



## Medical Action Myanmar activity report

January – December 2017



*Robin Smithuis, brother of Frank and a well-known radiologist is training MAM doctors with the brand new portable ultrasound he donated*

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## 1. Introduction

Myanmar has a population of 52 million with 26% of people living below the poverty line and 5% living in extreme poverty.

*Medical Action Myanmar* started working in Myanmar in June 2009 with the opening of a clinic in the biggest and poorest slum in Yangon. We have gradually expanded and are now supporting 10 clinics including five in Yangon, three in Kachin (North), one in Karen (East) and one in Mon state (South-east).

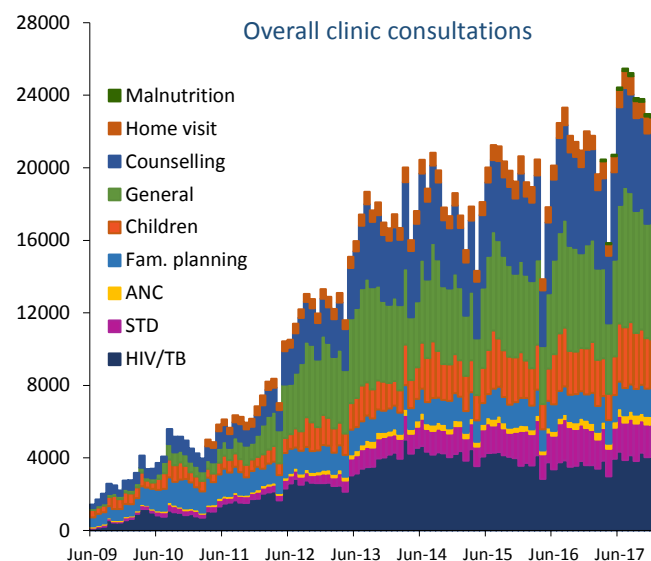


In addition, MAM has set up a network of 1,750 Community Health Workers (CHW) to provide malaria, TB, malnutrition and basic health care in the most remote and hard-to-reach communities.

More than 750,000 patient consultations were performed by MAM in 2017, including 267,000 through the clinics and 495,418 through the CHWs.

## 2. General clinic information 2017

During this reporting period, three new clinics were opened including one in Yangon, one in Karen state (a small hospital with 12 beds and a delivery room) and one in Kachin state in the biggest mining area in Myanmar. MAM clinics provide a wide range of health



services, free of charge, to the poorest populations who cannot afford health care. The services provided range from acute medical consultations to more complex services such as TB and HIV-related health care. Most clinics open 7 days a week. MAM's 120 clinic staff are joined by international volunteer specialists. Besides 267,000 clinic consultations, over 10,000 home visits were made for patients with chronic diseases like malnutrition, TB and HIV.

### a. Paediatrics



A total of 32,637 consultations for children were made including respiratory diseases (47%), gastro-intestinal diseases (12%), skin diseases (10%), malnutrition (6%), dengue (1%) and others (24%). Children with complicated conditions were referred to hospitals and MAM provided treatment and transport costs.

*Mother and baby waiting to see doctor at a MAM clinic*



### *b. Malnutrition*

Since early diagnosis and treatment of malnutrition can dramatically decrease related mortality, MAM started systematic screening of children and pregnant women. Malnourished children and pregnant women were provided with therapeutic feeding and treatment.



*MAM staff checking nutrition status of a child*

Out of 31,745 children screened, 289 were found to be malnourished and 51 were severely malnourished.

### *c. Child Support*

MAM provides support to extra vulnerable children. Beneficiaries include children who are HIV positive and children living in extreme poverty. 232 children are currently receiving supports.

Each child receives support worth of USD360 per year including nutrition support, school items, clothing and a hygiene kit. Extra financial support is sometimes provided to families to start a small business.



*One of the children in the child support program*

### *d. Child Protection*

In 2017 MAM started to deal with child abuse cases in Yangon. Although we are not specialized in child protection, some abused children arrived in the clinic and it would be irrational not to try to protect them. With expertise from outside the organization we have now set up our own child protection team. Besides health care for the child victims we link the child with

specialized staff to prevent further abuse and even go to court where needed. We also provide health education to raise awareness as most parents are not aware of child abuse. More than 26,000 people were



reached through a mass awareness raising campaign.

In 2017, we supported 51 cases who needed protection. 22 children needed legal support, because of sexual abuse or because they were street children caught stealing.

### *e. Reproductive tract infections*

Most women with reproductive tract and sexually transmitted infections (STI) have few or no symptoms and active screening with physical examination and laboratory tests is essential to detect diseases like syphilis, chlamydia and gonorrhoea. These infections facilitate the transmission of HIV and can be very harmful for unborn babies. Pregnant women and sex workers are therefore a specific target of our activities. Female sex workers have a high HIV+ rate (18%) and it is important to provide STI treatment and HIV prevention and treatment to them. But as they have limited opportunities to leave the brothel, MAM set up a mobile team to visit sex workers *in the brothels* to provide contraception, STI treatment and HIV testing. Over 22,000 consultations for RTI and STI were made.



*MAM staff meeting and treating sex workers in a brothel*



#### f. Family planning

Many women have more children than they can care for. This can lead to poverty and poor health of mothers and children. Women sometimes seek illegal abortions, which can result in infection and death of the mother. 17,710 family planning consultations were conducted. The contraceptive implant is increasingly popular and 796 women got an implant inserted.

#### g. Antenatal care and HIV

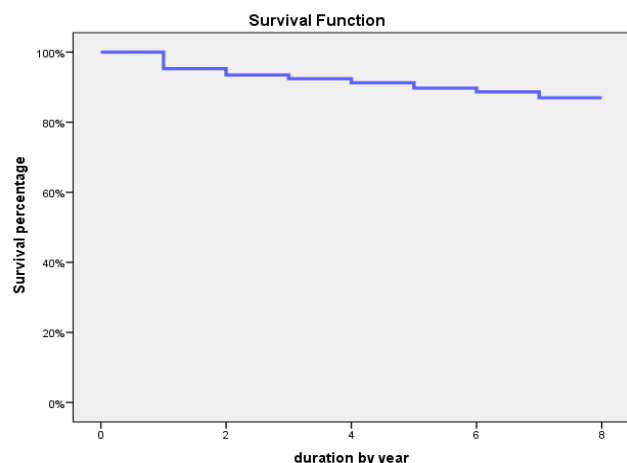


*MAM nurse explaining a patient how to take medicines*

Treatment of HIV pregnant women not only saves their lives but also prevents HIV transmission to their unborn or breastfeeding baby. HIV positive mothers are enrolled into the program from pregnancy until 1½ year after the birth of the baby. In 2017, 127 mothers have been under care. 58 of them delivered in 2017. To date, 39 children were tested for HIV 18 months after delivery and none of them were infected with HIV.

#### h. HIV prevention and treatment

MAM clinics provide HIV care including testing, counselling, treatment and nutrition support. In 2017, a total of 19,091 patients were tested for HIV and 1,059 (6%) were found to be HIV positive. 939 patients were put on treatment (ART) and by the end of 2017, 4,429 patients were receiving ART.



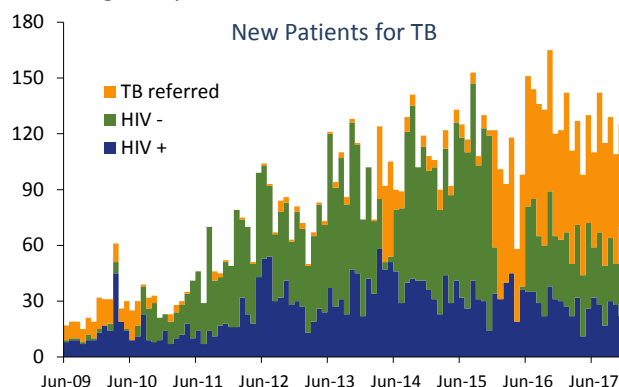
*Survival graph for patients treated with ART; >85% of patients still surviving and healthy after 8 years on treatment*

With more than a decade of experience in managing patients with HIV, Dr Ni Ni Tun and her team became a reliable referral centre that supports and provides clinical advice to other organisations regarding HIV-related opportunistic infections (OIs).



#### i. Tuberculosis

In 2017, a total of 4,994 patients were tested for TB and 1,440 tested positive and were put on treatment including 295 patients who were co-infected with HIV.



HIV-negative TB patients have to be transferred to the government health system while TB/HIV co-infected patients will receive treatment at MAM clinics. In 2017, MAM clinics referred 734 patients to NTP.

