

MSF INTERNATIONAL MOVEMENT

MSF FINANCIAL REPORT 2009



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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'.

37 AFGHANISTAN	52 KENYA
37 ARMENIA	52 KYRGYZSTAN
38 BANGLADESH	53 LEBANON
38 BOLIVIA	53 LIBERIA
39 BRAZIL	54 MALAWI
39 BURKINA FASO	54 MALI
40 BURUNDI	55 MOROCCO
40 CAMBODIA	55 MOZAMBIQUE
41 CAMEROON	56 MYANMAR
41 CENTRAL AFRICAN REPUBLIC	56 NEPAL
	57 NIGER
42 CHAD	57 NIGERIA
42 CHECHNYA / INGUSHETIA / DAGESTAN	58 PAKISTAN
	58 PALESTINIAN TERRITORIES
43 CHINA	59 PAPUA NEW GUINEA
43 COLOMBIA	59 PHILIPPINES
44 CONGO, DEMOCRATIC REPUBLIC OF THE	60 RUSSIAN FEDERATION
44 CONGO, REPUBLIC OF THE	60 SIERRA LEONE
45 DJIBOUTI	61 SOMALIA
45 ETHIOPIA	61 SOUTH AFRICA
46 FRANCE	62 SRI LANKA
46 GEORGIA	62 SUDAN
47 GUATEMALA	63 SWAZILAND
47 GUINEA-CONAKRY	63 THAILAND
48 HAITI	64 TURKMENISTAN
48 HONDURAS	64 UGANDA
49 INDIA	65 UZBEKISTAN
49 INDONESIA	65 YEMEN
50 IRAN	66 ZAMBIA
50 IRAQ	66 ZIMBABWE
51 ITALY	67 OTHER COUNTRIES
51 JORDAN	

PRESIDENT'S REPORT

For the year ended 31 December 2009

This report is presented along with the Financial Statements of the organisation for the year ended 31 December 2009. The Financial Statements have been prepared in accordance with the accounting policies set out in Note 1 to the Financial Statements.

OBJECTIVES & POLICIES

Médecins Sans Frontières (MSF) is an international, independent, medical humanitarian organisation. We provide independent medical relief to victims of war, disasters, epidemics and other catastrophes in over 64 countries around the world.¹ We strive to provide assistance to those who need it most, regardless of ethnic origin, religion or political affiliation.

To get access to and care for the most vulnerable, 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 for the most vulnerable groups and fund research into the development of drugs for neglected diseases.

MSF is a volunteer organisation. Each year about 4,700 doctors, nurses, logistics specialists and engineers of all nationalities leave on field assignments to join over 22,000 staff in the countries of assistance.

ORGANISATIONAL STRUCTURE

Founded in Paris in 1971, MSF has become an international organisation with nineteen main sections throughout the world. Each section is an association. Twice a year the president of each section attends the MSF International Council, an association registered in Switzerland. This Council has, amongst others, the responsibility to promote accountability and transparency within the MSF movement; these accounts are a reflection of that responsibility and reflect 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, which 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 and 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.

¹ This Financial Report includes a total of 80 countries, while the 2009 MSF Activity Report reflects 64 countries. Countries with an annual expenditure of less than 500,000 Euros are not incorporated in the Activity Report.

A YEAR IN REVIEW – 2009

As medical professionals, we know that a situation of war not only creates direct victims, those that our surgical teams help and support; war also brings hidden victims. The impact of conflicts and subsequent mass displacement, on often precarious pre-existing health systems, is in most cases disastrous. It generally stimulates a dramatic rise of maternal and child fatalities or an eruption of epidemics. Victims of sexual violence and survivors affected by profound mental health traumas are also among the hidden casualties of war, and our medical teams assist them with a sense of urgency in many different countries.

The military offensives in the Palestinian Territories left 1,300 people dead, 5,300 injured and an entire population dependent on medical aid and relief. We had a team on the ground before the offensive was launched – we have been offering mental health support for years in the Gaza Strip – but it was only when the offensive was put on hold that a complete MSF surgical team was allowed to enter Gaza City, despite our repeated efforts to enter earlier. We then set up two inflatable hospitals, and between January and July performed over 500 operations. Meanwhile, the psychological toll of the fighting was especially heavy on children. Additional MSF staff was brought in to help with consultations; more than half of the 400 new patients they saw for counselling were under 12 years old.

In the Democratic Republic of the Congo (DRC), ongoing conflict continues to cause huge critical needs, prompting one of MSF's largest interventions year after year. Again, we try to carry out a full range of medical activities there in the midst of what has become a chronic health emergency. MSF conducted 530,000 medical consultations in 2009, vaccinated 650,000 children against measles and cared for 5,600 rape victims in North and South Kivu.

In conflict-ridden Afghanistan in 2009, the deadliest year for civilians since the war began in 2001, we resumed our medical work after a five-year absence following the deliberate killings of five of our colleagues in 2004. Our immediate preoccupation, both in Kabul and in the province of Helmand, was to offer medical assistance to the general population rather than only focusing on war-wounded. In Mardan, Pakistan, where around one million displaced people settled, having fled fighting in the Swat District, our teams supported referral hospitals, health centres and mobile clinics.

But being able to deliver this life-saving assistance and being able for the civilians to access our facilities remain a grim challenge when respect for civilian safety and neutral humanitarian action are not met. In 2009 alone, we suffered the killing of MSF volunteers and staff in Pakistan and in Somalia. We also

had to endure the kidnapping of colleagues in Chad, Sudan, Somalia and Pakistan. In recent years, criminal acts against humanitarian workers have clearly been on the rise.

In addition, some governments are deliberately blocking aid from reaching trapped populations. The conflict in Sri Lanka came to a climax, leaving many civilians in a vulnerable state as they tried to reach safe zones, but they all too often found themselves trapped by the violence. Access to medical facilities and aid was extremely difficult. More often than not, by the time they finally reached those who could help them, their health needs were critical.

Providing food, water and health care for people in Darfur became much more difficult in March 2009 when the Sudanese authorities expelled 13 international aid agencies – including two sections of MSF – and three Sudanese organisations in the wake of the International Criminal Court's indictment of Sudanese President Omar Al-Bashir for war crimes and crimes against humanity. The decision by the government effectively meant that not only MSF but also the needs of the population of Darfur were held hostage to political and judicial agendas. It also ignored MSF's binding and publicly communicated policy to refrain from any cooperation with the aforementioned Court, a policy based on the recognition that humanitarian activities must remain independent from political and judicial pressure in order to be able to provide medical assistance to populations in situations of violence. Today more than ever, it seems that we must relentlessly explain the principles of neutrality, impartiality and independence that guide our choices as a humanitarian organisation.

Our work extends way beyond the conflict areas described above. In 2009, MSF organised large-scale immunisation campaigns, particularly against meningitis in western Africa, where we vaccinated almost eight million people in Nigeria and Niger. Our teams intervened, after major natural disasters throughout the year, by providing medical and mental health care, as well as shelter and other logistical support. Likewise, we helped 150,000 persons made homeless by floods in the Burkina Faso capital of Ouagadougou in September, when the amount of rain that usually falls in a year fell in one single day. Other teams assisted 75,000 people hit by Cyclone Aila in Bangladesh, and 60,000 flood victims in India's Andhra Pradesh.

The neglected needs of migrants remain among our most pressing concerns. Migrants undergo journeys fraught with danger and uncertainty, and when they arrive – if they arrive – their health often continues to be compromised. Some are held for long periods in overcrowded detention camps; some are forced to live hidden away from the authorities, where their

undocumented status makes it impossible for them to access basic care. MSF offers such people free medical and mental health consultations, protecting their identity where possible and referring them when necessary to local hospitals.

We give medical assistance at different stages of a migrant's journey. In countries of origin, such as Somalia, Afghanistan, DRC and Nigeria, we treat the medical consequences of violence and deprivation. In Morocco, Greece, Malta, Italy and France, our teams provide medical and psychological care to those who survived the journey; many migrants and asylum seekers are subjected to violence and abuse, are imprisoned and exploited or fall victim to smugglers and traffickers.

We also assist migrants outside Europe. Many refugees and asylum seekers from the Horn of Africa seek safety in Yemen. The harsh conditions of the trip and sea accidents cause hundreds of deaths, and the state of health of those who do manage to reach the coast of Yemen is often poor. Around 9,000 people received medical assistance from MSF in the Abyan and Shabwah governorates in the south of the country.

In Bangladesh, many thousands of Rohingya refugees from neighbouring Myanmar face a daily struggle to survive. Out of an estimated population of up to 400,000 Rohingya who have fled across the border, only 28,000 are recognised as official refugees by the government and accordingly entitled to assistance by UNHCR. MSF set up an emergency healthcare project to help 20,000 unrecognised Rohingya refugees living in harsh conditions in Kutupalong makeshift camp.

