the socio-economic impacts of the global health crisis, the generous public response to our appeal for donations to our COVID-19 Crisis Fund was astounding. It is thanks to the €121 million raised in 2020 that we were able to commit resources to dedicated COVID-19 projects and support health systems.

COVID-19 will remain a threat until it is under control everywhere. Only international solidarity and action will ensure fair and equitable access to protective equipment, diagnostic tools, therapies and vaccines. Yet as 2020 drew to a close, nationalistic and “me first” tendencies were trumping solidarity calls, especially as new vaccines had begun to roll out. As the richer countries negotiated to secure a surplus of vaccines for their own people, pharmaceutical companies offered to the highest bidder, leaving low- and middle-income countries out in the cold and unable to benefit from vaccines in the near future.

Against the backdrop of the race to develop vaccines, MSF continues to call for scaling up of resources through optimisation and diversification of manufacturing capacities, including knowledge transfer. To this end, we join other civil society organisations in supporting India and South Africa’s call to waive certain intellectual property rights.

We advocate access to these tools for marginalised people and communities in conflict and crisis settings who have no – or very limited – access to healthcare. Witnessing the situations the most vulnerable face has been at the core of our work since the beginning and we will continue to push for no one to be left behind.

The year 2020 also shone a glaring spotlight on racial injustice and discrimination. The international outrage, protests and debate sparked by the killing of George Floyd in the USA in May 2020 led some organisations – including MSF – to assess their progress in fighting these issues.



An MSF staff member assists a mother and her child on board the *Sea-Watch 4* search and rescue ship. Mediterranean Sea, August 2020. © Hannah Wallace Bowman/MSF

Many of our staff across the globe raised their voices to highlight longstanding issues of structural racism and inequity within MSF. They rightly demanded change. Despite years of raising awareness and implementing improvements, our progress has been far too slow.

To dismantle barriers and ensure that all our colleagues are included, respected and valued as they should be, our Core Executive Committee launched an actionable plan on racism and discrimination towards the end of 2020. It aims to translate commitments into concrete and meaningful outcomes.

Priorities include guaranteeing fairness when it comes to staff recruitment and development, and reviewing how our global workforce is rewarded. Alongside these fundamental equity issues, we need changes in culture and mindsets at both institutional and personal levels. We are also painfully aware the current distribution of power within our movement does not adequately reflect the diversity of our organisation. We now need to explore governance and operational models that will enable us to better help those in need.

In 2020, the MSF movement formally recognised and responded to the medical and humanitarian consequences of climate change, environmental degradation and our own contribution towards it. We decided to hold ourselves accountable through a new Environmental Pact, which entails measuring and minimising our environmental footprint while continuing to deliver high-quality medical and humanitarian assistance. It is also a commitment to work with others to develop and share knowledge about the humanitarian consequences of climate and environmental changes.

As we embark on changing the way we understand and respond to crises, we know that we must do more, without compromising the quality and relevance of our medical humanitarian action.

Dr Christos Christou
International President

Christopher Lockyear
Secretary General

YEAR IN REVIEW

By the Directors of Operations: Oliver Behn, Dr Marc Biot, Dr Isabelle Defourny, Michiel Hofman, Christine Jamet, Teresa Sancristoval

The year 2020 was extremely challenging for people all over the world, as they experienced extraordinary levels of disease, loss, fear and isolation due to the COVID-19 pandemic and its consequences. In many countries where Médecins Sans Frontières (MSF) works – and some in which we normally don't – the pandemic exacerbated existing healthcare issues caused by conflict, displacement and poverty.

In one of the most demanding years in our almost half-century of providing assistance, our teams worked in nearly 90 countries to respond to COVID-19 and other emergencies, violence and disease outbreaks, that were made more complex by the pandemic.

COVID-19 – A GLOBAL PANDEMIC, GLOBAL IMPACT

Although the COVID-19 pandemic was ever present, it was a secondary problem for many people in the countries in which we usually work. People continued to die of malaria, malnutrition and other diseases, often for lack of available healthcare. Vaccination campaigns were cancelled, and travel restrictions prevented people from reaching clinics. While responding to COVID-19, we also focused on maintaining access to healthcare and helping to prevent health systems from being overwhelmed.

We fought to continue our day-to-day work, working to avoid the 'ripple effect' of illness and deaths from other diseases. For example, we largely managed to maintain our HIV, hepatitis C and tuberculosis programmes, with adapted protocols and alternative approaches to provide treatment, while protecting patients and staff from COVID-19. In other cases, we tried to close gaps in healthcare. Staff in our Nablus maternity hospital, in Mosul, Iraq, increased capacity when other facilities in the city closed because of COVID-19. However, in some places the pandemic forced us to suspend activities; in Pakistan, our treatment programme for cutaneous leishmaniasis was put on standby, and a maternity hospital closed for two weeks when many staff became sick.

MSF initiated COVID-19 activities in January, assisting vulnerable people in Hong Kong. In February and March, as borders and airports closed, it became increasingly difficult to move supplies and staff to our projects. The scramble to find scarce personal protective equipment (PPE) in early 2020 made it hard to ensure staff and patients were adequately protected, and highlighted glaring inequalities between wealthier and poorer countries.

Although our fears of the virus overwhelming the most under-resourced health systems weren't realised, the countries we work in were not entirely spared. Our teams treated patients with severe COVID-19 in Haiti, South Africa and Yemen, for example. In Yemen, we ran the only two COVID-19 treatment centres in the city of Aden, managing huge influxes of patients in critical condition, often with insufficient ventilators for patients and PPE for staff.

Meanwhile, our teams found themselves working in wealthy countries – in some cases for the first time – to bridge a knowledge gap in outbreak response. In Europe and the US, we assisted vulnerable and marginalised groups of people whom the authorities had forgotten, if not abandoned. Among these groups – including the elderly, the homeless and migrants – the rates of the disease soared. In Spain, Belgium and the US, we focused on responding in communal living facilities, including nursing homes; in France, we found infection rates of 94 per cent in a workers' hostel in Paris. We worked with the homeless and migrants in many countries, including Italy, Switzerland and Brazil.

During 2020, we continuously adapted our response as we gathered more knowledge about the virus. Our teams conducted consultations via telephone or online. We used innovative techniques such as 3D simulations to teach nursing home staff in Spain how to manage a flow of people to reduce infections. We repurposed existing facilities; for example, transforming our burns treatment centre in Port-au-Prince, Haiti, and our surgical units in Mosul, Iraq and in Bar Elias, Lebanon into COVID-19 hospitals. We spoke out about inequalities, with MSF's Access Campaign urging pharmaceutical companies not to profit from the pandemic and calling on governments to challenge patent monopolies on tools to allow faster, cheaper access to them in the countries where we work.

PUNISHING PEOPLE ON THE MOVE

COVID-19 had a far-reaching impact on other areas where we work. Governments used the pandemic as an excuse to punish or deprive migrants of their rights and services, imposing restrictions on the movement of refugees in camps in Bentiu, South Sudan, and Cox's Bazar, Bangladesh. The Greek authorities used flimsy town planning-related excuses to close our COVID-19 isolation centre for migrants trapped on Lesbos. In May, we called on the US and Mexican authorities to halt mass deportations of people from pandemic hotspots to countries in Central America and the Caribbean with more fragile health systems.

When possible, we continued our search and rescue activities in the Mediterranean Sea – first on *Ocean Viking*, and then on *Sea-Watch 4* – to assist people fleeing the dire conditions in Libya. But NGO search and rescue efforts were repeatedly targeted by Italian authorities: at one stage virtually all NGO vessels were detained over minor technical issues, leaving little or no NGO rescue capacity in the Mediterranean. The *Sea-Watch 4* was detained for six months from September.

European authorities maintained their hard stance on migrants and refugees, resulting in the routine destruction of camps in Paris, and continued pushbacks and abuse by authorities in the Balkans. Harsh containment measures and deplorable living conditions in Moria, Greece, led to the camp being burnt to the ground in September. In each of these locations, we provided medical assistance and psychological support.

PROVIDING CARE IN CONFLICT ZONES

In 2020, we were forced to temporarily suspend or scale back some of our activities after violence against our facilities and staff, including in Taiz, Yemen; Borno state, Nigeria; Fizi territory, Democratic Republic of Congo (DRC); and northwestern Cameroon. On 12 May, following an attack on the maternity wing in Kabul's Dasht-e-Barchi hospital, Afghanistan, in which 16 mothers and an MSF midwife were killed, we had no option but to close the facility, thereby depriving women and babies of critically needed obstetric and neonatal care.

Our teams continued to assist displaced people living in camps across North and South Kivu and Ituri provinces in northeastern DRC, where



MSF staff delivering measles vaccines by motorbike take a break while on their way to Boso Manzi, Mongala province, to respond to an area badly hit by the measles epidemic. Democratic Republic of Congo, February 2020. © Caroline Thirion/MSF

violence has surged; and in Mozambique's Cabo Delgado province, where an ongoing, largely invisible conflict has driven thousands from their homes. In June, following an upsurge in intercommunal clashes in Greater Pibor, South Sudan, we sent mobile teams to provide emergency care to the traumatised communities who had fled into the bush.

In 2020, instability and violence continued across the Sahel – including in Burkina Faso, Mali and Niger – leading to the mass displacement of people and increasing humanitarian needs, which MSF teams did their best to respond to.

In October, conflict broke out between Armenia and Azerbaijan in Nagorno-Karabakh. During the fighting, MSF teams assessed needs and offered emergency assistance, before setting up regular programmes in December.

In early November, Ethiopia's prime minister ordered military action against the Tigray People's Liberation Front in the northern region of Tigray. By the end of the year, violent clashes had displaced hundreds of thousands of people both across Tigray and into neighbouring Sudan, where they sought refuge in makeshift camps. Our teams delivered food, water, sanitation services and healthcare to displaced people and host communities on both sides of the border.

RESPONDING TO NATURAL DISASTERS AND DISEASES

In recent years, we've responded to emergencies brought on by a changing climate. In Niamey, Niger, where more rains have brought floods, our teams have observed and responded to increases in malaria and malnutrition cases, the latter due to wiped-out crops.

Across the Sahel, climate change has contributed to an imbalance of land available to livestock herders and farmers.¹ The competition over resources and the authorities' inability to negotiate access to land have resulted in conflict between the two groups, adding to the violence and insecurity across the region.

Whether or not they were the consequences of climate change, MSF teams continued to respond to natural disasters and outbreaks of disease. In 2020, we assisted people affected by storms in El Salvador, floods in Somalia, Sudan and South Sudan, and a hurricane in Honduras.

Our teams also ran malaria treatment and prevention campaigns in countries such as Venezuela, Nigeria, Burundi and Guinea, and treated patients with cholera and acute watery diarrhoea in Kenya, Ethiopia, Mozambique and Yemen.

More than two and a half years of consecutive Ebola outbreaks in DRC ended in November 2020, by which time over 2,300 people had died. MSF teams treated patients and assisted the authorities to control all three outbreaks.

The large-scale measles epidemics of 2019 persisted into 2020, with DRC, CAR and Chad particularly hard hit. Outbreaks in Mali and South Sudan have also killed thousands of children. Some die at home, many without ever receiving proper medical care. Where possible, MSF teams provided treatment and undertook mass vaccination campaigns; the latter were frequently interrupted or cancelled though, due to COVID-19, as were routine vaccinations.

In 2021, we remain committed to doing our utmost to identify and help those in need, regardless of their race, religion or political conviction.

¹ <https://www.crisisgroup.org/fr/africa/sahel/b154-le-sahel-central-theatre-des-nouvelles-guerres-climatiques>

COVID-19 CRISIS FUND INCOME AND EXPENSES

In late March 2020, Médecins Sans Frontières (MSF) inaugurated the COVID-19 Crisis Fund, aiming to raise €150 million to cover the substantial additional costs, both of new COVID-19 interventions and of the impact of the pandemic on our ongoing projects.

From April to December 2020, fundraising teams from 35 MSF offices raised more than €123 million for the Crisis Fund (more than 80 per cent of the fundraising target), with the largest share of contributions coming from private donors in the United States, Japan, Switzerland, Spain, Germany and the United Kingdom.

From the beginning of the pandemic to the end of 2020, programme expenses allocated to MSF's COVID-19 response amounted to more than €115 million. Medical activities (€42 million, 36%), and personnel costs (€40 million, 34%), in MSF projects together made up more than 70% of actual expenditure, followed by travel and accommodation (€10.5 million, 9%), office costs (€9.8 million, 8%), and logistics and sanitation (€8.8 million, 8%).

An additional €1.3 million were spent on programme support activities and international awareness and advocacy campaigns coordinated by MSF's International Office.

A major share of programme expenses covered by the Crisis Fund was incurred in MSF projects in humanitarian settings and conflict zones, where resources for COVID-19 treatment facilities and essential healthcare were particularly scarce. MSF's largest and most cost-intensive COVID-19 operations in 2020 were in Yemen (€9 million), the Democratic Republic of Congo (€7.6 million), Bangladesh (€6 million), South Sudan (€5.9 million), and Iraq (€5.1 million), together accounting for more than a quarter of expenses by the end of the year.

A sizeable share of expenses was also incurred by MSF COVID-19 interventions in hard-hit middle-income countries such as Brazil (€4.1 million) and Lebanon (€3.2 million), as well as high-income countries like Belgium (€3.3 million), France (€2.0 million), Italy and Spain (€1.7 million each).



MSF nurse Nara Duarte teaches a child the correct way to wash their hands during a COVID-19 health promotion visit to Lake Mirini, Brazil, July 2020. © Diego Baravelli

TREASURER'S REPORT

COMBINED ACCOUNTS 2020

MSF is pleased to present its audited combined Financial Statements. The combined accounts represent an aggregation of the audited Financial Statements of the entities listed on page 19, comprising 23 sections, 9 branch offices, 9 satellite organisations and MSF International. The combined Financial Statements give a view of MSF's work internationally and are a means of providing transparency and accountability to all stakeholders. This year's report will highlight separately our COVID-19-related activities.

INCOME

Thanks to an incredible movement of solidarity and generosity from our donors, 2020 saw a 17 per cent increase in operating income, at €1.902 billion (€1.622 billion in 2019). This increased support to our social mission has materialised in almost all countries where MSF is raising funds. Income from foundations and companies have increased by 55 and 53 per cent, respectively. Gifts from individual donors, with a 14 per cent increase, represent, however, more than 70 per cent of the total additional income. Half of the increase in income, or €123 million, came from earmarked fundraising for the COVID-19 Crisis Fund.

MSF's individual donor base has increased to 7 million individual supporters who, together with private institutions, provided 97.2 per cent of MSF's income in 2020. Income from States and public and multilateral organisations was €26 million, representing 1.4 per cent of total income (same as in 2019). The remaining 1.4 per cent of MSF income came mainly from sales of relief goods to other humanitarian organisations, and from interest on financial investments.

EXPENDITURE

Total operating expenditure in 2020 was €1.679 billion, slightly below the level of 2019. Social mission expenditure, representing 81 per cent (same as in 2019), saw a €18 million decrease; general management and administration expenditure decreased by €6 million (representing 4.5 per cent of total expenditure); while fundraising expenditure increased by €21 million (14.9 per cent of total expenditure, against 13.6 per cent in 2019), partly related to the increased volume in donations. The travel restrictions imposed due to COVID-19 impacted our ability to fully deploy our operational plans. COVID-19 earmarked income was, however, almost entirely spent in 2020, with only €3.4 million remaining for 2021.

The table below breaks down these categories further still:

	<i>In millions of €</i>	
	2020	2019
Programmes	1,081	1,093
Programme support	202	208
Awareness-raising and Access Campaign	43	45
Other humanitarian activities	26	25
Total social mission	1,352	1,371
Fundraising	250	229
Management and general administration	77	85
Total other expenses	327	314
Total	1,679	1,685

PROGRAMME EXPENDITURE

Countries where we ran programmes with spending over €20 million in 2020 are listed below:

	<i>In millions of €</i>	
	2020	2019
Democratic Republic of Congo	114	133
South Sudan	78	85
Yemen	76	75
Central African Republic	69	58
Nigeria	45	47
Iraq	39	46
Afghanistan	33	35
Bangladesh	33	29
Syria	32	41
Lebanon	31	31
Mali	27	17
Niger	27	28
Kenya	26	27
Haiti	23	18
Sudan	23	19
Burkina Faso	22	7
Cameroon	21	18

Those countries listed above accounted for 67 per cent of MSF's 2020 programme expenditure (2019: 64 per cent for the same countries). Due to the COVID-19 pandemic spreading all over the world, the number of countries in which MSF had interventions in 2020 saw a substantial increase, from 72 to more than 85. Expenditure in each country of intervention is set out in more detail on pages 39 to 76 of this report.