#### j. Eye screening and blindness prevention

People with severe HIV infection have a high risk of becoming blind due to cytomegalovirus (CMV) infection. But injecting ganciclovir directly into the eye ball can prevent blindness. Dr Ni Ni Tun is specialised in this procedure.



*MAM doctor conducting CMV screening*

Over 1,500 patients were screened for eye pathology in 2017 and 16 patients were diagnosed with CMV retinitis and 484 patients had TB lesions or other eye pathologies that were treated.

For severe cases that need surgery MAM works in partnership with "Myanmar Eye Services" that provides eye surgery free of charge. But MAM has to provide the hospital charges and laser treatment which cost approximately USD 1,600. We think it is worth it, as it is the difference between vision and blindness.



*Trainers and participants of CMV training*

In December, MAM organized a 5-day training, conducted by international CMV specialists (free of charge), led by Dr David Heiden. 14 government and INGOs doctors attended the training to diagnose and treat CMV and other eye pathology.

#### *k. Hepatitis C Treatment*

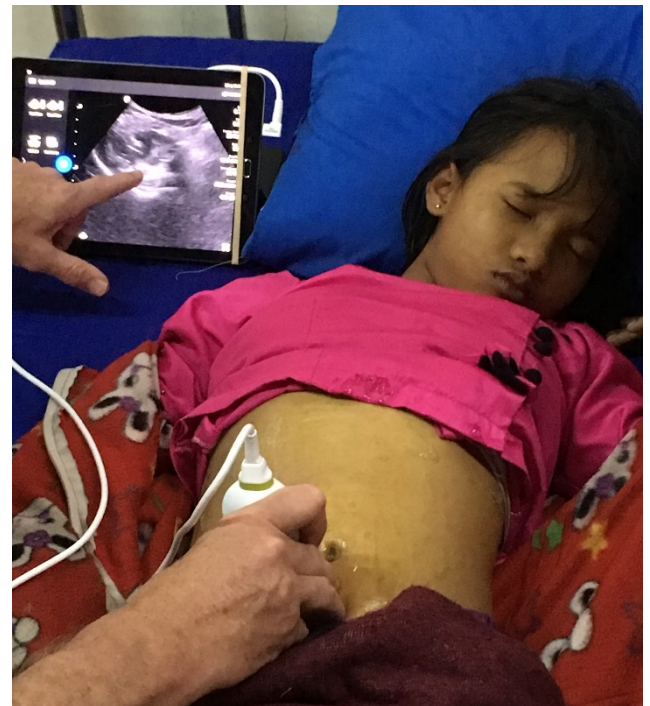
In October 2017, MAM started providing Hepatitis C treatment among HIV patients to prevent rapid progression to terminal cirrhosis if left untreated. HIV-patients with Hep C are referred to Than Sit charity clinic which is affiliated with MAM. Patients who are at the early stage of Hepatitis C are eligible for the treatment. Hepatitis C treatment costs USD360 for a complete treatment which is prohibitively expensive for low-income patients. In 2017, a total of 22 patients received treatment for hepatitis C and more will follow.

#### *l. Day-care unit*

Severely ill patients, including patients with opportunistic infections, are admitted to the day-care



wards of MAM clinics. Patients who need special care such as surgery or obstetrics, are referred to the local hospital. Referral expenses and treatment costs are provided by MAM.



*A patient screened by the new portable ultrasound*

#### *m. Laboratory testing*

In 2017, approximately 100,000 laboratory tests were conducted including CD4, liver function tests, kidney function tests, etc. MAM procured a HIV viral load machine and ultra sound machines that will help to improve treatment management.

#### *n. Counselling and outreach service*

Counselling is essential to promote compliance with long-term treatments for diseases like HIV and TB. In 2017, over 59,000 counselling sessions were conducted. In addition 10,000 home visits were done by MAM outreach workers, to support socially weak patients to help resolve their compliance issues. Poor compliance leads to resistance which is a major threat for all.



*Health education in the community*



MAM health educators visit communities regularly to conduct health education sessions on infectious diseases (TB, HIV, STI) and common health problems (malnutrition, diarrhoea) in the area.

*o. Food supply and travel support*

Patients with serious chronic diseases and poor health are more likely to face unemployment, leading to poverty. Some may sell their medicines to support their family, leading to treatment failure and drug resistance. MAM provides food for patients until they recover from the acute phase of their disease (a few months) and can return to their job. In 2017, 2,104 vulnerable people with chronic diseases, orphans and single-woman households received food support (rice, beans, oil, fish and salt). In order to mitigate financial burden for MAM patients and to ensure attendance, MAM also provides travel allowance for its patients.

*p. "Mother" House*

MAM built a house for extremely vulnerable children (HIV orphans and abused children) named "Mother House". This not very well chosen name came from the idea that orphans need love and a family environment (a mother). This house has 2 'mothers' who 'adopt' the children, care for them with love, and make sure they get their medicines, education, and social activities. There are 10 children ranging from 7 to 17 years.



*In the garden of the mother house*

Besides the basic care and education there are also recreational trips, guitar classes and swimming.



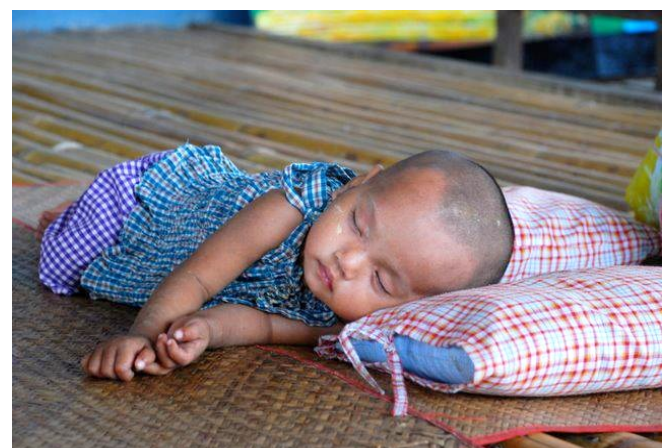
*And more ultrasound training by radiologist Robin Smithuis*

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**MAM clinics in 2017**

*3 new clinics were opened  
267,000 clinic consultations performed  
Child protection activities started  
31,745 children were screened for malnutrition  
Hepatitis C treatment was started  
and  
All 39 babies born from HIV+ mothers were HIV (-) after  
the mothers were treated during pregnancy*

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### 3. Community Health Workers

#### a. Rationale

Remote communities do not have trained health professionals. These communities are small and far apart with a very poor infrastructure. Transportation costs from remote villages to hospitals are prohibitively expensive. When people get sick they usually visit a “Quack”, a person who treats patients without proper training. In 2011, MAM started to train villagers to become *Community Health Workers* (CHW) in these remote communities. By the end of 2017 the number of trained CHW was 1,748 (map page 1).



The house of a CHW with a poster with logo advertising for the 'BEST' diagnosis and treatment

CHWs were initially trained to manage malaria, which was initially the most important disease in remote areas. Later additional training was provided for pneumonia, TB, diarrhoea, malnutrition, family planning and other diseases. CHWs were also trained to refer severe and complicated patients to hospitals and the costs are provided by MAM.

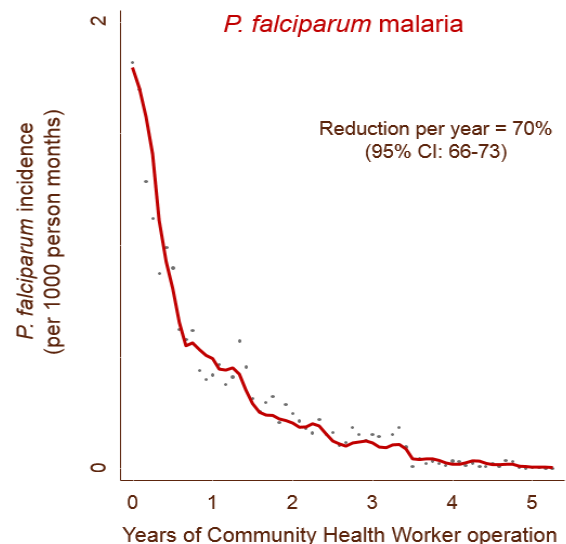
In 2017, 495,418 patient consultations were conducted, including 2,190 patients who were referred with life-threatening diseases to hospitals.