My purpose here is not to give an exhaustive description of our activities in 2009 – you will find a much more complete overview throughout the 2009 Activity Report. But I cannot conclude this short overview without mentioning the worrying signs of waning international support to combat HIV/AIDS we observed in 2009. In some high-burden countries, patients are turned away from clinics, and clinicians are once again being forced into the unacceptable position of rationing life-saving treatment. At the same time, more robust and better-tolerated treatments, widely available in wealthy countries, do not reach patients in poorer parts of the world. A dangerous trend is under way in the global health policy arena. There are increasing calls for a diversion of foreign aid away from HIV/AIDS and towards other health priorities. But HIV/AIDS is an ongoing emergency that requires dedicated resources at the national and international levels. A strengthened commitment to other global health priorities is crucial, but it must come in addition to, not instead of, a continued and increasing commitment to winning the fight against HIV/AIDS.

Just outside the scope of this reporting period, early 2010 saw the launch of the largest emergency operation in MSF history following the devastating earthquake that ruined large parts of Haiti and claimed many thousands of lives (see Note 5.2).

As a final note in this introduction to our 2009 Financial Report, I would like to warmly thank all our donors and supporters. Everything described above is only possible due to your generosity and commitment.

Thank you very much.

FINANCIAL REPORT

COMBINED ACCOUNTS 2009

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 sections worldwide, together with the Financial Statements of the 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

2009 saw a slight decrease in income for MSF compared with 2008. Total incoming resources of 665 million Euros were ten million Euros less than in 2008, due mainly to a 3.6% decrease in individual donations. Private and public institutions, on the other hand, increased their donations by 9.4%.

EXPENDITURE

The total expenditure was 617 million Euros, a decrease of 31 million Euros over 2008 – equating to a 5% reduction in activities. This expenditure can be broken down into two main categories, being social mission and other expenses. The table to the right breaks down these categories still further.

EXPENDITURE SOCIAL MISSION

In millions of €

	2009	2008
Programmes	393	429
Headquarters programme support	69	66
Témoignage/awareness-raising	22	25
Other humanitarian activities	6	7
Total social mission	490	527

OTHER EXPENSES

Fundraising	87	81
Management and general administration	39	40
Total other expenses*	126	121

*There was also a payment of income tax of €137,000 in 2009 and €89,000 in 2008

The result of the above is that MSF's total expenditure in 2009 is represented by 80% spent on social mission and 20% on other expenses (81% and 19% for 2008, respectively).

RESULT FOR THE YEAR AND RESERVES POLICY

The result for 2009, after adjusting for exchange gains/losses, shows a surplus of 51.5 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 accounting reserves as at 31 December 2009 equates to approximately 9.1 months (7.6 months for 2008) of activity (see Note 2.14).



Christophe Fournier, MD
President, MSF International Council

AUDITOR'S REPORT

Year ended December 31, 2009

To the Board of MSF International,

Report on the International Combined Financial Statements

We have audited the accompanying international combined financial statements of MSF ("the Movement"), which comprise the international combined balance sheet as at December 31, 2009, 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 Financial Statements

MSF'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 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 21, 2010

KPMG Audit
Département de KPMG S.A.



Gilles Salignon
Partner

Paris-La Défense, June 21, 2010

ERNST & YOUNG et Associés



Isabelle Tracq-Sengeissen
Partner

COMBINED FINANCIAL STATEMENTS

for the year ended 31 December 2009

STATEMENT OF FINANCIAL POSITION

		In thousands of €	
	Notes	2009	2008
Intangible assets - Net	2.1	2,200	2,650
Property, plant & equipment - Net	2.2	27,126	28,601
Financial assets - Net	2.3	7,320	5,789
Non-current assets - Net		36,646	37,040
Inventories - Net	2.4	20,484	22,311
Grants receivable - Net	2.5	20,551	21,520
Contributions receivable - Net	2.6	15,588	18,329
Other receivables - Net	2.7	5,403	3,939
Other assets	2.8	6,470	7,183
Cash & equivalents	2.9	433,268	375,599
Current assets - Net		501,764	448,881
Total assets - Net		538,410	485,921
Permanently restricted funds		2,478	2,478
Unrestricted funds		475,516	423,842
Other retained earnings and equities		-9,816	-13,943
Retained earnings and equities	2.14	468,178	412,377
Provisions and contingent liabilities	2.10	4,624	4,610
Financial debts	2.11	1,927	2,288
Accounts payable and accrued expenses	2.12	49,659	54,774
Deferred income	2.13	14,022	11,872
Liabilities		70,232	73,544
Total liabilities and retained earnings		538,410	485,921



Bernadette Orbinski-Burke
Treasurer, MSF International Council

STATEMENT OF FINANCIAL ACTIVITIES

				In thousands of €	
	Notes	Unrestricted	Restricted	2009	2008
Individuals	3.1.1 / 4.2.1	466,928	24,663	491,591	510,118
Private institutions	3.1.1 / 4.2.1	67,723	13,135	80,858	77,307
Private income		534,651	37,798	572,449	587,425
Public institutional income	3.1.2/4.2.2	355	77,503	77,858	67,714
Other income	3.1.3 / 4.2.1	14,612	476	15,088	20,319
Total income		549,618	115,777	665,395	675,458
Programmes	3.2 / 4.2.3	279,752	113,584	393,336	429,233
Headquarters programme support	3.2	66,557	2,491	69,048	65,620
Témoignage/awareness-raising	3.2	21,468	237	21,705	24,667
Other humanitarian activities	3.2	5,985	428	6,413	7,244
Social mission		373,762	116,740	490,502	526,764
Fundraising	3.2	87,139	150	87,289	81,218
Management, general and administration	3.2	38,829	26	38,855	40,170
Income tax	3.2	137	-	137	89
Other expenses		126,105	176	126,281	121,477
Total expenditure		499,867	116,916	616,783	648,241
Net exchange gains / losses unrealised & realised		1,770	1,139	2,909	-4,749
Surplus		51,521	-	51,521	22,468

STATEMENT OF FUNCTIONAL EXPENSES

In thousands of €

Social mission:	Programmes	Headquarters programme support	Témoignage / awareness-raising	Other humanitarian activities	Total social mission
Personnel costs	207,775	49,984	10,597	569	268,925
Travel and transportation	57,765	5,009	1,107	482	64,363
Medical and nutrition	72,979	-53	1	1,358	74,285
Logistics and sanitation	21,767	193	-	360	22,320
Professional services	2,158	1,650	1,498	32	5,338
Communications	6,013	1,172	1,234	13	8,432
Publications	-	18	2,038	-14	2,042
Promotional expenses	-	245	2,753	1	2,999
Office expenses	12,295	7,363	1,929	77	21,664
Taxes	827	98	5	-	930
Private grants	1,865	-	16	3,530	5,411
Public institutional grants	231	-	-	-	231
Financial expenses	802	132	11	1	946
Depreciation	-	2,005	385	3	2,393
Others	8,859	1,232	131	1	10,223
Total	393,336	69,048	21,705	6,413	490,502

In thousands of €

Other expenses:	Fundraising	Management, general and administration	Income tax	Total other expenses	Total expenditure 2009	Total expenditure 2008
Personnel costs	15,278	24,269	-	39,547	308,472	293,624
Travel and transportation	812	1,870	-	2,682	67,045	80,847
Medical and nutrition	1	1	-	2	74,287	96,738
Logistics and sanitation	-	-	-	-	22,320	29,377
Professional services	6,638	3,719	-	10,357	15,695	15,077
Communications	11,937	650	-	12,587	21,019	21,030
Publications	12,419	668	-	13,087	15,129	12,594
Promotional expenses	34,246	415	-	34,661	37,660	37,960
Office expenses	3,605	3,524	-	7,129	28,793	26,887
Taxes	61	246	137	444	1,374	1,257
Private grants	5	8	-	13	5,424	9,342
Public institutional grants	-	-	-	-	231	97
Financial expenses	1,220	1,007	-	2,227	3,173	5,474
Depreciation	670	1,870	-	2,540	4,933	5,776
Others	397	608	-	1,005	11,228	12,161
Total	87,289	38,855	137	126,281	616,783	648,241

STATEMENT OF CASH FLOWS

In thousands of €

CASH FLOWS FROM HUMANITARIAN AND FUNCTIONING ACTIVITIES

1. Cash flows from private donors:

Private income	572,449	587,425
<i>Variation in working capital requirements:</i>		
Change in receivables from private donors	6,907	-7,621
Change in deferred income on private grants	-593	398
Change in unspent donor-designated/restricted funds	1,315	17
	580,078	580,219

2. Cash flows from public institutional agencies:

Public institutional income	77,858	67,714
<i>Variation in working capital requirements:</i>		
Change in public institutional assets	-3,229	-1,442
Change in public institutional liabilities	1,203	3,999
	75,832	70,271