RESULT FOR THE YEAR, RESERVES AND CASH

The result for 2020, after adjusting for exchange gains/losses, shows a surplus of €192 million (against a deficit of €47 million for 2019). The foreign exchange net result is a deficit of €22 million, corresponding mainly to unrealised losses on assets labelled in US Dollar (cash, receivables, etc.), which depreciated by 10 per cent against the euro over the course of 2020.

After three consecutive years of deficit, this large 2020 surplus brings our reserves back to the level of that in 2016. MSF has a reserves policy, at an international level, of holding retained earnings and equity to cover working capital needs, buffer capital, investments and emergencies. The level of reserves (organisational capital and restricted funds) as at 31 December 2020 was €1.136 billion, equivalent to approximately 8.1 months of the year's activity (6.9 months for 2019). The level of cash and cash equivalents as at 31 December 2020 was €828 million (€678 million in 2019).



Yvan Legris
International Treasurer

AUDITORS' REPORT



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

Geneva, 25 May 2021

Report of the Independent Auditors to the Members of the Médecins Sans Frontières International General Assembly on the combined financial statements

As independent auditors we have been engaged to audit the accompanying combined financial statements of Médecins Sans Frontières International (the reporting entity, consisting of the entities set out in note 1.2 to the combined financial statements), on pages 12 to 38, which comprise the statement of financial activities, statement of financial position, statement of changes in funds, statement of cash flows and notes for the year ended 31 December 2020.

International Board's responsibility for the combined financial statements

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

Auditors' responsibility

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

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

Opinion

In our opinion, the combined financial statements for the year ended 31 December 2020 give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER.

Emphasis of matter

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

Ernst & Young Ltd

Anne-Céline Bosviel
Licensed Audit Expert
Auditor in charge

Laurent Bludzien
Licensed Audit Expert

An MSF vaccination team travels upriver in a dugout canoe, aiming to vaccinate children against measles around Tassakane, Timbuktu region. Mali, September 2020. © Mohamed Dayfour/MSF



COMBINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF FINANCIAL ACTIVITIES

In thousands of €

	Notes	Unrestricted	Restricted	2020	2019
Individuals	2.1.1/4.2.1	1,482,467	116,323	1,598,791	1,400,291
Private institutions	2.1.1/4.2.1	126,496	122,796	249,292	169,887
Private income		1,608,963	239,119	1,848,083	1,570,178
Public institutional income	2.1.2	552	25,899	26,452	19,967
Other income	2.1.3/4.2.1	27,172	-	27,172	31,358
Operating income	2.1	1,636,688	265,019	1,901,706	1,621,502
Programmes	2.2.1/2.2.3	837,407	243,317	1,080,724	1,092,160
Programme support	2.2.1/2.2.4	189,446	13,724	203,170	208,382
Awareness-raising and Access Campaign	2.2.1/2.2.5	41,903	658	42,561	44,986
Other humanitarian activities	2.2.1/2.2.6	26,183	-	26,183	25,252
Social mission		1,094,940	257,699	1,352,639	1,370,780
Fundraising	2.2.7	249,018	622	249,640	228,822
Management and general administration	2.2.8	76,821	710	77,531	83,935
Other operating expenses		325,839	1,332	327,171	312,757
Operating expenses	2.2	1,420,779	259,031	1,679,810	1,683,537
Operating surplus/(deficit)		215,909	5,988	221,897	-62,035
Financial surplus/(deficit)	2.3	4,601	-1,196	3,405	9,521
Extraordinary (deficit)/surplus	2.4	-11,594	-	-11,594	23
Net exchange gain/loss unrealised and realised	2.2.9	-20,127	-1,483	-21,610	5,383
TOTAL SURPLUS/(DEFICIT) BEFORE CHANGES IN FUNDS		188,788	3,310	192,098	-47,108
Change in restricted funds			-3,310	-3,310	-3,512
Change in unrestricted funds		188,788	-	188,788	50,621
TOTAL DEFICIT/SURPLUS AFTER CHANGES IN FUNDS		-	-	-	-

STATEMENT OF FINANCIAL POSITION

		<i>In thousands of €</i>	
	Notes	2020	2019
Cash and cash equivalents	3.1	827,624	678,248
Inventories	3.2	70,921	55,839
Grants receivable	3.3	33,383	38,652
Contributions receivable	3.4	49,968	51,118
Other receivables	3.5	123,762	91,226
Prepaid expenses and accrued income		19,339	15,635
Other assets		5,895	1,990
Current assets		1,130,891	932,709
Financial assets	3.6	52,757	47,523
Property, plant and equipment	3.7	253,800	255,883
Intangible assets	3.7	21,993	23,859
Non-current assets		328,550	327,264
Assets		1,459,441	1,259,973
Current deferred income	3.8	27,310	36,062
Current accounts payable and accrued expenses	3.9	172,340	165,269
Current financial debts	3.11	6,396	4,518
Current provisions	3.12	34,000	24,811
Current liabilities		240,047	230,660
Non-current deferred income	3.8	4,000	1,141
Non-current accounts payable and accrued expenses	3.9	15,384	341
Non-current financial debts	3.11	49,623	56,650
Non-current provisions	3.12	14,533	6,612
Non-current liabilities		83,539	64,745
Liabilities		323,585	295,404
Restricted funds		32,155	35,504
Capital for foundation		6,725	6,438
Minimum compulsory level of retained earnings		531	1,368
Translation reserves		16,882	39,241
Unrestricted funds		1,079,563	882,017
Organisational capital		1,103,701	929,064
Liabilities, funds and capital		1,459,441	1,259,973

STATEMENT OF CHANGES IN FUNDS

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

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

In thousands of €

2020	Notes	2019	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2020
Temporarily restricted funds	Pages 15-16	27,035	-	-	-1,346	2,199	27,888
Permanently restricted funds		8,470	-	-	-5,312	1,110	4,267
Restricted funds		35,504	-	-	-6,659	3,310	32,155
Capital for foundation		6,438	287	-	-	-	6,725
Compulsory retained earnings		1,368	-	-	-839	1	531
Translation reserves	1.5	39,241	-	-22,359	-	-	16,882
Unrestricted funds		882,017	710	-	8,049	188,787	1,079,563
Organisational capital		929,064	997	-22,359	7,211	188,788	1,103,701

In thousands of €

2019	Notes	2018	Change in subscribed capital	Impact of exchange rate	Other movements	Net change	2019
Temporarily restricted funds	Pages 15-16	35,471	-	-	-11,825	3,389	27,035
Permanently restricted funds		6,394	-	-	1,952	123	8,470
Restricted funds		41,865	-	-	-9,873	3,512	35,504
Capital for foundation		4,880	693	-	866	-	6,438
Compulsory retained earnings		1,370	-	-	-	-2	1,368
Translation reserves	1.5	28,959	-	10,282	-	-	39,241
Unrestricted funds		927,554	-	-	5,082	-50,619	882,017
Organisational capital		962,762	693	10,282	5,948	-50,621	929,064

The details of temporarily restricted funds by destination are disclosed overleaf (page 15-16), where only countries to which more than €600,000 worth of movements in funds are disclosed (countries presenting movement of funds below this threshold are presented together in the line 'Other projects and transversal activities'). Funds received and used for response to COVID-19 pandemic have been isolated in a separate section (page 16).

Restricted funds donated to MSF are generally spent in the same year and not kept in reserves. A fund presenting a clear balance at year end does not mean that MSF is no longer active in the country, but that funds restricted to this country are depleted.

MSF's decision to intervene in a given context is primarily driven by medical and humanitarian needs and not by the allocation of received grants or donations. MSF accepts earmarked funds only for causes where medical programmes already exist, and relies first on unallocated funds to ensure the continuity of all ongoing and new interventions.

Other movements in the changes in funds mostly relate to reclassification or changes in the nature of reserves of corresponding funds, e.g. funds restricted in time but not in destination reaching their maturity date, and being thereof released from their restriction.

DETAIL OF CHANGES IN TEMPORARILY RESTRICTED FUNDS PER COUNTRY

In thousands of €

Non-COVID-19 funds allocated to country programmes	2019	Allocation (A)	Transfer between projects (B)	Utilisation (C)	Forex gain/loss (D)	Net change (A+B+C+D)	Other movements	2020
Afghanistan	234	620	-	-599	-1	19	-18	235
Balkans	-	820	-	-829	9	-	-	-
Bangladesh	-	7,555	659	-7,843	-94	278	-278	-
Burkina Faso	-	1,848	-	-1,867	20	1	-1	-
Burundi	-	1,468	-	-1,468	-	-	-	-
Central African Republic	-	8,579	944	-9,516	-7	-	-	-
Colombia	-	635	-3	-638	6	-	-	-
Democratic Republic of Congo	335	16,977	1,083	-18,235	5	-170	172	336
El Salvador	-	141	915	-1,063	7	-	-	-
Eswatini	-	716	-	-716	-	-	-	-
Ethiopia	-	2,240	142	-2,379	-2	-	-	-
Greece	-	9,223	-	-8,958	30	296	-5	291
Guinea	-	1,485	140	-1,533	3	96	-	96
Haiti	-	1,883	179	-2,033	-2	26	-26	-
Honduras	-	628	35	-662	-	2	-2	-
India	631	529	7	-532	1	6	-3	634
Iraq	1	1,972	113	-7,181	68	-5,029	5,311	283
Jordan	269	601	871	-1,590	-47	-165	-	104
Kenya	-	2,720	-	-2,720	-0	-	-	-
Lebanon	153	8,019	191	-8,216	20	15	-71	97
Mali	-	635	372	-1,014	24	18	-18	-
Mexico	445	746	67	-1,182	-4	-373	-73	-
Mozambique	359	1,221	131	-1,350	-8	-5	5	359
Myanmar	-	2,310	21	-2,327	-4	-	-	-
Niger	-	1,484	293	-1,775	1	4	-4	-
Nigeria	-	1,276	133	-1,404	2	7	-7	-
Pakistan	1	3,524	-	-3,519	-1	3	-3	1
Palestine	-	3,112	-	-3,111	-	2	-2	-
Sierra Leone	-	1,430	75	-1,392	-1	111	-	111
Somalia	-	794	1	-339	-5	451	-	451
South Africa	-	663	131	-757	-11	26	-26	-
South Sudan	-	8,984	388	-9,302	-11	59	-50	9
Sudan	-	1,656	-	-1,656	-	1	-1	-
Syria	-	8,254	-400	-7,711	22	164	-164	-
Tanzania	-	2,591	-	-2,591	-	-	-	-
Uganda	-	2,236	-	-2,236	-	-	-	-
Venezuela	-	684	269	-916	-14	22	-22	-
Yemen	-	8,519	378	-8,423	-41	433	-278	155
Restricted in time	23,177	4,092	-2,761	-	-1,694	-363	-4,334	18,480
Headquarters programme support	17	8,188	687	-9,018	-30	-173	-	-156
Private fundraising	-	416	206	-622	-	-	-	-
Management and general administration	4	660	43	-701	-2	-	-4	-
Other and transversal activities	1,408	7,215	-5,099	-4,374	1,728	-531	2,114	2,991
Sub-total Non-COVID-19 funds	27,035	139,350	211	-144,299	-32	-4,770	2,213	24,478

COVID-19 funds allocated to country programmes	2019	<i>Allocation (A)</i>	<i>Transfer between projects (B)</i>	<i>Utilisation (C)</i>	<i>Forex gain/loss (D)</i>	Net change (A+B+C+D)	Other movements	2020
Afghanistan	-	699	1,431	-2,075	-55	-	-	-
Bangladesh	-	3,497	2,297	-5,709	-59	26	-26	-
Belgium	-	1,567	281	-1,523	-241	84	-84	-
Brazil	-	2,613	783	-3,268	-97	32	-32	-
Burkina Faso	-	2,414	-	-2,430	28	12	-12	-
Cameroon	-	1,896	2	-1,757	-140	-	-	-
Central African Republic	-	1,740	1,787	-3,475	-52	-	-	-
Chad	-	963	37	-973	-27	-	-	-
Colombia	-	898	3	-868	-5	27	-27	-
Democratic Republic of Congo	-	2,263	4,318	-6,397	-184	-	-	-
Ethiopia	-	392	398	-770	-20	-	-	-
France	-	1,308	520	-1,780	-47	-	-	-
Greece	-	818	514	-1,307	-22	2	-2	-
Guinea	-	258	963	-1,184	-36	-	-	-
Haiti	-	1,618	799	-2,366	-52	-	-	-
Honduras	-	962	-	-962	-	-	-	-
India	-	1,224	611	-1,796	-30	8	-8	-
Iran	-	755	-	-772	17	-	-	-
Iraq	-	3,818	891	-4,581	-128	-	-	-
Italy	-	1,731	-	-1,641	-75	15	-15	-
Jordan	-	1,073	368	-1,399	-41	-	-	-
Kenya	-	1,320	287	-1,495	-112	-	-	-
Lebanon	-	2,435	586	-2,983	-25	13	-13	-
Mali	-	1,518	389	-1,558	-349	-	-	-
Mexico	-	2,433	-	-2,417	-11	5	-5	-
Mozambique	-	248	554	-797	-5	-	-	-
Niger	-	2,602	238	-2,796	-37	8	-8	-
Nigeria	-	1,440	494	-1,674	-260	-	-	-
Pakistan	-	704	151	-840	-15	-	-	-
Palestine	-	2,029	-	-1,993	-35	1	-1	-
Philippines	-	590	2	-579	-6	7	-7	-
Sierra Leone	-	-	619	-615	-4	-	-	-
Somalia	-	42	638	-675	-6	-	-	-
South Africa	-	1,103	181	-1,243	-33	8	-8	-
South Sudan	-	2,990	2,656	-5,579	-67	-	-	-
Spain	-	1,703	-	-1,680	-2	21	-21	-
Sudan	-	2,810	975	-3,786	-	-	-	-
Syria	-	1,233	1,254	-2,138	-327	22	-	22
Tanzania	-	1,049	-	-1,049	-	0	-	-
United States	-	1,652	66	-1,449	-26	244	-244	-
Venezuela	-	1,965	2,404	-4,189	-168	12	-12	-
Yemen	-	6,568	1,651	-7,819	-412	-11	11	-
Awareness raising	-	-	-	-649	649	-	-	-
Other and transversal activities	-	54,423	-29,359	-19,697	1,066	6,432	-3,045	3,387
Sub-total COVID-19 funds	-	123,363	-211	-114,732	-1,450	6,969	-3,560	3,410
Total Temporarily Restricted Funds	27,035	262,713	-	-259,031	-1,483	2,199	-1,346	27,888

STATEMENT OF CASH FLOWS

	Notes	<i>In thousands of €</i>	
		2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES			
Total operating income		1,902,450	1,622,132
Operating and exceptional expenses relating to fundraising		-262,061	-226,887
Change in provisions on income		10,878	353
Change in receivables from private donors		-29,326	-3,990
Change in deferred income		-4,446	7,683
Change in receivables from public institutions		4,294	9,671
Change in public institutional liabilities		-5,185	-6,228
1. Cash flows from income-generating activities		1,616,606	1,402,735
Total operating expenses (excluding fundraising)		-1,430,169	-1,457,307
Depreciation, amortisation		19,201	16,957
Change in provisions on operating activities		9,281	9,143
Change in inventories		-16,257	1,917
Change in other receivables and current assets		-14,331	6,045
Change in other liabilities		30,645	6,335
2. Cash flows used for humanitarian and other activities		-1,401,630	-1,416,910
Net cash flows from operating activities (A) = 1+2		214,975	-14,175
CASH FLOWS FROM INVESTING ACTIVITIES			
Income from subsidies and from proceed of assets		82	50
Investments in financial assets		-9,457	-5,766
Investments in tangible assets		-22,210	-36,154
Investments in intangible assets		-6,571	-10,078
Disposal of non-current assets		9,084	2,981
Provisions related to investing activities		63	53
Change in investment subsidies liabilities		3,619	-29
Net cash from investing activities (B)		-25,516	-48,944
CASH FLOWS FROM FINANCING ACTIVITIES			
Net result from financial activities		3,405	9,521
Change in financial debts		-5,762	-1,166
Change in capital		997	693
Net cash from financing activities (C)		-1,361	9,048
OTHER CASH FLOWS			
Effect of exchange rate fluctuations (D)		-38,723	12,656
Effect of changes in combination structure (E)		-	-6,389
CHANGE IN CASH AND EQUIVALENTS (A+B+C+D+E)		149,376	-47,804
OPENING CASH AND EQUIVALENTS (F)		678,248	726,052
CLOSING CASH AND EQUIVALENTS (A+B+C+D+E+F)		827,624	678,248

An MSF surgeon performs a skin graft on a burns patient at Drouillard hospital, in Cité Soleil, Haiti, February 2020.
© Johan Lolos/MSF



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 BASIS OF REPORTING

1.1 BASIS OF PREPARATION

These Financial Statements are based on a combination. A combination aggregates the Financial Statements of several separate entities which are not inter-related by investments into a single group, whereas a consolidation collates different affiliates of a single parent entity in its Financial Statements. All entities are combined following the combination method outlined under 1.2. These Financial Statements were reviewed by the International Board on 25 May 2021 and will be presented for approval by the International General Assembly on 25 June 2021.