#### b. Malaria

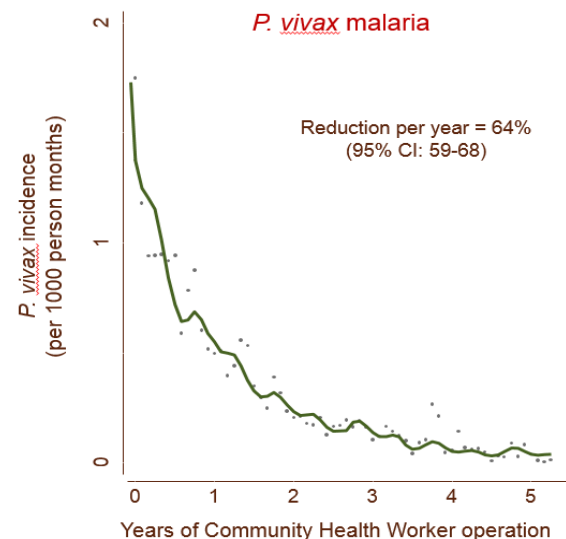
In 2017, a total of 195,078 people were tested with RDTs and 9,122 patients (4.7%) tested positive for malaria; 3.7% for falciparum and 1% for vivax malaria. CHW malaria activities have proven to be extremely effective. With supply of simple rapid diagnostic tests (RDT) and effective treatment to the trained CHWs, malaria has decreased dramatically.

To assess the rate of decline in malaria we conducted a retrospective analysis of 571,286 malaria rapid diagnostic tests done 2011 and 2016 by 1,335 CHWs.

The average reduction of malaria incidence over the past 5 years was 70% for falciparum malaria.



Vivax malaria is notoriously difficult to control, but the CHW project even succeeded to rapidly reduce this stubborn parasite with 64% per year.



The reduction of malaria is so impressive that we decided to describe the activities and the results in a scientific paper and it is now submitted for publication in a medical journal.

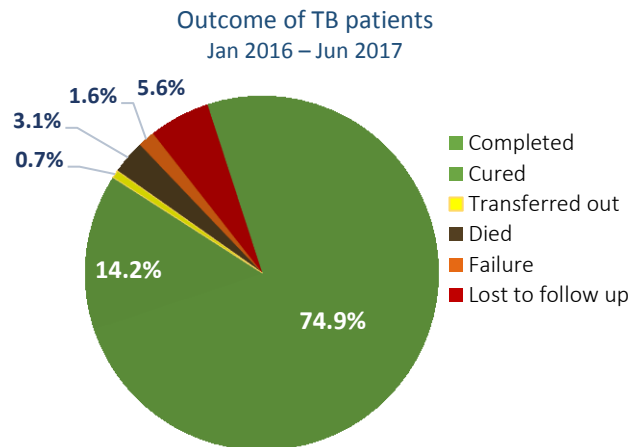


A CHW conducting malaria rapid tests for fever patients



### c. Tuberculosis

CHWs are also trained to identify patients who have signs and symptoms of tuberculosis (TB). TB suspected patients are referred to hospital to receive anti-TB treatment if necessary. If the TB suspected patient cannot travel, the MAM team can collect sputum and send it to the hospital and bring collect the medicines. 5,134 patients were referred for TB screening and 1,101 patients were diagnosed with TB. Approximately 90% of those who received treatment were successfully treated (cured or completed treatment).



### d. Malnutrition

Screening of children under 5 years of age for acute malnutrition, based on the Middle Upper-Arm Circumference, was started in the project in 2012, and subsequently extended to include pregnant women. Early diagnosis and treatment dramatically decreases mortality from malnutrition.

In 2017, 10,656 children and 906 pregnant women were screened and respectively 544 (5%) children and 57 (6%) women were diagnosed and treated for malnutrition with *plumpy-nut*, a high-energy peanut-based paste for malnutrition. CHWs also provide advice to care-givers on how to take care of their malnourished children.

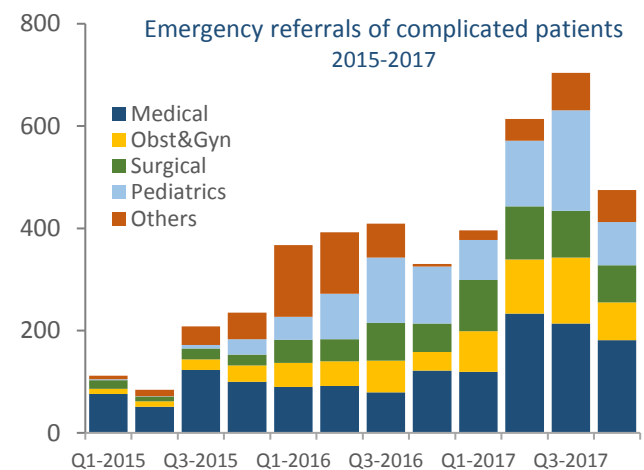


### e. Basic Health Care

In 2017, CHWs conducted a total of 300,349 consultations, mostly for gastrointestinal infection, respiratory infection, and skin infection. More than 31,000 women received family planning consultations from CHWs supervised by a medical doctor. MAM mobile medical teams joined CHWs activities and treated 21,589 patients together with CHWs. This is a good opportunity for CHWs to receive on-the-job training and to receive feedback on their performance.

### f. Referrals of severely sick persons

Occasionally, there are severely sick patients who need treatment at the hospital. However, most villages are far from hospital and villagers cannot afford transportation costs. MAM provides support for referrals and trains its CHWs on severe conditions that will need to be referred to the hospital.



In 2017, a total of 2,190 patients were referred to hospitals. Expenses for transportation, treatment and food were provided by MAM. Average referral cost per patient is US\$63, which is prohibitively expensive for farmers in remote communities.



A mother with complicated labour was referred to the hospital for safe delivery

#### **g. Referral: Patient story**

*In October 2017, a 7-year old girl (the daughter of one of the MAM supported CHWs) was having fits several times a day and could not walk or speak. She got epilepsy 2 years ago after a head injury. She had received treatment at Myitkyina hospital for two years, but the family could not afford the regular journey to the hospital and stopped visiting the hospital. She was now in a critical condition and MAM*



*referred her to the neuro-surgical unit in Mandalay where she was operated. The operation was successful and her condition improved significantly. She returned home and is now able to speak a bit and walk with support. She will be receiving follow up care and treatment with support from MAM.*

#### **h. CHW training & monitoring**

All MAM CHWs receive a 3-day training course on malaria diagnosis and treatment and monthly *on-the-job-training*. Every month, 50 MAM medical teams travel to remote villages to provide field based training for the CHWs. This is extremely labour intensive but we are convinced that *on-the-job-training* in the community with a doctor and the CHW seeing patients together is essential to improve the skills of the CHW. This method is even more essential since the CHW activities have expanded to an integrated package that combines malaria, TB and other diseases like pneumonia and diarrhoea and referral of complicated patients to hospitals.

In addition to on-the-job-training, the quality of the CHW activities is monitored through the field visits. In

2017, a total of 13,127 monitoring visits were made. Patient home visits are also conducted to verify the quality of service and assess patients' perception on MAM's service.



*MAM doctors providing feedback to CHWs during monitoring visit*

Based on the monitoring findings and client record analysis, action plan to enhance support and results at CHW sites are developed. Bi-annual CHW meetings are organised for CHWs to learn additional knowledge as well as to share experience.

#### **i. Health education and bed net distribution**



CHWs conduct health education session to promote health awareness among the community and to inform health services supported by MAM. Health education sessions are conducted in 7 different local languages. Approximately 76,000 people attended health education sessions. A total of 8,892 bed-nets were distributed at the health education sessions.



*Community engagement*



**j. Referral: Patient story**

A 20 year old woman, from a remote village in North West Myanmar, was seen by one of the CHWs with a very large swelling on her right foot. The swelling had grown over the past 5 years and the foot had such a bad smell that the girl had to live separately and was in social isolation.



She had visited the local hospital 8 times without success. Unfortunately the hospital visits were expensive (high transport and treatment costs) and the family was now seriously indebted. Conservative treatment was not an option anymore as the infection (a Mycetoma) was too far gone. MAM decided to support the only treatment possible; an amputation and a below-knee prosthesis.



All costs, hospitalisation (84 days), food, prosthesis, transport was paid. MAM also refunded the debts the family had encountered, because it would have been impossible for this poor family to ever pay these back.

The people who had given the family the loans for previous treatment generously decided not to ask for the usual extremely high interest.