3. Others cash flows from humanitarian and functioning activities:

Other income	15,088	20,319
Social mission expenditure	-490,502	-526,764
Other expenses	-126,281	-121,477
<i>Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities:</i>		
Depreciation, amortisation and provisions	3,450	7,108
Write-off of non-current assets	1,185	84
Proceeds on disposals of non-currents assets	-2	-1
Investment subsidies as income	-124	-198
Net exchange gains and losses	2,909	-
<i>Variation in working capital requirements:</i>		
Change in other receivables and current assets	1,639	-4,643
Change in other current liabilities	-7,049	13,229
	-599,687	-612,343

Net cash provided by humanitarian and functioning activities (A) = 1+2+3

56,223 **38,147**

CASH FLOWS FROM INVESTING ACTIVITIES

Investments in non-current assets	-5,257	-3,554
Proceeds on disposals of non-currents assets	2	1
Investment subsidies as income	124	198
Change in investment subsidies liabilities	-33	-366
	-5,164	-3,721

Net cash used for investing activities (B)

STATEMENT OF CASH FLOWS (CONTINUED)

In thousands of €

CASH FLOWS FROM FINANCING ACTIVITIES

	2009	2008
Change in financial debts	-349	-295
Change in capital	-	318
Net cash provided by/(used for) financing activities (C)	-349	23
Effect of foreign exchange rate fluctuations	6,959	-4,088
Net exchange gains and losses	-	-4,749
Effect of exchange rate fluctuations (D)	6,959	-8,837
Effect of change in accounting principles	-	-198
Effect of fair value	-	19
Effect of changes in accounting principles and structure (E)	-	-179
Effect of changes in combination's scope (F)	-	-
Change in cash & equivalents (A+B+C+D+E+F)	57,669	25,433
Opening cash & equivalents (G)	375,599	350,166
Closing cash & equivalents (A+B+C+D+E+F+G)	433,268	375,599

STATEMENT OF CHANGES IN RETAINED EARNINGS AND EQUITIES

In thousands of €

	Notes	2008	Surplus/ deficit	Change in subscribed capital	Assets revaluation	Translation adjustment	Other movements	2009
Permanently restricted funds	2.14	2,478	-	-	-	-	-	2,478
Unrestricted funds	2.14	423,842	51,521	-	-	-	154	475,517
Retained earnings		426,320	51,521	-	-	-	154	477,995
Capital for foundations		896	-	-	-	-	-	896
Combination adjustment		118	-	-	-	-	-	118
Translation adjustment		-14,957	-	-	-	4,126	-	-10,831
Other equities		-13,943	-	-	-	4,126	-	-9,817
Total retained earnings and equities		412,377	51,521	-	-	4,126	154	468,178

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, healthcare exclusion and natural or man-made disasters. MSF combines the provision of emergency medical care with a commitment to speaking out about the suffering witnessed and the obstacles encountered in providing assistance.

MSF's core work is providing emergency medical assistance to the most vulnerable people in crisis because of armed conflict.

MSF also provides medical care to help people survive in 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.

When MSF witnesses serious acts of violence against or neglect of individuals or groups, we may speak out publicly based on eyewitness accounts, medical data and experience.

MSF is an independent and self-governed organisation. Our actions are guided by medical ethics and the principles of neutrality and impartiality. MSF offers assistance to people based only on need and irrespective of race, religion, gender or political affiliation.

MSF strives to ensure that it has the power to evaluate medical needs freely, to access populations without restriction and to control the aid it provides directly, giving priority to those in most grave danger. MSF does not take sides in armed conflict and demands unhindered access to patients and the space it needs to carry out emergency medical interventions.

The work of MSF is carried out by thousands of national and international health professionals, logistical and administrative staff. Together they manage projects in over 64 countries worldwide.

MSF is comprised of nineteen main national sections 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. Additionally, there is the international office in Geneva and a delegate office in South Africa.

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 sections, include: MSF-Supply, MSF-Logistique, Epicentre, Fondation MSF, Etat d'Urgence Production, MSF Assistance, SCI MSF, SCI Sabin, Artze Ohne Grenzen Foundation and MSF Enterprises Limited.

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 which 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 which 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 to 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 IFRS as adopted by the International 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 on the historical cost convention, revalued at their fair value, with the exception of tangible and intangible assets.

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 combined Statement of Financial Position is translated into Euros at the year-end rate. The combined Statement of Financial Activities and the Statement of Functional Expenses are converted at the average rate for the year.

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

	Closing rate	Average rate	Closing rate	Average rate
	2009	2009	2008	2008
AUD	1.60	1.77	2.03	1.74
CAD	1.51	1.58	1.70	1.56
CHF	1.48	1.51	1.49	1.59
CZK	26.47	26.43	-	-
DKK	7.44	7.45	7.45	7.46
EUR	1.00	1.00	1.00	1.00
GBP	0.89	0.89	0.95	0.80
HKD	11.17	10.82	10.79	11.45
JPY	133.16	130.35	126.14	152.45
NOK	8.30	8.72	9.75	8.22
SEK	10.25	10.62	10.87	9.62
USD	1.44	1.39	1.39	1.47
ZAR	10.67	11.67	-	-

1.3 CHANGE IN ACCOUNTING POLICIES

The 2009 Financial Statements do not contain any changes in accounting policies compared to 2008.

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.

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, medical and communication equipment, is expensed 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 other NGO's 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 or 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 & bequests are accounted for on a cash basis and are therefore not included in receivables (see Note 1.13, Legacies & bequests). Other receivables and other assets are recorded at their fair value.

1.8 CASH & EQUIVALENTS

MSF considers short-term deposits, cash in the headquarters and cash in the field as cash & 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 & equivalents.

1.9 PROVISIONS AND CONTINGENT LIABILITIES

Provisions and contingent liabilities 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 no 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 2009, 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, which 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 are comprised of:

- 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 (for the combination restatements related to exchange rate differences). 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 the 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, equipment and services provided to other organisations and financial transactions.

Restrictions

Income is considered as restricted only when subject to a donor-imposed restriction. Donors include all the external parties which contribute to MSF's resources. A donor-imposed restriction is a stipulation and limitation in 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 & bequests

If restricted by a donor's will for use by the organisation (selling or distribution forbidden), legacies & bequests are accounted for as restricted income and as the appropriate nature of asset (building, other financial assets, other inventories) when accepted by the Board for their estimated amount. If not restricted by donors, legacies & 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-kind donations and services are not accounted for in the Statement of Financial Activities. MSF has initiated a process to collect information to be able to provide an estimation of the value of in-kind donations and services received in headquarters and in the field. It is expected that estimations of in-kind donations and services will be available before the closing of the next year.

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. From a volunteer's standpoint, this involvement is a personal choice that a valuation at a market price denies. From MSF's standpoint, this is also a choice made in accordance with its principles, and a monetarisation of this involvement would not represent a fair indicator of the services provided by the volunteers.

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. The MSF logistics satellites also use 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 & equivalents. Investments are generally held in liquid securities, and in banks of high credit ranking. There is no significant exposure to banks in risky countries. 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 deemed to be insignificant.

1.16 EMPLOYEE BENEFITS

The nature of pension plans for headquarters and international employees depends on what is 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 countries which have a defined benefit plan, 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 2009, MSF France and MSF Switzerland employee benefits have been estimated following actuarial review, which resulted in an insignificant financial impact. It is expected to estimate the financial impact in other MSF offices of the post-employment benefits before the closing of the next year. Nevertheless, and due to the high staff turnover and the young population, the liability could be considered as not significant.

2 NOTES TO THE STATEMENT OF FINANCIAL POSITION

2.1 INTANGIBLE ASSETS

Mainly comprised of software and licenses.

	2008	Additions	Disposals	Foreign exchange gain / loss	In thousands of € 2009
Intangible assets - gross value	11,437	1,280	-66	-6	12,645
Amortisation	-8,787	-1,653	-8	3	-10,445
Intangible assets - Net	2,650	-373	-74	-3	2,200

2.2 PROPERTY, PLANT & EQUIPMENT

Mainly comprised of the head offices of some entities.

