

MSF INTERNATIONAL MOVEMENT

MSF FINANCIAL REPORT 2010



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MSF MISSIONS AROUND THE WORLD





* Countries in red have a total expenditure of less than 500,000 euros and are included under "other countries".

38 AFGHANISTAN	55 MOROCCO
38 ARMENIA	55 MOZAMBIQUE
39 BANGLADESH	56 MYANMAR
39 BOLIVIA	56 NIGER
40 BURKINA FASO	57 NIGERIA
40 BURUNDI	57 OCCUPIED PALESTINIAN TERRITORY
41 CAMBODIA	58 PAKISTAN
41 CAMEROON	58 PAPUA NEW GUINEA
42 CENTRAL AFRICAN REPUBLIC	59 PARAGUAY
42 CHAD	59 PHILIPPINES
43 CHILE	60 RUSSIAN FEDERATION
43 CHINA	60 SIERRA LEONE
44 COLOMBIA	61 SOMALIA
44 CONGO, DEMOCRATIC REPUBLIC OF THE	61 SOUTH AFRICA
45 CONGO, REPUBLIC OF THE	62 SRI LANKA
45 DJIBOUTI	62 SUDAN
46 EGYPT	63 SWAZILAND
46 ETHIOPIA	63 SYRIA
47 FRANCE	64 THAILAND
47 GEORGIA	64 UGANDA
48 GUATEMALA	65 UZBEKISTAN
48 GUINEA	65 YEMEN
49 HAITI	66 ZAMBIA
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PRESIDENT'S REPORT

For the year ended 31 December 2010

This report is presented along with the Financial Statements of the organisation for the year ended 31 December 2010. The Financial Statements have been prepared in accordance with the accounting policies set out in Note 1 to the Financial Statements.

OBJECTIVES AND POLICIES

Médecins Sans Frontières (MSF) is an international, independent, medical humanitarian organisation. We deliver emergency aid to people affected by armed conflict, epidemics, exclusion from healthcare and natural disasters. MSF offers assistance to people based on need and irrespective of race, religion, gender or political affiliation.

In order for MSF to get access to and care for those most in need, MSF's operational policies must remain scrupulously independent of governments, as well as religious and economic powers. We rely on private individuals for the majority of our funding. In the field, we conduct our own assessments, manage projects directly and monitor

the impact of our assistance. We also campaign for improved access to medicines and fund research into the development of drugs for neglected diseases.

MSF is a volunteer organisation. Each year about 6,600 doctors, nurses, logistics specialists and engineers of all nationalities leave on field assignments to join over 25,000 staff in the countries where we provide assistance.

ORGANISATIONAL STRUCTURE

Founded in Paris in 1971, MSF has become an international organisation with 19 national offices throughout the world. Each national office is an association. Twice a year the president of each national office attends the MSF International Council, an association registered in Switzerland. This Council has, among others, the responsibility to promote accountability and transparency within the MSF movement; these accounts are a reflection of that responsibility and illustrate the financial situation of the movement as a whole.

ALL THOSE WORKING WITH MSF AGREE TO ABIDE BY THE PRINCIPLES OF THE INTERNATIONAL 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 of their assigns for any form of compensation other than that which the association might be able to afford them.

A YEAR IN REVIEW – 2010

The earthquake that hit Haiti on 12 January killed an estimated 222,000 people, injured more than 300,000, and left 1.5 million people homeless. Efforts to support the survival and recovery of the Haitian people following this disaster tested Médecins Sans Frontières (MSF) and the aid system as a whole to their limits. More than 8,000 MSF staff were mobilised to treat more than 358,000 patients. In October, a cholera epidemic took on overwhelming proportions. In less than three months, MSF treated more than 91,000 patients for the disease, around 60 per cent of all registered cases. The operating budget for MSF in Haiti in 2010 came to 106.1 million euros.

One year after the earthquake, however, significant needs were still not being met. As Stefano Zannini, Head of Mission for MSF in Haiti, said: “Our staff worked tirelessly over this last year, and in spite of that I feel uneasy and sort of uncomfortable about what is still a disaster situation for most of the population”. The aftermath of the earthquake in Haiti has exposed serious deficiencies in the wider aid system, deficiencies that have also been revealed in Afghanistan and Pakistan, raising the question of whether the international aid system in its current set-up is really meeting the needs of the people it claims to help.

A year of natural disasters

The Haitian earthquake was not the only major natural disaster MSF responded to in 2010. In Pakistan, MSF staff carried out more than 80,000 medical consultations, treated more than 4,500 children for malnutrition and distributed 1.8 million litres of clean water every day to people affected by flooding in the provinces of Khyber Pakhtunkhwa, Balochistan, Punjab and Sindh. Parts of Chad, Nigeria and Somalia also experienced the worst flooding in more than a decade. MSF distributed blankets, tarpaulins, plastic sheeting and mosquito nets, and set up clean water supplies to help the hundreds of thousands of displaced people. In central Chile, a powerful earthquake killed several hundred people and displaced more than a million others. Nearly every region of Guatemala was affected when a violent tropical storm hit just hours after a volcanic eruption. MSF assisted victims of both of these emergencies from project bases in Central and South America.

Securing care during conflict

Elsewhere, millions of civilians living in conflict zones continued to suffer the effects of armed violence. In 2009, MSF returned to Afghanistan to respond to mounting humanitarian needs as conflict spread to almost every region of the country. MSF has worked hard to find the space to provide independent and impartial assistance in an environment where, as MSF’s Afghanistan country representative Michiel Hofman said, “seeking help amounts to choosing sides in the war”. In 2010, MSF staff worked in hospitals in the Afghan cities of Kabul and Lashkargah, and we are continuing negotiations with all warring parties in order to extend our operations further.

In Pakistan, teams have been helping to improve the emergency response capacity of hospitals in conflict zones. On several occasions during the year, violent incidents resulted in massive numbers of casualties arriving at the District Headquarters hospital in Timurgara, near the border with Afghanistan.

Its independence, impartiality and needs-based approach have enabled MSF to reach and assist people living in conflict areas in Afghanistan, the Central African Republic, Kyrgyzstan, Pakistan and Somalia in 2010. Despite insecurity, MSF is generally able to assure the continuity of medical care. But incidents in parts of Sudan and the Democratic Republic of the Congo (DRC) have put MSF staff at unacceptable risk and restricted our ability to provide healthcare. Activities in Gumeruk

in south Sudan had to be suspended after therapeutic food was stolen from the clinic and MSF staff were violently robbed while travelling to another health centre. In DRC, soldiers from the Congolese army entered a hospital in the South Kivu region and abducted four patients. The complete absence of respect for medical structures and access to medical care forced MSF to evacuate its surgical team from the hospital.

Mismanaged healthcare system

MSF was obliged to suspend activities in Turkmenistan in 2010 for very different reasons. Having worked in the country since 1999, MSF decided it could no longer provide effective assistance in a country where national health authorities hide the true state of public health and disseminate misinformation, and where the system prevents health workers from providing adequate care. MSF drew attention to the problems facing people in need of medical care in Turkmenistan in the report *Turkmenistan’s Opaque Health System*.

Outbreaks new and old

Other countries where MSF works simply do not have the resources to provide adequate care. Measles is endemic in many developing countries, but in 2010 a number of countries that had seen a decline in cases were subjected to serious outbreaks of the disease: Malawi suffered its biggest epidemic in 13 years. MSF led a campaign that vaccinated 3.3 million children, and our staff provided care for 23,000 patients. Teams also provided assistance in responding to massive outbreaks of measles in Chad, DRC, Nigeria, South Africa, Swaziland, Yemen and Zimbabwe, supporting the immunisation of more than 500,000 children and treating thousands of patients.

Measles is not the only disease recurring, and faced with a “new” disease, people may be afraid or unaware of how to respond, and local medical staff may lack experience in treatment. Cholera had not been seen in Haiti for more than a century before the epidemic in 2010. Papua New Guinea also experienced its first cholera outbreak in 50 years; MSF treated thousands of patients and trained more than 1,000 health workers and volunteers in clinical management and infection control.

A global polio eradication campaign, begun in 1988, had met with significant success, and the disease remained endemic in only Afghanistan, India, Nigeria and Pakistan. However, in 2010 serious outbreaks have occurred in DRC, the Republic of the Congo and Tajikistan. MSF teams assisted with treatment and vaccination campaigns in DRC and the Republic of the Congo.

We faced new emergencies too. MSF treated almost 400 children for lead poisoning after seven villages in northwestern Nigeria were found to be contaminated with lead from small-scale gold mining activities.

Access to new vaccines, affordable medicines and adequate nutrition

2010 saw the roll-out of a new vaccine that could prevent the worst meningitis epidemics in Africa. MSF took part in vaccination campaigns in Niger and Mali and is actively advocating for widespread use of the vaccine. And after campaigning for improved food aid for several years, we are at last seeing international donors start to review and adjust their food aid policies. 2010 also saw establishment of the Medicines Patent Pool, which will allow generic manufacturers to produce patented medicines in exchange for royalty payments. For the mechanism to work, however, we need drug companies to step up and make their patents available.

Unfortunately, efforts to improve access to HIV/AIDS treatment are facing a setback. International donors are shifting their focus away from

continued overleaf ▶

HIV/AIDS and funding is stagnating, while new evidence demonstrates that providing better treatment earlier prevents severe illness and helps reduce transmission. MSF is urging governments to create reliable funding mechanisms to ensure that the progress made over the last decade is not put at risk, and that more patients can be treated more effectively.

Reaching “invisible” populations

In recent years, more and more migrants have made a long journey to escape violence, persecution or poverty, in search of a more secure life, only to find themselves in a prison cell. In 2010, the conditions in detention centres in Greece reached critical levels: undocumented migrants were being forced to live in converted warehouses or police cells crowded to three or four times their capacity. “No human being should be subjected to such treatment”, said Ioanna Pertsinidou, MSF’s emergency coordinator.

Appalling living conditions, police harassment, threats of xenophobic attacks and a lack of access to essential healthcare still define the desperate lives of thousands of these vulnerable people. In just two months, MSF staff in South Africa treated 71 Zimbabwean migrants who had been victims of sexual violence.

As 2010 comes to an end and MSF approaches its 40th year, it is clear that changing environments demand constant innovation, so that MSF can respond to the health needs of more people, more effectively. Thanks to our supporters and our dedicated staff, we are able to remain committed to assisting people in need of emergency humanitarian medical care.

Thank you.

FINANCIAL REPORT

COMBINED ACCOUNTS 2010

MSF is pleased to present its audited combined Financial Statements. The combined accounts represent an aggregation of the Financial Statements of the 19 main MSF national offices worldwide, together with the Financial Statements of the delegate offices, satellite organisations, and the international office of MSF. The combined Financial Statements provide a view of MSF's work internationally and are also a means of transparency and accountability.

INCOME

2010 saw an increase in income for MSF compared with 2009. Total incoming resources of 943 million euros for 2010 were 278 million euros more than in 2009, due mainly to private income received following the Haiti and Pakistan emergencies. Private and public institutions increased their donations by 49%. More than 5.1 million individual donors and private funders provided 91% of MSF's income in 2010.

EXPENDITURE

The total expenditure in 2010 was 813 million euros, an increase of 196 million euros over 2009 – equating to a 32% increase in activities. This expenditure can be broken down into two main categories: social mission and other expenses. The table below breaks down these categories still further.

EXPENDITURE SOCIAL MISSION

In millions of €

	2010	2009
Programmes	555	393
Headquarters programme support	79	69
Témoignage / awareness-raising	26	22
Other humanitarian activities	6	6
Total social mission	666	490

OTHER EXPENSES

Fundraising	104	87
Management, general and administration	43	39
Total other expenses	147	126

The result of the above is that MSF's total expenditure in 2010 is represented by 82% spent on social mission and 18% on other expenses (80% and 20% for 2009, respectively).

RESULT FOR THE YEAR AND RESERVES POLICY

The result for 2010, after adjusting for exchange gains / losses, shows a surplus of 136.8 million euros. MSF has a reserves policy, at an international level, of holding a minimum of three months and a maximum of twelve months of total expenditure as retained earnings. The level of reserves as at 31 December 2010 equates to approximately 9.1 months (9.1 months for 2009) of activity (see Note 2.14).



Unni Karunakara, MD
President, MSF International Council

AUDITORS' REPORT

Year ended December 31, 2010

To the Members of the MSF International Council,

We have audited the accompanying international combined financial statements of MSF, which comprise the international combined statement of financial position as at December 31, 2010, the international combined income statement, statement of changes in equity and cash-flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the international combined financial statements

MSF International's management is responsible for the preparation of these international combined financial statements in accordance with the basis of preparation set out in Note 1 to the financial statements and for such internal control as management determines is necessary to enable the preparation of the international combined financial statements that are free from material misstatements, whether due to fraud or error.

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the accompanying international combined financial statements are prepared, in all material respects, in accordance with the accounting policies described in Note 1 to the international combined financial statements.

Paris-La Défense, June 22, 2011

KPMG Audit
Département de KPMG S.A.