The young woman can now fully function, she is helping the family with farming and is finally out of social isolation.





k. More pictures



*In 2017 we have expanded our activities especially in the very remote northern part of the country including Putao region in the eastern Himalayas and in Naga land in North-West Myanmar on the Indian border. MAM doctors providing feedback to CHWs during monitoring visit. In 2018 we will further expand in these regions.*





## 4. MAM Annual Financial Statements 2017

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**Medical Action Myanmar**  
32A-1 Kokkine Swimming Club Lane  
Bahan T/S, Yangon  
Myanmar

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**STATEMENT OF MANAGEMENT**

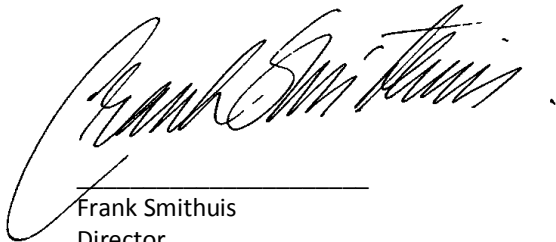
For the year ended 31 December 2017

In the opinion of the management,

(a) the financial statements as set out in page 16 to 32 are drawn up so as to give a true and fair view of the state of affairs of the Medical Action Myanmar (MAM) as at 31 December 2017 and of the income and expenditure of the organization, statement of cash flow and explanation to the financial statements for the year then ended; and

(b) at the date of this statement, there are reasonable grounds to believe that the organization will be able to pay its debts as and when they fall due.

On behalf of Medical Action Myanmar,



Frank Smithuis  
Director



## **JF Group - Certified Public Accountants & Auditors**

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### **INDEPENDENT AUDITOR’S REPORT TO THE MANAGEMENT TEAM OF MEDICAL ACTION MYANMAR (MAM) FOR THE YEAR ENDED 31 DECEMBER 2017**

#### **Report on the Audit of the Financial Statements**

##### **Opinion**

We have audited the accompanying financial statements of “Medical Action Myanmar”(MAM), which comprise the balance sheet as at December 31, 2017, and the statement of income and expense, statement of cash flows of the MAM for the year then ended, and explanation the financial statements, as set out on pages 16 to 32.

In our opinion, the accompanying financial statements of the MAM are properly drawn up in accordance with the Guideline 650 (Reporting Fundraising Organizations) of the Council for Annual Reporting in the Netherlands, so as to give a true and fair view of the financial position of the MAM as at December 31, 2017 and of the financial result, cash flows of the MAM for the year ended on that date.

##### **Basis for Opinion**

We conducted our audit in accordance with Myanmar Standards on Auditing (“MSA”). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the MAM together with the ethical requirements that are relevant to our audit of the financial statements in Myanmar, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Information Other than the Financial Statements and Auditor’s Report Thereon**

Management is responsible for the other information. The other information comprises the Activity Report of MAM, as set out on pages 1 to 10.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MANAGEMENT TEAM OF  
MEDICAL ACTION MYANMAR (MAM)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Guideline 650 (Reporting Fundraising Organizations) of the Council for Annual Reporting in the Netherlands, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

The responsibilities of the management include overseeing the MAM's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

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

As part of an audit in accordance with MSA, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

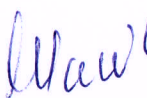
- (a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the MAM's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.



**INDEPENDENT AUDITOR'S REPORT TO THE MANAGEMENT TEAM OF  
MEDICAL ACTION MYANMAR (MAM)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

- (e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Wan Tin – Managing Partner

**IF Group – Certified Public Accountants and Auditors**

Yangon, Republic of the Union of Myanmar

Date: 29 JUN 2018

WAN TIN

B.Com, Q, C.P.A, ACCA (Affiliate-UK)  
Certified Public Accountant and Auditor

## 4.3 Financial Statements 2017

### 4.3.1 Balance Sheet as at 31st December 2017

	31/12/2017 USD	31/12/2016 USD
<b>ASSETS</b>		
<b>Current and Non-Current assets</b>		
Land	96,026	96,026
Grants receivable	14,113,014	3,640,956
Outstanding orders	86,175	81,257
Prepaid expenses	227,435	154,312
	<u>14,522,650</u>	<u>3,972,551</u>
<b>Liquid Assets</b>		
Bank	2,633,340	3,188,969
Cash	139,034	198,558
	<u>2,772,374</u>	<u>3,387,528</u>
<b>TOTAL ASSETS</b>	<u><b>17,295,024</b></u>	<u><b>7,360,078</b></u>
<b>EQUITY</b>		
Reserves	<u>2,182,921</u>	<u>1,885,373</u>
<b>LIABILITIES</b>		
<b>Current and Non-Current liabilities</b>		
Project obligations	14,253,017	4,872,975
Refunds to donor	111,593	0
Accounts payable	747,493	601,730
	<u>15,112,103</u>	<u>5,474,705</u>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<u><b>17,295,024</b></u>	<u><b>7,360,078</b></u>

*For additional clarification see chapter 'Explanation Financial Statements'*



#### 4.3.2 Income & Expense Statement for the year ended 31 December 2017

	Actual 2017 USD	Budget 2017 USD	Actual 2016 USD
<b>INCOME</b>			
Donor Grants Turnover	6,226,753	5,381,097	5,706,647
Donations Received	406,167	63,000	338,569
Donated materials received	613,468	465,297	617,206
Other Income	400,440	0	402,948
<b>TOTAL INCOME</b>	<b>7,646,828</b>	<b>5,909,394</b>	<b>7,065,371</b>
<b>EXPENSES</b>			
Personnel cost	3,234,895	3,697,946	2,893,480
Operation running cost	341,299	376,363	346,367
Medical / nutrition cost	2,312,638	1,538,108	2,027,342
Logistic & watsan expenses	206,502	352,732	182,126
Training & support	483,596	830,913	440,184
Transport / freight / storage	395,721	408,383	409,395
External consultants / field support	43,236	34,647	16,690
Project Support / Miscellaneous	331,393	363,888	316,582
<b>TOTAL EXPENSES</b>	<b>7,349,280</b>	<b>7,602,980</b>	<b>6,632,167</b>
<b>Result</b>	<b>297,548</b>	<b>-1,693,586</b>	<b>433,204</b>

*For additional clarification see chapter 'Explanation Financial Statements'*

#### Myanmar Oxford Clinical Research Unit

In 2017 MAM supported Myanmar Oxford Clinical Research Unit (MOCRU), a research organization, by facilitating some of their payments. The net result of these payments are zero since all the expenditures are fully covered by MOCRU. Since MOCRU's research activities are not part of the MAM projects they are not included in MAM's financial statements.

### 4.3.3 Cash Flow Statement

	31/12/2017	31/12/2016
	USD	USD
Balance at 1st January 2017	<u>3,387,528</u>	<u>3,818,449</u>
<b>Total Income</b>	7,646,828	7,065,371
<b>Total Expenses</b>	<u>-7,349,280</u>	<u>-6,632,167</u>
	<u>297,548</u>	<u>433,204</u>
	3,685,076	4,251,653
increase / decrease:		
Cash flow operational activities		
- Land purchase	0	0
- Grants receivable & project obligations	-1,092,016	-994,076
- Outstanding orders	-4,919	3,701
- Prepaid expenses	-73,123	-26,811
- Accounts payable	<u>257,356</u>	<u>153,060</u>
	<u>-912,702</u>	<u>-864,125</u>
	<u>                    </u>	<u>                    </u>
Balance at 31 December 2017	<u><u>2,772,374</u></u>	<u><u>3,387,528</u></u>



#### 4.3.4 Budget forecast 2018

	Budget 2018 USD	Budget 2017 USD	Clinics 2018 USD	VHV projects 2018 USD
<b>FUNDS</b>				
<b>Estimated Income this year</b>				
- Donor Grants	7,532,780 <sup>1)</sup>	5,381,097	2,024,543	5,508,237
- Donation	75,000 <sup>1)</sup>	63,000	75,000	0
- Donations in-kind	594,287	465,297	594,287	0
- Other income	403,107	0	403,107	0
<b>TOTAL ESTIMATED FUNDS</b>	<b>8,605,174</b>	<b>5,909,394</b>	<b>3,096,937</b>	<b>5,508,237</b>
<b>Estimated Expenses</b>				
- Personnel cost	4,233,434	3,697,946	1,201,836	3,031,598
- Operation running cost	594,669	376,363	151,950	442,718
- Medical / Nutrition cost	2,053,104	1,538,108	1,189,712	863,392
- Logistic & watsan expenses	300,678	352,732	274,750	25,928
- Training & support	569,911	830,913	19,499	550,411
- Transport / freight / storage	504,032	408,383	125,105	378,927
- Consultants / volunteer support	36,121	34,647	23,994	12,127
- Project support cost	403,107	363,888	199,971	203,136
<b>TOTAL ESTIMATED EXPENSES</b>	<b>8,695,055 <sup>2)</sup></b>	<b>7,602,980</b>	<b>3,186,818</b>	<b>5,508,237</b>
<b>ESTIMATED RESULT</b>	<b>-89,882</b>	<b>-1,693,586</b>	<b>-89,882</b>	<b>-0</b>

The above budget was approved by the board in December 2017.