	2008	Additions	Disposals	Foreign exchange gain / loss	Other movements	In thousands of € 2009
Land	5,901	-	-	2	-	5,903
Buildings	24,370	226	-217	1	-	24,380
Fixtures	7,819	170	-	-41	-2,395	5,553
Furniture	4,346	225	-158	24	-	4,437
Computers	9,474	712	-1,111	67	-3	9,139
Machinery & equipment	2,446	467	-16	68	2,395	5,360
Other tangible assets	1,607	479	-147	30	-	1,969
Property, plant & equipment - gross value	55,963	2,279	-1,649	151	-3	56,741
Depreciation	-27,362	-5,058	2,526	-124	403	-29,615
Property, plant & equipment - Net	28,601	-2,779	877	27	400	27,126

Finance leases

At the end of the year, the net value of capitalised assets stands at 1.2 million Euros, and capitalised lease obligations at 1.9 million Euros (2008: 1.6 million and 2.3 million Euros, respectively). The total reimbursements for the current year amount to 379 thousand Euros, and the rent expenses to 458 thousand Euros (2008: 350 thousand and 440 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 2009	In thousands of € Net value 2008
Long-term investments	5,762	-	5,762	4,426
Other financial assets	1,566	-8	1,558	1,363
Loans	7	-7	-	-
Financial assets	7,335	-15	7,320	5,789

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

	< 1 year	> 1 year and < 5 years	> 5 years	In thousands of € Total 2009
Other financial assets	1,119	366	73	1,558

2.4 INVENTORIES

	In thousands of €			
	Gross value	Provision	Net value 2009	Net value 2008
Medical and non-medical relief goods	20,537	-354	20,183	21,958
Other inventories	301	-	301	352
Inventories	20,838	-354	20,484	22,310

2.5 GRANTS RECEIVABLE

	In thousands of €			
	Gross value	Provision	Net value 2009	Net value 2008
Grants receivable from private donors	4,003	-	4,003	8,351
Grants receivable from public institutional agencies:				
• North American governments	-	-	-	45
• ECHO and EU institutions	7,626	-274	7,352	4,365
• EU European governments	-5,467	-	5,467	6,922
• Non-EU European governments	1,552	-	1,552	1,553
• UN institutions	2,177	-	2,177	229
• Other governments	-	-	-	55
	16,822	-274	16,548	13,169
Grants receivable	20,825	-274	20,551	21,520

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

2.6 CONTRIBUTIONS RECEIVABLE

At 31 December 2009, the outstanding commitment represents 15.6 million Euros (2008: 18.3 million) and is considered 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 2009, the outstanding commitment amounts to 5.4 million Euros (2008: 3.9 million) and is considered to be received within the following year.

2.8 OTHER ASSETS

Other assets of 6.5 million Euros (2008: 7.2 million Euros) include mainly prepaid expenses. Their breakdown by maturity date is as follows:

	In thousands of €			
	< 1 year	> 1 year and < 5 years	> 5 years	Total 2009
Other assets	6,375	-	95	6,470

2.9 CASH & EQUIVALENTS

	In thousands of €	
	2009	2008
Short-term deposits	240,979	228,422
Cash in the headquarters	171,360	123,045
Cash in the field	20,929	24,132
Cash & equivalents	433,268	375,599

2.10 PROVISIONS AND CONTINGENT LIABILITIES

The following table shows the changes in provisions and contingent liabilities for the period:

	2008	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain / loss	2009
<i>In thousands of €</i>						
Provisions and contingent liabilities	4,610	1,137	-156	-970	3	4,624

2.9 million Euros of the provisions and contingent liabilities come from tax assessments relating to our field activities (2008: 2.4 million Euros). MSF is currently challenging the basis of these particular assessments. The remaining 1.7 million Euros of provisions and contingent liabilities cover various risks for which MSF has a constructive obligation (2008: 2.2 million Euros).

2.11 FINANCIAL DEBTS

Their breakdown by maturity date is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2009	Total 2008
<i>In thousands of €</i>					
Borrowings and loans	20	-	-	20	-14
Capital lease obligations	438	1,229	240	1,907	2,302
Financial debts	458	1,229	240	1,927	2,288

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 2009	Total 2008
<i>In thousands of €</i>		
Trade accounts payable and accruals	27,967	29,817
Accrued personnel expenses	12,572	11,621
Accrued taxes and income tax payable	2,747	1,746
Public institutional grants payable	556	826
Private grants payable	-	28
Other liabilities	5,817	10,736
Accounts payable and accrued expenses	49,659	54,774

Their breakdown by maturity date is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2009
<i>In thousands of €</i>				
Accounts payable and accrued expenses	47,618	27	2,014	49,659

2.13 DEFERRED INCOME

	2009	2008
Deferred income on public institutional grants	7,144	5,529
Deferred income on private grants	273	871
Unspent donor-designated/restricted funds	3,600	2,346
Other deferred income	666	711
Gross value of investment subsidies	2,339	2,413
Deferred income	14,022	11,870

Its breakdown by maturity date is as follows:

In thousands of €

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2009
Deferred income	14,022	-	-	14,022

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 2008	Raised in previous years and spent in 2009	Raised in 2009 but not spent	Foreign exchange gain / loss	Other movements	Total 2009
Algeria	19	-	-	-	-	19
Angola	5	-	-	-	-	5
Bangladesh	-	-	2	-	-	2
Congo, Democratic Republic of the	146	-146	1	-	-	1
Haiti	21	-10	-	-	-	11
Indonesia	-	-	400	-	-	400
Iran	63	-	-	-	-	63
Iraq	1	-1	265	1	-	266
Lebanon	2	-2	-	-	-	-
Liberia	-	-	243	-	-	243
Madagascar	1	-1	-	-	-	-
Myanmar	283	-	-	-5	-278	-
Peru	37	-3	-	-	-	34
Sierra Leone	2	-2	-	-	-	-
South Africa	-	-	14	1	-	15
Uzbekistan	3	-3	-	-	-	-
Zimbabwe	16	-17	-	2	-	1
Other countries or restrictions	1,747	-531	1,359	-60	25	2,540
Unspent donor-designated/ restricted funds	2,346	-716	2,284	-61	-253	3,600

Other countries or restrictions represent either the countries for which restricted funds of lower than one thousand Euros remain unspent, or transversal restrictions. They mainly include:

- 2.3 million Euros of Charitable Gift Annuity Trusts. A Charitable Gift Annuity Trust is a type of donation which is restricted in time by the donor, and thus treated as deferred income. The donation will be recognised as income in MSF's accounts upon maturity of the trust.
- 96 thousand Euros is restricted to the construction of a logistics warehouse and recognised as income as the asset is depreciated.

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 2009, the available portion (unrestricted funds less the translation adjustment) represents 9.1 months of activity (2008: 7.6 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., ARV 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

In thousands of €

3.1.1 PRIVATE INCOME

2009

2008

Income from individuals includes:

Donations	435,324	422,275
Legacies & bequests	56,155	87,719
Membership fees	112	124
Income from individuals	491,591	510,118

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

Companies	24,558	24,382
Trusts & foundations	30,681	28,723
Lottery & special events	18,120	21,282
Joint-appeals	769	457
Other private institutions	6,730	2,462
Donations and grants from private institutions	80,858	77,307

3.1.2 PUBLIC INSTITUTIONAL INCOME

2009

2008

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

North American governments	2,719	2,306
ECHO and EU institutions	24,703	17,510
EU European governments	38,178	37,424
Non-EU European governments	7,792	8,667
UN institutions	4,265	1,807
Other governments	201	-
Public institutional income	77,858	67,714

3.1.3 OTHER INCOME

2009

2008

Interest/investment income	6,633	10,668
Merchandising	548	739
Equipment & services sold to other organisations	3,019	4,443
Other revenues	4,888	4,469
Other income	15,088	20,319

3.2 EXPENDITURE

PROGRAMME EXPENSES BY NATURE AND CONTINENT

							<i>In thousands of €</i>	
	Africa	the Americas	Asia	Europe	Oceania	Unallocated	Total 2009	Total 2008
International staff	64,475	5,579	19,898	1,493	997	3,967	96,409	97,616
National staff	86,336	12,385	23,085	4,588	408	656	127,458	119,194
Operational running expenses	13,488	1,066	3,989	720	201	474	19,938	21,151
Medical and nutrition	47,959	3,317	19,846	1,191	265	401	72,979	95,421
Logistics and sanitation	14,416	1,172	5,773	189	210	7	21,767	28,653
Training and local support	4,127	72	720	105	43	261	5,328	4,035
Transport, freight and storage	37,156	1,519	6,107	469	341	172	45,764	59,448
Consultants and field support	1,422	189	731	225	28	137	2,732	2,667
Private and public institutional grants	399	-	10	-	-	14	423	97
Miscellaneous	568	56	84	14	-1	-183	538	951
Programmes	270,346	25,355	80,243	8,994	2,492	5,906	393,336	429,233

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.

In 2009, the Access to Essential Medicines Campaign contributed 13% to MSF's témoignage/awareness-raising expenses.

	<i>In thousands of €</i>	
	2009	2008
Access to Essential Medicines Campaign	2,759	2,957
Other témoignage campaigns and expenses	18,946	21,710
Témoignage/awareness-raising	21,705	24,667

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, either 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 finance 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 the 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 Kroner (NOK), Pound Sterling (GBP) and the US Dollar (USD).