1.2 BASIS OF COMBINATION

Scope of combination

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

MSF Australia	1–9 Glebe Point Road, Glebe NSW 2037, Australia
MSF Austria	Taborstraße 10 A-1020, Vienna, Austria
MSF Belgium	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium
MSF Brazil	Avenida Rio Branco, 135 - 11 Andar Centro CEP 20040-912 Rio de Janeiro, RJ Brazil
MSF Canada	551 Adelaide Street West, Toronto, Ontario M5V 0N8, Canada
MSF Colombia	Transversal 17 N° 45D-31, Bogotá, Colombia
MSF Czech Republic	Lékaři bez hranic, o.p.s, Zenklova 2245/29, 180 00 Praha 8, Czech Republic
MSF Denmark	Strandlodsvej 44, 2, 2300 København S, Denmark
MSF Eastern Africa	3rd Floor, Pitman House, Jakaya Kikwete Road, Nairobi, Kenya
MSF Finland	Kumpulantie 5, 00520 Helsinki, Finland
MSF France	14-34 avenue Jean Jaures, 75019 Paris, France
MSF Germany	Am Köllnischen Park 1, 10179 Berlin, Germany
MSF Greece	15 Xenias St., 115 27 Athens, Greece
MSF Holland	Plantage Middenlaan 14, 1018 DD, Amsterdam, Netherlands
MSF Hong Kong	22/F Pacific Plaza, 410– 418 Des Voeux Road West, Sai Wan, Hong Kong
MSF India	5th Floor, Okhla NSIC Metro Station Building, New Delhi - 110020
MSF International	Rue de Lausanne 78, Case Postale 1016, CH-1211 Geneva 1, Switzerland
MSF Ireland	9–11 Upper Baggot Street, Dublin 4, Ireland
MSF Italy	Via Magenta 5, 00185 Rome, Italy
MSF Japan	Forecast Waseda FIRST 3F, 1-1 Babashita-cho, Shinjuku-ku, Tokyo 162-0045, Japan
MSF LAT	Avenida Santa Fe 4559 C1425BHH, Ciudad de Buenos Aires, Argentina
MSF Logistique	3 Rue du Domaine de la Fontaine, 33700 Mérignac, France
MSF Luxembourg	68, rue de Gasperich L-1617, Luxembourg
MSF Luxembourg Etablissement d'Utilité Publique	68, rue de Gasperich L-1617, Luxembourg
MSF Mexico	56, Fernando Montes de Oca, Condesa, 06140 Ciudad de México, CDMX, Mexico
MSF Norway	Hausmannsgate 6, Postboks 8813 Youngstorget, 0028 Oslo, Norway
MSF South Africa	70 Fox Street, 9th Floor, Marshalltown, Johannesburg, PO Box 61624, Marshalltown 2107
MSF South Korea	9th Floor, Apple-Tree Tower, 443, Teheran-ro, Gangnam-gu, Seoul 06158, Republic of Korea
MSF Spain	Carrer de Zamora 54, 08005 Barcelona, Spain
MSF Supply	Chée de Vilvorde, Vilvoordsestweg 140, 1120 Neder-Over-Heembeek, Belgium
MSF Sweden	Fredsbergsgatan 24, 3 trappor, Box 47021, 100 74 Stockholm, Sweden
MSF Switzerland	Rue de Lausanne 78, Case Postale 1016, CH-1211 Geneva 1, Switzerland
MSF Taiwan	7F., No. 35, Sec. 3, Minquan E. Rd., Zhongshan Dist., Taipei City 104, Taiwan
MSF UK	Lower Ground Floor, Chancery Exchange, 10 Furnival Street, London, EC4A 1AB, UK
MSF Uruguay	Luis Alberto de Herrera 1248 – Torre Plaza, Unidad 051 - CP 11300, Montevideo, Uruguay
MSF USA	40 Rector Street, 16th Floor, New York, NY, 10006-1751, United States
Ärzte Ohne Grenzen Foundation	Am Köllnischen Park 1, 10179 Berlin, Germany
Epicentre	14-34 avenue Jean Jaures, 75019 Paris, France
Fondation MSF	14-34 avenue Jean Jaures, 75019 Paris, France
Fondation MSF Belgique	Rue de l'Arbre Bénit 46, 1050 Brussels, Belgium
SCI MSF	14-34 avenue Jean Jaures, 75019 Paris, France
Shared IT Services	Lékaři bez hranic, o.p.s, Zenklova 2245/29, 180 00 Praha 8, Czech Republic

Shared IT Services were added to the combined reporting as of 1 January 2020. MSF LAT was previously reported as MSF Argentina.

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

Equity accumulation

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

Initial measurement of the combined entities' assets and liabilities

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

Subsequent measurement of the combined entities' assets and liabilities

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

1.3 RELATED PARTIES

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

1.4 BASIS OF PRESENTATION

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

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

Figures are rounded to the nearest thousand euros. Rounding differences may exist within summations.

1.5 CURRENCY CONVERSION

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

The individual Statements of Financial Activities of the combined entities are translated at the average rate for the current year (see note 2.2.9).

The translation reserve is recognised in the Statement of Financial Positions and summarises the gains/losses resulting from varying exchange rates over the years. The main currency exchange rates compared to the euro are as follows:

	Closing rate		Average rate	
	2020	2019	2020	2019
ARS	103.15	66.97	80.30	53.56
AUD	1.59	1.60	1.65	1.61
BRL	6.37	4.52	5.89	4.41
CAD	1.56	1.46	1.53	1.49
CHF	1.08	1.09	1.07	1.11
COP	4,191.89	3,683.83	4,218.88	3,720.58
CZK	26.24	25.41	26.45	25.67
DKK	7.44	7.47	7.45	7.47
EUR	1.00	1	1.00	1
GBP	0.90	0.85	0.89	0.88
HKD	9.51	8.75	8.86	8.77
INR	89.66	80.19	84.65	78.84
JPY	126.49	121.94	121.87	122.01
KES	132.62	112.36	120.25	114.19
KRW	1,336.00	1,296.28	1,345.70	1,305.32
MXN	24.42	21.22	24.51	21.56
NOK	10.47	9.86	10.72	9.85
SEK	10.03	10.45	10.48	10.59
SGD	1.62	-	1.57	-
TWD	34.43	33.65	33.54	34.65
USD	1.23	1.12	1.14	1.12
UYU	51.20	40.99	47.44	39.01
ZAR	18.02	15.78	18.76	16.18

1.6 CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES

The 2020 Financial Statements do not contain any changes in accounting policies compared with 2019. The 2020 Financial Statements present some minor disclosure reclassifications of 2019 figures: isolation of the financial result; more detail in disclosure of provisions; and review of the overall layout of the cash-flow statement.

1.7 FINANCIAL RISK MANAGEMENT

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

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

Foreign currency risk

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

Interest rate risk

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

Credit risk

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

Liquidity risk

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

2 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES

2.1 OPERATING INCOME

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

Restrictions

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

Donations with donor-imposed restrictions are reported as restricted for their full amount. Restricted funds that have not been used at the end of the year are presented in separate sections of the balance sheet.

Donations

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

Grants

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

In-kind donations and services

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

	<i>In thousands of €</i>	
	2020	2019
Headquarters	3,635	1,779
Field programme expenses	1,747	1,996
In-kind donations - COVID	1,278	-
In-kind donations and services	6,660	3,775

2.1.1 PRIVATE INCOME

	<i>In thousands of €</i>	
	2020	2019
Donations	1,300,157	1,118,473
Legacies and bequests	298,511	281,683
Membership fees	123	134
Income from individuals	1,598,791	1,400,291

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

	<i>In thousands of €</i>	
	2020	2019
Companies	95,230	62,325
Trusts and foundations	115,046	74,215
Lottery and special events	35,331	29,606
Joint appeals	828	711
Other private institutions	2,857	3,030
Income from private institutions	249,292	169,887

2.1.2 PUBLIC INSTITUTIONAL INCOME

The table below presents the breakdown of donations and grants awarded by public institutional bodies. Funds are not accepted from governments or other parties who are directly involved in conflicts to which MSF is responding. In 2016, MSF decided to suspend funding from the EU, its Member States and Norway in response to EU decisions on migration policy.

	<i>In thousands of €</i>	
	2020	2019
Switzerland	11,731	7,802
Canada	6,601	6,833
Japan	2,294	405
International Drug Purchase Facility (UNITAID)	2,543	2,493
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	1,664	1,717
Other public institutions	1,619	717
Public institutional income	26,452	19,967

2.1.3 OTHER INCOME

	<i>In thousands of €</i>	
	2020	2019
Investment subsidies recorded as income	82	27
Merchandising	634	368
Equipment and services provided to other organisations	17,389	20,848
Other revenues	9,067	10,115
Other income	27,172	31,358

2.2 OPERATING EXPENSES

2.2.1 FUNCTIONAL EXPENSES

SOCIAL MISSION

Nature of expenses	<i>In thousands of €</i>				
	Programmes	Programme support	Awareness-raising and Access Campaign	Other humanitarian activities	Total social mission
Personnel costs	571,246	142,825	25,145	4,269	743,485
Medical and nutrition	195,127	112	1	9,478	204,718
Travel and transportation	112,878	2,851	223	3,322	119,274
Office expenses	82,986	6,295	1,284	1,032	91,597
Logistics and sanitation	56,221	2,888	-	1,277	60,386
Professional services	12,362	7,548	2,800	226	22,937
Communications	17,254	653	914	16	18,837
Grants to external partners	11,932	258	-	4,223	16,413
Depreciation	3,033	1,758	72	107	4,969
Taxes	2,537	1,780	166	157	4,641
Promotional expenses	-	705	3,247	12	3,964
Publications	-	154	2,749	58	2,961
Bank fees	2,768	127	1	1	2,898
Others	12,380	3,044	225	1,623	17,272
TOTAL BEFORE OVERHEADS	1,080,724	170,998	36,828	25,800	1,314,351
Overheads allocation	-	32,172	5,733	384	38,288
TOTAL AFTER OVERHEADS ALLOCATION	1,080,724	203,170	42,561	26,183	1,352,639

OTHER EXPENSES

Nature of expenses					SOCIAL MISSION AND OTHER EXPENSES TOTAL	
	Fundraising	Management and general administration	Total other operating expenses	Overheads	2020	2019
Personnel costs	53,606	47,960	101,565	23,106	868,157	863,993
Medical and nutrition	-	19	19	-	204,737	187,574
Travel and transportation	1,156	618	1,774	239	121,287	154,688
Office expenses	4,353	2,601	6,954	22,376	120,926	123,081
Logistics and sanitation	-	-	-	-	60,386	63,838
Professional services	26,951	5,663	32,614	4,382	59,933	62,747
Communications	22,114	385	22,499	1,856	43,192	41,243
Grants to external partners	-	116	116	83	16,612	16,866
Depreciation	1,123	3,052	4,175	10,057	19,201	15,655
Taxes	2,019	909	2,928	1,066	8,635	8,290
Promotional expenses	102,052	222	102,274	884	107,122	89,073
Publications	20,349	170	20,518	110	23,590	24,197
Bank fees	4,014	856	4,870	208	7,976	10,442
Others	565	218	783	1	18,056	21,851
TOTAL BEFORE OVERHEADS	238,302	62,789	301,091	64,368	1,679,809	1,683,537
Overheads allocation	11,338	14,742	26,080	-64,368	-	-
TOTAL AFTER OVERHEADS ALLOCATION	249,640	77,531	327,171	-	1,679,809	1,683,537

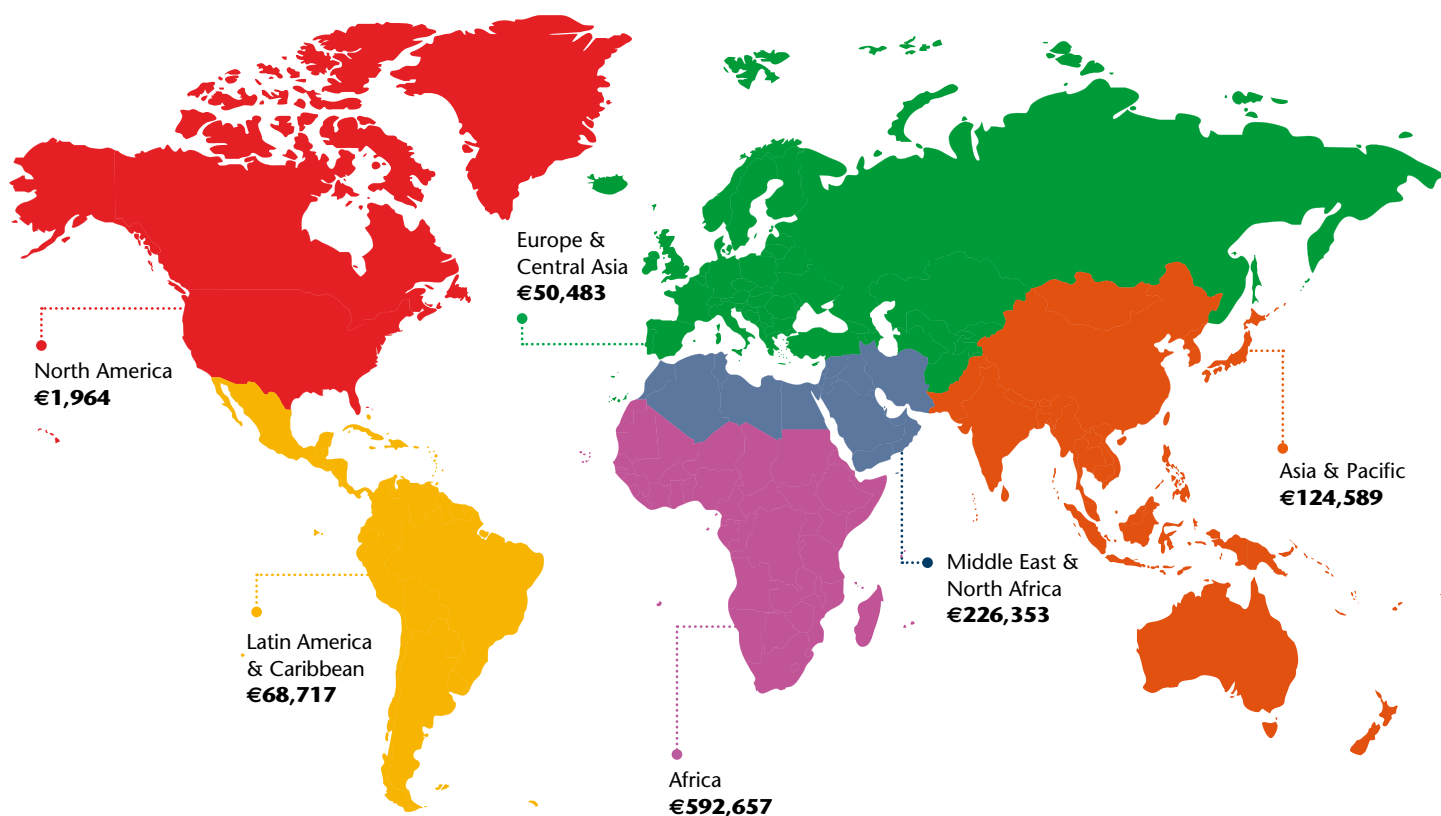
Expenses are allocated according to the full cost method. The principle of the full cost method is to collate under each expense category not only the direct costs that are specifically associated with it (direct allowable costs), but also an apportionment of the indirect costs (overheads). Therefore,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

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

2.2.2 PERSONNEL EXPENSES*In thousands of €*

	Employees in headquarters	International field staff	Locally hired field staff	Consultants	2020	2019
Programmes	-	190,881	377,819	2,546	571,246	582,072
Programme support	133,930	5,871	1,991	1,033	142,825	133,765
Awareness-raising and Access Campaign	25,145	-	-	-	25,145	25,763
Other humanitarian activities	4,269	-	-	-	4,269	2,712
Fundraising	53,606	-	-	-	53,606	51,537
Management, general and administration	47,960	-	-	-	47,960	46,638
Overheads	23,051	53	2	-	23,106	21,506
Personnel expenses	287,961	196,805	379,812	3,579	868,157	863,993

2.2.3 PROGRAMME EXPENSES BY NATURE AND REGION


In thousands of €

	Africa	Asia & Pacific	Europe & Central Asia	Latin America & Caribbean	Middle East & North Africa	North America	Transversal	2020	2019
Personnel costs	304,995	69,157	29,899	34,861	125,095	328	6,910	571,246	582,072
Medical and nutrition	100,556	25,011	7,421	11,597	51,254	5	-716	195,127	177,214
Travel and transportation	77,438	10,818	2,400	6,278	15,441	41	462	112,878	133,956
Office expenses	46,363	8,377	5,471	6,481	15,413	43	838	82,986	76,602
Logistics and sanitation	35,214	3,966	1,705	4,465	10,898	1	-29	56,221	61,812
Communications	11,716	1,556	609	978	2,049	5	342	17,254	17,613
Professional services	3,899	2,224	1,131	539	1,797	34	2,739	12,362	11,154
Private grants	2,903	676	383	1,269	1,681	1,508	3,511	11,932	9,894
Depreciation	913	215	123	109	311	-	1,363	3,033	1,867
Financial expenses	1,517	81	55	125	938	-	53	2,768	2,965
Taxes	997	571	499	92	185	-	192	2,537	2,867
Others	6,145	1,938	788	1,239	1,975	-	295	12,380	14,144
Programmes	592,657	124,589	50,483	68,033	227,036	1,964	15,962	1,080,724	1,092,160

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

Transversal expenses are composed of activities covering more than one country, such as search and rescue operations, which represent €2.6 million, and other transversal and unallocated activities.