- 1) Donor Grants and Donations for 2018 only include secured contracts and donations, and are not yet sufficient to cover the costs expected in 2018. However, we anticipate donations to come in over the year, as happened the previous years and we hope to cover the expected deficit before at the end of the year.
- 2) A detailed overview of the budget can be found on the next page.

# MAM Detailed budget overview 2018

		Personnel cost	Operation running cost	Medical / nutrition cost	Construction / Logistics	Training & support	Transport / freight & storage	Consultants / external support	Project Support / Miscellaneous	TOTAL EXPENSES	TOTAL INCOME	RESULT
<b>MAM Coordination</b>		301,733	99,691	0	5,000	0	0	19,494	10,207	<b>436,125</b>	<b>597,737</b>	161,613
<b>MAM Clinics</b>	Thazin Orchid Clinic	336,000	13,800	613,000	250,000	8,900	24,000	3,000	74,900	<b>1,323,600</b>	<b>1,244,334</b>	-79,266
	Lotus Clinic	119,600	4,500	127,282	5,000	3,000	7,000	1,500	16,073	<b>283,954</b>	<b>283,954</b>	0
	Jasmine Clinic	109,000	4,000	139,661	2,500	500	12,500	0	16,090	<b>284,251</b>	<b>223,542</b>	-60,709
	Rose Clinic	22,000	500	69,253	250	150	5,100	0	5,835	<b>103,089</b>	<b>103,089</b>	0
	Brewery Clinic	11,000	250	2,500	0	250	500	0	37,000	<b>51,500</b>	<b>51,500</b>	0
	Children's Home	9,500	180	4,000	500	500	320	0	900	<b>15,900</b>	<b>15,900</b>	0
	Himalaya Clinics	127,000	15,000	88,700	5,000	3,300	57,000	0	17,760	<b>313,760</b>	<b>253,811</b>	-59,949
	Lily Clinic	22,800	1,400	46,545	300	600	1,640	0	4,397	<b>77,682</b>	<b>62,838</b>	-14,845
	Winka Clinic	58,750	1,500	21,200	1,200	1,000	3,000	0	5,199	<b>91,849</b>	<b>83,401</b>	-8,448
	Hpakant Clinic	84,453	11,129	77,570	5,000	1,300	14,046	0	11,610	<b>205,108</b>	<b>176,831</b>	-28,277
<b>TOTAL MAM Clinics</b>		<b>900,103</b>	<b>52,259</b>	<b>1,189,712</b>	<b>269,750</b>	<b>19,499</b>	<b>125,105</b>	<b>4,500</b>	<b>189,764</b>	<b>2,750,694</b>	<b>2,499,199</b>	<b>-251,494</b>
<b>MAM ICMV Projects</b>	Global Fund Malaria & TB	1,677,192	295,782	294,524	6,793	294,146	214,017	0	83,474	<b>2,865,927</b>	<b>2,865,927</b>	0
	Global Fund Regional Grant	287,293	31,641	34,301	678	66,618	69,456	11,502	15,045	<b>516,533</b>	<b>516,533</b>	0
	3MDG Malaria & TB	970,854	109,913	400,175	16,401	176,678	76,180	625	98,674	<b>1,849,500</b>	<b>1,849,500</b>	0
	Planet Wheeler BHC	20,000	5,000	60,000	2,057	10,000	2,000	0	5,943	<b>105,000</b>	<b>105,000</b>	0
	Kadoorie Malnutrition	76,259	383	74,393	0	2,968	17,273	0	0	<b>171,277</b>	<b>171,277</b>	0
<b>Total MAM VHW projects</b>		<b>3,031,598</b>	<b>442,718</b>	<b>863,392</b>	<b>25,928</b>	<b>550,411</b>	<b>378,927</b>	<b>12,127</b>	<b>203,136</b>	<b>5,508,237</b>	<b>5,508,237</b>	<b>0</b>
<b>TOTAL MAM 2018 BUDGET</b>		<b>4,233,434</b>	<b>594,669</b>	<b>2,053,104</b>	<b>300,678</b>	<b>569,911</b>	<b>504,032</b>	<b>36,121</b>	<b>403,107</b>	<b>8,695,055</b>	<b>8,605,174</b>	<b>-89,882</b>

The above budget was approved by the board in December 2017.

- 1) Donor Grants and Donations for 2018 only include secured contracts and donations, and are not yet sufficient to cover the costs expected in 2018. However, we anticipate donations to come in over the year, as happened the previous years and we hope to cover the expected deficit before at the end of the year.
- 2) For 2018-2020 MAM secured a grant from the Global Fund for its HIV activities with a budget of USD 584,643 for 2018. This income is included in the Total Income column of the MAM clinics in the overview above and therefore not separately specified.



## 4.4 Explanation Financial Statements

### 4.4.1 Introduction

The Annual Accounts are made based on the recommendations of Guideline 650 (Reporting Fundraising Organizations) of the Council for Annual Reporting in the Netherlands.<sup>1</sup>

Assets and liabilities are recorded at nominal value, unless stated otherwise.

### 4.4.2 Explanation

#### 4.4.2.1 Foreign currency

All transactions in foreign currency are converted to US dollar at the average monthly exchange rate as published by the UN Treasury Department applicable at the month of transaction. At the end of the financial year all monetary assets and liabilities are converted to US dollars at the year-end Foreign Exchange rate. Exchange results are included in the Income & Expense statement.

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<sup>1</sup> Richtlijn 650 (Verslaggeving Fondsenwervende Instellingen) van de Raad voor de Jaarverslaggeving.

#### 4.4.2.2 Donations, Grants Receivable, Project Obligations and Donor Grants Turnover

Contributions which are received by MAM in the same year as they are fully spent on its purpose are reported as Donations Received.

Donor contracts with agreed budgets for which fund receipts and project expenditure can fall in different years are reported as grants receivable and project obligations. When a donor transfers a payment this receipt is deducted from grants receivable and added to bank. When MAM has fulfilled its contractual obligations by spending funds in line with the donor agreement this amount is deducted from project obligation and reported as Donor Grant Turnover.

The overview below represents a comprehensive overview of the contractual obligations including the calculation of Grants Receivable, Project Obligations and Donor Grants Turnover used in this report.