4 SECTORIAL INFORMATION

4.1 RATIOS

OPERATIONAL RATIOS

	2009	2008
Operations	75.0%	76.4%
Témoignage/awareness-raising	3.5%	3.8%
Other humanitarian activities	1.0%	1.1%
Social mission	79.5%	81.3%
Fundraising	14.2%	12.5%
Management, general and administration	6.3%	6.2%
Other expenses	20.5%	18.7%
Total expenditure	100.0%	100.0%

FINANCIAL INDEPENDENCE

Private income	86.0%	87.0%
Public institutional income	11.7%	10.0%
Other income	2.3%	3.0%
Total income	100.0%	100.0%

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

Funds coming from non-public institutional sources represented 88.3% of MSF total income in 2009 (2008: 90%). More than 3.8 million (2008: 3.7 million) individual donors and private funders worldwide made this possible.

4.2 INCOME AND EXPENDITURE

4.2.1 PRIVATE AND OTHER INCOME BY OFFICE

	Australia	Austria	Belgium	Canada	Denmark	France	Germany
<i>In thousands of €</i>							
Donations	20,810	11,817	19,995	12,072	6,318	49,957	33,799
Legacies & bequests	993	653	5,290	1,519	2,307	5,562	2,184
Membership fees	3	3	7	9	-	21	8
Individuals	21,806	12,473	25,292	13,600	8,625	55,540	35,991
Companies	2,449	398	1,562	208	482	1,524	182
Trusts & foundations	328	-	34	696	843	494	240
Lottery & special events	10	-	-	1	321	-	902
Joint-appeals	-	-	-	-	769	-	-
Other private institutions	-	-	-	-	-	1	1,277
Private institutions	2,787	398	1,596	905	2,415	2,019	2,601
Private income	24,593	12,871	26,888	14,505	11,040	57,559	38,592
Interest/investment income	278	25	851	22	23	1,033	232
Merchandising	-	-	-	-	15	312	1
Equipment & services sold to other organisations	-	-	1,935	-	-	1,084	-
Other revenues	10	6	986	63	-	1,485	708
Other income	288	31	3,772	85	38	3,914	941

4.2.1 PRIVATE AND OTHER INCOME BY OFFICE (CONTINUED)

In thousands of €

	Greece	Holland	Hong Kong	Italy	Japan	Luxembourg	Norway
Donations	4,990	25,570	14,053	32,584	24,062	1,830	11,335
Legacies & bequests	140	9,669	12	3,097	3,869	131	1,535
Membership fees	3	9	-	4	3	1	2
Individuals	5,133	35,248	14,065	35,685	27,934	1,962	12,872
Companies	414	2,315	1,014	2,796	2,231	63	925
Trusts & foundations	-	117	348	456	-	-	1,175
Lottery & special events	-	15,000	566	1	-	-	10
Joint-appeals	-	-	-	-	-	-	-
Other private institutions	-	-	-	682	622	-	-
Private institutions	414	17,432	1,928	3,935	2,853	63	2,110
Private income	5,547	52,680	15,993	39,620	30,787	2,025	14,982
Interest/investment income	14	1,494	1	66	3	11	1,335
Merchandising	-	-	-	85	-	-	3
Equipment & services sold to other organisations	-	-	-	-	-	-	-
Other revenues	22	-	233	124	5	71	4
Other income	36	1,494	234	275	8	82	1,342

	Spain	Sweden	Switzerland	United Kingdom	United States	Total 2009	Total 2008
Donations	42,703	12,478	26,771	15,581	68,599	435,324	422,275
Legacies & bequests	1,674	3,040	2,775	2,090	9,615	56,155	87,719
Membership fees	21	6	12	-	-	112	124
Individuals	44,398	15,524	29,558	17,671	78,214	491,591	510,118
Companies	1,210	1,256	1,336	1,281	2,912	24,558	24,383
Trusts & foundations	1,796	2,478	8,275	1,165	12,236	30,681	28,723
Lottery & special events	-	-	-	467	842	18,120	457
Joint-appeals	-	-	-	-	-	769	21,282
Other private institutions	-	-	824	-	3,324	6,730	2,462
Private institutions	3,006	3,734	10,435	2,913	19,314	80,858	77,307
Private income	47,404	19,258	39,993	20,584	97,528	572,449	587,425
Interest/investment income	565	4	79	27	570	6,633	10,668
Merchandising	103	1	28	-	-	548	739
Equipment & services sold to other organisations	-	-	-	-	-	3,019	4,443
Other revenues	198	-20	885	4	104	4,888	4,469
Other income	866	-15	992	31	674	15,088	20,319

4.2.2 PUBLIC INSTITUTIONAL INCOME

In thousands of €

	2009	2008
North American governments	2,719	2,306
• Canada	2,719	2,306
ECHO and EU institutions	24,703	17,510
• Humanitarian Aid Office of the European Commission (ECHO)	24,141	16,044
• EU DG I and VIII	510	690
• EU Others	52	776
EU governments and affiliates	38,178	37,424
• Belgium	4,643	6,259
• Denmark	3,412	3,951
• France	201	136
• Germany	3,015	3,335
• Greece	10	20
• Holland	-	215
• Ireland	1,538	1,779
• Italy	240	-20
• Luxembourg	5,220	4,589
• Spain	3,773	3,587
• Sweden	11,729	9,405
• United Kingdom	4,397	4,169
Non-EU European governments and affiliates	7,792	8,668
• Norway	4,903	5,304
• Switzerland	2,889	3,364
UN institutions	4,265	1,807
• Office for Project Services (OPS)	2,396	1,108
• International Children's Emergency Fund (UNICEF)	1,377	377
• World Health Organization (WHO)	489	21
• World Food Programme (WFP)	1	20
• High Commissioner for Refugees (UNHCR)	-	180
• UN Others	2	101
Other governments and affiliates	201	-
Public institutional income	77,858	67,714

4.2.3 EXPENDITURE - ALL COUNTRIES

Programme expenses by nature and funding of programmes.

In thousands of €

EXPENSES

	2009	2008
International staff	96,409	97,616
National staff	127,458	119,194
Operational running expenses	19,938	21,151
Medical and nutrition	72,979	95,421
Logistics and sanitation	21,767	28,653
Training and local support	5,328	4,035
Transport, freight and storage	45,762	59,448
Consultants and field support	2,733	2,667
Private and public institutional grants	423	1
Miscellaneous	539	1,047
Programmes	393,336	429,233
Logistics satellites' activities	9,112	11,344

FUNDING

North American governments	2,711	2,167
• Canadian International Development Agency (CIDA)	2,711	2,167
ECHO and EU institutions	24,006	16,834
• Humanitarian Aid Office of the European Commission (ECHO)	23,549	15,531
• EU DG I and VIII	477	672
• EU Others	-20	631
EU governments and affiliates	36,713	35,187
• AGCD - Belgium	4,012	5,210
• Governments - Belgium	-	143
• Municipalities and regional council - Belgium	420	592
• Danish Agency for Development Assistance (DANIDA)	3,397	3,896
• Governments - France	63	90
• Municipalities and regional council - France	138	31
• Ministry of Foreign Affairs (MFA) - Germany	3,015	3,335
• Governments - Greece	10	20
• Embassies - Ireland	31	67
• Irish Aid	1,429	1,605
• Municipalities and regional council - Italy	240	-20
• Ministry of Foreign Affairs (MAE) - Luxembourg	4,546	3,920
• Ministry of Foreign Affairs (BuZa) - Holland	-	215
• Governments - Spain	3,403	2,797

In thousands of €

	2009	2008
EU governments and affiliates (continued)		
• Municipalities and regional council - Spain	370	790
• Embassies - Sweden	43	33
• Swedish International Development Cooperation Agency (SIDA)	10,964	8,345
• Forum Syd - Sweden	276	237
• Embassies - UK	-	437
• Department for International Development (DFID) - UK	4,356	3,446
Non-EU European governments and affiliates	7,236	7,970
• Ministry of Foreign Affairs (MFA) - Norway	3,736	4,064
• Norwegian Agency for Development Cooperation (NORAD)	968	913
• Development and Cooperation Department (DDC) - Switzerland	1,921	2,083
• Municipalities and regional council - Switzerland	611	910
UN institutions	4,123	1,766
• World Health Organization (WHO)	433	-
• World Food Programme (WFP)	1	20
• High Commissioner for Refugees (UNHCR)	-	180
• International Children's Emergency Fund (UNICEF)	1,314	377
• Office for Project Services (OPS)	2,373	1,093
• UN Other	2	95
Other governments	188	-
Public institutional funding	74,977	63,923
Private funding	327,471	376,654
STAFF INFORMATION		<i>In units</i>
International staff	2,015	2,029
National staff	20,447	23,944
Field positions	22,462	25,973

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

For 2009, 393.3 million Euros were spent in direct connection with the projects (2008: 429.2 million). The activities of the logistics satellites stood at 9.1 million Euros (2008: 11.4 million).

These expenses were funded by 75 million Euros coming from public institutional bodies (2008: 63.9 million), with the balance funded by unrestricted and restricted private funds.