2.2.4 PROGRAMME SUPPORT

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

2.2.5 AWARENESS-RAISING AND ACCESS CAMPAIGN

Awareness-raising costs comprise expenses incurred by MSF public communications activity in furtherance of its social mission. They represent the 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. It is also when we provide public information to render account of our action and the field reality we see.

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

	<i>In thousands of €</i>	
	2020	2019
Awareness-raising	37,319	38,599
Access Campaign	5,242	6,387
Total	42,561	44,986

2.2.6 OTHER HUMANITARIAN ACTIVITIES

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

2.2.7 FUNDRAISING

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

2.2.8 MANAGEMENT AND GENERAL ADMINISTRATION

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

2.2.9 NET EXCHANGE GAINS / LOSSES UNREALISED AND REALISED

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

2.3 FINANCIAL ACTIVITIES

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

	<i>In thousands of €</i>	
	2020	2019
Financial income	4,441	10,602
Financial expenses	-1,036	-1,081
Financial surplus	3,405	9,521

2.4 EXTRAORDINARY ACTIVITIES

Exceptional activities represent income and expenses not related to operating or financial activities. In 2020 they relate to the sale of the main headquarters building in Geneva (Extraordinary income referred to the sale price, while extraordinary expenses referred to the write-off of the net book value), and to an exceptional provision for tax.

	<i>In thousands of €</i>	
	2020	2019
Extraordinary income	15,356	23
Extraordinary expenses	-26,950	-
Extraordinary (deficit)/surplus	-11,594	23

3 NOTES TO THE STATEMENT OF FINANCIAL POSITION

3.1 CASH AND EQUIVALENTS

	<i>In thousands of €</i>	
	2020	2019
Short-term deposits	223,058	215,547
Cash at headquarters	534,988	401,088
Cash in the field	69,578	61,613
Cash and cash equivalents	827,624	678,248

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

3.2 INVENTORIES

			<i>In thousands of €</i>	
	Gross value	Provision	2020	2019
Medical and non-medical relief goods	74,534	-4,620	69,914	55,024
Other inventories	1,007	-	1,007	815
Inventories	75,541	-4,620	70,921	55,839

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

3.3 GRANTS RECEIVABLE

			<i>In thousands of €</i>	
	Gross value	Provision	2020	2019
Grants receivable from private donors	24,633	-	24,633	25,673
Grants receivable from public institutions	8,750	-	8,750	12,979
UNITAID	4,164	-	4,164	2,571
Global Fund to Fight AIDS, Malaria and Tuberculosis	1,193	-	1,193	2,854
Swiss Government	579	-	579	7,542
Other public institutions	2,814	-	2,814	11
Grants receivable	33,383	-	33,383	38,652

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

3.4 CONTRIBUTIONS RECEIVABLE

At 31 December 2020, the outstanding amount represents 49,968 thousand euros (2019: 51,118 thousand euros) and is expected to be received within the following year.

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

There is no provision for contributions receivable stated at 31 December 2020.

3.5 OTHER RECEIVABLES

Other receivables mainly relate to property received from legacies and bequests not yet sold, as well as to services provided and goods sold to other organisations.

	Gross value	Provision	<i>In thousands of €</i>	
			2020	2019
Services provided to other organisations	6,381	-3	6,378	7,095
Legacies receivable	97,976	-	97,976	70,568
Other receivables	19,559	-151	19,408	13,563
Total	123,916	-154	123,762	91,226

3.6 FINANCIAL ASSETS

	Gross value	Provision	<i>In thousands of €</i>	
			2020	2019
Long-term investments	40,720	-	40,720	40,121
Other financial assets	12,124	-87	12,037	7,402
Financial assets	52,844	-87	52,757	47,523

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

3.7 INTANGIBLE ASSETS, PROPERTY, PLANT AND EQUIPMENT

Intangible assets are mainly composed of software and licences.

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

	Net value 2019	Additions	Disposals	Depreciation and amortisation	Foreign exchange gain / loss	Reclassification	Net value 2020
Intangible assets	23,859	6,571	-151	-6,920	-279	-1,086	21,993
Land	85,896	-	-1,625	-	-1,398	-	82,873
Buildings	128,452	4,278	-6,350	-3,903	-2,670	1,012	120,818
Tangible fixed assets under construction	6,294	11,910	-167	-	-52	-	17,986
Fixtures	23,211	725	-5	-2,431	-87	21	21,434
Furniture	3,189	117	-8	-870	-79	4	2,353
Computers	5,339	2,948	-510	-2,455	-212	1,110	6,220
Machinery and equipment	2,168	120	-108	-386	5	-1,008	791
Other tangible assets	1,335	2,113	-161	-2,234	-14	287	1,326
Property, plant and equipment	255,883	22,210	-8,933	-12,280	-4,506	1,426	253,800
Total intangible assets and PPE	279,741	28,781	-9,084	-19,201	-4,785	340	275,793

In thousands of €

	Net value 2018	Additions	Disposals	Depreciation and amortisation	Foreign exchange gain / loss	Reclass- ification	Net value 2019
Intangible assets	20,322	10,078	-448	-6,604	162	348	23,859
Land	82,096	3,424	-	-	376	-	85,896
Buildings	85,456	2,004	-	-3,091	1,127	42,955	128,452
Tangible fixed assets under construction	41,549	6,258	-89	-	93	-41,517	6,294
Fixtures	7,221	15,860	-202	-1,259	-39	1,630	23,211
Furniture	2,549	1,436	-62	-768	30	4	3,189
Computers	5,708	2,193	-59	-2,560	57	-	5,339
Machinery and equipment	2,715	458	-324	-732	50	-	2,168
Other tangible assets	1,787	4,522	-1,798	-1,945	7	-1,238	1,335
Property, plant and equipment	229,080	36,154	-2,534	-10,353	1,700	1,835	255,883
Total intangible assets and PPE	249,402	46,232	-2,981	-16,957	1,862	2,184	279,741

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

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

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

All assets are depreciated following the linear method. The depreciation length varies according to the type of asset and depending on the country:

- 2 to 10 years for the intangible assets,
- 20 to 50 years for the buildings,
- 5 to 15 years for the fixtures,
- 3 to 25 years for the furniture,
- 2 to 15 years for the computers
- 3 to 5 years for machinery & equipment, and
- 3 to 10 years for other tangible assets.

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

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

MSF owned €222 million worth of buildings (including those under construction) and land at 31 December 2020. Such assets aim to optimise the running costs of the organisation (lowering rental costs), diversify the reserves, and therefore mitigate the monetary, foreign exchange and bank default risks.

Among the tangible assets at 31 December 2020, the net value of the capitalised leased assets stands at €173,000, and of capitalised lease obligations at €467,000 (2019: €180,000 and €467,000, respectively). The total reimbursements for the current year amount to zero euros, and the rent expenses also amount to zero euros.

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

3.8 DEFERRED INCOME

In thousands of €

	Current		Non-current		Total	
	2020	2019	2020	2019	2020	2019
Deferred income on public institutional grants	2,168	9,124	1,852	-	4,020	9,124
Deferred income on private grants	15,917	20,788	2,088	1,113	18,005	21,901
Other deferred income	2,598	3,083	-	28	2,598	3,111
Gross value of investment subsidies	6,626	3,067	60	-	6,686	3,067
Deferred income	27,310	36,062	4,000	1,141	31,310	37,203

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

3.9 ACCOUNTS PAYABLE AND ACCRUED EXPENSES

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

In thousands of €

	Current		Non-current		Total	
	2020	2019	2020	2019	2020	2019
Accounts payable and accruals	76,299	77,384	136	38	76,435	77,422
Employee benefits	54,719	52,611	130	129	54,848	52,740
Accrued taxes	11,845	9,548	18	-	11,863	9,548
Public institutional grants payable	121	162	-	-	121	162
Private grants payable	2,150	777	-	-	2,150	777
Other liabilities	27,206	24,787	15,100	175	42,306	24,962
Accounts payable and accrued expenses	172,340	165,269	15,384	341	187,724	165,610

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

Trade accounts payable to suppliers are recorded on an invoice basis when the invoices are received by the time of preparation of the financial statements. Accrued expenses are valued at the best estimate if no invoice is received later. Grants payable and other debts are accounted for at their par value.

3.10 PENSION PLANS

In thousands of €

Economical benefit / economical obligation and pension benefit expenses	Contributions concerning the period		Pension benefit expenses (within personnel expenses)		Capital ratio	
	2020	2020	2019	2020	2019	
Pension institutions with surplus	5,255	4,720	4,559	111%	103%	
TOTAL	5,255	4,720	4,559	111%	103%	

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

The surplus is not recognised in the Statement of Financial Position, in compliance with Swiss GAAP FER/RPC.

3.11 FINANCIAL DEBTS

In thousands of €

	2020	2019
Current borrowings and loans	5,930	4,052
Current capitalised lease obligation	467	467
Financial debts - Current	6,396	4,518
Non-current borrowings and loans	46,123	52,684
Non-current capitalised lease obligation	3,500	3,967
Financial debts - Non-current	49,623	56,650

Financial debts are recorded at par value. External borrowings and loans have been used to finance the building purchases and are not capitalised in the tangible assets.

3.12 PROVISIONS

In thousands of €

	2019	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain / loss	Reclassification	2020
Lawsuit contingency provision	6,175	2,233	-167	-1,024	-	410	7,627
Tax provision	4,341	6,936	-718	-3,946	15	-	6,629
Staff retirement plan provision	3,305	466	-335	-40	6	-	3,403
Project closure planned at year end provision	6,200	5,769	-2,435	-3,656	7	637	6,522
Other provisions	4,789	7,043	-970	-629	-4	-410	9,819
Total provisions - Current	24,811	22,447	-4,624	-9,294	23	637	34,000
Lawsuit contingency provision	72	132	-15	-	-	-	189
Tax provision	5,250	11,084	-	-742	-2,065	-	13,528
Staff retirement plan provision	467	130	-	-107	-18	-	472
Project closure planned at year end provision	629	-	-	-	9	-637	-
Other provisions	194	180	-	-	-29	-	344
Total provisions - Non-current	6,612	11,526	-15	-849	-2,103	-637	14,533

	2018	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain / loss	Reclassification	2019
Lawsuit contingency provision	5,233	7,333	-4,861	-1,542	12	-	6,175
Tax provision	8,045	3,060	-2,415	-123	135	-4,361	4,341
Staff retirement plan provision	3,128	863	-426	-	67	-326	3,305
Project closure planned at year end provision	2,926	6,166	-2,852	-78	38	-	6,200
Other provisions	1,904	3,785	-381	-150	24	-394	4,789
Total provisions - Current	21,237	21,207	-10,935	-1,893	275	-5,080	24,811
Lawsuit contingency provision	124	-	-60	-	-	7	72
Tax provision	834	14	-275	-	-102	4,780	5,250
Staff retirement plan provision	316	142	-143	-	6	146	467
Project closure planned at year end provision	-	613	-	-	15	-	629
Other provisions	-	13	-	-	1	180	194
Total provisions - Non-current	1,275	782	-478	-	-80	5,113	6,612

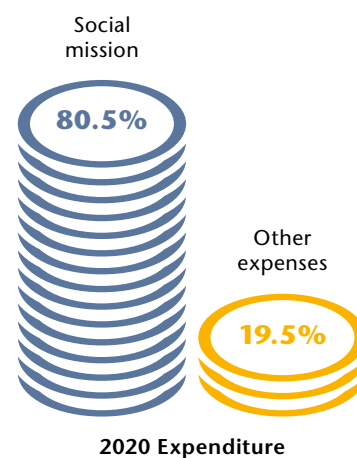
Provisions are valued at best estimate when MSF has a legal or constructive obligation as the result of a past event, and if it is probable that an outflow of assets will be required to settle the provision. Changes in provisions are recognised in the Statement of Financial Activities.

4 RATIOS AND SECTORIAL INFORMATION

4.1 RATIOS

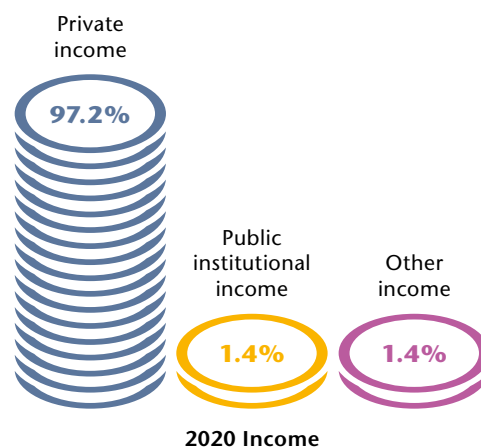
4.1.1 OPERATIONAL RATIOS

	2020	2019
Programme	64.3%	64.8%
Programme support (headquarters and abroad)	12.1%	12.4%
Awareness-raising and Access Campaign	2.5%	2.7%
Other humanitarian activities	1.6%	1.5%
Social mission	80.5%	81.4%
Fundraising	14.9%	13.6%
Management and general administration	4.6%	5.0%
Other expenses	19.5%	18.6%
Expenditure	100.0%	100.0%



4.1.2 FUNDING SOURCES

	2020	2019
Private income	97.2%	96.2%
Public institutional income	1.4%	1.2%
Other income	1.4%	2.6%
Income	100.0%	100.0%



Funds coming from non-public institutional sources represented 98.6% of MSF total income in 2020 (2019: 98.8%). More than 7 million individual donors and private funders worldwide made this possible.