	Committed Amount	Received Amount	Received Amount	Grants Receivable (+) / Refunds to donors (-)	Reported	Donor Grants Turnover	Cumulative Expenditure	Project Obligations
		Upto 30-12-2016	2017	31-12-2017	Upto 31-12-2016	2017	Upto 31-12-2017	31-12-2017
	USD	USD		USD	USD	USD	USD	USD
3MDG - MARC 2014-2018	7,381,259	3,967,174	1,404,332	2,009,753	4,055,148	1,367,919	5,423,067	1,958,192
3MDG - TB 2014-2017	1,599,653	1,160,850	417,813	20,991	1,201,053	398,600	1,599,653	0
Child Fund Korea - Thazin Orchid Clinic TB 2016	87,192	87,192	0	0	70,284	16,907	87,192	0
Child Fund Korea - Child Health Care support 2017	100,000	100,000	0	0	0	100,000	100,000	0
Child Fund Korea - Child Health Care support 2018	106,857	0	106,857	0	0	0	0	106,857
CPI/USAID - USAID Burma HIV/ AIDS Flagship	600,000	0	100,191	499,809	0	46,415	46,415	553,586
CW Asia Fund - Thazin Orchid Clinic	104,053	64,678	39,375	0	0	104,053	104,053	0
Dave & Kerry Foundation / PFE - HCV Treatment	150,000	0	100,000	50,000	0	71,468	71,468	78,532
Dave & Kerry Foundation / PFE - MAM Clinics 2016	144,275	144,275	0	0	7,910	136,365	144,275	0
Dave & Kerry Foundation / PFE - MAM Clinics 2017	100,000	0	100,000	0	0	100,000	100,000	0
Elton John Aids Foundation - CMV Retinitis treatment	29,586	27,296	2,289	0	19,161	10,424	29,586	0
Global Fund - RAI Malaria 2014-2017	2,990,429	2,110,652	865,748	14,029	2,120,891	869,538	2,990,429	0
Global Fund - ICC1 Malaria 2015-2017	2,944,389	1,991,984	951,610	795	1,998,343	946,046	2,944,389	0
Global Fund - ICC2 Malaria 2016-17	1,424,794	1,392,739	77,826	-45,771	507,448	917,346	1,424,794	0
Global Fund - NFM Malaria 2017	141,057	0	143,421	-2,365	0	141,057	141,057	0
Global Fund - RAI2E Malaria 2018-2020	7,200,343	0	0	7,200,343	0	0	0	7,200,343
Global Fund - NFM2 TB 2018-2020	1,904,768	0	0	1,904,768	0	0	0	1,904,768
Global Fund - NFM2 HIV 2018-2020	2,000,000	0	0	2,000,000	0	0	0	2,000,000
Heineken Myanmar Ltd. - Star Clinic	103,988	26,210	27,060	50,719	53,804	50,184	103,988	0
Kadoorie Charitable Foundation - Jasmine Clinic 2014-2017	551,065	401,407	213,116	-63,458	401,365	149,700	551,065	0
Kadoorie Charitable Foundation - Malnutrition	452,000	153,725	86,007	212,268	133,813	164,510	298,323	153,677
Mercury Phoenix Trust - Kachin/Kayin Health Education	23,320	0	23,320	0	0	11,275	11,275	12,045
Mercury Phoenix Trust - Yangon Health Education	19,620	0	19,620	0	0	7,350	7,350	12,270
Planet Wheeler / PFE - Clinic, BHC & Research 2015-2016	425,000	425,000	0	0	301,244	123,756	425,000	0
Planet Wheeler / PFE - Clinic, BHC & Research 2017-2018	390,000	0	390,000	0	0	312,794	312,794	77,206
Ripple Foundation / PFE - Clinic Support 2017	50,000	0	50,000	0	0	50,000	50,000	0
Rolf Schnyder & SANNI Foundation - Lotus Clinic 2014-2016	625,000	625,000	0	0	610,800	14,200	625,000	0
Rolf Schnyder & SANNI Foundation - Lotus Clinic 2017	25,800	0	25,800	0	0	25,356	25,356	444
Rolf Schnyder & SANNI Foundation - Mother House	351,257	151,257	50,564	149,436	121,842	36,194	158,036	193,222
Rolf Schnyder Foundation - Rose Clinic	100,500	55,500	45,000	0	45,059	53,565	98,624	1,876
WFP - Food Clinic Patients 2016	8,607	8,538	69	0	8,607	0	8,607	0
WFP - Food Clinic Patients 2017	1,732	0	1,629	103	0	1,732	1,732	0
WFP - TB Food Support	26,785	22,101	4,684	0	26,785	0	26,785	0
<b>32,163,329</b>	<b>12,915,578</b>	<b>5,246,331</b>	<b>14,001,420</b>	<b>11,683,558</b>	<b>6,226,753</b>	<b>17,910,312</b>	<b>14,253,017</b>	



#### 4.4.2.3 Fixed Assets

The organization has purchased a few plots of land in Hlaingtharyar and Shwepyithar townships. On these plots of land a 'patient-guest-house' (for patients to stay overnight when they come from far) and a clinic were built. The purpose of the purchase of land is to ensure MAM is able to continue health services to the vulnerable people without the risk that land or house owner decides to sell the property or increases the rent to unaffordable levels.

The plots of land are included on the balance sheet at historical cost price.

*Specified as follows:*

	31-12-2017	31-12-2016
	USD	USD
<b>Land</b>		
Plot #1 - Hlaingtayar	1,387	1,387
Plot #2 - Hlaingtayar	4,156	4,156
Plot #3 - Hlaingtayar	1,312	1,312
Plot #4 - Shwepyithar	10,063	10,063
Plot #5 - South Dagon (Sanni Foundation)	79,108	79,108
	<b>96,026</b>	<b>96,026</b>

In 2014 MAM purchased one plot in South Dagon on behalf of a donor (Sanni Foundation). This plot is purchased by MAM but the financial ownership remains with the donor as per the signed agreement. Therefore this land is also included in these financial statements under accounts payable.

The organization does not keep durable assets on the balance sheet. Durable assets such as vehicles and computers are directly expensed and recorded as such in the Income & Expense Statement of the year of acquisition. An inventory list of equipment such as vehicles, office and medical equipment is recorded in a separate equipment register.

#### 4.4.2.4 Current Assets

*Specified as follows:*

<b>Grants receivable</b>	31/12/2017	31/12/2016
	USD	USD
3MDG - MARC 2014-2018	2,009,753	1,004,755
3MDG - TB 2014-2017	20,991	286,815
CPI/USAID- USAID Burma HIV/ AIDS Flagship	499,809	0
CW Asia Fund- Thazin Orchid Clinic	0	39,375
Dave & Kerry Foundation / PFE - HCV Treatment	50,000	0
Elton John Aids Foundation- CMV Retinitis treatment	0	2,289
Global Fund- RAI Malaria 2014-2017	14,029	165,101
Global Fund- ICC1 Malaria 2015-2017	795	1,221,747
Global Fund- ICC2 Malaria 2016-17	0	158,613
Global Fund- RAI2E Malaria 2018-2020	7,200,343	0
Global Fund- NFM2 TB 2018-2020	1,904,768	0
Global Fund- NFM2 HIV 2018-2020	2,000,000	0
Heineken Myanmar Ltd.- Star Clinic	50,719	27,594

<b>Grants receivable (continued)</b>	<b>31/12/2017 USD</b>	<b>31/12/2016 USD</b>
Kadoorie Charitable Foundation- Jasmine Clinic 2014-2017	0	431,637
Kadoorie Charitable Foundation- Malnutrition	212,268	298,275
Rolf Schnyder & SANNI Foundation- Mother House	149,436	0
WFP- Food Clinic Patients 2016	0	69
WFP- Food Clinic Patients 2017	103	0
WFP- TB Food Support	0	4,684
	<b>14,113,014</b>	<b>3,640,956</b>

Grants receivable represents the amounts to be received by the organization according to the current donor contracts. The large increase is due to new funding contracts with the Global Fund for 2018-2020. A comprehensive overview with calculation can be found under 4.4.2.2.

#### 4.4.2.5 Outstanding Orders

*Specified as follows:*

	<b>31/12/2017 USD</b>	<b>31/12/2016 USD</b>
Invoice to be received from MOCRU	86,175	81,257
	<b>86,175</b>	<b>81,257</b>

The outstanding order concerns an invoice to be received from MOCRU on payments made on their behalf during 2017. This invoice will be settled in 2018.

#### 4.4.2.6 Stocks

The organization does not keep any stock on the balance sheet. Stocks such as medical drugs and consumable materials are directly expensed and recorded as such in the Income & Expense Statement of the year of procurement. A stock inventory list of pharmaceuticals and other medical consumables are recorded in a separate stock overview.

#### 4.4.2.7 Prepaid Expenses

*Specified as follows:*

	<b>31/12/2017 USD</b>	<b>31/12/2016 USD</b>
Prepaid Rent offices and staff houses 2017	225,422	153,454
Prepaid project costs 2017	542	0
Other prepaid costs	1,471	858
	<b>227,435</b>	<b>154,312</b>



#### 4.4.2.8 Liquid Assets

*Specified as follows:*

	31/12/2017 USD	31/12/2016 USD
Cash – Kyat	130,041	142,122
Cash – USD	775	49,681
Cash – FEC	0	0
Cash – EUR	0	0
Cash – GBP	3,500	3,500
Cash – Thai Baht	3,932	2,738
Cash – Chinese Yuan	786	517
CB Bank a/c - Kyat	19,536	-49,658
CB Bank a/c - USD	4,591	679,272
KBZ Bank - Kyat	73	0
KBZ Bank - USD	19,945	0
UOB Bank – USD	22,551	22,531
ABN AMRO Bank - USD	2,054,887	2,441,032
ABN AMRO Bank - EURO	110,729	94,764
UOB Bank a/c - Baht	1,028	1,028
Bank in transit	400,000	0
<b>TOTAL LIQUID ASSETS</b>	<b>2,772,375</b>	<b>3,387,528</b>

#### 4.4.2.9 Reserves

*Specified as follows:*

	31/12/2017 USD	31/12/2016 USD
As per 31st December previous year	1,885,373	1,452,169
Added / (withdraw) this year	297,548	433,204
As per 31st December this year	<b>2,182,921</b>	<b>1,885,373</b>

In order to safeguard the continuity of the clinic activities, the board aims to create a reserve of twelve month operational costs plus two years of medical supply for chronic disease patients which amount to approximately USD 2,750,000. The board and director review the required minimum of the reserve every year based on the size of the MAM projects and operations. Due to the long term commitment of certain activities (especially ARV treatment) and difficulties securing the necessary funds, the director and the board are convinced that such a reserve is required to ensure the continuity the project activities in the future.