Gilles Salignon
Partner

Paris-La Défense, June 22, 2011

ERNST & YOUNG et Associés



Isabelle Tracq-Sengeissen
Partner



A patient and her mother shortly after the last round of surgery for a broken leg, Democratic Republic of the Congo.

COMBINED FINANCIAL STATEMENTS

for the year ended 31 December 2010

STATEMENT OF FINANCIAL POSITION

	Notes	2010	2009
<i>In thousands of €</i>			
Intangible assets	2.1	2,900	2,200
Property, plant and equipment	2.2	31,035	27,126
Financial assets	2.3	9,305	7,320
Non-current assets		43,240	36,646
Inventories	2.4	21,418	20,484
Grants receivable	2.5	18,983	20,551
Contributions receivable	2.6	16,662	15,588
Other receivables	2.7	6,078	5,403
Other assets	2.8	7,883	6,470
Cash and equivalents	2.9	600,918	433,268
Current assets		671,942	501,764
Assets		715,182	538,410
Permanently restricted funds		2,478	2,478
Unrestricted funds		608,157	475,516
Other retained earnings and equities		8,673	-9,816
Retained earnings and equities	2.14	619,308	468,178
Provisions	2.10	5,560	4,624
Financial debts	2.11	1,656	1,927
Accounts payable and accrued expenses	2.12	66,470	49,659
Deferred income	2.13	22,188	14,022
Liabilities		95,874	70,232
Liabilities and retained earnings		715,182	538,410



Martin Aked
Treasurer, MSF International Council

STATEMENT OF FINANCIAL ACTIVITIES

				<i>In thousands of €</i>	
	Notes	Unrestricted	Restricted	2010	2009
Individuals	3.1.1 / 4.2.1	570,882	121,102	691,984	491,591
Private institutions	3.1.1 / 4.2.1	103,892	63,023	166,915	80,858
Private income		674,774	184,125	858,899	572,449
Public institutional income	3.1.2 / 4.2.2	190	69,153	69,343	77,858
Other income	3.1.3 / 4.2.1	12,982	2,081	15,063	15,088
Income		687,946	255,359	943,305	665,395
Programmes	3.2 / 4.2.3	317,433	237,832	555,265	393,336
Headquarters programme support	3.2	71,913	6,845	78,758	69,048
Témoignage / awareness-raising	3.2	26,289	62	26,351	21,705
Other humanitarian activities	3.2	5,689	-	5,689	6,413
Social mission		421,324	244,739	666,063	490,502
Fundraising	3.2	94,876	8,822	103,698	87,289
Management, general and administration	3.2	39,890	3,229	43,119	38,992
Other expenses		134,766	12,051	146,817	126,281
Expenditure		556,090	256,790	812,880	616,783
Net exchange gains unrealised and realised	3.2	666	1,431	2,097	2,909
Surplus		132,522	-	132,522	51,521

STATEMENT OF FUNCTIONAL EXPENSES

SOCIAL MISSION

					<i>In thousands of €</i>
	Programmes	Headquarters programme support	Témoignage / awareness raising	Other humanitarian activities	Total social mission
Personnel costs	261,354	56,865	12,571	395	331,185
Travel and transportation	93,366	5,496	1,250	154	100,266
Medical and nutrition	103,357	-	-	901	104,258
Logistics and sanitation	52,664	298	-	215	53,177
Professional services	7,999	2,515	2,318	23	12,855
Communications	8,408	1,582	1,603	7	11,600
Publications	-	1	1,816	-	1,817
Promotional expenses	-	351	4,042	-	4,393
Office expenses	16,609	6,578	2,019	-	25,206
Taxes	835	156	15	2	1,008
Private grants	3,044	207	73	3,984	7,308
Public institutional grants	-	239	-	-	239
Financial expenses	738	116	20	-	874
Depreciation	-	3,092	417	3	3,512
Others	6,891	1,262	207	5	8,365
Total	555,265	78,758	26,351	5,689	666,063

OTHER EXPENSES

				<i>In thousands of €</i>	
	Fundraising	Management, general and administration	Total other expenses	2010	2009
Personnel costs	19,394	27,440	46,834	378,019	308,472
Travel and transportation	1,147	2,133	3,280	103,546	67,045
Medical and nutrition	-	-	-	104,258	74,287
Logistics and sanitation	-	2	2	53,179	22,320
Professional services	9,223	4,308	13,531	26,386	15,695
Communications	14,157	820	14,977	26,577	21,019
Publications	13,175	755	13,930	15,747	15,129
Promotional expenses	40,052	429	40,481	44,874	37,660
Office expenses	4,094	3,859	7,953	33,159	28,793
Taxes	63	751	814	1,822	1,374
Private grants	5	169	174	7,482	5,424
Public institutional grants	-	-	-	239	231
Financial expenses	1,497	1,269	2,766	3,640	3,173
Depreciation	635	448	1,083	4,595	4,933
Others	256	736	992	9,357	11,228
Total	103,698	43,119	146,817	812,880	616,783

STATEMENT OF CASH FLOWS

CASH FLOWS FROM HUMANITARIAN AND FUNCTIONING ACTIVITIES

In thousands of €

	2010	2009
1. Cash flows from private donors		
Private income	858,899	572,449
Variation in working capital requirements		
Change in receivables from private donors	-1,600	6,907
Change in deferred income on private grants	475	-593
Change in unspent donor-designated / restricted funds	8,083	1,315
	865,857	580,078
2. Cash flows from public institutional agencies		
Public institutional income	69,343	77,858
Variation in working capital requirements		
Change in public institutional assets	4,805	-3,229
Change in public institutional liabilities	-1,850	1,203
	72,298	75,832
3. Other cash flows from humanitarian and functioning activities		
Other income	15,063	15,088
Social mission expenditure	-666,063	-490,502
Other expenses	-146,817	-126,281
Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities		
Depreciation, amortisation, provisions	4,290	3,450
Write-off of non-current assets	42	1,185
Proceeds on disposal of non-current assets	-	-2
Investment subsidies as income	-82	-124
Net exchange gains and losses	2,097	2,909
Variation in working capital requirements		
Change in other receivables and current assets	-5,886	1,639
Change in other current liabilities	15,982	-7,049
	-718,374	-599,687
Net cash provided by humanitarian and functioning activities (A) = 1+2+3	156,781	56,223
CASH FLOWS FROM INVESTING ACTIVITIES		
Investments in non-current assets	-8,055	-5,257
Proceeds on disposal of non-current assets	-	2
Investment subsidies as income	82	124
Change in investment subsidies liabilities	-176	-33
Net cash used for investing activities (B)	-8,149	-5,164

STATEMENT OF CASH FLOWS (CONTINUED)

CASH FLOWS FROM FINANCING ACTIVITIES

In thousands of €

	2010	2009
Change in financial debts	-164	-349
Change in capital	748	-
Net cash provided by (used for) financing activities (C)	584	-349
Effect of exchange rate fluctuations (D)	18,434	6,959
Change in cash and equivalents (A+B+C+D)	167,650	57,669
Opening cash and equivalents (E)	433,268	375,599
Closing cash and equivalents (A+B+C+D+E)	600,918	433,268

STATEMENT OF CHANGES IN RETAINED EARNINGS AND EQUITIES

	Notes	2009	Surplus	Change in subscribed capital	Impact of exchange rate on historical value	2010
Permanently restricted funds	2.14	2,478	-	-	-	2,478
Unrestricted funds	2.14	475,635	132,522	-	-	608,157
Retained earnings		478,113	132,522	-	-	610,635
Capital for foundations		896	-	748	-	1,644
Impact of exchange rate on historical value		-10,831	-	-	17,860	7,029
Other retained earnings and equities		-9,935	-	748	17,860	8,673
Retained earnings and equities		468,178	132,522	748	17,860	619,308



© Marit Helgerud

One of more than three million children vaccinated against measles in Malawi in 2010.

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

Médecins Sans Frontières (MSF) is an international, independent, medical humanitarian organisation that delivers emergency aid to people affected by armed conflict, epidemics, natural disasters and exclusion from healthcare. MSF offers assistance to people based on need and irrespective of race, religion, gender or political affiliation.

MSF's core work is providing emergency medical assistance in situations of armed conflict. MSF does not take sides but seeks to bring assistance to those who need it most urgently. MSF does not accept funds from governments or other parties who are directly involved in the conflicts to which MSF is responding.

MSF has a commitment to address the suffering people endure and the obstacles encountered in providing assistance. When MSF witnesses serious acts of violence, or neglected crises, it may speak out, either publicly or by raising the issue directly with other involved parties.

MSF also provides medical care to help people survive catastrophic situations, where communities and health structures may be overwhelmed. MSF provides assistance during epidemics, following natural disasters, and to people who are excluded from healthcare. MSF is constantly seeking to improve the quality, relevance and extent of its assistance, and is dedicated to the pursuit of innovation.

MSF is a not-for-profit organisation that was founded in Paris, France in 1971. Today, MSF is a worldwide movement with more than 19 national offices (in Australia, Austria, Belgium, Canada, Denmark, France, Germany, Greece, Holland, Hong Kong, Italy, Japan, Luxembourg, Norway, Spain, Sweden, Switzerland, the United Kingdom and the United States), entities in the Czech Republic, Ireland and South Africa, and an international office in Geneva, Switzerland.

The search for efficiency has led MSF to create ten specialised organisations – called “satellites” – in charge of specific activities such as humanitarian relief supplies, epidemiological and medical research studies, and research on humanitarian and social action.

These satellites, considered as related parties to the national offices, include: MSF-Supply, MSF-Logistique, Epicentre, Fondation MSF, Etat d'Urgence Production, MSF Assistance, SCI MSF, SCI Sabin, Ärzte Ohne Grenzen Foundation and MSF Enterprises Limited.

MSF is an independent and self-governed organisation. Its actions are guided by medical ethics and the principles of neutrality and impartiality. The work of MSF is carried out by thousands of health professionals, logistical and administrative staff. The vast majority of MSF staff come from the countries where the organisation provides medical assistance. Together they manage projects in over 60 countries worldwide.

1 SIGNIFICANT ACCOUNTING POLICIES

A combination aggregates the Financial Statements of several separate entities without investment relationships into a single group, whereas a consolidation collates different affiliates of a single parent entity in its Financial Statements.

SPECIFIC METHODS USED FOR COMBINED ACCOUNTS

Equity accumulation

Since the first combination of an entity does not result from the purchase of shares, combined equity represents the aggregated equity capital and the aggregated other equity from the combined entities and the group equity proportion from the companies that have been previously consolidated. Investments between group entities are eliminated against equity.

Minority interests

When equity and other equity from combined entities are aggregated, minority interests cannot be recognised. Minority interests from consolidated entities are presented separately on the liability side of the combined Statement of Financial Position.

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. Assets and liabilities of each combined entity are initially measured at net book value, adjusted according to the group accounting principles at the date of the first combination, by distinguishing gross value, depreciation and impairment. The variance due to the harmonisation of the group accounting principles is added or deducted from the combined equity.

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. However, harmonised values that prove to be unjustified due to an error in the first combination have to be corrected, and result in a retrospective modification of combined equity.

All the previously listed entities are included in the combination perimeter. The resulting combined Financial Statements comprise the:

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

The combined Financial Statements have been prepared in accordance with and comply with MSF accounting policies. Although the International Accounting Standards (IAS) – also called International Financial Reporting Standards (IFRS) – do not contain specific guidelines for not-for-profit and non-governmental organisations concerning the accounting treatment (of non-reciprocal transfers, e.g. donations, in particular) and the presentation of the Financial Statements, MSF accounting policies are in compliance with most of the recognition and measurement requirements of the IFRS as adopted by the International Accounting Standards Board (IASB) and interpretations issued by the Standing Interpretations Committee (SIC) of the IASB.

The main deviations from the IFRS relate to IAS 19.

1.1 BASIS OF PRESENTATION

The Financial Statements are presented in euros, rounded to the nearest thousand. They are prepared in accordance with the historical cost convention, as modified by the revaluation of financial assets and financial liabilities, including derivative instruments at fair value through profit or loss.

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

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

1.2 FOREIGN CURRENCY TRANSLATION

The individual statements of financial position of the combined entities are translated into euros at the year-end rate.

The individual statements of financial activities and statements of functional expenses of the combined entities are converted and translated at the average rate for the current year.

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

	Closing rate 2010	Closing rate 2009	Average rate 2010	Average rate 2009
AUD	1.31	1.60	1.44	1.77
CAD	1.33	1.51	1.37	1.58
CHF	1.25	1.48	1.38	1.51
CZK	25.06	26.47	25.28	26.43
DKK	7.45	7.44	7.45	7.45
EUR	1.00	1.00	1.00	1.00
GBP	0.86	0.89	0.86	0.89
HKD	10.39	11.17	10.30	10.82
JPY	108.65	133.16	116.24	130.35
NOK	7.80	8.30	8.00	8.72
SEK	8.97	10.25	9.54	10.62
USD	1.34	1.44	1.33	1.39
ZAR	8.86	10.67	9.70	11.67

1.3 CHANGE IN ACCOUNTING POLICIES

The 2010 Financial Statements do not contain any changes in accounting policies compared with 2009.