4.2 PRIVATE AND OTHER OPERATING INCOME

4.2.1 PRIVATE AND OTHER OPERATING INCOME BY OFFICE

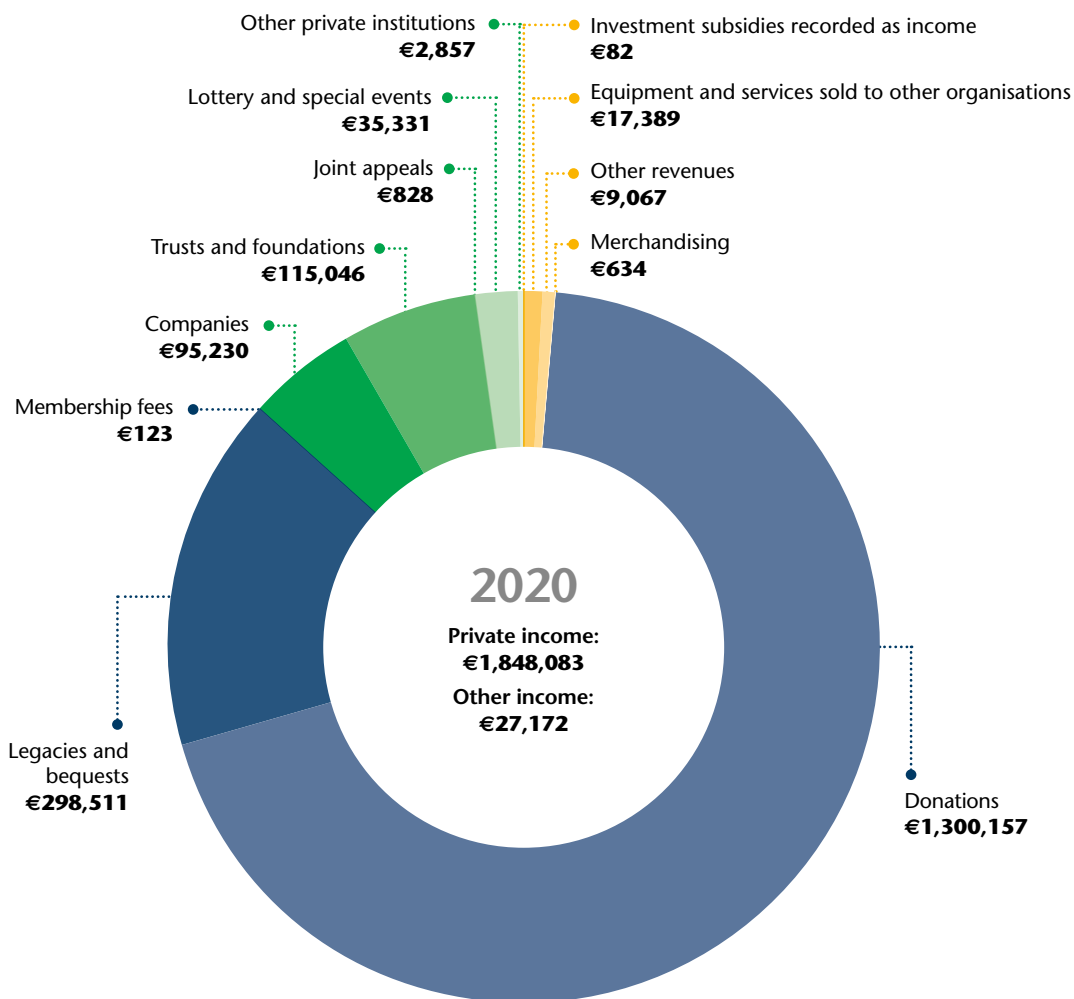
In thousands of €

	Income from individuals	Donations from private institutions	Private income	Other income	Total	
						2020
						2019
MSF Australia	51,540	7,115	58,655	94	58,749	53,559
MSF Austria	28,257	2,871	31,128	13	31,141	24,384
MSF Belgium	48,292	4,208	52,500	12,781	65,281	57,189
MSF Brazil	49,185	3	49,188	716	49,904	57,963
MSF Canada	45,388	5,285	50,674	57	50,731	41,559
MSF Colombia	425	10	435	-	435	302
MSF Czech Republic	5,095	-	5,095	958	6,053	6,030
MSF Denmark	18,668	5,209	23,877	133	24,009	20,321
MSF Eastern Africa	-	-	-	-	-	6
MSF Finland	1,586	97	1,682	-	1,682	557
MSF France	80,793	13,221	94,014	9,242	103,256	101,312
MSF Germany	207,698	29,261	236,959	718	237,677	162,729
MSF Greece	2,146	1,192	3,338	20	3,358	2,284
MSF Hong Kong	43,533	3,248	46,781	-	46,781	57,379
MSF India	197	33	230	-	230	279
MSF Ireland	7,202	663	7,865	-	7,865	6,397
MSF Italy	66,583	3,809	70,392	344	70,736	63,431
MSF Japan	94,262	12,334	106,596	14	106,610	88,855
MSF Republic of Korea	17,044	901	17,945	-	17,945	13,462
MSF LAT	7,265	188	7,454	-	7,454	8,438
MSF Luxembourg	6,065	460	6,525	85	6,611	6,039
MSF Mexico	239	1,355	1,594	3	1,596	276
MSF Netherlands	57,830	17,980	75,810	156	75,966	75,052
MSF Norway	42,650	1,838	44,488	491	44,979	43,526
MSF South Africa	2,057	967	3,024	9	3,033	2,405
MSF Spain	103,737	7,743	111,480	214	111,695	102,392
MSF Sweden	41,466	22,150	63,616	66	63,683	59,667
MSF Switzerland	82,232	41,703	123,935	412	124,347	105,862
MSF Taiwan	3,414	294	3,708	-	3,708	313
MSF United Kingdom	49,541	27,139	76,680	188	76,867	69,243
MSF United States	433,409	38,015	471,424	456	471,881	379,970
MSF Uruguay	990	2	992	-	992	975
2020	1,598,791	249,292	1,848,083	27,172	1,875,255	1,612,156
2019	1,400,291	169,887	1,570,178	41,978	1,612,156	

4.2.2 INCOME BY SOURCE

- Individual income
- Private organisations
- Other income

In thousands of €



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

5 OTHER INFORMATION

5.1 OFF-BALANCE SHEET COMMITMENTS

	<i>In thousands of €</i>	
	2020	2019
Guarantees given	9,020	3,531
Rental contracts for office buildings	27,020	5,686
Other off-balance sheet commitments given	7,380	7,187
Warranty to secure debt	-	29,400
DNDi	12,000	16,000
Other off-balance sheet commitments	55,420	61,804

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

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

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

5.2 CONTINGENT ASSETS

Contingent assets (assets where no sufficient reliable estimate is possible) in MSF mainly consist of legacies and bequests expected at year end but not yet legally transferred. Their best estimate value is €14.510 million in 2020 and €15.157 million in 2019.

5.3 SUBSEQUENT EVENTS

There are no subsequent events to report.

5.4 STAFF FIGURES

5.4.1 FULL-TIME EQUIVALENTS IN THE FIELD

	<i>In full-time equivalents</i>	
	2020	2019
International programme staff	3,377	3,579
Locally hired programme staff	37,637	37,536
Programmes	41,014	41,115
International programme support	32	48
Locally hired programme support	126	134
Programme support	158	182
Total field positions	41,172	41,297

5.4.2 POSITIONS IN HEADQUARTERS

	<i>In full-time equivalents</i>	
	2020	2019
Social mission	2,128	2,137
Fundraising	1,043	1,030
Management and general administration	698	704
Overhead	219	202
Employees	4,088	4,073
Social mission	27	35
Fundraising	7	18
Management and general administration	13	24
Volunteers	47	77

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

5.4.3 INTERNATIONAL DEPARTURES TO THE FIELD

	2020	2019
Medical pool	1,386	1,868
Nurse and other paramedical pool	1,550	1,924
Non-medical pool	3,056	3,721
International departures (full year)	5,992	7,513
First-time departures (full year)	1,014	1,237

5.4.4 HEADQUARTERS REMUNERATION POLICIES

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

5.4.4.1 HIGHEST AND LOWEST SALARY BY ENTITY

	Currency	Highest salary	Position	Lowest salary	Wage Ratio
MSF Australia	Australian Dollar	194,151	General Director	64,024	3.0
MSF Austria	Euro	74,549	General Director	29,138	2.6
MSF Belgium	Euro	112,618	General Director	30,764	3.7
MSF Brazil	Brazilian Real	300,836	General Director	40,863	7.4
MSF Canada	Canadian Dollar	150,460	General Director	40,811	3.7
MSF Colombia	Coéombian Peso	67,413,500	Head of Communication	23,072,000	2.9
MSF Czech Republic	Czech Koruny	750,452	General Director	375,228	2.0
MSF Denmark	Danish Krone	835,797	General Director	305,065	2.7
MSF Eastern Africa	Kenyan Shilling	8,752,770	General Director	635,040	13.8
MSF Epicentre	Euro	86,254	General Director	31,283	2.8
MSF Finland	Euro	66,610	Country Director	22,440	3.0
MSF Fondation	Euro	78,796	Research Director	41,339	1.9
MSF France	Euro	91,816	General Director	27,406	3.4
MSF Germany	Euro	89,674	General Director	30,784	2.9
MSF Greece	Euro	47,240	General Director	11,953	4.0
MSF Holland	Euro	126,114	General Director	37,117	3.4
MSF Hong Kong	Hong Kong Dollar	1,005,000	General Director	203,880	4.9
MSF India	Indian Rupee	4,043,856	General Director	193,368	20.9
MSF International	Euro	172,248	Secretary General	75,804	2.3
MSF Ireland	Euro	79,787	General Director	26,096	3.1
MSF Italy	Euro	73,038	General Director	22,876	3.2
MSF Japan	Yen	14,856,800	General Director	4,435,200	3.3
MSF LAT	Argentine Peso	3,606,330	General Director	776,139	4.6
MSF Logistique	Euro	72,618	General Director	27,638	2.6
MSF Luxembourg	Euro	73,684	General Director	35,396	2.1
MSF Mexico	Mexican Peso	1,680,582	General Director	113,257	14.8
MSF Norway	Norwegian Krone	915,409	General Director	320,777	2.9
MSF South Africa	Rand	1,683,452	General Director	218,763	7.7
MSF South Korea	Won	133,124,928	General Director	31,900,000	4.2
MSF Spain	Euro	72,964	President	23,634	3.1
MSF Supply	Euro	93,861	General Director	33,013	2.8
MSF Sweden	Swedish Krona	792,120	General Director	258,672	3.1
MSF Switzerland	Swiss Franc	172,696	General Director	57,686	3.0
MSF Taiwan	New Taiwan Dollar	2,690,829	General Director	605,340	4.4
MSF UK	Pound Sterling	86,232	General Director	24,832	3.5
MSF Uruguay	Uruguayan Peso	1,337,412	Fundraising Coordinator	656,722	2.0
MSF USA	US Dollar	243,100	General Director	50,505	4.8
Shared IT Services	Euro	58,351	General Director	15,405	3.8

5.4.4.2 REMUNERATION OF INTERNATIONAL DIRECTORS AND MANAGERS

In thousands of €

	2020	2019
International President	158	158
Other International Board members	287	286
Executive Management - Secretary General & Executive Directors	369	307



FINANCES BY COUNTRY

Ganpat, an MSF Community Health Educator, announces COVID-19 health and safety precautions over a megaphone around Govandi slums, in Mumbai, India, August 2020.
© Abhinav Chatterjee/MSF

AFGHANISTAN

EXPENSES

	<i>In €</i>
Personnel costs	17,612,133
Medical and nutrition	5,510,533
Travel and transportation	4,699,552
Office expenses	1,613,744
Logistics and sanitation	1,536,815
Professional services	1,120,115
Communications	330,170
Grants to external partners	91,244
Depreciation and amortisation	48,650
Bank fees and financial expenses	51,255
Taxes	49,990
Others	674,671
Programmes	33,338,872
Indirect supply costs	1,324,751
Field-related expenses	34,663,623
Of which are COVID-19 expenses	2,589,860

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	599,437
COVID-19 restricted income	2,074,843
Private and other unrestricted income	31,989,343
Private and other income	34,663,623
Public institutional income	-
Funding of field-related costs	34,663,623

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,099
International staff	96
Field positions	2,196

BALKANS

EXPENSES

	<i>In €</i>
Personnel costs	472,648
Medical and nutrition	17,682
Travel and transportation	75,436
Office expenses	111,072
Logistics and sanitation	87,460
Professional services	47,732
Communications	13,188
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	3,337
Taxes	586
Others	-5
Programmes	829,136
Indirect supply costs	-
Field-related expenses	829,136
Of which are COVID-19 expenses	-

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	829,136
COVID-19 restricted income	-
Private and other unrestricted income	-
Private and other income	829,136
Public institutional income	-
Funding of field-related costs	829,136

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	18
International staff	36
Field positions	54

BANGLADESH

EXPENSES

	<i>In €</i>
Personnel costs	19,778,983
Medical and nutrition	7,046,812
Travel and transportation	2,095,777
Office expenses	1,660,839
Logistics and sanitation	1,326,520
Professional services	359,013
Communications	276,299
Grants to external partners	-
Depreciation and amortisation	43,668
Bank fees and financial expenses	6,469
Taxes	18,462
Others	244,322
Programmes	32,857,164
Indirect supply costs	414,715
Field-related expenses	33,271,879
Of which are COVID-19 expenses	5,956,513

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	7,842,662
COVID-19 restricted income	5,708,906
Private and other unrestricted income	18,112,475
Private and other income	31,664,043
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,607,836
Public institutional income	1,607,836
Funding of field-related costs	33,271,879

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,885
International staff	97
Field positions	1,982

BELARUS

EXPENSES

	<i>In €</i>
Personnel costs	613,949
Medical and nutrition	294,294
Travel and transportation	91,819
Office expenses	113,519
Logistics and sanitation	4,715
Professional services	9,721
Communications	13,624
Grants to external partners	298,629
Depreciation and amortisation	8,620
Bank fees and financial expenses	3,353
Taxes	643
Others	11,457
Programmes	1,464,343
Indirect supply costs	35,170
Field-related expenses	1,499,513
Of which are COVID-19 expenses	83,888

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	7,000
COVID-19 restricted income	83,888
Private and other unrestricted income	1,408,625
Private and other income	1,499,513
Public institutional income	-
Funding of field-related costs	1,499,513

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	35
International staff	11
Field positions	46

BELGIUM

EXPENSES

	<i>In €</i>
Personnel costs	2,940,367
Medical and nutrition	271,901
Travel and transportation	89,038
Office expenses	492,951
Logistics and sanitation	149,188
Professional services	118,781
Communications	26,596
Grants to external partners	-
Depreciation and amortisation	12,388
Bank fees and financial expenses	131
Taxes	53,707
Others	139,068
Programmes	4,294,116
Indirect supply costs	46,909
Field-related expenses	4,341,025
Of which are COVID-19 expenses	3,283,095

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	577,784
COVID-19 restricted income	1,522,710
Private and other unrestricted income	2,240,531
Private and other income	4,341,025
Public institutional income	-
Funding of field-related costs	4,341,025

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	39
International staff	9
Field positions	48

BOLIVIA

EXPENSES

	<i>In €</i>
Personnel costs	1,061,531
Medical and nutrition	399,858
Travel and transportation	139,642
Office expenses	143,372
Logistics and sanitation	94,966
Professional services	38,727
Communications	15,473
Grants to external partners	430
Depreciation and amortisation	5,420
Bank fees and financial expenses	170
Taxes	4,009
Others	63,557
Programmes	1,967,155
Indirect supply costs	7,180
Field-related expenses	1,974,335
Of which are COVID-19 expenses	391,074

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	273,784
Private and other unrestricted income	1,700,551
Private and other income	1,974,335
Public institutional income	-
Funding of field-related costs	1,974,335

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	44
International staff	4
Field positions	48

BRAZIL

EXPENSES

	<i>In €</i>
Personnel costs	2,147,709
Medical and nutrition	704,366
Travel and transportation	533,824
Office expenses	484,012
Logistics and sanitation	194,190
Professional services	45,170
Communications	81,756
Grants to external partners	1,123,376
Depreciation and amortisation	15,486
Bank fees and financial expenses	4,003
Taxes	6,767
Others	192,870
Programmes	5,533,529
Indirect supply costs	42,866
Field-related expenses	5,576,395
Of which are COVID-19 expenses	4,062,565

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	514,627
COVID-19 restricted income	3,267,539
Private and other unrestricted income	1,794,229
Private and other income	5,576,395
Public institutional income	-
Funding of field-related costs	5,576,395

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	110
International staff	15
Field positions	125

BURKINA FASO

EXPENSES

	<i>In €</i>
Personnel costs	8,823,716
Medical and nutrition	4,207,872
Travel and transportation	3,463,935
Office expenses	1,922,782
Logistics and sanitation	3,005,282
Professional services	234,778
Communications	509,715
Grants to external partners	783
Depreciation and amortisation	13,800
Bank fees and financial expenses	38,265
Taxes	44,523
Others	179,184
Programmes	22,444,637
Indirect supply costs	691,924
Field-related expenses	23,136,561
Of which are COVID-19 expenses	4,516,698

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,866,825
COVID-19 restricted income	2,429,666
Private and other unrestricted income	18,840,070
Private and other income	23,136,561
Public institutional income	-
Funding of field-related costs	23,136,561

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	610
International staff	82
Field positions	691

BURUNDI

EXPENSES

	<i>In €</i>
Personnel costs	3,728,824
Medical and nutrition	1,912,120
Travel and transportation	1,117,049
Office expenses	674,672
Logistics and sanitation	959,046
Professional services	138,989
Communications	137,760
Grants to external partners	11,075
Depreciation and amortisation	26,326
Bank fees and financial expenses	7,400
Taxes	3,617
Others	320,822
Programmes	9,037,700
Indirect supply costs	485,591
Field-related expenses	9,523,291
Of which are COVID-19 expenses	313,011

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,468,078
COVID-19 restricted income	252,724
Private and other unrestricted income	7,802,489
Private and other income	9,523,291
Public institutional income	-
Funding of field-related costs	9,523,291

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	341
International staff	22
Field positions	363