#### 4.4.2.10 Current and Non-Current Liabilities

*Specified as follows:*

##### Project Obligations

	31/12/2017 USD	31/12/2016 USD
3MDG - MARC 2014-2018	1,958,192	916,781
3MDG - TB 2014-2017	0	246,612
Child Fund Korea- Thazin Orchid Clinic TB 2016	0	16,907
Child Fund Korea- Child Health Care support 2017	0	100,000

<b>Project Obligations (continued)</b>	<b>31/12/2017</b>	<b>31/12/2016</b>
	<b>USD</b>	<b>USD</b>
Child Fund Korea- Child Health Care support 2018	106,857	0
CPI/USAID- USAID Burma HIV/ AIDS Flagship	553,586	0
CW Asia Fund- Thazin Orchid Clinic	0	104,053
Dave & Kerry Foundation / PFE - HCV Treatment	78,532	0
Dave & Kerry Foundation / PFE - MAM Clinics 2016	0	136,365
Elton John Aids Foundation- CMV Retinitis treatment	0	10,424
Global Fund- RAI Malaria 2014-2017	0	154,862
Global Fund- ICC1 Malaria 2015-2017	0	1,215,388
Global Fund- ICC2 Malaria 2016-17	0	1,043,904
Global Fund- RAI2E Malaria 2018-2020	7,200,343	0
Global Fund- NFM2 TB 2018-2020	1,904,768	0
Global Fund- NFM2 HIV 2018-2020	2,000,000	0
Kadoorie Charitable Foundation- Jasmine Clinic 2014-2017	0	431,679
Kadoorie Charitable Foundation- Malnutrition	153,677	318,187
Mercury Phoenix Trust- Kachin/Kayin Health Education	12,045	0
Mercury Phoenix Trust- Yangon Health Education	12,270	0
Planet Wheeler / PFE - Clinic, BHC & Research 2015-2016	0	123,756
Planet Wheeler / PFE - Clinic, BHC & Research 2017-2018	77,206	0
Rolf Schnyder & SANNI Foundation- Lotus Clinic 2014-2016	0	14,200
Rolf Schnyder & SANNI Foundation- Lotus Clinic 2017	444	0
Rolf Schnyder & SANNI Foundation- Mother House	193,222	29,416
Rolf Schnyder Foundation- Rose Clinic	1,876	10,441
	<b>14,253,017</b>	<b>4,872,975</b>

Project Obligations represents the project reporting obligations of the organization according to the current donor contracts. The large increase is due to new funding contracts with the Global Fund for 2018-2020. A comprehensive overview with calculation can be found under 4.4.2.2.

#### **Refunds to Donors**

	<b>31/12/2017</b>	<b>31/12/2016</b>
	<b>USD</b>	<b>USD</b>
Global Fund - ICC2 Malaria 2016-17	45,771	0
Global Fund - NFM Malaria 2017	2,365	0
Kadoorie Charitable Foundation - Jasmine Clinic 2014-2017	63,458	0
	<b>111,593</b>	<b>0</b>

Refunds to donors represent advances to be refunded to donors in case a project finished for which more funding was received than spend. A comprehensive overview with calculation can be found under 4.4.2.2.

#### **Accounts Payable**

	<b>31/12/2017</b>	<b>31/12/2016</b>
	<b>USD</b>	<b>USD</b>
Income tax payable	39,088	22,248
Severance payable	244,560	136,417
Payable staff expenses	157,807	246,906
Project expenses payable	226,930	117,051
Other accounts payable	79,109	79,108
	<b>747,495</b>	<b>601,730</b>

The amount included under *Other accounts payable* concerns a plot of land which MAM procured on behalf of a donor (Sanni Foundation). This plot was meant for the construction of a new clinic, but plans changed and the clinic was built somewhere else. This plot of land is purchased by MAM but is reflected as a liability in our financial statements since the financial ownership remains with the donor as per the signed agreement.

#### 4.4.2.11 Specification Income

##### *Donor Grant Turnover*

	31/12/2017	31/12/2016
	USD	USD
3MDG- MARC 2014-2018	1,367,919	1,534,849
3MDG- TB 2014-2017	398,600	463,774
Child Fund Korea- Thazin Orchid Clinic TB 2016	16,907	70,284
Child Fund Korea- Child Health Care support 2017	100,000	0
CPI/USAID- USAID Burma HIV/ AIDS Flagship	46,415	0
CW Asia Fund- Thazin Orchid Clinic	104,053	0
Dave & Kerry Foundation / PFE - HCV Treatment	71,468	0
Dave & Kerry Foundation / PFE - MAM Clinics 2016	136,365	7,910
Dave & Kerry Foundation / PFE - MAM Clinics 2017	100,000	0
Elton John Aids Foundation- CMV Retinitis treatment	10,424	12,848
Global Fund- RAI Malaria 2014-2017	869,538	1,013,544
Global Fund- ICC1 Malaria 2015-2017	946,046	992,177
Global Fund- ICC2 Malaria 2016-17	917,346	507,448
Global Fund- NFM Malaria 2017	141,057	0
Heineken Myanmar Ltd.- Star Clinic	50,184	53,804
Kadoorie Charitable Foundation- Jasmine Clinic 2014-2017	149,700	114,452
Kadoorie Charitable Foundation- Malnutrition	164,510	121,758
Mercury Phoenix Trust- Kachin/Kayin Health Education	11,275	0
Mercury Phoenix Trust- Yangon Health Education	7,350	0
Planet Wheeler Foundation - BHC 2014/15	0	41,084
Planet Wheeler / PFE - Clinic, BHC & Research 2015-2016	123,756	301,244
Planet Wheeler / PFE - Clinic, BHC & Research 2017-2018	312,794	0
Ripple Foundation / PFE - Clinic Support 2017	50,000	0
Rolf Schnyder & SANNNI Foundation- Lotus Clinic 2014-2016	14,200	180,003
Rolf Schnyder & SANNNI Foundation- Lotus Clinic 2017	25,356	0
Rolf Schnyder & SANNNI Foundation- Mother House	36,194	121,842
Rolf Schnyder Foundation- Rose Clinic	53,565	45,059
SANNNI Foundation/Gebauer Stiftung - Thazin Orchid Clinic	0	104,363
WFP- Food Clinic Patients 2016	0	4,182
WFP- Food Clinic Patients 2017	1,732	0
WFP- TB Food Support	0	16,022
<b>Total</b>	<b>6,226,753</b>	<b>5,706,647</b>



### Donations received

	31/12/2017 USD	31/12/2016 USD
Aids Ark	23,529	22,650
Bean Tun	0	3,000
Claire Barnes	0	2,256
CM JA Mostart	0	2,222
CW Asia Fund	23,357	0
Daniela Hartz	34,130	0
Daniel Waldvogel	0	1,713
Dave & Kerry Foundation	15,925	0
Destination Asia	5,000	5,000
Emma Mitchell	901	0
Friends of MAM UK	11,566	11,000
Greenshoots	6,892	2,902
Gunther Schroff	2,196	44,738
Heineken	0	2,000
Joel Borgstrom	1,000	0
Mr. Joost & Daw Thin	0	2,314
Lindsay Cooper	0	50,000
Mariska Beumer	0	7,027
Maung Maung Oo	0	1,154
Medical Student Aid	2,030	0
Millward Brown UK Ltd	0	1,115
MORU	5,997	0
Party Job van Woensel	3,079	0
Radiology Assistant (Robin Smithuis)	0	10,929
Sanni Foundation	81,900	103,627
Sanni Foundation/Gebauer Stiftung	75,000	0
Sanni Foundation/Vontobel Stiftung	96,071	62,132
Shindy Skaar & Microsoft	13,409	0
Ticket sale Daniel Waldvogel	938	0
Tom Koppelman	589	0
Other Donations	2,659	2,790
<b>Total</b>	<b>406,167</b>	<b>338,569</b>

### Donations in-kind received

(Donations in kind of pharmaceuticals and medical material are valued based on the MSF-H pricelist)