1.4 INTANGIBLE ASSETS AND PROPERTY, PLANT AND EQUIPMENT

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

continued overleaf ▶

Property, plant and equipment are recorded at their acquisition cost, including incidental expenses. They are depreciated using the straight-line method with estimated useful lives, using the component approach, as follows:

- Land: no depreciation
- Buildings: 20 to 50 years
- Fixtures: 5 years
- Furniture, computers, machinery and equipment: 3 to 5 years
- Other tangible assets: 3 to 10 years

The acquisition cost of fixed assets used in the field for programme purposes, such as vehicles and medical and communication equipment, is expended upon shipment to the field; or upon purchase, if purchased locally. This equipment is not depreciated given the accelerated useful life, and given that it is not removed from the programme country nor used for any other purpose. When a mission is closed, the remaining equipment is donated to the Ministry of Health of the country or another non-governmental organisation still present in the country, and thus does not generate any future economic benefit for MSF.

Finance leases

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

1.5 FINANCIAL ASSETS

Long-term investments are stated at fair value. Financial assets are initially recognised at fair value, net of transaction costs recognised in the Statement of Financial Activities. Investments are recorded as financial assets at fair value through profit and loss and classified as current assets with any resultant gains or losses recognised in the Statement of Financial Activities. Other financial assets are recorded at fair value.

1.6 INVENTORIES

Inventories held at headquarters and by satellites are recorded at the weighted-average of the purchase price. All goods and materials present in the field are recognised as expenditure when transferred from the headquarters and satellites to the field, or when bought locally. Appropriate inventory reserves are recorded based on stock coverage, expiration date and damaged items.

1.7 RECEIVABLES AND OTHER ASSETS

Grants receivable correspond to funds owed to MSF by third parties according to a formal agreement. They result from the differences between the cumulative allowable expenses incurred and the funds received for each of these agreements. Contributions receivable include donations sent by donors before the closing for which the corresponding cash has been collected by MSF in the months following year-end. They are accounted for at fair value, at their cost net of impairment. Legacies and bequests are accounted for on a cash basis and are therefore not included in receivables (see Note 1.13, Legacies and bequests). Other receivables and other assets are recorded at their fair value.

1.8 CASH AND EQUIVALENTS

MSF considers short-term deposits, cash in headquarters and cash in the field as cash and equivalents. Amounts are valued at fair value with any resultant gains or losses recognised in the Statement of Financial Activities. For the Statement of Cash Flows, overdrafts are included as a negative component of cash and equivalents.

1.9 PROVISIONS

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

1.10 FINANCIAL DEBTS, ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Financial debts are recorded at fair value. Trade accounts payable to suppliers are recorded on an invoice basis when the invoices are received by year-end, or valued at best estimate if no invoice is received by year-end. Staff costs and litigations in the field are recorded on the cash basis when there is not sufficient information available to evaluate the amount of any financial impact at year-end. No accruals for paid vacation of national field staff have been recorded as at 31 December 2010, as complete information was not available at year-end, except for the paid vacation of MSF Switzerland national staff. Grants payable and other debts are accounted for at their nominal value.

1.11 DEFERRED INCOME

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

1.12 RETAINED EARNINGS AND EQUITIES

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

- Permanently restricted funds, which may be capital funds, where the assets are required by the donors to be invested or retained for actual use, rather than expended, or which may be the minimum compulsory level of retained earnings to be maintained in some countries.
- Unrestricted funds, which are unspent donor non-designated funds to be spent at the discretion of MSF's trustees to further our social mission.
- Other retained earnings and equities represent foundations' capital, combination restatements between certain sections and satellites, and translation adjustments arising from the translation of entities' financial statements into euros. Unspent donor-designated/restricted funds are treated as deferred income at year-end (see Note 1.11 above).

1.13 INCOME

MSF's income comprises contributions from public generosity and public institutional bodies, as well as revenues from other activities. Private income is provided by individuals and private organisations (companies, trusts and foundations, and other not-for-profit organisations). Public institutional income represents grants (i.e. contributions based on contracts for specific projects), subsidies and donations received or pledged directly from/by public institutional bodies, such as governments or various agencies. Income from other activities is mainly from merchandising, from equipment and services provided to other organisations and from 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 be limited to purpose (country, project, type of intervention, specific activities), time or specific wishes (e.g. vaccines). Donations with donor-

imposed restrictions are reported as restricted for their full amount. Unspent restricted donations are carried forward as deferred income. Grants are reported as restricted for the allowable expenses incurred in the current year.

Donations

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

Legacies and bequests

If restricted by a donor's will for use by the organisation (selling or distribution forbidden), legacies and bequests are accounted for as restricted income and as the appropriate nature of asset (building, other financial assets, other inventories) when accepted by the entity's Board for their estimated amount. If not restricted by donors, legacies and bequests are accounted for upon receipt of cash.

Grants

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

In-kind donations and services

In addition to cash donations, MSF receives in-kind donations of goods and services in the field and at headquarters. In-kind donations and services are not accounted for in the Statement of Financial Activities. However, the value of goods and services received is disclosed in Note 3.1.4.

The act of volunteering to work in MSF's humanitarian projects is not recorded in the accounts because it represents one of the bases of the MSF Charter and principles.

1.14 EXPENDITURE

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

1.15 FINANCIAL RISK MANAGEMENT

Foreign currency risk

Some MSF entities use forward foreign exchange contracts to hedge the exposure to foreign exchange risks arising from significant internal transfers denominated in a different currency to the one in which the expenditure will be incurred. One MSF logistics satellite also uses forward foreign exchange contracts to hedge against the risks arising from significant purchases in currencies different from those in which they are selling their goods.

Interest rate risk

MSF has no significant long-term loans.

Credit risk

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

Liquidity risk

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

1.16 EMPLOYEE BENEFITS

The nature of pension plans for headquarters and international employees depends on the normal custom for the contracting country of the employee. Pension obligations are usually covered by an independent organisation with a defined contribution plan. Contributions to a defined contribution pension plan are recognised as an expense in the Statement of Financial Activities in the year in which they are incurred.

In the case of defined benefit plans, MSF has initiated a process in order to evaluate the potential liabilities based on an actuarial method compliant with IAS 19. As of 31 december 2010 employee benefits of MSF Switzerland have been estimated following an actuarial review. This showed that accounting for the employee benefits in accordance with IAS 19 would have an insignificant financial impact. MSF expects that the financial impact of post-employment benefits in the other MSF offices is unlikely to be significant due to the high staff turnover and young population.

2 NOTES TO THE STATEMENT OF FINANCIAL POSITION

2.1 INTANGIBLE ASSETS

Mainly consisting of software and licences.

	2009	Additions	Disposals	Foreign exchange gain/loss	In thousands of € 2010
Intangible assets – gross value	12,645	2,133	-205	400	14,973
Amortisation	-10,445	-1,517	166	-277	-12,073
Intangible assets	2,200	616	-39	123	2,900

2.2 PROPERTY, PLANT AND EQUIPMENT

Mainly consisting of the head offices of some entities.

	2009	Additions	Disposals	Foreign exchange gain/loss	In thousands of € 2010
Land	5,903	650	-	219	6,772
Buildings	24,380	81	-	1,003	25,464
Fixtures	5,553	864	-90	141	6,468
Furniture	4,437	268	-155	211	4,761
Computers	9,139	1,573	-725	405	10,392
Machinery and equipment	5,360	170	-89	542	5,983
Other tangible assets	1,969	897	-41	42	2,867
Property, plant and equipment – gross value	56,741	4,503	-1,100	2,563	62,707
Depreciation	-29,615	-1,960	1,100	-1,197	-31,672
Property, plant and equipment	27,126	2,543	-	1,366	31,035

Finance leases

At the end of the year, the net value of capitalised assets stands at 1,245 thousand euros, and capitalised lease obligations at 1,590 thousand euros (2009: 1,225 thousand and 1,907 thousand euros, respectively). The total reimbursements for the current year amount to 121 thousand euros, and the rent expenses to 131 thousand euros (2009: 379 thousand and 458 thousand euros, respectively).

2.3 FINANCIAL ASSETS

Financial assets consist primarily of loans, investments and other financial assets such as deposits.

They are intended to be held for more than one year.

	Gross value	Provision	Net value 2010	In thousands of € Net value 2009
Long-term investments	6,307	-	6,307	5,762
Other financial assets	3,008	-10	2,998	1,558
Loans	7	-7	-	-
Financial assets	9,322	-17	9,305	7,320

The breakdown by maturity date of the other financial assets is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2010	In thousands of € Total 2009
Financial assets	2,445	1,451	5,409	9,305	1,558

2.4 INVENTORIES

	<i>In thousands of €</i>			
	Gross value	Provision	Net value 2010	Net value 2009
Medical and non-medical relief goods	21,573	-485	21,088	20,183
Other inventories	330	-	330	301
Inventories	21,903	-485	21,418	20,484

2.5 GRANTS RECEIVABLE

	<i>In thousands of €</i>			
	Gross value	Provision	Net value 2010	Net value 2009
Grants receivable from private donors	5,698	-115	5,583	4,003
ECHO and EU institutions	10,241	-141	10,100	7,352
EU governments	2,626	-	2,626	5,467
Non-EU European governments	182	-	182	1,552
Other governments	14	-	14	-
UN institutions	478	-	478	2,177
Grants receivable from public institutional agencies	13,541	-141	13,400	16,548
Grants receivable	19,239	-256	18,983	20,551

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

2.6 CONTRIBUTIONS RECEIVABLE

At 31 December 2010, the outstanding commitment represents 16,662 thousand euros (2009: 15,588 thousand euros) and is expected to be received within the following year.

2.7 OTHER RECEIVABLES

Other receivables mainly relate to services provided and goods sold to other organisations. At 31 December 2010, the outstanding commitment amounts to 6,078 thousand euros (2009: 5,403 thousand euros) and is expected to be received within the following year.

2.8 OTHER ASSETS

Other assets of 7,883 thousand euros (2009: 6,470 thousand euros) include mainly prepaid expenses.

Their breakdown by maturity date is as follows:

	<i>In thousands of €</i>				
	< 1 year	> 1 year and < 5 years	> 5 years	Total 2010	Total 2009
Other assets	7,780	-	103	7,883	6,470

2.9 CASH AND EQUIVALENTS

	<i>In thousands of €</i>	
	2010	2009
Short-term deposits	325,394	240,979
Cash in the headquarters	238,832	171,360
Cash in the field	36,692	20,929
Cash and equivalents	600,918	433,268

2.10 PROVISIONS

The following table shows the changes in provisions for the period:

	2009	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain/loss	In thousands of € 2010
Provisions	4,624	1,455	-625	-86	192	5,560

3,390 thousand euros of the provisions come from tax assessments received relating to our field activities (2009: 2,895 thousand euros). MSF is currently challenging the basis of these assessments. The remaining 2,170 thousand euros of provisions cover various risks for which MSF has a constructive obligation (2009: 1,729 thousand euros).

2.11 FINANCIAL DEBTS

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

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2010	Total 2009
Capitalised lease obligation	1,555	-	-	1,555	1,907
Borrowings and loans	65	36	-	101	20
Financial debts	1,620	36	-	1,656	1,927

2.12 ACCOUNTS PAYABLE AND ACCRUED EXPENSES

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

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

	Total 2010	Total 2009
Trade accounts payable and accruals	37,907	27,967
Accrued personnel expenses	15,679	12,572
Accrued taxes and income tax payable	3,770	2,747
Public institutional grants payable	447	556
Private grants payable	655	-
Other liabilities	8,012	5,817
Accounts payable and accrued expenses	66,470	49,659

The breakdown by maturity date is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2010
Accounts payable and accrued expenses	62,799	10	3,661	66,470

2.13 DEFERRED INCOME

	Total 2010	Total 2009
Unspent donor-designated/restricted funds	11,993	3,600
Deferred income on public institutional grants	6,984	7,144
Deferred income on private grants	797	273
Other deferred income	1,163	666
Gross value of investment subsidies	1,251	2,339
Deferred income	22,188	14,022

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

	< 1 year	> 1 year and < 5 years	> 5 years	<i>In thousands of €</i> Total 2010
Deferred income	22,188	-	-	22,188

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

The following schedule shows their year-end position:

	Total 2009	Raised in previous years and spent in 2010	Raised in 2010 but not spent	Foreign exchange gain/loss	Other movements	<i>In thousands of €</i> Total 2010
Afghanistan	-	-	2	-	-	2
Algeria	19	-	-	-	-	19
Angola	5	-	-	-	-	5
Bangladesh	2	-	4	-	-	6
Chad	-	-	1	-	-	1
Congo, Democratic Republic of the	1	-	185	-	-	186
Haiti	11	-	4,601	5	-45	4,572
Indonesia	400	-	15	-	-	415
Iran	63	-	-	-	-	63
Iraq	266	-246	117	8	-	145
Liberia	243	-243	-	-	-	-
Pakistan	-	-	2,160	-9	-24	2,127
Peru	34	-	-	-	-	34
Somalia	-	-	42	-	-	42
South Africa	15	-17	3	-	-	1
Sudan	-	-	1	-	-	1
Zimbabwe	1	-	4	-	-	5
Other countries or restrictions	2,540	-4,074	6,595	304	-996	4,369
Unspent donor-designated / restricted funds	3,600	-4,580	13,730	308	-1,065	11,993

Other countries or restrictions either represent the countries for which restricted funds of fewer than one thousand euros remain unspent, or are not country-specific. They mainly include:

- 2,856 thousand euros of Charitable Gift Annuity Trusts in MSF USA (2009: 2,289 thousand). A Charitable Gift Annuity Trust is a type of donation that is restricted in time by the donor and thus treated as deferred income. The donation will be recognised as income in MSF accounts upon maturity of the trust.