The difference of 2.1 million Euros between public institutional income as stated in the Statement of Financial Activities compared with the amount above represents the funding of expenses and activities directly undertaken at headquarters level.

Staff information is expressed in full-time equivalents. When the full-time equivalent cannot be provided, an average number of people is taken into account.

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.

5 OTHER INFORMATION

5.1 COMMITMENTS

5.1.1 LEGACIES & BEQUESTS

Unrestricted legacies & bequests are accounted for upon realisation (i.e., on receipt of cash). For 2009, an estimated amount of 41.1 million Euros of legacies & bequests have not been realised and are therefore excluded from the Financial Statements.

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 upon by the different bodies.

	<i>In thousands of €</i>	
	2009	2008
North American governments	515	115
ECHO and EU institutions	1,536	1,667
EU European governments	4,424	1,290
Non-EU European governments	109	136
UN institutions	645	723
Remaining commitment to spend	7,229	3,932

5.1.3 OTHER COMMITMENTS

	2009	2008
Guarantees	4,144	4,188
Other off-balance sheet commitments	2,212	3,093
Off-balance sheet commitments	6,356	7,281

Guarantees refer to loan agreements for 3.2 million Euros (2008: 3.5 million), rental contracts of 615 thousand Euros (2008: 603 thousand), and 290 thousand Euros (2008: 55 thousand) for other purposes.

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

MSF participated to the establishment of the Drugs for Neglected Diseases initiative (DNDi) with six other organisations: five public sector institutions - the Oswaldo Cruz Foundation from Brazil, the Indian Council for Medical Research, the Kenya Medical Research Institute, the Ministry of Health of Malaysia and France's Pasteur Institute - and one international research organisation, the UNDP/World Bank/WHO's Special Programme for Research and Training

in Tropical Diseases (TDR), which acts as a permanent observer to the initiative.

The DNDi became a legal entity in July 2003 and MSF was one of the founding partners of the DNDi. MSF's objective in being involved in the creation of 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 until 2014. During this period MSF will assist both financially and with on-going 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

On 12 January 2010, a strong earthquake struck the island of Haiti, leaving the population living in dire conditions. MSF has been working in Haiti since 1991, and was therefore able to respond immediately to the earthquake. In an extraordinary display of public support, MSF offices worldwide received private donations to support the victims of this disaster totalling more than 90 million

Euros through April 2010. Given the scale of the emergency, MSF has mobilised all means possible to ensure to the population an immediate and a post-emergency response. The 2010 operational budget of the Haiti intervention is foreseen to be the biggest budget ever committed for an MSF mission.

5.3 STAFF FIGURES

5.3.1 INTERNATIONAL DEPARTURES TO THE FIELD

	<i>In units</i>	
	2009	2008
Medical pool	1,239	1,052
Nurse and other paramedical pool	1,459	1,452
Non-medical pool	2,046	2,113
International departures (full year)	4,744	4,617
First time departures (full year)	874	1,142

5.3.2 POSITIONS IN THE FIELD

	2009	2008
National staff	20,447	23,944
International staff	2,015	2,029
Field employees	22,462	25,973

5.3.3 POSITIONS IN THE HEADQUARTERS

	2009	2008
Social mission	1,008	1,015
Fundraising	330	289
Management, general and administration	454	429
Employees	1,792	1,732
Social mission	45	43
Fundraising	30	24
Management, general and administration	18	20
Volunteers	93	87

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

5.3 STAFF FIGURES (CONTINUED)

5.3.4 HEADQUARTERS REMUNERATIONS 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

MSF-Australia	133.900	Australian Dollars
MSF-Austria	62.000	Euros
MSF-Belgium	76.976	Euros
MSF-Canada	97.200	Canadian Dollars
MSF-Czech Republic	523.172	Czech Koruna
MSF-Denmark	585.263	Danish Kroner
MSF-France	74.939	Euros
MSF-Germany	76.674	Euros
MSF-Greece	49.504	Euros
MSF-Holland	85.920	Euros
MSF-Hong Kong	576.480	Hong Kong Dollars
MSF-Ireland	57.292	Euros
MSF-Italy	56.600	Euros
MSF-International	133.248	Swiss Franc
MSF-Japan	9,444,000	Yen
MSF-Logistique	56.780	Euros
MSF-Luxembourg	50.564	Euros
MSF-Norway	585.554	Norwegian Krone
MSF-South Africa	40.885	Rand
MSF-Spain	67.166	Euros
MSF-Supply	55.924	Euros
MSF-Sweden	560.000	Swedish Krona
MSF-Switzerland	133.248	Swiss Franc
MSF-UK	55.731	Pounds Sterling
MSF-USA	126.200	US Dollars
Epicentre	71.715	Euros
EUP	49.928	Euros
Fondation MSF	53.824	Euros

For the position of:

General Director
General Director
General Director
General Director
General Director
General Director
President
General Director
General Director
General Director
General Director
Office Manager
General Director
Int'l President and Secretary General
General Director
General Director
General Director
General Director
Surgical Support
President and General Director
General Director
General Director
General Director
General Director
General Director
General Director
General Director

Lowest gross salary by entity

MSF-Australia	44.496	Australian Dollars
MSF-Austria	26.000	Euros
MSF-Belgium	24.282	Euros
MSF-Canada	35.000	Canadian Dollars
MSF-Czech Republic	319.631	Czech Koruna
MSF-Denmark	262.697	Danish Kroner
MSF-France	22.166	Euros
MSF-Germany	26.806	Euros
MSF-Greece	16.044	Euros
MSF-Holland	20.124	Euros
MSF-Hong Kong	119.664	Hong Kong Dollars
MSF-Ireland	37.062	Euros
MSF-Italy	21.600	Euros
MSF-International	59.292	Swiss Franc
MSF-Japan	3,756,000	Yen
MSF-Logistique	23.536	Euros
MSF-Luxembourg	23.756	Euros
MSF-Norway	237.416	Norwegian Krone
MSF-South Africa	4.899	Rand
MSF-Spain	21.247	Euros
MSF-Supply	25.155	Euros
MSF-Sweden	212.000	Swedish Krona
MSF-Switzerland	55.956	Swiss Franc
MSF-UK	21.052	Pounds Sterling
MSF-USA	42.000	US Dollars
Epicentre	28.692	Euros
EUP	33.097	Euros
Fondation MSF	33.097	Euros

For the position of:

Donor Service Centre Staff
Assistant
Receptionist
Receptionist
Assistant
Donor Service Centre Staff
Receptionist
Assistant
Receptionist
Receptionist
Assistant
Officer
Donor Service Centre Staff
Assistant
Junior Officer
Assistant
Housekeeper
Face to Face
Assistant
Face to Face
Warehouse Assistant
Assistant
Assistant
Assistant
Administrative Assistant
Secretary
Production Assistant
Assistant

BY COUNTRY 2009

AFGHANISTAN

EXPENSES

In thousands of €

International staff	502
National staff	217
Operational running expenses	262
Medical and nutrition	972
Logistics and sanitation	119
Training and local support	7
Transport, freight, storage	258
Consultants and field support	8
Grants	-
Miscellaneous	-

Programmes	2,345
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Logistics satellites' activities	485
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	2,830
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	6
National staff	45

Field positions	51
------------------------	-----------

ARMENIA

EXPENSES

In thousands of €

International staff	253
National staff	538
Operational running expenses	83
Medical and nutrition	363
Logistics and sanitation	4
Training and local support	26
Transport, freight, storage	97
Consultants and field support	3
Grants	-
Miscellaneous	-

Programmes	1,367
-------------------	--------------

Logistics satellites' activities	83
---	-----------

FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	1,450
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	6
National staff	48

Field positions	54
------------------------	-----------

BANGLADESH

EXPENSES

In thousands of €

International staff	877
National staff	492
Operational running expenses	153
Medical and nutrition	275
Logistics and sanitation	443
Training and local support	-
Transport, freight, storage	262
Consultants and field support	12
Grants	-
Miscellaneous	1

Programmes	2,515
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Logistics satellites' activities	9
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FUNDING

North American governments	-
ECHO and EU institutions	521
• Humanitarian Aid Office of the European Commission (ECHO)	521
EU governments and affiliates	288
• Swedish International Development Cooperation Agency (SIDA)	288
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	809
------------------------------------	------------

Private and other income	1,715
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STAFF INFORMATION

In units

International staff	18
National staff	167

Field positions	185
------------------------	------------

BOLIVIA

EXPENSES

In thousands of €

International staff	288
National staff	251
Operational running expenses	51
Medical and nutrition	29
Logistics and sanitation	1
Training and local support	8
Transport, freight, storage	54
Consultants and field support	7
Grants	-
Miscellaneous	-

Programmes	689
-------------------	------------

Logistics satellites' activities	3
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-29
• Municipalities and regional council - Spain	-29
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-29
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Private and other income	721
---------------------------------	------------