	31/12/2017 USD	31/12/2016 USD
Amra Foundation	0	7,484
Daniel Waldvogel	0	82,966
Friesland Campina	0	0
Myanmar Liver Foundation	8,004	9,450
MSF Holland	2,982	8,814
MSF Swiss	5,950	5,301

**Donations in-kind received (continued)**

	<b>31/12/2017</b>	<b>31/12/2016</b>
	<b>USD</b>	<b>USD</b>
National Aids Programme (ART)	536,095	406,689
National TB Programme (TB drugs)	17,034	18,506
Robin Smithuis (Ultrasound)	10,752	0
Rotary Club Yangon	2,400	0
Unilever	7,177	3,460
WFP - Food HIV/TB Patients	19,922	73,931
Various other donations	3,153	604
<b>Total</b>	<b>613,468</b>	<b>617,206</b>

***Other Income***

	<b>31/12/2017</b>	<b>31/12/2016</b>
	<b>USD</b>	<b>USD</b>
Bank interest income	10,852	232
Income project support costs	349,281	329,963
Lab income	3,611	26,003
MOCRU contribution to MAM	29,397	26,887
Sale of assets	5,534	3,868
Training income	900	15,450
Other income	865	545
<b>Total</b>	<b>400,440</b>	<b>402,948</b>

#### 4.4.2.12 Specification Expenditure

##### Expenses per project activity 2017

The expenses per project activity can be specified as follows:

		<i>Personnel cost</i>	<i>Operation running cost</i>	<i>Medical / nutrition cost</i>	<i>Construction / Logistics</i>	<i>Training &amp; support</i>	<i>Transport / freight / storage</i>	<i>Consultants / external support</i>	<i>Project Support / Miscellaneous</i>	<i>Total Expenditure</i>
<b>MAM Coordination</b>		15,594	3,122	10,783	0	1,131	11,932	2,236	-19,263	25,535
<b>MAM Clinics</b>	Thazin Orchid Clinic	275,780	10,896	689,407	13,185	5,583	22,150	9,128	61,568	1,087,697
	Lotus Clinic	111,795	4,693	123,714	4,775	502	7,942	1,754	25,517	280,692
	Jasmine Clinic	108,812	2,262	197,439	1,432	281	24,768	215	26,382	361,591
	Rose Clinic	21,293	438	72,209	193	121	5,841	54	6,009	106,157
	Himalaya Clinics	50,080	1,944	73,014	2,235	2,613	17,289	0	8,829	156,003
	Lily Clinic	18,159	597	44,770	577	53	2,686	54	4,014	70,910
	Brewery Clinic	10,256	20	2,496	0	18	31	0	37,363	50,184
	Winka clinic	20,741	1,335	20,438	113,780	1,400	5,091	75	9,772	172,633
	Hpakant Clinic	170	4,791	6,353	0	0	3,847	0	909	16,070
	South Dagon Clinic	1,066	7	1,818	5	0	47	0	177	3,121
	CRP Study	29,965	826	20,281	0	29	2,692	0	3,081	56,874
	Scrub Typhs Study	36	74	276	0	0	60	0	27	473
	Melioidosis Study	5,987	126	609	30	4	172	0	415	7,343
	Mothers House	4,170	487	14,213	13,882	22	1,030	0	2,389	36,194
<b>TOTAL MAM Clinics</b>		<b>658,310</b>	<b>28,496</b>	<b>1,267,038</b>	<b>150,095</b>	<b>10,625</b>	<b>93,646</b>	<b>11,280</b>	<b>186,451</b>	<b>2,405,941</b>
<b>MAM VHW Projects</b>	Global Fund RAI	575,541	57,449	62,442	12,597	82,299	45,022	16,832	18,634	870,817
	Global Fund ICC	450,323	50,887	308,512	9,018	68,609	40,009	0	18,688	946,046
	Global Fund ICC2	432,487	49,755	189,296	23,366	112,366	77,025	10,538	22,513	917,346
	Global Fund NFM	79,056	17,788	2,645	3,213	21,368	12,879	0	4,108	141,057
	MAM Naga project	15,424	1,313	10,522	332	10,818	7,696	0	0	46,104
	3MDG Malaria	726,917	107,727	221,373	6,113	153,834	81,186	2,350	72,548	1,372,050
	3MDG TB	231,003	21,489	93,300	1,417	21,001	8,685	0	21,705	398,600
	Basic Health Care	12,629	3,256	79,978	0	0	4,272	0	6,008	106,142
	KADOORIE Malnutrition	37,610	17	66,749	350	1,546	13,370	0	0	119,642
<b>TOTAL MAM VHW Projects</b>		<b>2,560,990</b>	<b>309,681</b>	<b>1,034,817</b>	<b>56,407</b>	<b>471,840</b>	<b>290,144</b>	<b>29,720</b>	<b>164,205</b>	<b>4,917,804</b>
<b>TOTAL MAM 2017</b>		<b>3,234,895</b>	<b>341,299</b>	<b>2,312,638</b>	<b>206,502</b>	<b>483,596</b>	<b>395,721</b>	<b>43,236</b>	<b>331,393</b>	<b>7,349,280</b>



### Expenses per destination December 2017

The expenses per destination can be specified as follows:

	Project activities USD	Fundraising activities USD	Operational activities USD	Total 2017 USD	Budget 2017 USD
Personnel cost	3,219,300	3,190	12,404	3,234,895	3,697,946
Operation running costs	338,177	554	2,568	341,299	376,363
Medical / nutrition costs	2,301,855	0	10,783	2,312,638	1,538,108
Logistic & watsan expenses	206,502	0	0	206,502	352,732
Training & support	482,465	0	1,131	483,596	830,913
Transport / freight / storage	383,789	0	11,932	395,721	408,383
Consultants / external support	41,000	1,150	1,086	43,236	34,647
Project Support / Miscellaneous	350,656	0	-19,263	331,393	363,888
<b>TOTAL EXPENSES</b>	<b>7,323,745</b>	<b>4,894</b>	<b>20,640</b>	<b>7,349,280</b>	<b>7,602,980</b>

The majority of MAM expenditure over 2017 has been directly related to donor projects and was therefore eligible to be charged as direct costs under the project contracts. Fundraising costs in 2017 were minimal.

#### 4.4.2.13 Key Indicators

### Percentage Project Expenses / Total Expenses

	31/12/2017 USD	31/12/2016 USD
Project expenses	7,323,745	6,625,813
Total expenses	7,349,280	6,632,167
Percentage	99.7%	99.9%

### Percentage Fundraising expenses / Total donations and grants received

	31/12/2017 USD	31/12/2016 USD
Fundraising expenses	4,894	1,531
Total Income	7,646,828	7,065,371
Percentage	0.1%	0.0%

#### 4.4.2.14 Other Explanation

### Employees

The number of employees is as follows:

	31/12/2017	31/12/2016
Expatriate Staff	5	5
National Staff	617	543
<b>Total</b>	<b>622</b>	<b>548</b>

#### 4.4.2.15 Salary payment to board members

The members of the board are not employed by the organization. The members of the board do not receive any remuneration during the financial year. No loans or advances were made and no guarantees were issued to the members of the board.

The Board of MAM consists of the following persons:

- Dr. Alex Winkler, chairman of the board, (General director Stichting Artsen voor Kinderen, Amsterdam, Netherlands)
- Mrs. Jikke Wigmans (MSc), treasurer (Stichting Artsen voor Kinderen, Amsterdam, Netherlands)
- Dr. Constant Mostart, secretary (general practitioner, Amsterdam, Netherlands)
- Prof. Nick White, member, (Chairman of the Oxford University based Wellcome Trust Southeast Asian Tropical Medicine Research Programs, Bangkok, Thailand)
- Prof. Job van Woensel, member (paediatrician/intensive care specialist, Amsterdam, Netherlands)

#### 4.4.2.16 Remuneration General Director

	2017 USD	2016 USD
Gross Salary	30,888	41,184
Perdiem	2,493	3,324
Medical Insurance	1,602	2,136
Social Security	5,256	7,008
Holiday Pay	2,475	3,300
Total Remuneration	<u>42,714</u>	<u>56,952</u>

#### 4.4.3 Other Information

##### 5.4.3.1 Allocation of Result

The result of the year subtracted with not yet spent allocated project funds will be added to the reserves.

##### 5.4.3.2 Approval Activity report and Financial statements by the Board

This activity report and financial statements have been acknowledged and approved by the board on 30 June 2018

##### 5.4.3.3 Auditors Statement

An independent auditor has reviewed the financial statements and procedures, validation of documents and the annual report. A copy of the official statement of the auditor is included in the pages before the financial statements.