- 1,048 thousand euros is restricted to the Sahel region of Africa.

2.14 RETAINED EARNINGS AND EQUITIES

MSF's retained earnings have been built up over the years by surpluses of income over expenses. As at 31 December 2010, the available portion (unrestricted funds less the translation adjustment) represents 9.1 months of activity (2009: 9.1 months). The purpose of maintaining retained earnings is to meet the following needs: future major humanitarian emergencies for which sufficient funding cannot be obtained, a sudden drop of private and/or public institutional funding, the sustainability of long-term programmes (e.g. antiretroviral treatment programmes), as well as the pre-financing of operations to be funded by forthcoming public fundraising campaigns and/or by public institutional funding.

3 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES

3.1 INCOME

3.1.1 PRIVATE INCOME

Income from individuals includes:

	Total 2010	Total 2009
Donations	635,599	435,324
Legacies and bequests	56,253	56,155
Membership fees	132	112
Income from individuals	691,984	491,591

In thousands of €

Donations and grants from private institutions mainly come from the following sources:

	Total 2010	Total 2009
Companies	65,087	24,558
Trusts and foundations	55,252	30,681
Lottery and special events	28,301	18,120
Joint appeals	1,371	769
Other private institutions	16,904	6,730
Donations and grants from private institutions	166,915	80,858

In thousands of €

3.1.2 PUBLIC INSTITUTIONAL INCOME

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

	Total 2010	Total 2009
ECHO and EU institutions	24,135	24,703
EU governments and affiliates	28,593	38,178
Non-EU European governments and affiliates	8,985	7,792
North American governments	4,184	2,719
Other governments and affiliates	462	201
UN institutions	2,984	4,265
Public institutional income	69,343	77,858

In thousands of €

3.1.3 OTHER INCOME

	Total 2010	Total 2009
Interest/investment income	5,300	6,633
Merchandising	1,523	548
Equipment and services sold to other organisations	4,317	3,019
Other revenues	3,923	4,888
Other income	15,063	15,088

In thousands of €

3.1.4 IN-KIND DONATIONS AND SERVICES

The total value of the goods received in 2010 is approximately 11,320 thousand euros: 9,045 thousand euros received in the field and 2,275 thousand euros received at headquarters. The majority of the gifts received in the field relate to drugs and medical equipment and at headquarters, to consultancies and travel miles. As described in Note 1.13, the accounting policy of the organisation is that in-kind donations and services are not recognised as income in the Statement of Financial Activities.

3.2 EXPENDITURE

PROGRAMME EXPENSES BY NATURE AND CONTINENT

							<i>In thousands of €</i>	
	Africa	The Americas	Asia	Europe	Oceania	Unallocated	Total 2010	Total 2009
National staff	95,060	33,861	27,214	3,810	669	548	161,162	127,458
International staff	71,186	20,501	22,820	1,675	981	2,664	119,827	96,409
Operational running expenses	16,837	3,746	4,858	623	200	326	26,590	19,938
Medical and nutrition	64,889	16,152	20,972	981	303	60	103,357	72,979
Logistics and sanitation	19,768	21,584	11,030	136	101	45	52,664	21,767
Training and local support	3,823	125	576	58	8	324	4,914	5,328
Transport, freight and storage	46,550	19,930	9,797	350	359	356	77,342	45,764
Consultants and field support	4,004	689	863	149	14	2,894	8,613	2,732
Private and public institutional grants	-	-	4	-	-	19	23	423
Miscellaneous	624	59	26	22	22	20	773	538
Programmes	322,741	116,647	98,160	7,804	2,657	7,256	555,265	393,336

The geographic divisions noted above comprise the following:

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

HEADQUARTERS PROGRAMME SUPPORT

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

TÉMOIGNAGE / AWARENESS-RAISING

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

Too often in the countries where MSF works, we have difficulties treating patients because the medicines are too expensive or are no longer produced. Sometimes the only drugs we have available are toxic or ineffective. We often have to use inadequate testing methods to diagnose patients.

MSF's Campaign for Access to Essential Medicines is made up of a team of medical, legal, policy and communications specialists. It is pushing 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 from getting the treatment they need.

	<i>In thousands of €</i>	
	Total 2010	Total 2009
Access to Essential Medicines Campaign	3,179	2,759
Other témoignage campaigns and expenses	23,172	18,946
Témoignage / awareness-raising	26,351	21,705

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, also called DNDi (see Note 5.1.3).

FUNDRAISING

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

MANAGEMENT, GENERAL AND ADMINISTRATION

Management, general and administration represents the expenses incurred for the management and administration of the organisation. They consist primarily of expenses associated with executive management, headquarters financial and human resources management, internal communication and the associative life of the organisation.

INCOME TAX

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

NET EXCHANGE GAINS /LOSSES UNREALISED AND REALISED

The net exchange gains/losses represent the gains/losses generated from transactions incurred during the year with foreign currencies of the various offices. Compared to last year, the biggest exchange rate fluctuations relate to the Australian dollar (AUD), Canadian dollar (CAD), Norwegian krone (NOK), pound sterling (GBP) and the US dollar (USD).

4 SECTORIAL INFORMATION

4.1 RATIOS

OPERATIONAL RATIOS

	2010	2009
Operations	78.0 %	75.0 %
Témoignage / awareness-raising	3.2 %	3.5 %
Other humanitarian activities	0.7 %	1.0 %
Social mission	81.9 %	79.5 %
Fundraising	12.8 %	14.2 %
Management, general and administration	5.3 %	6.3 %
Other expenses	18.1 %	20.5 %
Expenditure	100.0 %	100.0 %
FINANCIAL INDEPENDENCE		
Private income	91.1 %	86.0 %
Public institutional income	7.3 %	11.7 %
Other income	1.6 %	2.3 %
Income	100.0 %	100.0 %

As part of our effort to guarantee independence and strengthen our link with home societies, we have striven to maintain a high level of private income.

Funds coming from non-public-institutional sources represented 92.7% of MSF total income in 2010 (2009: 88.3%).

More than 5.1 million (2009: 3.8 million) individual donors and private funders worldwide made this possible.

4.2 INCOME AND EXPENDITURE

4.2.1 PRIVATE AND OTHER INCOME BY OFFICE

	<i>In thousands of €</i>						
	Australia	Austria	Belgium	Canada	Denmark	France	Germany
Donations	31,364	16,141	28,010	27,174	9,165	56,075	74,614
Legacies and bequests	2,267	736	4,301	943	2,520	7,081	4,693
Membership fees	4	3	7	8	-	35	8
Income from individuals	33,635	16,880	32,318	28,125	11,685	63,191	79,315
Companies	5,139	753	4,017	2,101	663	1,792	327
Trusts and foundations	605	-	-	1,302	1,083	229	653
Lottery and special events	-	-	-	-	517	-	1,295
Joint appeals	-	-	-	-	1,371	-	-
Other private institutions	-	-	-	-	-	-	990
Donations from private institutions	5,744	753	4,017	3,403	3,634	2,021	3,265
Private income	39,379	17,633	36,335	31,528	15,319	65,212	82,580
Interest / investment income	483	28	600	80	15	804	499
Merchandising	-	-	-	-	20	22	1
Equipment and services sold to other organisations	-	-	1,871	-	-	2,017	-
Other revenues	15	3	543	36	-	1,168	349
Other income	498	31	3,014	116	35	4,011	849

4.2.1 PRIVATE AND OTHER INCOME BY OFFICE (CONTINUED)

In thousands of €

	Greece	Holland	Hong Kong	Italy	Japan	Luxembourg	Norway
Donations	4,682	30,972	18,791	44,450	29,791	4,136	14,940
Legacies and bequests	-	10,294	49	3,361	4,877	988	1,382
Membership fees	3	7	-	4	3	1	3
Income from individuals	4,685	41,273	18,840	47,815	34,671	5,125	16,325
Companies	412	2,859	2,070	5,542	4,232	231	1,444
Trusts and foundations	-	445	462	717	-	-	1,444
Lottery and special events	-	13,500	342	182	-	-	22
Joint appeals	-	-	-	-	-	-	-
Other private institutions	-	991	-	70	987	47	325
Donations from private institutions	412	17,795	2,874	6,511	5,219	278	3,235
Private income	5,097	59,068	21,714	54,326	39,890	5,403	19,560
Interest/investment income	7	1,070	-	145	3	9	845
Merchandising	-	-	-	97	-	-	2
Equipment and services sold to other organisations	-	-	-	-	-	-	-
Other revenues	106	-	243	347	14	39	4
Other income	113	1,070	243	589	17	48	851

	Spain	Sweden	Switzerland	United Kingdom	United States	Other entities	Total 2010	Total 2009
Donations	53,682	22,665	30,815	14,335	122,259	1,538	635,599	435,324
Legacies and bequests	1,371	4,445	3,395	3,372	174	4	56,253	56,155
Membership fees	22	7	12	-	-	5	132	112
Income from individuals	55,075	27,117	34,222	17,707	122,433	1,547	691,984	491,591
Companies	3,658	3,223	2,096	2,281	21,387	196	64,423	24,558
Trusts and foundations	3,832	2,146	5,667	2,356	34,258	53	55,252	30,681
Lottery and special events	-	-	-	5,422	6,633	388	28,301	18,120
Joint appeals	-	-	-	-	-	-	1,371	769
Other private institutions	-	-	-	-	14,158	-	17,568	6,730
Donations from private institutions	7,490	5,369	7,763	10,059	76,436	637	166,915	80,858
Private income	62,565	32,486	41,985	27,766	198,869	2,184	858,899	572,449
Interest/investment income	308	32	78	25	258	11	5,300	6,633
Merchandising	1,367	2	12	-	-	-	1,523	548
Equipment and services sold to other organisations	-	-	429	-	-	-	4,317	3,019
Other revenues	94	54	837	7	64	-	3,923	4,888
Other income	1,769	88	1,356	32	322	11	15,063	15,088

4.2.2 PUBLIC INSTITUTIONAL INCOME

In thousands of €

	2010	2009
Humanitarian Aid Office of the European Commission (ECHO)	23,690	24,141
EU DG I and VIII	96	510
EU others	349	52
ECHO and EU institutions	24,135	24,703
Belgium	4,346	4,643
Denmark	2,629	3,412
France	479	201
Germany	2,880	3,015
Greece	-	10
Ireland	1,188	1,538
Italy	-93	240
Luxembourg	669	5,220
Spain	3,318	3,773
Sweden	11,282	11,729
United Kingdom	1,895	4,397
EU governments and affiliates	28,593	38,178
Norway	6,063	4,903
Switzerland	2,922	2,889
Non-EU European governments and affiliates	8,985	7,792
Canada	4,184	2,719
North American governments	4,184	2,719
Other governments and affiliates	462	201
Office for Project Services (OPS)	1,927	2,396
United Nations Children's Fund (UNICEF)	259	1,377
World Health Organization (WHO)	798	489
World Food Programme (WFP)	-	1
UN others	-	2
UN institutions	2,984	4,265
Public institutional income	69,343	77,858

4.2.3 PROGRAMMES - ALL COUNTRIES

Programme expenses by nature and funding of programmes.

EXPENSES

	<i>In thousands of €</i>	
	2010	2009
National staff	161,162	127,458
International staff	119,827	96,409
Operational running expenses	26,590	19,938
Medical and nutrition	103,357	72,979
Logistics and sanitation	52,664	21,767
Training and local support	4,914	5,328
Transport, freight and storage	77,342	45,762
Consultants and field support	8,613	2,733
Private and public institutional grants	33	423
Miscellaneous	763	539
Programmes	555,265	393,336
Indirect supply costs	13,905	9,112
Total field-related expenses	569,170	402,448

FUNDING

	<i>In thousands of €</i>	
	2010	2009
Humanitarian Aid Office of the European Commission (ECHO)	22,632	23,549
EU DG I and VIII	90	477
EU others	326	-20
ECHO and EU institutions	23,048	24,006
AGCD – Belgium	4,046	4,012
Municipalities and regional councils – Belgium	105	420
Danish Agency for Development Assistance (DANIDA)	2,594	3,397
Governments – France	61	63
Municipalities and regional councils – France	418	138
Ministry of Foreign Affairs (MFA) – Germany	2,880	3,015
Governments – Greece	-	10
Embassies – Ireland	-	31
Irish Aid (DCI)	1,103	1,429
Municipalities and regional councils – Italy	-93	240
Ministry of Foreign Affairs (MAE) – Luxembourg	650	4,546
Governments – Spain	2,586	3,403
Municipalities and regional councils – Spain	732	370
Embassies – Sweden	28	43
Swedish International Development Cooperation Agency (SIDA)	10,774	10,964
Forum Syd – Sweden	-	276
Department for International Development (DFID) – UK	1,622	4,356
Governments – UK	74	-
EU governments and affiliates	27,580	36,713

4.2.3 PROGRAMMES - ALL COUNTRIES (CONTINUED)

In thousands of €

	2010	2009
Ministry of Foreign Affairs (MFA) – Norway	4,834	3,736
Norwegian Agency for Development Cooperation (NORAD)	1,016	968
Development and Cooperation Department (DDC) – Switzerland	1,996	1,921
Municipalities and regional councils – Switzerland	526	611
Non-EU European governments and affiliates	8,372	7,236
Canadian International Development Agency (CIDA)	4,060	2,711
North American governments	4,060	2,711
Other governments and affiliates	440	188
World Health Organization (WHO)	747	433
World Food Programme (WFP)	-	1
United Nations Children’s Fund (UNICEF)	202	1,314
Office for Project Services (OPS)	1,906	2,373
UN others	-	2
UN institutions	2,855	4,123
Public institutional income	66,355	74,977
Private and other income	502,815	327,471
Total funding of field-related expenses	569,170	402,448

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

For the year 2010, 555,265 thousand euros were spent in direct connection with the projects (2009: 393,336 thousand euros). The indirect supply costs of the logistics satellites stood at 13,905 thousand euros (2009: 9,112 thousand euros).