CAMBODIA

EXPENSES

	<i>In €</i>
Personnel costs	1,139,476
Medical and nutrition	784,246
Travel and transportation	70,205
Office expenses	92,787
Logistics and sanitation	4,982
Professional services	4,769
Communications	10,193
Grants to external partners	95,694
Depreciation and amortisation	-
Bank fees and financial expenses	1,466
Taxes	10,936
Others	10,866
Programmes	2,225,620
Indirect supply costs	121,151
Field-related expenses	2,346,771
Of which are COVID-19 expenses	-

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	223
COVID-19 restricted income	-
Private and other unrestricted income	2,346,548
Private and other income	2,346,771
Public institutional income	-
Funding of field-related costs	2,346,771

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	55
International staff	8
Field positions	63

CAMEROON

EXPENSES

	<i>In €</i>
Personnel costs	9,673,258
Medical and nutrition	5,909,119
Travel and transportation	2,059,949
Office expenses	1,454,586
Logistics and sanitation	1,029,487
Professional services	56,289
Communications	316,256
Grants to external partners	75
Depreciation and amortisation	33,159
Bank fees and financial expenses	44,752
Taxes	25,866
Others	278,075
Programmes	20,880,872
Indirect supply costs	592,730
Field-related expenses	21,473,602
Of which are COVID-19 expenses	1,950,459

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	51,030
COVID-19 restricted income	1,757,361
Private and other unrestricted income	19,665,211
Private and other income	21,473,602
Public institutional income	-
Funding of field-related costs	21,473,602

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	583
International staff	75
Field positions	658

CENTRAL AFRICAN REPUBLIC

EXPENSES

	<i>In €</i>
Personnel costs	29,749,011
Medical and nutrition	12,611,572
Travel and transportation	13,755,652
Office expenses	5,799,241
Logistics and sanitation	3,672,248
Professional services	391,661
Communications	1,508,530
Grants to external partners	157,564
Depreciation and amortisation	81,171
Bank fees and financial expenses	78,967
Taxes	241,315
Others	486,667
Programmes	68,533,599
Indirect supply costs	2,664,959
Field-related expenses	71,198,558
Of which are COVID-19 expenses	3,592,385

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	9,515,532
COVID-19 restricted income	3,474,857
Private and other unrestricted income	57,276,857
Private and other income	70,267,246
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	931,312
Public institutional income	931,312
Funding of field-related costs	71,198,558

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,668
International staff	259
Field positions	2,927

CHAD

EXPENSES

	<i>In €</i>
Personnel costs	5,547,369
Medical and nutrition	2,218,305
Travel and transportation	1,814,495
Office expenses	1,201,597
Logistics and sanitation	448,969
Professional services	40,992
Communications	347,935
Grants to external partners	226
Depreciation and amortisation	9,906
Bank fees and financial expenses	20,676
Taxes	32,856
Others	29,635
Programmes	11,712,961
Indirect supply costs	316,402
Field-related expenses	12,029,363
Of which are COVID-19 expenses	1,053,113

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	196,509
COVID-19 restricted income	973,431
Private and other unrestricted income	10,672,611
Private and other income	11,842,552
Municipalities and regional councils - Switzerland	186,811
Public institutional income	186,811
Funding of field-related costs	12,029,363

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	278
International staff	52
Field positions	330

COLOMBIA

EXPENSES

	<i>In €</i>
Personnel costs	2,441,007
Medical and nutrition	371,223
Travel and transportation	223,358
Office expenses	272,036
Logistics and sanitation	126,229
Professional services	23,141
Communications	65,471
Grants to external partners	-
Depreciation and amortisation	1,146
Bank fees and financial expenses	6,404
Taxes	13,271
Others	151,166
Programmes	3,694,451
Indirect supply costs	2,113
Field-related expenses	3,696,565
Of which are COVID-19 expenses	891,432

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	638,070
COVID-19 restricted income	868,173
Private and other unrestricted income	1,569,447
Private and other income	3,075,690
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	620,874
Public institutional income	620,874
Funding of field-related costs	3,696,565

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	130
International staff	10
Field positions	140

CÔTE D'IVOIRE

EXPENSES

	<i>In €</i>
Personnel costs	1,091,157
Medical and nutrition	187,702
Travel and transportation	296,651
Office expenses	362,132
Logistics and sanitation	42,275
Professional services	514,360
Communications	65,626
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	514
Taxes	11,439
Others	60,587
Programmes	2,632,443
Indirect supply costs	41,460
Field-related expenses	2,673,903
Of which are COVID-19 expenses	605,151

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	367,747
Private and other unrestricted income	2,306,156
Private and other income	2,673,903
Public institutional income	-
Funding of field-related costs	2,673,903

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	7
International staff	8
Field positions	15

DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA

EXPENSES

	<i>In €</i>
Personnel costs	289,811
Medical and nutrition	717,435
Travel and transportation	63,964
Office expenses	60,296
Logistics and sanitation	2,791
Professional services	35,117
Communications	2,486
Grants to external partners	-
Depreciation and amortisation	1,848
Bank fees and financial expenses	191
Taxes	1
Others	58
Programmes	1,173,999
Indirect supply costs	62,949
Field-related expenses	1,236,948
Of which are COVID-19 expenses	67,018

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	64,450
Private and other unrestricted income	1,172,499
Private and other income	1,236,948
Public institutional income	-
Funding of field-related costs	1,236,948

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2
International staff	4
Field positions	6

DEMOCRATIC REPUBLIC OF CONGO

EXPENSES

	<i>In €</i>
Personnel costs	55,169,056
Medical and nutrition	20,189,866
Travel and transportation	17,226,238
Office expenses	8,354,754
Logistics and sanitation	6,689,672
Professional services	269,435
Communications	2,424,141
Grants to external partners	994,273
Depreciation and amortisation	160,280
Bank fees and financial expenses	680,994
Taxes	233,148
Others	1,406,859
Programmes	113,798,717
Indirect supply costs	2,402,167
Field-related expenses	116,200,884
Of which are COVID-19 expenses	7,583,359

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	18,235,199
COVID-19 restricted income	6,396,586
Private and other unrestricted income	85,463,321
Private and other income	110,095,106
Swiss Agency for Development and Cooperation (DDC)	812,628
Governments - Others - Switzerland	1,250,079
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	1,585,255
Ministry of Foreign Affairs (MFA) - Japan	2,291,507
Municipalities and regional councils - Switzerland	166,309
Public institutional income	6,105,778
Funding of field-related costs	116,200,884

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,707
International staff	362
Field positions	3,069

EGYPT

EXPENSES

	<i>In €</i>
Personnel costs	1,966,807
Medical and nutrition	260,589
Travel and transportation	89,662
Office expenses	432,996
Logistics and sanitation	146,180
Professional services	47,517
Communications	56,065
Grants to external partners	-
Depreciation and amortisation	8,517
Bank fees and financial expenses	589
Taxes	4,929
Others	98,853
Programmes	3,112,704
Indirect supply costs	601
Field-related expenses	3,113,305
Of which are COVID-19 expenses	-

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	250,177
COVID-19 restricted income	-
Private and other unrestricted income	2,863,128
Private and other income	3,113,305
Public institutional income	-
Funding of field-related costs	3,113,305

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	144
International staff	13
Field positions	158

EL SALVADOR

EXPENSES

	<i>In €</i>
Personnel costs	1,215,973
Medical and nutrition	89,066
Travel and transportation	88,308
Office expenses	176,165
Logistics and sanitation	56,313
Professional services	19,789
Communications	47,907
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	133
Taxes	696
Others	14,933
Programmes	1,709,283
Indirect supply costs	6,836
Field-related expenses	1,716,119
Of which are COVID-19 expenses	154,071

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,063,437
COVID-19 restricted income	-
Private and other unrestricted income	652,682
Private and other income	1,716,119
Public institutional income	-
Funding of field-related costs	1,716,119

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	74
International staff	6
Field positions	80

ESWATINI*

EXPENSES

	<i>In €</i>
Personnel costs	1,907,053
Medical and nutrition	464,743
Travel and transportation	181,852
Office expenses	219,424
Logistics and sanitation	42,320
Professional services	6,957
Communications	58,239
Grants to external partners	-
Depreciation and amortisation	4,233
Bank fees and financial expenses	3,596
Taxes	1,897
Others	15,643
Programmes	2,905,957
Indirect supply costs	37,224
Field-related expenses	2,943,180
Of which are COVID-19 expenses	265,421

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	716,422
COVID-19 restricted income	257,745
Private and other unrestricted income	1,688,797
Private and other income	2,662,964
Swiss Agency for Development and Cooperation (DDC)	280,217
Public institutional income	280,217
Funding of field-related costs	2,943,180

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	120
International staff	9
Field positions	129

*Formerly Swaziland

ETHIOPIA

EXPENSES

	<i>In €</i>
Personnel costs	8,585,647
Medical and nutrition	2,323,504
Travel and transportation	2,023,804
Office expenses	1,194,005
Logistics and sanitation	794,267
Professional services	80,868
Communications	383,918
Grants to external partners	-
Depreciation and amortisation	17,240
Bank fees and financial expenses	2
Taxes	-
Others	83,786
Programmes	15,487,041
Indirect supply costs	256,603
Field-related expenses	15,743,644
Of which are COVID-19 expenses	799,412

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	2,379,296
COVID-19 restricted income	770,212
Private and other unrestricted income	11,662,824
Private and other income	14,812,332
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	931,312
Public institutional income	931,312
Funding of field-related costs	15,743,644

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	846
International staff	45
Field positions	890

FRANCE

EXPENSES

	<i>In €</i>
Personnel costs	3,391,225
Medical and nutrition	368,983
Travel and transportation	120,103
Office expenses	1,314,886
Logistics and sanitation	138,428
Professional services	54,564
Communications	4,477
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	202
Taxes	234,854
Others	83
Programmes	5,627,805
Indirect supply costs	17,472
Field-related expenses	5,645,277
Of which are COVID-19 expenses	2,040,947

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	518,727
COVID-19 restricted income	1,780,452
Private and other unrestricted income	3,316,338
Private and other income	5,615,517
Governments - Others - France	29,760
Public institutional income	29,760
Funding of field-related costs	5,645,277

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	45
International staff	47
Field positions	92

GREECE

EXPENSES

	<i>In €</i>
Personnel costs	8,896,024
Medical and nutrition	814,901
Travel and transportation	493,381
Office expenses	1,201,493
Logistics and sanitation	912,548
Professional services	374,861
Communications	220,897
Grants to external partners	26,650
Depreciation and amortisation	29,749
Bank fees and financial expenses	4,108
Taxes	17,368
Others	299,799
Programmes	13,291,779
Indirect supply costs	30,724
Field-related expenses	13,322,502
Of which are COVID-19 expenses	1,637,762

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	8,957,523
COVID-19 restricted income	1,307,444
Private and other unrestricted income	2,953,344
Private and other income	13,218,311
Municipalities and regional councils - Belgium	37,500
Municipalities and regional councils - Switzerland	66,692
Public institutional income	104,192
Funding of field-related costs	13,322,502

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	273
International staff	18
Field positions	291

GUINEA

EXPENSES

	<i>In €</i>
Personnel costs	3,792,852
Medical and nutrition	2,266,058
Travel and transportation	1,172,091
Office expenses	846,028
Logistics and sanitation	630,996
Professional services	69,479
Communications	180,907
Grants to external partners	126,621
Depreciation and amortisation	27,100
Bank fees and financial expenses	603
Taxes	1,776
Others	380,240
Programmes	9,494,751
Indirect supply costs	396,902
Field-related expenses	9,891,653
Of which are COVID-19 expenses	1,184,178

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,533,170
COVID-19 restricted income	1,184,178
Private and other unrestricted income	7,174,305
Private and other income	9,891,653
Public institutional income	-
Funding of field-related costs	9,891,653

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	302
International staff	31
Field positions	333

GUINEA-BISSAU

EXPENSES

	<i>In €</i>
Personnel costs	1,388,558
Medical and nutrition	230,898
Travel and transportation	156,181
Office expenses	154,959
Logistics and sanitation	17,387
Professional services	25,139
Communications	21,519
Grants to external partners	36
Depreciation and amortisation	-
Bank fees and financial expenses	210
Taxes	4,008
Others	5,847
Programmes	2,004,742
Indirect supply costs	19,245
Field-related expenses	2,023,987
Of which are COVID-19 expenses	292,094

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	-
Private and other unrestricted income	2,023,987
Private and other income	2,023,987
Public institutional income	-
Funding of field-related costs	2,023,987

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	121
International staff	9
Field positions	130

HAITI

EXPENSES

	<i>In €</i>
Personnel costs	13,311,213
Medical and nutrition	3,170,550
Travel and transportation	1,959,776
Office expenses	2,151,097
Logistics and sanitation	1,461,874
Professional services	81,274
Communications	281,570
Grants to external partners	144,740
Depreciation and amortisation	36,933
Bank fees and financial expenses	29,155
Taxes	36,897
Others	721,868
Programmes	23,386,947
Indirect supply costs	588,940
Field-related expenses	23,975,887
Of which are COVID-19 expenses	2,474,783

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	2,033,321
COVID-19 restricted income	2,365,669
Private and other unrestricted income	19,576,897
Private and other income	23,975,887
Public institutional income	-
Funding of field-related costs	23,975,887

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,245
International staff	71
Field positions	1,316

HONDURAS

EXPENSES

	<i>In €</i>
Personnel costs	2,411,242
Medical and nutrition	632,334
Travel and transportation	256,056
Office expenses	303,459
Logistics and sanitation	87,703
Professional services	16,866
Communications	37,392
Grants to external partners	-
Depreciation and amortisation	4,327
Bank fees and financial expenses	6,409
Taxes	713
Others	9,687
Programmes	3,766,188
Indirect supply costs	28,851
Field-related expenses	3,795,038
Of which are COVID-19 expenses	1,061,289

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	661,590
COVID-19 restricted income	962,077
Private and other unrestricted income	1,587,586
Private and other income	3,211,254
Swiss Agency for Development and Cooperation (DDC)	467,028
Municipalities and regional councils - Switzerland	116,757
Public institutional income	583,785
Funding of field-related costs	3,795,038

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	136
International staff	11
Field positions	147

INDIA

EXPENSES

	<i>In €</i>
Personnel costs	7,285,616
Medical and nutrition	3,720,146
Travel and transportation	841,815
Office expenses	1,169,671
Logistics and sanitation	268,233
Professional services	380,283
Communications	376,531
Grants to external partners	15,418
Depreciation and amortisation	41,682
Bank fees and financial expenses	3,748
Taxes	382,332
Others	594,238
Programmes	15,079,713
Indirect supply costs	75,449
Field-related expenses	15,155,162
Of which are COVID-19 expenses	2,166,874

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	531,826
COVID-19 restricted income	1,796,466
Private and other unrestricted income	12,327,791
Private and other income	14,656,083
International Drug Purchase Facility (UNITAID)	499,079
Public institutional income	499,079
Funding of field-related costs	15,155,162

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	642
International staff	41
Field positions	682

INDONESIA

EXPENSES

	<i>In €</i>
Personnel costs	604,409
Medical and nutrition	83,191
Travel and transportation	37,085
Office expenses	134,499
Logistics and sanitation	11,115
Professional services	34,330
Communications	41,693
Grants to external partners	29,609
Depreciation and amortisation	-
Bank fees and financial expenses	529
Taxes	1,508
Others	5,467
Programmes	983,435
Indirect supply costs	-
Field-related expenses	983,435
Of which are COVID-19 expenses	81,567

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	11,528
Private and other unrestricted income	971,907
Private and other income	983,435
Public institutional income	-
Funding of field-related costs	983,435

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	39
International staff	2
Field positions	42

IRAN

EXPENSES

	<i>In €</i>
Personnel costs	1,464,991
Medical and nutrition	87,249
Travel and transportation	362,096
Office expenses	146,309
Logistics and sanitation	278,827
Professional services	19,604
Communications	6,614
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	9,550
Taxes	7,159
Others	-
Programmes	2,382,399
Indirect supply costs	75,967
Field-related expenses	2,458,366
Of which are COVID-19 expenses	801,046

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,000
COVID-19 restricted income	772,129
Private and other unrestricted income	1,685,237
Private and other income	2,458,366
Public institutional income	-
Funding of field-related costs	2,458,366

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	82
International staff	11
Field positions	93

IRAQ

EXPENSES

	<i>In €</i>
Personnel costs	22,680,160
Medical and nutrition	8,824,162
Travel and transportation	2,271,291
Office expenses	2,726,922
Logistics and sanitation	1,190,226
Professional services	227,818
Communications	434,168
Grants to external partners	-
Depreciation and amortisation	64,149
Bank fees and financial expenses	274,186
Taxes	21,970
Others	-43,682
Programmes	38,671,370
Indirect supply costs	388,795
Field-related expenses	39,060,166
Of which are COVID-19 expenses	5,090,652