STAFF INFORMATION

In units

International staff	7
National staff	29

Field positions	36
------------------------	-----------

BRAZIL

EXPENSES

In thousands of €

International staff	301
National staff	714
Operational running expenses	90
Medical and nutrition	42
Logistics and sanitation	128
Training and local support	1
Transport, freight, storage	85
Consultants and field support	32
Grants	-
Miscellaneous	-

Programmes	1,393
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Logistics satellites' activities	1
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	1
• Ministry of Foreign Affairs (MAE) - Luxembourg	1
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	1
------------------------------------	----------

Private and other income	1,393
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STAFF INFORMATION

In units

International staff	5
National staff	46

Field positions	51
------------------------	-----------

BURKINA FASO

EXPENSES

In thousands of €

International staff	1,367
National staff	1,761
Operational running expenses	167
Medical and nutrition	820
Logistics and sanitation	402
Training and local support	180
Transport, freight, storage	614
Consultants and field support	13
Grants	-
Miscellaneous	6

Programmes	5,330
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Logistics satellites' activities	131
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FUNDING

North American governments	-
ECHO and EU institutions	1,176
• Humanitarian Aid Office of the European Commission (ECHO)	1,176
EU governments and affiliates	529
• Governments - Others - France	-
• Ministry of Foreign Affairs (MAE) - Luxembourg	512
• Swedish International Development Cooperation Agency (SIDA)	22
• Forum Syd - Sweden	-5
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	1,705
------------------------------------	--------------

Private and other income	3,756
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	29
National staff	256

Field positions	285
------------------------	------------

BURUNDI

EXPENSES

In thousands of €

International staff	787
National staff	640
Operational running expenses	165
Medical and nutrition	232
Logistics and sanitation	152
Training and local support	60
Transport, freight, storage	206
Consultants and field support	6
Grants	-
Miscellaneous	-

Programmes	2,248
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Logistics satellites' activities	59
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	460
• Irish Aid	259
• Department for International Development (DFID) - UK	201
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	460
------------------------------------	------------

Private and other income	1,847
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	16
National staff	45

Field positions	61
------------------------	-----------

CAMBODIA

EXPENSES

In thousands of €

International staff	766
National staff	783
Operational running expenses	108
Medical and nutrition	768
Logistics and sanitation	387
Training and local support	84
Transport, freight, storage	80
Consultants and field support	4
Grants	-
Miscellaneous	-

Programmes	2,980
-------------------	--------------

Logistics satellites' activities	70
---	-----------

FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	242
• AGCD - Belgium	242
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	242
------------------------------------	------------

Private and other income	2,808
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	19
National staff	124

Field positions	143
------------------------	------------

CAMEROON

EXPENSES

In thousands of €

International staff	521
National staff	588
Operational running expenses	115
Medical and nutrition	160
Logistics and sanitation	4
Training and local support	9
Transport, freight, storage	119
Consultants and field support	13
Grants	-
Miscellaneous	2
Programmes	1,531
Logistics satellites' activities	27

FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	9
• Municipalities and regional council - Switzerland	9
UN institutions	-
Other governments	-
Public institutional income	9
Private and other income	1,549

STAFF INFORMATION

In units

International staff	10
National staff	73
Field positions	83

CENTRAL AFRICAN REPUBLIC

EXPENSES

In thousands of €

International staff	3,707
National staff	3,215
Operational running expenses	628
Medical and nutrition	2,342
Logistics and sanitation	518
Training and local support	14
Transport, freight, storage	2,161
Consultants and field support	28
Grants	-
Miscellaneous	10
Programmes	12,623
Logistics satellites' activities	643

FUNDING

North American governments	631
• Canadian International Development Agency (CIDA)	631
ECHO and EU institutions	750
• Humanitarian Aid Office of the European Commission (ECHO)	750
EU governments and affiliates	1,430
• Ministry of Foreign Affairs (MFA) - Germany	600
• Ministry of Foreign Affairs (MAE) - Luxembourg	3
• Municipalities and regional council - Spain	50
• Swedish International Development Cooperation Agency (SIDA)	777
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-
Public institutional income	2,811
Private and other income	10,455

STAFF INFORMATION

In units

International staff	88
National staff	875
Field positions	963

CHAD

EXPENSES

In thousands of €

International staff	3,620
National staff	3,856
Operational running expenses	746
Medical and nutrition	1,361
Logistics and sanitation	491
Training and local support	48
Transport, freight, storage	2,208
Consultants and field support	39
Grants	-
Miscellaneous	26

Programmes	12,395
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Logistics satellites' activities	348
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FUNDING

North American governments	570
• Canadian International Development Agency (CIDA)	570
ECHO and EU institutions	278
• Humanitarian Aid Office of the European Commission (ECHO)	278
EU governments and affiliates	2,031
• Danish Agency for Development Assistance (DANIDA)	1,038
• Ministry of Foreign Affairs (MFA) - Germany	500
• Ministry of Foreign Affairs (MAE) - Luxembourg	12
• Swedish International Development Cooperation Agency (SIDA)	481
Non-EU European governments and affiliates	89
• Municipalities and regional council - Switzerland	89
UN institutions	-
Other governments	-

Public institutional income	2,968
------------------------------------	--------------

Private and other income	9,775
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	75
National staff	648

Field positions	722
------------------------	------------

CHECHNYA/ INGUSHETIA/DAGESTAN

EXPENSES

In thousands of €

International staff	413
National staff	2,849
Operational running expenses	412
Medical and nutrition	1,023
Logistics and sanitation	40
Training and local support	97
Transport, freight, storage	285
Consultants and field support	18
Grants	-
Miscellaneous	11

Programmes	5,148
-------------------	--------------

Logistics satellites' activities	3
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	5,151
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	6
National staff	206

Field positions	212
------------------------	------------

CHINA

EXPENSES

In thousands of €

International staff	362
National staff	505
Operational running expenses	45
Medical and nutrition	605
Logistics and sanitation	-
Training and local support	6
Transport, freight, storage	63
Consultants and field support	13
Grants	-
Miscellaneous	8

Programmes	1,607
-------------------	--------------

Logistics satellites' activities	6
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	1,613
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STAFF INFORMATION

In units

International staff	8
National staff	34

Field positions	42
------------------------	-----------

COLOMBIA

EXPENSES

In thousands of €

International staff	2,537
National staff	3,733
Operational running expenses	556
Medical and nutrition	852
Logistics and sanitation	330
Training and local support	30
Transport, freight, storage	660
Consultants and field support	74
Grants	-
Miscellaneous	1

Programmes	8,773
-------------------	--------------

Logistics satellites' activities	9
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
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Private and other income	8,782
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STAFF INFORMATION

In units

International staff	62
National staff	265

Field positions	327
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CONGO, DEMOCRATIC REPUBLIC OF THE

EXPENSES

In thousands of €

International staff	12,145
National staff	15,443
Operational running expenses	2,453
Medical and nutrition	7,198
Logistics and sanitation	2,964
Training and local support	996
Transport, freight, storage	8,037
Consultants and field support	323
Grants	-
Miscellaneous	184

Programmes 49,743

Logistics satellites' activities 686

FUNDING

North American governments	-
ECHO and EU institutions	2,298
• Humanitarian Aid Office of the European Commission (ECHO)	2,298
EU governments and affiliates	4,322
• Danish Agency for Development Assistance (DANIDA)	987
• Ministry of Foreign Affairs (MFA) - Germany	588
• Irish Aid	236
• Ministry of Foreign Affairs (MAE) - Luxembourg	7
• Swedish International Development Cooperation Agency (SIDA)	2,504
Non-EU European governments and affiliates	1,621
• Ministry of Foreign Affairs (MFA) - Norway	655
• Development and Cooperation Department (DDC) - Switzerland	822
• Municipalities and regional council - Switzerland	144
UN institutions	-
Other governments	88

Public institutional income 8,329

Private and other income 42,100

STAFF INFORMATION

In units

International staff	261
National staff	2,571

Field positions 2,832

CONGO, REPUBLIC OF THE

EXPENSES

In thousands of €

International staff	116
National staff	28
Operational running expenses	56
Medical and nutrition	132
Logistics and sanitation	93
Training and local support	1
Transport, freight, storage	126
Consultants and field support	-
Grants	-
Miscellaneous	-

Programmes 552

Logistics satellites' activities 36

FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income -

Private and other income 588

STAFF INFORMATION

In units

International staff	2
National staff	6

Field positions 8

DJIBOUTI

EXPENSES

In thousands of €

International staff	781
National staff	278
Operational running expenses	146
Medical and nutrition	105
Logistics and sanitation	124
Training and local support	-
Transport, freight, storage	136
Consultants and field support	7
Grants	-
Miscellaneous	-

Programmes	1,577
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Logistics satellites' activities	10
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FUNDING