These expenses were funded by 66,355 thousand euros from public institutional bodies (2009: 74,977 thousand), the balance being funded by unrestricted and restricted private funds.

The difference of 2,988 thousand euros between public institutional income as stated in the Statement of Financial Activities and the amount mentioned above represents the funding of expenses and activities directly undertaken at headquarters level.

Figures for the previous year are presented in total for comparative purposes. They are not presented in the following pages for the different countries/regions of interventions because of the emergency nature of MSF’s action.

4.3 HAITI EMERGENCY

The earthquake that hit Haiti on 12 January 2010 prompted an enormous response from the public worldwide. MSF received an unprecedented amount of donations in 2010, including 110.7 million euros earmarked for Haiti (108.1 million euros of private funds and 2.6 million euros of public institutional funds).

The cholera epidemic that began in October 2010 further increased the scale of MSF's emergency intervention in Haiti.

MSF spent a total of 106.1 million euros in 2010 on operations in the regions most affected by the earthquake and on responding to the cholera epidemic. The funds received for Haiti were used for massive investments in health centres and hospitals, the rehabilitation and construction of medical facilities, medical supplies and equipment, drugs and the distribution of shelter materials and other relief items.

A balance of 4.6 million euros of restricted funds remained unspent at the end of 2010. These funds are carried forward in the Statement of Financial Position as "unspent donor-designated/restricted funds" (see Note 2.13). This balance will be spent in Haiti in 2011.

Note: The amounts donated have been converted into euros using the 2010 average rate for currencies in which the funds were originally donated.

FUNDS

In millions of €

2010

Restricted private income	108.1
Restricted public institutional income	2.6
Funding of field-related expenses	110.7
Remaining restricted funds to be spent in 2011	-4.6
Funding of 2010 field-related expenses	106.1

EXPENDITURE

Field programme expenses	102.3
Indirect supply costs	3.8
Total 2010 field-related expenses	106.1

5 OTHER INFORMATION

5.1 COMMITMENTS

5.1.1 LEGACIES AND BEQUESTS

Unrestricted legacies and bequests are accounted for upon realisation (i.e. on receipt of cash). For 2010, an estimated amount of 36,390 thousand euros of legacies and bequests has not been realised and is therefore excluded from the Financial Statements (2009: 41,055 thousand euros).

5.1.2 GRANTS

Some programmes are partly financed by public institutional grants. These grants may cover more than a one-year period and may not match with the financial year.

The following disclosure presents the amount that MSF has committed to spend according to proposals agreed by the different bodies.

	2010	2009
ECHO and EU institutions	285	1,536
EU governments	374	4,424
Non-EU European governments	-	109
North American governments	-	515
Other governments	95	-
UN institutions	357	645
Remaining commitment to spend	1,111	7,229

5.1.3 OTHER COMMITMENTS

	2010	2009
Guarantees given	1,111	4,144
Other off balance-sheet commitments given	1,352	2,212
Off balance-sheet commitments given	2,463	6,356

Guarantees given refer to loan agreements of nil (2009: 3,239 thousand euros), rental contracts of 820 thousand euros (2009: 615 thousand euros), and 291 thousand euros for other purposes (2009: 290 thousand euros).

Other off balance-sheet commitments given mainly relate to rental contracts for office buildings.

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 of 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 sponsored by UNICEF, UNDP, the WHO and the World Bank, and which is a permanent observer to the initiative.

The DNDi became a legal entity in July 2003 and MSF was one of the founding partners. MSF's objective in being involved in the creation of the DNDi was to help create an R&D initiative for neglected diseases which in time would be self-financing and in a position to work independently of MSF. Accordingly, MSF committed itself to an initial involvement that was limited to five years. A second period of support has been agreed, and this is for a period of a further six years (until 2014). During this period MSF will assist both financially and with ongoing DNDi research and delivery of new treatments. Financial support is limited to a maximum of 3% of the total MSF annual expenditure.

5.2 SUBSEQUENT EVENTS

There are no subsequent events to report.

5.3 STAFF FIGURES

5.3.1 INTERNATIONAL DEPARTURES TO THE FIELD

	<i>In full-time equivalents</i>	
	2010	2009
Medical pool	1,672	1,239
Nurse and other paramedical pool	2,002	1,459
Non-medical pool	2,887	2,046
International departures (full year)	6,561	4,744
First-time departures (full year)	1,384	874

5.3.2 POSITIONS IN THE FIELD

	<i>In full-time equivalents</i>	
	2010	2009
National staff	25,185	20,447
International staff	2,465	2,015
Field positions	27,650	22,462

5.3.3 POSITIONS IN THE HEADQUARTERS

	<i>In full-time equivalents</i>	
	2010	2009
Social mission	1,053	1,008
Fundraising	385	330
Management, general and administration	469	454
Employees	1,907	1,792
Social mission	33	45
Fundraising	43	30
Management, general and administration	21	18
Volunteers	97	93

Note: For volunteers in headquarters, the average number of people is recorded when full-time equivalents cannot be provided.

5.3.4 HEADQUARTERS REMUNERATION POLICIES

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

Highest gross salary by entity		For the position of:	
MSF - Australia	145,340	Australian dollars	General Director
MSF - Austria	62,614	euros	General Director
MSF - Belgium	78,515	euros	General Director
MSF - Canada	97,200	Canadian dollars	General Director
MSF - Czech Republic	529,788	Czech koruna	General Director
MSF - Denmark	595,798	Danish krone	General Director
MSF - France	76,093	euros	President
MSF - Germany	76,674	euros	General Director
MSF - Greece	47,983	euros	General Director
MSF - Holland	86,450	euros	General Director
MSF - Hong Kong	582,252	Hong Kong dollars	General Director
MSF - Ireland	57,715	euros	Office Manager
MSF - Italy	62,524	euros	General Director
MSF - International	133,920	Swiss francs	Int'l President and Secretary General
MSF - Japan	13,944,000	Japanese yen	General Director
MSF - Logistique	57,598	euros	General Director
MSF - Luxembourg	67,380	euros	General Director
MSF - Norway	598,685	Norwegian krone	General Director
MSF - South Africa	43,747	South African rand	Surgical Support
MSF - Spain	69,181	euros	President and General Director
MSF - Supply	55,958	euros	General Director
MSF - Sweden	562,000	Swedish krona	General Director
MSF - Switzerland	133,920	Swiss francs	General Director
MSF - UK	56,567	pounds sterling	General Director
MSF - USA	132,100	US dollars	General Director
Epicentre	75,206	euros	General Director
EUP	50,697	euros	General Director
Fondation MSF	54,652	euros	General Director

Lowest gross salary by entity**For the position of:**

MSF - Australia	42,189	Australian dollars	Donor Service Centre Staff
MSF - Austria	24,070	euros	Assistant
MSF - Belgium	36,409	euros	Receptionist
MSF - Canada	35,000	Canadian dollars	Receptionist
MSF - Czech Republic	326,022	Czech koruna	Assistant
MSF - Denmark	267,426	Danish krone	Donor Service Centre Staff
MSF - France	22,507	euros	Receptionist
MSF - Germany	27,339	euros	Assistant
MSF - Greece	16,044	euros	Receptionist
MSF - Holland	20,124	euros	Receptionist
MSF - Hong Kong	120,864	Hong Kong dollars	Assistant
MSF - Ireland	36,171	euros	Officer
MSF - Italy	21,350	euros	Donor Service Centre Staff
MSF - International	55,956	Swiss francs	Assistant
MSF - Japan	4,416,000	Japanese yen	Junior Officer
MSF - Logistique	21,684	euros	Assistant
MSF - Luxembourg	29,316	euros	Housekeeper
MSF - Norway	240,104	Norwegian krone	Face to Face
MSF - South Africa	5,242	South African rand	Assistant
MSF - Spain	21,885	euros	Face to Face
MSF - Supply	25,181	euros	Warehouse Assistant
MSF - Sweden	216,000	Swedish krona	Assistant
MSF - Switzerland	39,148	Swiss francs	Assistant
MSF - UK	21,368	pounds sterling	Assistant
MSF - USA	42,000	US dollars	Administrative Assistant
Epicentre	31,033	euros	Secretary
EUP	33,607	euros	Production Assistant
Fondation MSF	33,607	euros	Assistant



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Father and son, Genareros, Arauca, Colombia.

BY COUNTRY 2010

AFGHANISTAN

EXPENSES

In thousands of €

National staff	1,048
International staff	1,406
Operational running expenses	286
Medical and nutrition	1,499
Logistics and sanitation	531
Training and local support	29
Transport, freight, storage	1,022
Consultants and field support	17
Grants	-
Miscellaneous	-
Programmes	5,838
Indirect supply costs	162
Total field-related costs	6,000

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	-4
ECHO and EU institutions	-4
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-4
Private and other income	6,004
Total funding of field-related costs	6,000

STAFF INFORMATION

In full-time equivalents

National staff	176
International staff	24
Field positions	200

ARMENIA

EXPENSES

In thousands of €

National staff	693
International staff	416
Operational running expenses	108
Medical and nutrition	382
Logistics and sanitation	23
Training and local support	38
Transport, freight, storage	123
Consultants and field support	3
Grants	-
Miscellaneous	1
Programmes	1,787
Indirect supply costs	61
Total field-related costs	1,848

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	1,848
Total funding of field-related costs	1,848

STAFF INFORMATION

In full-time equivalents

National staff	57
International staff	10
Field positions	67

BANGLADESH

EXPENSES

In thousands of €

National staff	1,036
International staff	1,380
Operational running expenses	210
Medical and nutrition	594
Logistics and sanitation	132
Training and local support	1
Transport, freight, storage	239
Consultants and field support	72
Grants	4
Miscellaneous	-
Programmes	3,668
Indirect supply costs	22
Total field-related costs	3,690

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	567
ECHO and EU institutions	567
Danish Agency for Development Assistance (DANIDA)	3
Swedish International Development Cooperation Agency (SIDA)	26
EU governments and affiliates	29
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	596
Private and other income	3,094
Total funding of field-related costs	3,690

STAFF INFORMATION

In full-time equivalents

National staff	262
International staff	29
Field positions	291

BOLIVIA

EXPENSES

In thousands of €

National staff	431
International staff	267
Operational running expenses	75
Medical and nutrition	66
Logistics and sanitation	9
Training and local support	16
Transport, freight, storage	110
Consultants and field support	8
Grants	-
Miscellaneous	-
Programmes	982
Indirect supply costs	2
Total field-related costs	984

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	984
Total funding of field-related costs	984

STAFF INFORMATION

In full-time equivalents

National staff	43
International staff	6
Field positions	49

BURKINA FASO

EXPENSES

In thousands of €

National staff	1,216
International staff	592
Operational running expenses	100
Medical and nutrition	592
Logistics and sanitation	164
Training and local support	6
Transport, freight, storage	347
Consultants and field support	7
Grants	-
Miscellaneous	8
Programmes	3,032
Indirect supply costs	81
Total field-related costs	3,113

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	1,116
ECHO and EU institutions	1,116
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,116
Private and other income	1,997
Total funding of field-related costs	3,113

STAFF INFORMATION

In full-time equivalents

National staff	253
International staff	15
Field positions	268

BURUNDI

EXPENSES

In thousands of €

National staff	1,060
International staff	1,255
Operational running expenses	325
Medical and nutrition	1,313
Logistics and sanitation	1,043
Training and local support	3
Transport, freight, storage	920
Consultants and field support	35
Grants	-
Miscellaneous	4
Programmes	5,958
Indirect supply costs	192
Total field-related costs	6,150

FUNDING

In thousands of €

ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	35
Swedish International Development Cooperation Agency (SIDA)	629
EU governments and affiliates	664
Development and Cooperation Department (DDC) – Switzerland	17
Non-EU European governments and affiliates	17
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	681
Private and other income	5,469
Total funding of field-related costs	6,150