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	7,181,121
COVID-19 restricted income	4,580,537
Private and other unrestricted income	27,282,629
Private and other income	39,044,287
Municipalities and regional councils - Switzerland	15,879
Public institutional income	15,879
Funding of field-related costs	39,060,166

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	959
International staff	117
Field positions	1,076

ITALY

EXPENSES

	<i>In €</i>
Personnel costs	1,731,119
Medical and nutrition	133,621
Travel and transportation	131,987
Office expenses	467,605
Logistics and sanitation	14,119
Professional services	77,065
Communications	30,148
Grants to external partners	139
Depreciation and amortisation	7,743
Bank fees and financial expenses	1,254
Taxes	83,952
Others	36,018
Programmes	2,714,770
Indirect supply costs	13,203
Field-related expenses	2,727,973
Of which are COVID-19 expenses	1,670,986

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	56,000
COVID-19 restricted income	1,641,462
Private and other unrestricted income	1,030,511
Private and other income	2,727,973
Public institutional income	-
Funding of field-related costs	2,727,973

STAFF INFORMATION

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

JORDAN

EXPENSES

	<i>In €</i>
Personnel costs	9,837,614
Medical and nutrition	4,005,873
Travel and transportation	411,501
Office expenses	2,568,237
Logistics and sanitation	351,441
Professional services	205,147
Communications	74,424
Grants to external partners	58
Depreciation and amortisation	12,930
Bank fees and financial expenses	3,300
Taxes	42,681
Others	150,993
Programmes	17,664,201
Indirect supply costs	4,531
Field-related expenses	17,668,732
Of which are COVID-19 expenses	1,419,018

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,590,431
COVID-19 restricted income	1,399,194
Private and other unrestricted income	14,679,107
Private and other income	17,668,732
Public institutional income	-
Funding of field-related costs	17,668,732

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	342
International staff	30
Field positions	372

KENYA

EXPENSES

	<i>In €</i>
Personnel costs	17,093,773
Medical and nutrition	3,680,183
Travel and transportation	1,731,834
Office expenses	1,906,555
Logistics and sanitation	566,523
Professional services	157,275
Communications	395,424
Grants to external partners	203,694
Depreciation and amortisation	36,370
Bank fees and financial expenses	39,953
Taxes	29,801
Others	256,810
Programmes	26,098,195
Indirect supply costs	364,215
Field-related expenses	26,462,410
Of which are COVID-19 expenses	1,769,723

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	2,719,864
COVID-19 restricted income	1,494,568
Private and other unrestricted income	20,742,213
Private and other income	24,956,645
Swiss Agency for Development and Cooperation Department (DDC)	1,414,427
Municipalities and regional councils - Switzerland	91,338
Public institutional income	1,505,765
Funding of field-related costs	26,462,410

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	837
International staff	54
Field positions	891

KYRGYZSTAN

EXPENSES

	<i>In €</i>
Personnel costs	881,513
Medical and nutrition	353,908
Travel and transportation	94,720
Office expenses	130,732
Logistics and sanitation	32,556
Professional services	47,439
Communications	13,883
Grants to external partners	-
Depreciation and amortisation	1,521
Bank fees and financial expenses	1,179
Taxes	1,228
Others	8,282
Programmes	1,566,961
Indirect supply costs	16,328
Field-related expenses	1,583,289
Of which are COVID-19 expenses	586,916

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	116,757
COVID-19 restricted income	542,539
Private and other unrestricted income	807,236
Private and other income	1,466,532
Municipalities and regional councils - Switzerland	116,757
Public institutional income	116,757
Funding of field-related costs	1,583,289

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	62
International staff	5
Field positions	67

LEBANON

EXPENSES

	<i>In €</i>
Personnel costs	19,347,955
Medical and nutrition	6,776,031
Travel and transportation	902,625
Office expenses	1,998,687
Logistics and sanitation	551,257
Professional services	620,458
Communications	330,564
Grants to external partners	266
Depreciation and amortisation	62,985
Bank fees and financial expenses	24,292
Taxes	20,529
Others	615,675
Programmes	31,251,323
Indirect supply costs	235,848
Field-related expenses	31,487,170
Of which are COVID-19 expenses	3,234,319

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	8,215,726
COVID-19 restricted income	2,982,895
Private and other unrestricted income	20,238,549
Private and other income	31,437,170
Municipalities and regional councils - France	50,000
Public institutional income	50,000
Funding of field-related costs	31,487,170

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	561
International staff	66
Field positions	627

LIBERIA

EXPENSES

	<i>In €</i>
Personnel costs	3,790,404
Medical and nutrition	950,012
Travel and transportation	537,951
Office expenses	445,396
Logistics and sanitation	151,396
Professional services	8,511
Communications	105,066
Grants to external partners	490
Depreciation and amortisation	-
Bank fees and financial expenses	27,173
Taxes	17,095
Others	23,247
Programmes	6,056,741
Indirect supply costs	157,363
Field-related expenses	6,214,104
Of which are COVID-19 expenses	269,181

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	184,883
COVID-19 restricted income	250,000
Private and other unrestricted income	5,779,221
Private and other income	6,214,104
Public institutional income	-
Funding of field-related costs	6,214,104

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	309
International staff	19
Field positions	328

LIBYA

EXPENSES

	<i>In €</i>
Personnel costs	4,237,297
Medical and nutrition	1,080,458
Travel and transportation	404,048
Office expenses	572,453
Logistics and sanitation	239,588
Professional services	118,615
Communications	84,447
Grants to external partners	254
Depreciation and amortisation	8,620
Bank fees and financial expenses	5,154
Taxes	9,922
Others	5,624
Programmes	6,766,480
Indirect supply costs	22,165
Field-related expenses	6,788,645
Of which are COVID-19 expenses	431,871

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	320,655
COVID-19 restricted income	431,679
Private and other unrestricted income	6,036,311
Private and other income	6,788,645
Public institutional income	-
Funding of field-related costs	6,788,645

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	130
International staff	23
Field positions	153

MALAWI

EXPENSES

	<i>In €</i>
Personnel costs	6,202,458
Medical and nutrition	775,386
Travel and transportation	803,560
Office expenses	609,579
Logistics and sanitation	260,087
Professional services	74,508
Communications	151,941
Grants to external partners	49,710
Depreciation and amortisation	10,840
Bank fees and financial expenses	10,417
Taxes	25,805
Others	165,377
Programmes	9,139,668
Indirect supply costs	101,633
Field-related expenses	9,241,301
Of which are COVID-19 expenses	570,253

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	165,602
COVID-19 restricted income	495,311
Private and other unrestricted income	8,580,388
Private and other income	9,241,301
Public institutional income	-
Funding of field-related costs	9,241,301

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	447
International staff	45
Field positions	492

MALAYSIA

EXPENSES

	<i>In €</i>
Personnel costs	1,085,712
Medical and nutrition	682,058
Travel and transportation	74,214
Office expenses	163,302
Logistics and sanitation	19,595
Professional services	104,652
Communications	64,140
Grants to external partners	3,514
Depreciation and amortisation	8,620
Bank fees and financial expenses	-2,251
Taxes	39,216
Others	7,499
Programmes	2,250,271
Indirect supply costs	285
Field-related expenses	2,250,556
Of which are COVID-19 expenses	54,379

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	5,103
COVID-19 restricted income	54,379
Private and other unrestricted income	2,191,074
Private and other income	2,250,556
Public institutional income	-
Funding of field-related costs	2,250,556

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	52
International staff	6
Field positions	58

MALI

EXPENSES

	<i>In €</i>
Personnel costs	13,493,615
Medical and nutrition	4,781,973
Travel and transportation	3,161,858
Office expenses	2,300,524
Logistics and sanitation	2,200,166
Professional services	51,279
Communications	500,354
Grants to external partners	38,250
Depreciation and amortisation	17,034
Bank fees and financial expenses	50,238
Taxes	51,711
Others	253,269
Programmes	26,900,271
Indirect supply costs	759,169
Field-related expenses	27,659,440
Of which are COVID-19 expenses	2,158,556

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,013,650
COVID-19 restricted income	1,558,299
Private and other unrestricted income	25,087,491
Private and other income	27,659,440
Public institutional income	-
Funding of field-related costs	27,659,440

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,146
International staff	97
Field positions	1,243

MEXICO

EXPENSES

	<i>In €</i>
Personnel costs	4,722,618
Medical and nutrition	1,136,856
Travel and transportation	532,438
Office expenses	957,907
Logistics and sanitation	187,116
Professional services	56,003
Communications	112,365
Grants to external partners	-
Depreciation and amortisation	2,947
Bank fees and financial expenses	407
Taxes	32,213
Others	19,548
Programmes	7,760,418
Indirect supply costs	8,489
Field-related expenses	7,768,907
Of which are COVID-19 expenses	2,882,629

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,182,038
COVID-19 restricted income	2,417,284
Private and other unrestricted income	4,169,585
Private and other income	7,768,907
Public institutional income	-
Funding of field-related costs	7,768,907

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	158
International staff	34
Field positions	192

MOZAMBIQUE

EXPENSES

	<i>In €</i>
Personnel costs	5,542,991
Medical and nutrition	1,232,393
Travel and transportation	949,885
Office expenses	952,629
Logistics and sanitation	398,524
Professional services	73,114
Communications	123,185
Grants to external partners	34,018
Depreciation and amortisation	20,160
Bank fees and financial expenses	4,631
Taxes	6,326
Others	172,464
Programmes	9,510,321
Indirect supply costs	170,673
Field-related expenses	9,680,994
Of which are COVID-19 expenses	857,261

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,349,692
COVID-19 restricted income	796,927
Private and other unrestricted income	6,600,319
Private and other income	8,746,938
Swiss Agency for Development and Cooperation Department (DDC)	934,056
Public institutional income	934,056
Funding of field-related costs	9,680,994

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	380
International staff	41
Field positions	421

MYANMAR

EXPENSES

	<i>In €</i>
Personnel costs	7,076,438
Medical and nutrition	2,753,251
Travel and transportation	944,482
Office expenses	1,334,385
Logistics and sanitation	270,979
Professional services	9,774
Communications	169,417
Grants to external partners	86,962
Depreciation and amortisation	33,607
Bank fees and financial expenses	9,495
Taxes	1,124
Others	73,649
Programmes	12,763,564
Indirect supply costs	48,772
Field-related expenses	12,812,336
Of which are COVID-19 expenses	560,194

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	2,326,629
COVID-19 restricted income	522,578
Private and other unrestricted income	7,831,782
Private and other income	10,680,989
Swiss Agency for Development and Cooperation Department (DDC)	467,028
Municipalities and regional councils - Switzerland	1,664,320
Public institutional income	2,131,348
Funding of field-related costs	12,812,336

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	938
International staff	34
Field positions	972

NIGER

EXPENSES

	<i>In €</i>
Personnel costs	14,114,106
Medical and nutrition	5,232,431
Travel and transportation	2,590,432
Office expenses	2,073,067
Logistics and sanitation	1,999,235
Professional services	73,856
Communications	584,488
Grants to external partners	341
Depreciation and amortisation	14,571
Bank fees and financial expenses	14,059
Taxes	34,265
Others	45,704
Programmes	26,776,555
Indirect supply costs	493,010
Field-related expenses	27,269,564
Of which are COVID-19 expenses	2,868,863

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,775,106
COVID-19 restricted income	2,796,008
Private and other unrestricted income	22,218,184
Private and other income	26,789,298
Swiss Agency for Development and Cooperation (DDC)	326,631
Municipalities and regional councils - Switzerland	153,635
Public institutional income	480,266
Funding of field-related costs	27,269,564

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,368
International staff	101
Field positions	1,469

NIGERIA

EXPENSES

	<i>In €</i>
Personnel costs	26,056,069
Medical and nutrition	7,577,882
Travel and transportation	4,442,416
Office expenses	2,373,868
Logistics and sanitation	3,047,026
Professional services	206,612
Communications	666,414
Grants to external partners	129,112
Depreciation and amortisation	50,060
Bank fees and financial expenses	28,481
Taxes	38,536
Others	384,452
Programmes	45,000,927
Indirect supply costs	902,291
Field-related expenses	45,903,218
Of which are COVID-19 expenses	2,068,570

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,404,007
COVID-19 restricted income	1,673,653
Private and other unrestricted income	42,825,558
Private and other income	45,903,218
Public institutional income	-
Funding of field-related costs	45,903,218

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,212
International staff	168
Field positions	2,380

PAKISTAN

EXPENSES

	<i>In €</i>
Personnel costs	9,387,765
Medical and nutrition	2,757,314
Travel and transportation	1,341,464
Office expenses	1,360,133
Logistics and sanitation	455,424
Professional services	49,957
Communications	140,649
Grants to external partners	-
Depreciation and amortisation	36,597
Bank fees and financial expenses	2,104
Taxes	-16,124
Others	302,761
Programmes	15,818,044
Indirect supply costs	209,599
Field-related expenses	16,027,643
Of which are COVID-19 expenses	1,081,914

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	3,519,248
COVID-19 restricted income	840,150
Private and other unrestricted income	11,668,245
Private and other income	16,027,643
Public institutional income	-
Funding of field-related costs	16,027,643

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,464
International staff	44
Field positions	1,508

PALESTINE

EXPENSES

	<i>In €</i>
Personnel costs	10,135,072
Medical and nutrition	3,888,741
Travel and transportation	817,231
Office expenses	1,896,841
Logistics and sanitation	686,228
Professional services	180,102
Communications	182,079
Grants to external partners	-
Depreciation and amortisation	14,711
Bank fees and financial expenses	14,770
Taxes	18,746
Others	333,961
Programmes	18,168,482
Indirect supply costs	141,950
Field-related expenses	18,310,432
Of which are COVID-19 expenses	2,184,205

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	3,110,823
COVID-19 restricted income	1,992,830
Private and other unrestricted income	12,245,428
Private and other income	17,349,081
Governments - Others - Switzerland	961,351
Public institutional income	961,351
Funding of field-related costs	18,310,432

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	285
International staff	50
Field positions	335

PAPUA NEW GUINEA

EXPENSES

	<i>In €</i>
Personnel costs	2,244,103
Medical and nutrition	504,168
Travel and transportation	349,543
Office expenses	408,216
Logistics and sanitation	31,397
Professional services	33,496
Communications	102,875
Grants to external partners	18
Depreciation and amortisation	-
Bank fees and financial expenses	5,695
Taxes	29,010
Others	2,285
Programmes	3,710,806
Indirect supply costs	73,179
Field-related expenses	3,783,985
Of which are COVID-19 expenses	167,442

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	100,000
Private and other unrestricted income	3,683,985
Private and other income	3,783,985
Public institutional income	-
Funding of field-related costs	3,783,985

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	132
International staff	20
Field positions	153

PERU

EXPENSES

	<i>In €</i>
Personnel costs	155,201
Medical and nutrition	188,294
Travel and transportation	100,556
Office expenses	37,109
Logistics and sanitation	13,896
Professional services	20,184
Communications	6,537
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	248
Taxes	84
Others	906
Programmes	523,015
Indirect supply costs	28,598
Field-related expenses	551,613
Of which are COVID-19 expenses	551,613

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	551,613
Private and other unrestricted income	-
Private and other income	551,613
Public institutional income	-
Funding of field-related costs	551,613

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2
International staff	2
Field positions	4

PHILIPPINES

EXPENSES

	<i>In €</i>
Personnel costs	1,506,741
Medical and nutrition	281,940
Travel and transportation	136,006
Office expenses	168,111
Logistics and sanitation	35,319
Professional services	20,514
Communications	21,584
Grants to external partners	303,625
Depreciation and amortisation	-
Bank fees and financial expenses	628
Taxes	12,338
Others	7
Programmes	2,486,813
Indirect supply costs	3,115
Field-related expenses	2,489,928
Of which are COVID-19 expenses	589,570

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	158,160
COVID-19 restricted income	579,110
Private and other unrestricted income	1,752,658
Private and other income	2,489,928
Public institutional income	-
Funding of field-related costs	2,489,928

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	64
International staff	12
Field positions	75

RUSSIA

EXPENSES

	<i>In €</i>
Personnel costs	720,535
Medical and nutrition	286,818
Travel and transportation	38,566
Office expenses	141,042
Logistics and sanitation	1,642
Professional services	21,926
Communications	14,966
Grants to external partners	6,074
Depreciation and amortisation	12,930
Bank fees and financial expenses	3,385
Taxes	636
Others	1,901
Programmes	1,250,421
Indirect supply costs	24,269
Field-related expenses	1,274,690
Of which are COVID-19 expenses	195,363

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	963
COVID-19 restricted income	195,362
Private and other unrestricted income	1,078,365
Private and other income	1,274,690
Public institutional income	-
Funding of field-related costs	1,274,690