STAFF INFORMATION

In full-time equivalents

National staff	210
International staff	27
Field positions	237

CAMBODIA

EXPENSES

	<i>In thousands of €</i>
National staff	373
International staff	472
Operational running expenses	60
Medical and nutrition	223
Logistics and sanitation	59
Training and local support	25
Transport, freight, storage	41
Consultants and field support	3
Grants	-
Miscellaneous	1
Programmes	1,257
Indirect supply costs	24
Total field-related costs	1,281

FUNDING

	<i>In thousands of €</i>
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	1,281
Total funding of field-related costs	1,281

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	134
International staff	11
Field positions	145

CAMEROON

EXPENSES

	<i>In thousands of €</i>
National staff	449
International staff	515
Operational running expenses	107
Medical and nutrition	197
Logistics and sanitation	83
Training and local support	51
Transport, freight, storage	87
Consultants and field support	61
Grants	-
Miscellaneous	-
Programmes	1,550
Indirect supply costs	23
Total field-related costs	1,573

FUNDING

	<i>In thousands of €</i>
ECHO and EU institutions	-
EU governments and affiliates	-
Municipalities and regional councils – Switzerland	2
Non-EU European governments and affiliates	2
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	2
Private and other income	1,571
Total funding of field-related costs	1,573

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	59
International staff	9
Field positions	68

CENTRAL AFRICAN REPUBLIC

EXPENSES

In thousands of €

National staff	4,335
International staff	4,196
Operational running expenses	912
Medical and nutrition	2,933
Logistics and sanitation	1,435
Training and local support	48
Transport, freight, storage	2,824
Consultants and field support	79
Grants	-
Miscellaneous	25
Programmes	16,787
Indirect supply costs	534
Total field-related costs	17,321

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	676
ECHO and EU institutions	676
Danish Agency for Development Assistance (DANIDA)	9
Ministry of Foreign Affairs (MFA) – Germany	550
Governments – Spain	998
Swedish International Development Cooperation Agency (SIDA)	524
EU governments and affiliates	2,081
Non-EU European governments and affiliates	-
Canadian International Development Agency (CIDA)	491
North American governments	491
Other governments	-
UN institutions	-
Public institutional income	3,248
Private and other income	14,073
Total funding of field-related costs	17,321

STAFF INFORMATION

In full-time equivalents

National staff	1,163
International staff	100
Field positions	1,263

CHAD

EXPENSES

In thousands of €

National staff	4,105
International staff	4,452
Operational running expenses	1,177
Medical and nutrition	3,203
Logistics and sanitation	1,116
Training and local support	58
Transport, freight, storage	4,624
Consultants and field support	181
Grants	-
Miscellaneous	108
Programmes	19,024
Indirect supply costs	795
Total field-related costs	19,819

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	1,315
ECHO and EU institutions	1,315
Danish Agency for Development Assistance (DANIDA)	483
Swedish International Development Cooperation Agency (SIDA)	506
EU governments and affiliates	989
Development and Cooperation Department (DDC) – Switzerland	327
Municipalities and regional councils – Switzerland	8
Non-EU European governments and affiliates	335
Canadian International Development Agency (CIDA)	757
North American governments	757
Other governments	-
World Health Organization (WHO)	747
UN institutions	747
Public institutional income	4,143
Private and other income	15,676
Total funding of field-related costs	19,819

STAFF INFORMATION

In full-time equivalents

National staff	688
International staff	85
Field positions	773

CHILE

EXPENSES

In thousands of €

National staff	10
International staff	76
Operational running expenses	15
Medical and nutrition	25
Logistics and sanitation	256
Training and local support	-
Transport, freight, storage	145
Consultants and field support	1
Grants	-
Miscellaneous	-
Programmes	528
Indirect supply costs	-
Total field-related costs	528

FUNDING

In thousands of €

ECHO and EU institutions	-
Municipalities and regional councils – France	1
Municipalities and regional councils – Spain	5
Swedish International Development Cooperation Agency (SIDA)	215
EU governments and affiliates	221
Municipalities and regional councils – Switzerland	3
Non-EU European governments and affiliates	3
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	224
Private and other income	304
Total funding of field-related costs	528

STAFF INFORMATION

In full-time equivalents

National staff	-
International staff	2
Field positions	2

CHINA

EXPENSES

In thousands of €

National staff	362
International staff	343
Operational running expenses	36
Medical and nutrition	109
Logistics and sanitation	36
Training and local support	-
Transport, freight, storage	39
Consultants and field support	5
Grants	-
Miscellaneous	-
Programmes	930
Indirect supply costs	1
Total field-related costs	931

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	931
Total funding of field-related costs	931

STAFF INFORMATION

In full-time equivalents

National staff	17
International staff	6
Field positions	23

COLOMBIA

EXPENSES

In thousands of €

National staff	4,600
International staff	2,548
Operational running expenses	596
Medical and nutrition	795
Logistics and sanitation	224
Training and local support	47
Transport, freight, storage	789
Consultants and field support	87
Grants	-
Miscellaneous	9
Programmes	9,695
Indirect supply costs	2
Total field-related costs	9,697

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	9,697
Total funding of field-related costs	9,697

STAFF INFORMATION

In full-time equivalents

National staff	242
International staff	65
Field positions	307

CONGO, DEMOCRATIC REPUBLIC OF THE

EXPENSES

In thousands of €

National staff	17,527
International staff	11,821
Operational running expenses	3,087
Medical and nutrition	9,491
Logistics and sanitation	2,477
Training and local support	150
Transport, freight, storage	8,411
Consultants and field support	1,298
Grants	-
Miscellaneous	221
Programmes	54,483
Indirect supply costs	1,106
Total field-related costs	55,589

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	1,429
ECHO and EU institutions	1,429
Danish Agency for Development Assistance (DANIDA)	486
Ministry of Foreign Affairs (MFA) – Germany	812
Irish Aid (DCI)	224
Swedish International Development Cooperation Agency (SIDA)	775
EU governments and affiliates	2,297
Ministry of Foreign Affairs (MFA) – Norway	1,552
Development and Cooperation Department (DDC) – Switzerland	403
Non-EU European governments and affiliates	1,955
Canadian International Development Agency (CIDA)	626
North American governments	626
Other governments	70
UN institutions	-
Public institutional income	6,377
Private and other income	49,212
Total funding of field-related costs	55,589

STAFF INFORMATION

In full-time equivalents

National staff	2,506
International staff	260
Field positions	2,766

CONGO, REPUBLIC OF THE

EXPENSES

	<i>In thousands of €</i>
National staff	1,217
International staff	1,352
Operational running expenses	263
Medical and nutrition	709
Logistics and sanitation	663
Training and local support	5
Transport, freight, storage	1,243
Consultants and field support	23
Grants	-
Miscellaneous	6
Programmes	5,481
Indirect supply costs	203
Total field-related costs	5,684

FUNDING

	<i>In thousands of €</i>
Humanitarian Aid Office of the European Commission (ECHO)	465
ECHO and EU institutions	465
Ministry of Foreign Affairs (MFA) – Germany	500
Swedish International Development Cooperation Agency (SIDA)	377
EU governments and affiliates	877
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,342
Private and other income	4,342
Total funding of field-related costs	5,684

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	347
International staff	37
Field positions	384

DJIBOUTI

EXPENSES

	<i>In thousands of €</i>
National staff	628
International staff	597
Operational running expenses	99
Medical and nutrition	307
Logistics and sanitation	61
Training and local support	-
Transport, freight, storage	122
Consultants and field support	25
Grants	-
Miscellaneous	-
Programmes	1,839
Indirect supply costs	20
Total field-related costs	1,859

FUNDING

	<i>In thousands of €</i>
Humanitarian Aid Office of the European Commission (ECHO)	-72
ECHO and EU institutions	-72
EU governments and affiliates	-
Ministry of Foreign Affairs (MFA) – Norway	241
Non-EU European governments and affiliates	241
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	169
Private and other income	1,690
Total funding of field-related costs	1,859

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	118
International staff	10
Field positions	128

EGYPT

EXPENSES

In thousands of €

National staff	106
International staff	391
Operational running expenses	62
Medical and nutrition	66
Logistics and sanitation	13
Training and local support	13
Transport, freight, storage	27
Consultants and field support	27
Grants	-
Miscellaneous	-
Programmes	705
Indirect supply costs	3
Total field-related costs	708

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	708
Total funding of field-related costs	708

STAFF INFORMATION

In full-time equivalents

National staff	12
International staff	7
Field positions	19

ETHIOPIA

EXPENSES

In thousands of €

National staff	2,976
International staff	3,410
Operational running expenses	987
Medical and nutrition	2,062
Logistics and sanitation	1,125
Training and local support	23
Transport, freight, storage	2,535
Consultants and field support	249
Grants	-
Miscellaneous	32
Programmes	13,399
Indirect supply costs	172
Total field-related costs	13,571

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	-37
ECHO and EU institutions	-37
Danish Agency for Development Assistance (DANIDA)	48
Swedish International Development Cooperation Agency (SIDA)	381
Department for International Development (DFID) – UK	634
EU governments and affiliates	1,063
Ministry of Foreign Affairs (MFA) – Norway	222
Development and Cooperation Department (DDC) – Switzerland	407
Non-EU European governments and affiliates	629
Canadian International Development Agency (CIDA)	659
North American governments	659
Other governments	-
UN institutions	-
Public institutional income	2,314
Private and other income	11,257
Total funding of field-related costs	13,571

STAFF INFORMATION

In full-time equivalents

National staff	968
International staff	81
Field positions	1,049

FRANCE

EXPENSES

	<i>In thousands of €</i>
National staff	3
International staff	728
Operational running expenses	32
Medical and nutrition	106
Logistics and sanitation	10
Training and local support	5
Transport, freight, storage	3
Consultants and field support	52
Grants	-
Miscellaneous	3
Programmes	942
Indirect supply costs	-
Total field-related costs	942

FUNDING

	<i>In thousands of €</i>
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	942
Total funding of field-related costs	942

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	-
International staff	14
Field positions	14

GEORGIA

EXPENSES

	<i>In thousands of €</i>
National staff	594
International staff	493
Operational running expenses	94
Medical and nutrition	208
Logistics and sanitation	69
Training and local support	49
Transport, freight, storage	121
Consultants and field support	-
Grants	-
Miscellaneous	2
Programmes	1,630
Indirect supply costs	26
Total field-related costs	1,656

FUNDING

	<i>In thousands of €</i>
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	1,656
Total funding of field-related costs	1,656

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	122
International staff	11
Field positions	133

GUATEMALA

EXPENSES

In thousands of €

National staff	465
International staff	263
Operational running expenses	35
Medical and nutrition	72
Logistics and sanitation	112
Training and local support	11
Transport, freight, storage	57
Consultants and field support	7
Grants	-
Miscellaneous	-
Programmes	1,022
Indirect supply costs	9
Total field-related costs	1,031

FUNDING

In thousands of €

ECHO and EU institutions	-
Swedish International Development Cooperation Agency (SIDA)	189
EU governments and affiliates	189
Municipalities and regional councils – Switzerland	18
Non-EU European governments and affiliates	18
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	207
Private and other income	824
Total funding of field-related costs	1,031

STAFF INFORMATION

In full-time equivalents

National staff	34
International staff	5
Field positions	39

GUINEA

EXPENSES

In thousands of €

National staff	735
International staff	1,567
Operational running expenses	268
Medical and nutrition	1,718
Logistics and sanitation	317
Training and local support	55
Transport, freight, storage	458
Consultants and field support	54
Grants	-
Miscellaneous	-
Programmes	5,172
Indirect supply costs	262
Total field-related costs	5,434

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	10
ECHO and EU institutions	10
Swedish International Development Cooperation Agency (SIDA)	372
EU governments and affiliates	372
Development and Cooperation Department (DDC) – Switzerland	261
Municipalities and regional councils – Switzerland	18
Non-EU European governments and affiliates	279
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	661
Private and other income	4,773
Total funding of field-related costs	5,434

STAFF INFORMATION

In full-time equivalents

National staff	182
International staff	31
Field positions	213

HAITI

EXPENSES

In thousands of €

National staff	27,897
International staff	16,523
Operational running expenses	2,832
Medical and nutrition	15,010
Logistics and sanitation	20,853
Training and local support	43
Transport, freight, storage	18,521
Consultants and field support	546
Grants	-
Miscellaneous	50
Programmes	102,275
Indirect supply costs	3,836
Total field-related costs	106,111

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	436
ECHO and EU institutions	436
Danish Agency for Development Assistance (DANIDA)	62
Municipalities and regional councils – France	255
Governments – Spain	700
Swedish International Development Cooperation Agency (SIDA)	247
EU governments and affiliates	1,264
Ministry of Foreign Affairs (MFA) – Norway	525
Municipalities and regional councils – Switzerland	242
Non-EU European governments and affiliates	767
North American governments	-
Other governments	147
UN institutions	-
Public institutional income	2,614
Private and other income	103,497
Total funding of field-related costs	106,111

STAFF INFORMATION

In full-time equivalents

National staff	2,632
International staff	286
Field positions	2,918

HONDURAS

EXPENSES

In thousands of €

National staff	309
International staff	241
Operational running expenses	40
Medical and nutrition	34
Logistics and sanitation	31
Training and local support	5
Transport, freight, storage	40
Consultants and field support	14
Grants	-
Miscellaneous	-
Programmes	714
Indirect supply costs	3
Total field-related costs	717

FUNDING

In thousands of €

ECHO and EU institutions	-
Governments – Spain	155
EU governments and affiliates	155
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	155
Private and other income	562
Total funding of field-related costs	717

STAFF INFORMATION

In full-time equivalents

National staff	23
International staff	5
Field positions	28

INDIA

EXPENSES

In thousands of €

National staff	2,905
International staff	3,170
Operational running expenses	748
Medical and nutrition	1,937
Logistics and sanitation	290
Training and local support	36
Transport, freight, storage	1,125
Consultants and field support	143
Grants	-
Miscellaneous	35
Programmes	10,389
Indirect supply costs	52
Total field-related costs	10,441

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	1,106
ECHO and EU institutions	1,106
Danish Agency for Development Assistance (DANIDA)	80
Municipalities and regional councils – Spain	381
EU governments and affiliates	461
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,567
Private and other income	8,874
Total funding of field-related costs	10,441

STAFF INFORMATION

In full-time equivalents

National staff	583
International staff	73
Field positions	656

IRAN

EXPENSES

In thousands of €

National staff	1,183
International staff	157
Operational running expenses	62
Medical and nutrition	984
Logistics and sanitation	23
Training and local support	1
Transport, freight, storage	48
Consultants and field support	7
Grants	-
Miscellaneous	-
Programmes	2,465
Indirect supply costs	-
Total field-related costs	2,465

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	2,465
Total funding of field-related costs	2,465

STAFF INFORMATION

In full-time equivalents

National staff	92
International staff	3
Field positions	95

IRAQ

EXPENSES

In thousands of €

National staff	3,009
International staff	1,822
Operational running expenses	816
Medical and nutrition	2,387
Logistics and sanitation	109
Training and local support	154
Transport, freight, storage	626
Consultants and field support	181
Grants	-
Miscellaneous	-25
Programmes	9,079
Indirect supply costs	21
Total field-related costs	9,100

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	9,100
Total funding of field-related costs	9,100

STAFF INFORMATION

In full-time equivalents

National staff	239
International staff	35
Field positions	274

IVORY COAST

EXPENSES

In thousands of €

National staff	43
International staff	234
Operational running expenses	54
Medical and nutrition	208
Logistics and sanitation	17
Training and local support	3
Transport, freight, storage	85
Consultants and field support	3
Grants	-
Miscellaneous	-
Programmes	647
Indirect supply costs	66
Total field-related costs	713

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	713
Total funding of field-related costs	713

STAFF INFORMATION

In full-time equivalents

National staff	-
International staff	1
Field positions	1

KENYA

EXPENSES

In thousands of €

National staff	6,291
International staff	3,095
Operational running expenses	793
Medical and nutrition	3,336
Logistics and sanitation	463
Training and local support	76
Transport, freight, storage	931
Consultants and field support	135
Grants	-
Miscellaneous	4
Programmes	15,124
Indirect supply costs	173
Total field-related costs	15,297

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	778
EU DG I and VIII	80
ECHO and EU institutions	858
AGCD – Belgium	983
Danish Agency for Development Assistance (DANIDA)	13
Municipalities and regional councils – France	125
Ministry of Foreign Affairs (MFA) – Germany	560
Governments – Spain	10
Swedish International Development Cooperation Agency (SIDA)	372
EU governments and affiliates	2,063
Norwegian Agency for Development Cooperation (NORAD)	322
Municipalities and regional councils – Switzerland	6
Non-EU European governments and affiliates	328
North American governments	-
Other governments	70
UN institutions	-
Public institutional income	3,319
Private and other income	11,978
Total funding of field-related costs	15,297

STAFF INFORMATION

In full-time equivalents

National staff	623
International staff	67
Field positions	690

KYRGYZSTAN

EXPENSES

In thousands of €

National staff	430
International staff	868
Operational running expenses	199
Medical and nutrition	608
Logistics and sanitation	408
Training and local support	24
Transport, freight, storage	899
Consultants and field support	21
Grants	-
Miscellaneous	-
Programmes	3,457
Indirect supply costs	272
Total field-related costs	3,729

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	552
ECHO and EU institutions	552
Swedish International Development Cooperation Agency (SIDA)	296
EU governments and affiliates	296
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	848
Private and other income	2,881
Total funding of field-related costs	3,729

STAFF INFORMATION

In full-time equivalents

National staff	77
International staff	15
Field positions	92

LEBANON

EXPENSES

	<i>In thousands of €</i>
National staff	386
International staff	192
Operational running expenses	73
Medical and nutrition	145
Logistics and sanitation	-
Training and local support	8
Transport, freight, storage	23
Consultants and field support	48
Grants	-
Miscellaneous	-
Programmes	875
Indirect supply costs	-
Total field-related costs	875

FUNDING

	<i>In thousands of €</i>
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	875
Total funding of field-related costs	875

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	19
International staff	3
Field positions	22

LIBERIA

EXPENSES

	<i>In thousands of €</i>
National staff	2,010
International staff	732
Operational running expenses	202
Medical and nutrition	704
Logistics and sanitation	281
Training and local support	41
Transport, freight, storage	136
Consultants and field support	31
Grants	-
Miscellaneous	-
Programmes	4,137
Indirect supply costs	52
Total field-related costs	4,189

FUNDING

	<i>In thousands of €</i>
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	27
Governments – Spain	9
Swedish International Development Cooperation Agency (SIDA)	441
EU governments and affiliates	477
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	477
Private and other income	3,712
Total funding of field-related costs	4,189

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	130
International staff	17
Field positions	147

MALAWI

EXPENSES

In thousands of €

National staff	4,049
International staff	2,906
Operational running expenses	605
Medical and nutrition	3,698
Logistics and sanitation	739
Training and local support	193
Transport, freight, storage	2,786
Consultants and field support	119
Grants	-
Miscellaneous	19
Programmes	15,114
Indirect supply costs	608
Total field-related costs	15,722

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	1,435
ECHO and EU institutions	1,435
AGCD – Belgium	1,096
Danish Agency for Development Assistance (DANIDA)	68
Swedish International Development Cooperation Agency (SIDA)	570
EU governments and affiliates	1,734
Norwegian Agency for Development Cooperation (NORAD)	571
Non-EU European governments and affiliates	571
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	3,740
Private and other income	11,982
Total funding of field-related costs	15,722

STAFF INFORMATION

In full-time equivalents

National staff	766
International staff	61
Field positions	827

MALI

EXPENSES

In thousands of €

National staff	1,327
International staff	1,019
Operational running expenses	235
Medical and nutrition	1,988
Logistics and sanitation	330
Training and local support	142
Transport, freight, storage	1,085
Consultants and field support	26
Grants	-
Miscellaneous	18
Programmes	6,170
Indirect supply costs	361
Total field-related costs	6,531

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	1,432
ECHO and EU institutions	1,432
Danish Agency for Development Assistance (DANIDA)	23
EU governments and affiliates	23
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
United Nations Children's Fund (UNICEF)	130
UN institutions	130
Public institutional income	1,585
Private and other income	4,946
Total funding of field-related costs	6,531

STAFF INFORMATION

In full-time equivalents

National staff	352
International staff	28
Field positions	380

MOROCCO

EXPENSES

	<i>In thousands of €</i>
National staff	154
International staff	256
Operational running expenses	41
Medical and nutrition	50
Logistics and sanitation	28
Training and local support	3
Transport, freight, storage	21
Consultants and field support	5
Grants	-
Miscellaneous	-
Programmes	558
Indirect supply costs	1
Total field-related costs	559

FUNDING

	<i>In thousands of €</i>
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	559
Total funding of field-related costs	559

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	22
International staff	6
Field positions	28

MOZAMBIQUE

EXPENSES

	<i>In thousands of €</i>
National staff	2,429
International staff	2,638
Operational running expenses	298
Medical and nutrition	1,057
Logistics and sanitation	166
Training and local support	165
Transport, freight, storage	733
Consultants and field support	139
Grants	-
Miscellaneous	-
Programmes	7,625
Indirect supply costs	-136
Total field-related costs	7,489

FUNDING

	<i>In thousands of €</i>
EU others	326
ECHO and EU institutions	326
AGCD – Belgium	782
Municipalities and regional councils – Belgium	105
Governments – France	61
Irish Aid (DCI)	191
Embassies – Sweden	28
Swedish International Development Cooperation Agency (SIDA)	1
EU governments and affiliates	1,168
Municipalities and regional councils – Switzerland	2
Non-EU European governments and affiliates	2
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,496
Private and other income	5,993
Total funding of field-related costs	7,489

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	455
International staff	52
Field positions	507

MYANMAR

EXPENSES

In thousands of €

National staff	3,180
International staff	1,473
Operational running expenses	331
Medical and nutrition	4,281
Logistics and sanitation	638
Training and local support	33
Transport, freight, storage	1,185
Consultants and field support	60
Grants	-
Miscellaneous	5
Programmes	11,186
Indirect supply costs	113
Total field-related costs	11,299

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	1,406
ECHO and EU institutions	1,406
Swedish International Development Cooperation Agency (SIDA)	159
Governments – UK	74
EU governments and affiliates	233
Ministry of Foreign Affairs (MFA) – Norway	312
Municipalities and regional councils – Switzerland	99
Non-EU European governments and affiliates	411
Canadian International Development Agency (CIDA)	183
North American governments	183
Other governments	-
Office for Project Services (OPS)	1,906
UN institutions	1,906
Public institutional income	4,139
Private and other income	7,160
Total funding of field-related costs	11,299

STAFF INFORMATION

In full-time equivalents

National staff	1,138
International staff	31
Field positions	1,169

NIGER

EXPENSES

In thousands of €

National staff	5,963
International staff	4,011
Operational running expenses	933
Medical and nutrition	7,265
Logistics and sanitation	1,541
Training and local support	1,927
Transport, freight, storage	3,264
Consultants and field support	565
Grants	-
Miscellaneous	-19
Programmes	25,450
Indirect supply costs	1,475
Total field-related costs	26,925

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	5,902
ECHO and EU institutions	5,902
Irish Aid (DCI)	297
Municipalities and regional councils – Italy	-40
Ministry of Foreign Affairs (MAE) – Luxembourg	650
Governments – Spain	600
Swedish International Development Cooperation Agency (SIDA)	944
Department for International Development (DFID) – UK	989
EU governments and affiliates	3,440
Development and Cooperation Department (DDC) – Switzerland	326
Municipalities and regional councils – Switzerland	90
Non-EU European governments and affiliates	416
Canadian International Development Agency (CIDA)	296
North American governments	296
Other governments	-
United Nations Children's Fund (UNICEF)	72
UN institutions	72
Public institutional income	10,126
Private and other income	16,799
Total funding of field-related costs	26,925

STAFF INFORMATION

In full-time equivalents

National staff	1,501
International staff	98
Field positions	1,599

NIGERIA

EXPENSES

	<i>In thousands of €</i>
National staff	4,674
International staff	4,583
Operational running expenses	854
Medical and nutrition	3,795
Logistics and sanitation	1,049
Training and local support	23
Transport, freight, storage	2,294
Consultants and field support	117
Grants	-
Miscellaneous	83
Programmes	17,472
Indirect supply costs	394
Total field-related costs	17,866

FUNDING

	<i>In thousands of €</i>
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	28
Swedish International Development Cooperation Agency (SIDA)	2
EU governments and affiliates	30
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	30
Private and other income	17,836
Total funding of field-related costs	17,866

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	864
International staff	91
Field positions	955

OCCUPIED PALESTINIAN TERRITORY

EXPENSES

	<i>In thousands of €</i>
National staff	2,713
International staff	991
Operational running expenses	289
Medical and nutrition	296
Logistics and sanitation	39
Training and local support	16
Transport, freight, storage	254
Consultants and field support	29
Grants	-
Miscellaneous	-
Programmes	4,627
Indirect supply costs	2
Total field-related costs	4,629

FUNDING

	<i>In thousands of €</i>
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	4,629
Total funding of field-related costs	4,629

STAFF INFORMATION

	<i>In full-time equivalents</i>
National staff	147
International staff	23
Field positions	170

PAKISTAN

EXPENSES

In thousands of €

National staff	3,501
International staff	4,177
Operational running expenses	698
Medical and nutrition	3,075
Logistics and sanitation	7,628
Training and local support	14
Transport, freight, storage	2,582
Consultants and field support	129
Grants	-
Miscellaneous	1
Programmes	21,805
Indirect supply costs	699
Total field-related costs	22,504

FUNDING

In thousands of €

ECHO and EU institutions	-
Municipalities and regional councils – France	2
EU governments and affiliates	2
Municipalities and regional councils – Switzerland	12
Non-EU European governments and affiliates	12
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	14
Private and other income	22,490
Total funding of field-related costs	22,504