STAFF INFORMATION

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

SEARCH AND RESCUE OPERATIONS

EXPENSES

	<i>In €</i>
Personnel costs	488,479
Medical and nutrition	41,418
Travel and transportation	-100,090
Office expenses	50,172
Logistics and sanitation	20,569
Professional services	39,330
Communications	3,696
Grants to external partners	2,074,849
Depreciation and amortisation	4,310
Bank fees and financial expenses	262
Taxes	41
Others	2,565
Programmes	2,625,601
Indirect supply costs	57
Field-related expenses	2,625,658
Of which are COVID-19 expenses	-

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	282,429
COVID-19 restricted income	-
Private and other unrestricted income	2,343,229
Private and other income	2,625,658
Public institutional income	-
Funding of field-related costs	2,625,658

STAFF INFORMATION

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

SIERRA LEONE

EXPENSES

	<i>In €</i>
Personnel costs	8,949,767
Medical and nutrition	1,667,783
Travel and transportation	1,949,171
Office expenses	1,557,036
Logistics and sanitation	974,204
Professional services	17,777
Communications	505,763
Grants to external partners	1,436
Depreciation and amortisation	182,788
Bank fees and financial expenses	31,699
Taxes	21,829
Others	357,102
Programmes	16,216,355
Indirect supply costs	283,330
Field-related expenses	16,499,685
Of which are COVID-19 expenses	720,518

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,392,344
COVID-19 restricted income	615,242
Private and other unrestricted income	14,492,099
Private and other income	16,499,685
Public institutional income	-
Funding of field-related costs	16,499,685

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,123
International staff	109
Field positions	1,232

SOMALIA AND SOMALILAND

EXPENSES

	<i>In €</i>
Personnel costs	4,431,487
Medical and nutrition	6,121,364
Travel and transportation	1,616,793
Office expenses	1,191,783
Logistics and sanitation	903,999
Professional services	72,973
Communications	170,626
Grants to external partners	103,002
Depreciation and amortisation	23,795
Bank fees and financial expenses	132,800
Taxes	10,034
Others	56,500
Programmes	14,835,156
Indirect supply costs	98,951
Field-related expenses	14,934,106
Of which are COVID-19 expenses	769,891

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	339,274
COVID-19 restricted income	675,136
Private and other unrestricted income	13,919,696
Private and other income	14,934,106
Public institutional income	-
Funding of field-related costs	14,934,106

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	72
International staff	43
Field positions	115

SOUTH AFRICA

EXPENSES

	<i>In €</i>
Personnel costs	7,313,903
Medical and nutrition	1,137,376
Travel and transportation	588,826
Office expenses	554,591
Logistics and sanitation	204,735
Professional services	685,570
Communications	178,206
Grants to external partners	913,116
Depreciation and amortisation	29,423
Bank fees and financial expenses	5,770
Taxes	1,791
Others	388,664
Programmes	12,001,970
Indirect supply costs	39,580
Field-related expenses	12,041,550
Of which are COVID-19 expenses	1,542,439

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	757,363
COVID-19 restricted income	1,242,857
Private and other unrestricted income	9,571,852
Private and other income	11,572,072
International Drug Purchase Facility (UNITAID)	469,478
Public institutional income	469,478
Funding of field-related costs	12,041,550

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	237
International staff	17
Field positions	254

SOUTH SUDAN

EXPENSES

	<i>In €</i>
Personnel costs	46,165,160
Medical and nutrition	7,653,391
Travel and transportation	11,428,551
Office expenses	6,409,423
Logistics and sanitation	3,432,858
Professional services	169,670
Communications	1,648,374
Grants to external partners	146
Depreciation and amortisation	93,127
Bank fees and financial expenses	240,409
Taxes	101,156
Others	455,347
Programmes	77,797,612
Indirect supply costs	1,245,901
Field-related expenses	79,043,514
Of which are COVID-19 expenses	5,870,237

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	9,301,975
COVID-19 restricted income	5,578,879
Private and other unrestricted income	63,238,489
Private and other income	78,119,343
Humanitarian Aid Office of the European Commission (ECHO)	-17,186
Swiss Agency for Development and Cooperation (DDC)	326,919
International Humanitarian Assistance Department of Foreign Affairs, Trade and Development (DFATD-IHA) - Canada	614,436
Public institutional income	924,170
Funding of field-related costs	79,043,514

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	3,308
International staff	247
Field positions	3,555

SPAIN

EXPENSES

	<i>In €</i>
Personnel costs	698,557
Medical and nutrition	575,740
Travel and transportation	38,986
Office expenses	145,981
Logistics and sanitation	5,362
Professional services	107,736
Communications	42,710
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	-
Taxes	-
Others	54,859
Programmes	1,669,931
Indirect supply costs	19,170
Field-related expenses	1,689,101
Of which are COVID-19 expenses	1,679,607

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	1,679,607
Private and other unrestricted income	9,494
Private and other income	1,689,101
Public institutional income	-
Funding of field-related costs	1,689,101

STAFF INFORMATION

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

SUDAN

EXPENSES

	<i>In €</i>
Personnel costs	10,812,050
Medical and nutrition	3,710,454
Travel and transportation	2,663,978
Office expenses	2,007,186
Logistics and sanitation	2,882,961
Professional services	249,138
Communications	440,068
Grants to external partners	133,944
Depreciation and amortisation	31,741
Bank fees and financial expenses	8,005
Taxes	11,602
Others	37,333
Programmes	22,988,460
Indirect supply costs	423,852
Field-related expenses	23,412,312
Of which are COVID-19 expenses	3,785,516

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	1,655,554
COVID-19 restricted income	3,785,516
Private and other unrestricted income	16,483,592
Private and other income	21,924,661
Swiss Agency for Development and Cooperation (DDC)	1,467,802
Municipalities and regional councils - Switzerland	19,849
Public institutional income	1,487,651
Funding of field-related costs	23,412,312

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	584
International staff	58
Field positions	642

SYRIA

EXPENSES

	<i>In €</i>
Personnel costs	10,684,875
Medical and nutrition	9,445,638
Travel and transportation	2,211,535
Office expenses	1,519,497
Logistics and sanitation	5,076,106
Professional services	131,245
Communications	255,017
Grants to external partners	1,574,863
Depreciation and amortisation	57,387
Bank fees and financial expenses	593,350
Taxes	15,522
Others	356,604
Programmes	31,921,640
Indirect supply costs	284,576
Field-related expenses	32,206,216
Of which are COVID-19 expenses	2,793,186

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	7,711,076
COVID-19 restricted income	2,137,730
Private and other unrestricted income	22,329,621
Private and other income	32,178,428
Municipalities and regional councils - Switzerland	27,788
Public institutional income	27,788
Funding of field-related costs	32,206,216

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	478
International staff	69
Field positions	547

TAJIKISTAN

EXPENSES

	<i>In €</i>
Personnel costs	1,216,606
Medical and nutrition	358,035
Travel and transportation	205,475
Office expenses	250,009
Logistics and sanitation	63,858
Professional services	11,339
Communications	28,479
Grants to external partners	3,781
Depreciation and amortisation	12,930
Bank fees and financial expenses	4,805
Taxes	17
Others	12,342
Programmes	2,167,676
Indirect supply costs	5,578
Field-related expenses	2,173,254
Of which are COVID-19 expenses	16,562

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	90,000
COVID-19 restricted income	16,563
Private and other unrestricted income	2,066,691
Private and other income	2,173,254
Public institutional income	-
Funding of field-related costs	2,173,254

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	76
International staff	-
Field positions	76

TANZANIA

EXPENSES

	<i>In €</i>
Personnel costs	3,928,242
Medical and nutrition	2,133,510
Travel and transportation	742,148
Office expenses	527,030
Logistics and sanitation	392,557
Professional services	20,362
Communications	109,917
Grants to external partners	0
Depreciation and amortisation	10,853
Bank fees and financial expenses	5,111
Taxes	11,735
Others	4,709
Programmes	7,886,174
Indirect supply costs	99,607
Field-related expenses	7,985,781
Of which are COVID-19 expenses	1,053,109

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	2,590,545
COVID-19 restricted income	1,048,957
Private and other unrestricted income	3,204,129
Private and other income	6,843,631
Swiss Agency for Development and Cooperation Department (DDC)	1,134,211
Municipalities and regional councils - Switzerland	7,939
Public institutional income	1,142,150
Funding of field-related costs	7,985,781

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	308
International staff	19
Field positions	327

THAILAND

EXPENSES

	<i>In €</i>
Personnel costs	814,489
Medical and nutrition	23,837
Travel and transportation	73,411
Office expenses	172,947
Logistics and sanitation	989
Professional services	38,210
Communications	15,859
Grants to external partners	-
Depreciation and amortisation	-
Bank fees and financial expenses	1,239
Taxes	41,012
Others	2,467
Programmes	1,184,460
Indirect supply costs	888
Field-related expenses	1,185,348
Of which are COVID-19 expenses	29,643

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	29,643
Private and other unrestricted income	1,155,705
Private and other income	1,185,348
Public institutional income	-
Funding of field-related costs	1,185,348

STAFF INFORMATION

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

TUNISIA

EXPENSES

	<i>In €</i>
Personnel costs	530,174
Medical and nutrition	1,426
Travel and transportation	42,558
Office expenses	112,114
Logistics and sanitation	1,069
Professional services	19,457
Communications	19,400
Grants to external partners	-
Depreciation and amortisation	4,310
Bank fees and financial expenses	2,515
Taxes	3,637
Others	2,691
Programmes	739,351
Indirect supply costs	-
Field-related expenses	739,351
Of which are COVID-19 expenses	665

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	-
Private and other unrestricted income	739,351
Private and other income	739,351
Public institutional income	-
Funding of field-related costs	739,351

STAFF INFORMATION

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

TURKEY

EXPENSES

	<i>In €</i>
Personnel costs	462,863
Medical and nutrition	37,954
Travel and transportation	5,714
Office expenses	87,487
Logistics and sanitation	20,387
Professional services	63,165
Communications	20,660
Grants to external partners	332
Depreciation and amortisation	-
Bank fees and financial expenses	112
Taxes	30
Others	1,176
Programmes	699,880
Indirect supply costs	385
Field-related expenses	700,265
Of which are COVID-19 expenses	20,905

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	-
Private and other unrestricted income	700,265
Private and other income	700,265
Public institutional income	-
Funding of field-related costs	700,265

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	20
International staff	3
Field positions	23

UGANDA

EXPENSES

	<i>In €</i>
Personnel costs	3,316,093
Medical and nutrition	499,931
Travel and transportation	469,327
Office expenses	700,080
Logistics and sanitation	134,904
Professional services	23,704
Communications	95,803
Grants to external partners	696
Depreciation and amortisation	-
Bank fees and financial expenses	8,180
Taxes	24,064
Others	-10,093
Programmes	5,262,689
Indirect supply costs	105,401
Field-related expenses	5,368,091
Of which are COVID-19 expenses	195,215

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	2,235,944
COVID-19 restricted income	132,000
Private and other unrestricted income	3,000,147
Private and other income	5,368,091
Public institutional income	-
Funding of field-related costs	5,368,091

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	378
International staff	29
Field positions	407

UKRAINE

EXPENSES

	<i>In €</i>
Personnel costs	3,576,201
Medical and nutrition	1,579,131
Travel and transportation	370,086
Office expenses	635,833
Logistics and sanitation	220,974
Professional services	120,044
Communications	74,986
Grants to external partners	-
Depreciation and amortisation	15,568
Bank fees and financial expenses	11,581
Taxes	101,633
Others	171,908
Programmes	6,877,946
Indirect supply costs	186,019
Field-related expenses	7,063,965
Of which are COVID-19 expenses	468,901

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	385,602
Private and other unrestricted income	6,678,363
Private and other income	7,063,965
Public institutional income	-
Funding of field-related costs	7,063,965

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	135
International staff	32
Field positions	167

UNITED STATES

EXPENSES

	<i>In €</i>
Personnel costs	328,452
Medical and nutrition	5,004
Travel and transportation	41,489
Office expenses	42,543
Logistics and sanitation	975
Professional services	33,563
Communications	4,503
Grants to external partners	1,507,663
Depreciation and amortisation	-
Bank fees and financial expenses	57
Taxes	-
Others	-
Programmes	1,964,249
Indirect supply costs	-
Field-related expenses	1,964,249
Of which are COVID-19 expenses	1,964,249

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	-
COVID-19 restricted income	1,448,503
Private and other unrestricted income	515,746
Private and other income	1,964,249
Public institutional income	-
Funding of field-related costs	1,964,249

STAFF INFORMATION

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

UZBEKISTAN

EXPENSES

	<i>In €</i>
Personnel costs	3,707,822
Medical and nutrition	2,110,276
Travel and transportation	565,884
Office expenses	333,168
Logistics and sanitation	50,944
Professional services	32,553
Communications	93,483
Grants to external partners	-
Depreciation and amortisation	21,550
Bank fees and financial expenses	21,305
Taxes	1,366
Others	46,805
Programmes	6,985,156
Indirect supply costs	176,011
Field-related expenses	7,161,167
Of which are COVID-19 expenses	96,082

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	153,339
COVID-19 restricted income	96,082
Private and other unrestricted income	6,911,746
Private and other income	7,161,167
Public institutional income	-
Funding of field-related costs	7,161,167

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	263
International staff	46
Field positions	310

VENEZUELA

EXPENSES

	<i>In €</i>
Personnel costs	7,000,729
Medical and nutrition	4,890,021
Travel and transportation	2,264,001
Office expenses	1,844,738
Logistics and sanitation	2,239,320
Professional services	140,407
Communications	301,407
Grants to external partners	593
Depreciation and amortisation	42,119
Bank fees and financial expenses	77,089
Taxes	-4,549
Others	57,663
Programmes	18,853,538
Indirect supply costs	610,746
Field-related expenses	19,464,284
Of which are COVID-19 expenses	4,387,946

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	916,124
COVID-19 restricted income	4,189,050
Private and other unrestricted income	14,359,110
Private and other income	19,464,284
Public institutional income	-
Funding of field-related costs	19,464,284

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	414
International staff	62
Field positions	477

YEMEN

EXPENSES

	<i>In €</i>
Personnel costs	44,210,108
Medical and nutrition	16,846,967
Travel and transportation	7,925,255
Office expenses	3,421,995
Logistics and sanitation	2,377,185
Professional services	226,715
Communications	605,728
Grants to external partners	106,020
Depreciation and amortisation	77,165
Bank fees and financial expenses	10,577
Taxes	39,788
Others	454,027
Programmes	76,301,529
Indirect supply costs	1,700,171
Field-related expenses	78,001,700
Of which are COVID-19 expenses	8,992,233

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	8,422,984
COVID-19 restricted income	7,818,549
Private and other unrestricted income	61,458,887
Private and other income	77,700,421
Municipalities and regional councils - Switzerland	301,280
Public institutional income	301,280
Funding of field-related costs	78,001,700

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	2,470
International staff	151
Field positions	2,621

ZIMBABWE

EXPENSES

	<i>In €</i>
Personnel costs	3,884,794
Medical and nutrition	812,223
Travel and transportation	444,177
Office expenses	473,665
Logistics and sanitation	287,151
Professional services	145,814
Communications	70,251
Grants to external partners	4,610
Depreciation and amortisation	18,599
Bank fees and financial expenses	30,593
Taxes	11,303
Others	308,575
Programmes	6,491,755
Indirect supply costs	129,199
Field-related expenses	6,620,954
Of which are COVID-19 expenses	464,271

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	64,043
COVID-19 restricted income	374,402
Private and other unrestricted income	6,182,508
Private and other income	6,620,954
Public institutional income	-
Funding of field-related costs	6,620,954

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	140
International staff	14
Field positions	154

OTHER COUNTRIES/ REGIONS AND TRANSVERSAL ACTIVITIES*

EXPENSES

	<i>In €</i>
Personnel costs	6,422,012
Medical and nutrition	-757,719
Travel and transportation	561,884
Office expenses	788,127
Logistics and sanitation	-49,490
Professional services	2,699,418
Communications	338,736
Grants to external partners	1,436,513
Depreciation and amortisation	1,358,594
Bank fees and financial expenses	52,642
Taxes	192,455
Others	292,762
Programmes	13,335,936
Indirect supply costs	2,397,203
Field-related expenses	15,733,139
Of which are COVID-19 expenses	2,313,004

FUNDING

	<i>In €</i>
Private restricted income (non-COVID-19)	519,667
COVID-19 restricted income**	9,493,024
Private and other unrestricted income	5,715,927
Private and other income	15,728,618
Municipalities and regional councils - France	4,521
Public institutional income	4,521
Funding of field-related costs	15,733,139

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	17
International staff	9
Field positions	27

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

** COVID-19 restricted income spread amongst other countries for transversal activities (masks, hand cleaning liquids...).

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