STAFF INFORMATION

In full-time equivalents

National staff	1,093
International staff	84
Field positions	1,177

PAPUA NEW GUINEA

EXPENSES

In thousands of €

National staff	669
International staff	981
Operational running expenses	200
Medical and nutrition	304
Logistics and sanitation	101
Training and local support	8
Transport, freight, storage	359
Consultants and field support	14
Grants	-
Miscellaneous	20
Programmes	2,656
Indirect supply costs	19
Total field-related costs	2,675

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	2,675
Total funding of field-related costs	2,675

STAFF INFORMATION

In full-time equivalents

National staff	113
International staff	20
Field positions	133

PARAGUAY

EXPENSES

In thousands of €

National staff	46
International staff	273
Operational running expenses	67
Medical and nutrition	63
Logistics and sanitation	11
Training and local support	3
Transport, freight, storage	172
Consultants and field support	14
Grants	-
Miscellaneous	-
Programmes	649
Indirect supply costs	11
Total field-related costs	660

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	660
Total funding of field-related costs	660

STAFF INFORMATION

In full-time equivalents

National staff	-
International staff	6
Field positions	6

PHILIPPINES

EXPENSES

In thousands of €

National staff	274
International staff	379
Operational running expenses	67
Medical and nutrition	111
Logistics and sanitation	11
Training and local support	2
Transport, freight, storage	55
Consultants and field support	36
Grants	-
Miscellaneous	-
Programmes	935
Indirect supply costs	-
Total field-related costs	935

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	260
ECHO and EU institutions	260
Swedish International Development Cooperation Agency (SIDA)	361
EU governments and affiliates	361
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	621
Private and other income	314
Total funding of field-related costs	935

STAFF INFORMATION

In full-time equivalents

National staff	43
International staff	9
Field positions	52

RUSSIAN FEDERATION

EXPENSES

In thousands of €

National staff	3,144
International staff	645
Operational running expenses	445
Medical and nutrition	852
Logistics and sanitation	27
Training and local support	47
Transport, freight, storage	285
Consultants and field support	64
Grants	-
Miscellaneous	17
Programmes	5,526
Indirect supply costs	-
Total field-related costs	5,526

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	5,526
Total funding of field-related costs	5,526

STAFF INFORMATION

In full-time equivalents

National staff	183
International staff	9
Field positions	192

SIERRA LEONE

EXPENSES

In thousands of €

National staff	1,089
International staff	986
Operational running expenses	197
Medical and nutrition	1,455
Logistics and sanitation	359
Training and local support	6
Transport, freight, storage	555
Consultants and field support	25
Grants	-
Miscellaneous	-
Programmes	4,672
Indirect supply costs	285
Total field-related costs	4,957

FUNDING

In thousands of €

ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	28
Municipalities and regional councils – Italy	-53
Swedish International Development Cooperation Agency (SIDA)	353
EU governments and affiliates	328
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	328
Private and other income	4,629
Total funding of field-related costs	4,957

STAFF INFORMATION

In full-time equivalents

National staff	414
International staff	25
Field positions	439

SOMALIA

EXPENSES

In thousands of €

National staff	6,697
International staff	2,511
Operational running expenses	1,109
Medical and nutrition	4,159
Logistics and sanitation	1,109
Training and local support	38
Transport, freight, storage	3,684
Consultants and field support	215
Grants	-
Miscellaneous	6
Programmes	19,528
Indirect supply costs	294
Total field-related costs	19,822

FUNDING

In thousands of €

ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	1
EU governments and affiliates	1
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1
Private and other income	19,821
Total funding of field-related costs	19,822

STAFF INFORMATION

In full-time equivalents

National staff	1,418
International staff	43
Field positions	1,461

SOUTH AFRICA

EXPENSES

In thousands of €

National staff	2,416
International staff	1,220
Operational running expenses	321
Medical and nutrition	533
Logistics and sanitation	171
Training and local support	264
Transport, freight, storage	224
Consultants and field support	71
Grants	-
Miscellaneous	-
Programmes	5,220
Indirect supply costs	4
Total field-related costs	5,224

FUNDING

In thousands of €

ECHO and EU institutions	-
AGCD – Belgium	800
Danish Agency for Development Assistance (DANIDA)	24
Swedish International Development Cooperation Agency (SIDA)	358
EU governments and affiliates	1,182
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,182
Private and other income	4,042
Total funding of field-related costs	5,224

STAFF INFORMATION

In full-time equivalents

National staff	125
International staff	29
Field positions	154

SRI LANKA

EXPENSES

In thousands of €

National staff	1,359
International staff	1,505
Operational running expenses	123
Medical and nutrition	871
Logistics and sanitation	423
Training and local support	2
Transport, freight, storage	216
Consultants and field support	22
Grants	-
Miscellaneous	1
Programmes	4,522
Indirect supply costs	10
Total field-related costs	4,532

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	436
ECHO and EU institutions	436
Irish Aid (DCI)	136
Swedish International Development Cooperation Agency (SIDA)	419
EU governments and affiliates	555
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	991
Private and other income	3,541
Total funding of field-related costs	4,532

STAFF INFORMATION

In full-time equivalents

National staff	390
International staff	38
Field positions	428

SUDAN

EXPENSES

In thousands of €

National staff	11,872
International staff	9,279
Operational running expenses	2,162
Medical and nutrition	5,591
Logistics and sanitation	3,541
Training and local support	37
Transport, freight, storage	6,086
Consultants and field support	235
Grants	-
Miscellaneous	74
Programmes	38,877
Indirect supply costs	566
Total field-related costs	39,443

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	2,738
ECHO and EU institutions	2,738
AGCD – Belgium	386
Danish Agency for Development Assistance (DANIDA)	1,134
Ministry of Foreign Affairs (MFA) – Germany	458
Irish Aid (DCI)	255
Swedish International Development Cooperation Agency (SIDA)	1,142
EU governments and affiliates	3,375
Ministry of Foreign Affairs (MFA) – Norway	949
Development and Cooperation Department (DDC) – Switzerland	253
Municipalities and regional councils – Switzerland	4
Non-EU European governments and affiliates	1,206
Canadian International Development Agency (CIDA)	681
North American governments	681
Other governments	-
UN institutions	-
Public institutional income	8,000
Private and other income	31,443
Total funding of field-related costs	39,443

STAFF INFORMATION

In full-time equivalents

National staff	2,040
International staff	187
Field positions	2,227

SWAZILAND

EXPENSES

In thousands of €

National staff	1,373
International staff	1,378
Operational running expenses	258
Medical and nutrition	1,001
Logistics and sanitation	537
Training and local support	141
Transport, freight, storage	404
Consultants and field support	62
Grants	-
Miscellaneous	-
Programmes	5,154
Indirect supply costs	92
Total field-related costs	5,246

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Norwegian Agency for Development Cooperation (NORAD)	137
Municipalities and regional councils – Switzerland	21
Non-EU European governments and affiliates	158
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	158
Private and other income	5,088
Total funding of field-related costs	5,246

STAFF INFORMATION

In full-time equivalents

National staff	134
International staff	26
Field positions	160

SYRIA

EXPENSES

In thousands of €

National staff	168
International staff	315
Operational running expenses	82
Medical and nutrition	240
Logistics and sanitation	-
Training and local support	2
Transport, freight, storage	43
Consultants and field support	18
Grants	-
Miscellaneous	-
Programmes	868
Indirect supply costs	4
Total field-related costs	872

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	872
Total funding of field-related costs	872

STAFF INFORMATION

In full-time equivalents

National staff	-
International staff	5
Field positions	5

THAILAND

EXPENSES

In thousands of €

National staff	284
International staff	315
Operational running expenses	91
Medical and nutrition	186
Logistics and sanitation	104
Training and local support	114
Transport, freight, storage	52
Consultants and field support	6
Grants	-
Miscellaneous	1
Programmes	1,153
Indirect supply costs	3
Total field-related costs	1,156

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	1,156
Total funding of field-related costs	1,156

STAFF INFORMATION

In full-time equivalents

National staff	34
International staff	6
Field positions	40

UGANDA

EXPENSES

In thousands of €

National staff	1,811
International staff	2,305
Operational running expenses	412
Medical and nutrition	2,994
Logistics and sanitation	233
Training and local support	28
Transport, freight, storage	745
Consultants and field support	35
Grants	-
Miscellaneous	2
Programmes	8,565
Indirect supply costs	133
Total field-related costs	8,698

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	695
ECHO and EU institutions	695
EU governments and affiliates	-
Ministry of Foreign Affairs (MFA) – Norway	500
Non-EU European governments and affiliates	500
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,195
Private and other income	7,503
Total funding of field-related costs	8,698

STAFF INFORMATION

In full-time equivalents

National staff	518
International staff	53
Field positions	571

UZBEKISTAN

EXPENSES

In thousands of €

National staff	756
International staff	817
Operational running expenses	194
Medical and nutrition	752
Logistics and sanitation	238
Training and local support	20
Transport, freight, storage	368
Consultants and field support	26
Grants	-
Miscellaneous	-
Programmes	3,171
Indirect supply costs	13
Total field-related costs	3,184

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	36
UN institutions	-
Public institutional income	36
Private and other income	3,148
Total funding of field-related costs	3,184

STAFF INFORMATION

In full-time equivalents

National staff	101
International staff	17
Field positions	118

YEMEN

EXPENSES

In thousands of €

National staff	2,816
International staff	1,700
Operational running expenses	236
Medical and nutrition	1,929
Logistics and sanitation	247
Training and local support	8
Transport, freight, storage	658
Consultants and field support	22
Grants	-
Miscellaneous	-
Programmes	7,616
Indirect supply costs	247
Total field-related costs	7,863

FUNDING

In thousands of €

ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	16
Governments – Spain	109
EU governments and affiliates	125
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	125
Private and other income	7,738
Total funding of field-related costs	7,863

STAFF INFORMATION

In full-time equivalents

National staff	421
International staff	46
Field positions	467

ZAMBIA

EXPENSES

In thousands of €

National staff	350
International staff	708
Operational running expenses	171
Medical and nutrition	526
Logistics and sanitation	100
Training and local support	29
Transport, freight, storage	403
Consultants and field support	68
Grants	-
Miscellaneous	-
Programmes	2,355
Indirect supply costs	106
Total field-related costs	2,461

FUNDING

In thousands of €

ECHO and EU institutions	-
Municipalities and regional councils – Spain	360
EU governments and affiliates	360
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	360
Private and other income	2,101
Total funding of field-related costs	2,461

STAFF INFORMATION

In full-time equivalents

National staff	37
International staff	14
Field positions	51

ZIMBABWE

EXPENSES

In thousands of €

National staff	8,152
International staff	2,978
Operational running expenses	782
Medical and nutrition	3,935
Logistics and sanitation	596
Training and local support	294
Transport, freight, storage	1,484
Consultants and field support	113
Grants	-
Miscellaneous	32
Programmes	18,366
Indirect supply costs	165
Total field-related costs	18,531

FUNDING

In thousands of €

ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	19
Governments – Spain	5
Swedish International Development Cooperation Agency (SIDA)	524
EU governments and affiliates	548
Ministry of Foreign Affairs (MFA) – Norway	533
Non-EU European governments and affiliates	533
Canadian International Development Agency (CIDA)	367
North American governments	367
Other governments	117
UN institutions	-
Public institutional income	1,565
Private and other income	16,966
Total funding of field-related costs	18,531

STAFF INFORMATION

In full-time equivalents

National staff	836
International staff	59
Field positions	895

OTHER COUNTRIES

EXPENSES

In thousands of €

National staff	1,196
International staff	2,814
Operational running expenses	475
Medical and nutrition	340
Logistics and sanitation	245
Training and local support	272
Transport, freight, storage	561
Consultants and field support	234
Grants	29
Miscellaneous	19
Programmes	6,185
Indirect supply costs	119
Total field-related costs	6,304

FUNDING

In thousands of €

Humanitarian Aid Office of the European Commission (ECHO)	1
ECHO and EU institutions	1
Danish Agency for Development Assistance (DANIDA)	5
Municipalities and regional councils – France	36
Municipalities and regional councils – Spain	-11
Swedish International Development Cooperation Agency (SIDA)	587
EU governments and affiliates	617
Norwegian Agency for Development Cooperation (NORAD)	-11
Non-EU European governments and affiliates	-11
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	607
Private and other income	5,697
Total funding of field-related costs	6,304

STAFF INFORMATION

In full-time equivalents

National staff	29
International staff	49
Field positions	78

TRANSVERSAL ACTIVITIES

EXPENSES

In thousands of €

National staff	268
International staff	1,090
Operational running expenses	161
Medical and nutrition	-13
Logistics and sanitation	20
Training and local support	59
Transport, freight, storage	63
Consultants and field support	2,721
Grants	-
Miscellaneous	-
Programmes	4,369
Indirect supply costs	142
Total field-related costs	4,511

FUNDING

In thousands of €

ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Private and other income	4,511
Total funding of field-related costs	4,511

STAFF INFORMATION

In full-time equivalents

National staff	-
International staff	-
Field positions	-

ABOUT THIS REPORT

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Special thanks to

All finance directors, accounting managers and other finance staff who contributed data and information to make the production of these combined Financial Statements possible.

Graphic design and artwork

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