North American governments	-
ECHO and EU institutions	144
• Humanitarian Aid Office of the European Commission (ECHO)	144
EU governments and affiliates	-
Non-EU European governments and affiliates	546
• Ministry of Foreign Affairs (MFA) - Norway	546
UN institutions	-
Other governments	-

Public institutional income	690
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Private and other income	897
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STAFF INFORMATION

In units

International staff	15
National staff	75

Field positions	90
------------------------	-----------

ETHIOPIA

EXPENSES

In thousands of €

International staff	2,775
National staff	2,001
Operational running expenses	675
Medical and nutrition	3,091
Logistics and sanitation	629
Training and local support	97
Transport, freight, storage	1,690
Consultants and field support	42
Grants	-
Miscellaneous	22

Programmes	11,022
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Logistics satellites' activities	268
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FUNDING

North American governments	-
ECHO and EU institutions	740
• Humanitarian Aid Office of the European Commission (ECHO)	740
EU governments and affiliates	2,540
• Danish Agency for Development Assistance (DANIDA)	38
• Swedish International Development Cooperation Agency (SIDA)	141
• Department for International Development (DFID) - UK	2,361
Non-EU European governments and affiliates	-
UN institutions	-2
• International Children's Emergency Fund (UNICEF)	-2
Other governments	-

Public institutional income	3,278
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Private and other income	8,012
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STAFF INFORMATION

In units

International staff	64
National staff	525

Field positions	589
------------------------	------------

FRANCE

EXPENSES

In thousands of €

International staff	561
National staff	3
Operational running expenses	29
Medical and nutrition	72
Logistics and sanitation	12
Training and local support	-
Transport, freight, storage	2
Consultants and field support	45
Grants	-
Miscellaneous	1

Programmes	725
-------------------	------------

Logistics satellites' activities	17
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	742
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STAFF INFORMATION

In units

International staff	11
National staff	-

Field positions	11
------------------------	-----------

GEORGIA

EXPENSES

In thousands of €

International staff	635
National staff	638
Operational running expenses	110
Medical and nutrition	413
Logistics and sanitation	54
Training and local support	31
Transport, freight, storage	135
Consultants and field support	1
Grants	-
Miscellaneous	2

Programmes	2,019
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Logistics satellites' activities	36
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	2,055
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STAFF INFORMATION

In units

International staff	15
National staff	70

Field positions	85
------------------------	-----------

GUATEMALA

EXPENSES

In thousands of €

International staff	205
National staff	325
Operational running expenses	27
Medical and nutrition	30
Logistics and sanitation	11
Training and local support	8
Transport, freight, storage	30
Consultants and field support	20
Grants	-
Miscellaneous	-

Programmes	656
-------------------	------------

Logistics satellites' activities	2
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	17
• Municipalities and regional council - Switzerland	17
UN institutions	-
Other governments	-

Public institutional income	17
------------------------------------	-----------

Private and other income	641
---------------------------------	------------

STAFF INFORMATION

In units

International staff	4
National staff	29

Field positions	33
------------------------	-----------

GUINEA-CONAKRY

EXPENSES

In thousands of €

International staff	1,529
National staff	558
Operational running expenses	143
Medical and nutrition	1,301
Logistics and sanitation	255
Training and local support	44
Transport, freight, storage	599
Consultants and field support	15
Grants	-
Miscellaneous	1

Programmes	4,445
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Logistics satellites' activities	292
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FUNDING

North American governments	-
ECHO and EU institutions	143
• EU DG I and VIII	143
EU governments and affiliates	266
• Swedish International Development Cooperation Agency (SIDA)	266
Non-EU European governments and affiliates	27
• Development and Cooperation Department (DDC) - Switzerland	27
UN institutions	-
Other governments	-

Public institutional income	436
------------------------------------	------------

Private and other income	4,301
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	28
National staff	147

Field positions	175
------------------------	------------

HAITI

EXPENSES

In thousands of €

International staff	1,900
National staff	7,046
Operational running expenses	274
Medical and nutrition	2,320
Logistics and sanitation	545
Training and local support	17
Transport, freight, storage	571
Consultants and field support	34
Grants	-
Miscellaneous	51

Programmes	12,758
-------------------	---------------

Logistics satellites' activities	235
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FUNDING

North American governments	-
ECHO and EU institutions	751
• Humanitarian Aid Office of the European Commission (ECHO)	751
EU governments and affiliates	896
• Danish Agency for Development Assistance (DANIDA)	15
• Ministry of Foreign Affairs (MAE) - Luxembourg	2
• Swedish International Development Cooperation Agency (SIDA)	879
Non-EU European governments and affiliates	-
UN institutions	5
• International Children's Emergency Fund (UNICEF)	5
Other governments	-

Public institutional income	1,652
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Private and other income	11,341
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STAFF INFORMATION

In units

International staff	41
National staff	808

Field positions	849
------------------------	------------

HONDURAS

EXPENSES

In thousands of €

International staff	187
National staff	278
Operational running expenses	39
Medical and nutrition	31
Logistics and sanitation	1
Training and local support	10
Transport, freight, storage	14
Consultants and field support	11
Grants	-
Miscellaneous	-

Programmes	571
-------------------	------------

Logistics satellites' activities	1
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	8
• Municipalities and regional council - Switzerland	8
UN institutions	-
Other governments	-

Public institutional income	8
------------------------------------	----------

Private and other income	564
---------------------------------	------------

STAFF INFORMATION

In units

International staff	4
National staff	37

Field positions	41
------------------------	-----------

INDIA

EXPENSES

In thousands of €

International staff	2,603
National staff	1,844
Operational running expenses	570
Medical and nutrition	2,117
Logistics and sanitation	345
Training and local support	31
Transport, freight, storage	800
Consultants and field support	165
Grants	-
Miscellaneous	5

Programmes	8,480
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Logistics satellites' activities	115
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FUNDING

North American governments	-
ECHO and EU institutions	813
• Humanitarian Aid Office of the European Commission (ECHO)	813
EU governments and affiliates	234
• Danish Agency for Development Assistance (DANIDA)	42
• Swedish International Development Cooperation Agency (SIDA)	192
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	1,047
------------------------------------	--------------

Private and other income	7,548
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	63
National staff	470

Field positions	533
------------------------	------------

INDONESIA

EXPENSES

In thousands of €

International staff	369
National staff	217
Operational running expenses	71
Medical and nutrition	149
Logistics and sanitation	794
Training and local support	-
Transport, freight, storage	384
Consultants and field support	10
Grants	-
Miscellaneous	1

Programmes	1,995
-------------------	--------------

Logistics satellites' activities	107
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	312
• Danish Agency for Development Assistance (DANIDA)	21
• Swedish International Development Cooperation Agency (SIDA)	291
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	312
------------------------------------	------------

Private and other income	1,790
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	5
National staff	6

Field positions	11
------------------------	-----------

IRAN

EXPENSES

In thousands of €

International staff	83
National staff	941
Operational running expenses	44
Medical and nutrition	1,130
Logistics and sanitation	32
Training and local support	-
Transport, freight, storage	46
Consultants and field support	6
Grants	-
Miscellaneous	-

Programmes	2,282
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Logistics satellites' activities	-
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	2,282
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	1
National staff	72

Field positions	73
------------------------	-----------

IRAQ

EXPENSES

In thousands of €

International staff	1,462
National staff	3,487
Operational running expenses	389
Medical and nutrition	3,540
Logistics and sanitation	96
Training and local support	221
Transport, freight, storage	591
Consultants and field support	287
Grants	-
Miscellaneous	21

Programmes	10,094
-------------------	---------------

Logistics satellites' activities	86
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	10,180
---------------------------------	---------------

STAFF INFORMATION

In units

International staff	31
National staff	258

Field positions	289
------------------------	------------

ITALY

EXPENSES

In thousands of €

International staff	234
National staff	756
Operational running expenses	123
Medical and nutrition	25
Logistics and sanitation	62
Training and local support	2
Transport, freight, storage	105
Consultants and field support	14
Grants	-
Miscellaneous	-

Programmes	1,321
-------------------	--------------

Logistics satellites' activities	-
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	9
• Danish Agency for Development Assistance (DANIDA)	9
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	9
------------------------------------	----------

Private and other income	1,312
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	7
National staff	26

Field positions	33
------------------------	-----------

JORDAN

EXPENSES

In thousands of €

International staff	432
National staff	273
Operational running expenses	119
Medical and nutrition	264
Logistics and sanitation	57
Training and local support	7
Transport, freight, storage	156
Consultants and field support	40
Grants	-
Miscellaneous	11

Programmes	1,359
-------------------	--------------

Logistics satellites' activities	10
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	1,369
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	9
National staff	29

Field positions	38
------------------------	-----------

KENYA

EXPENSES

In thousands of €

International staff	3,092
National staff	5,623
Operational running expenses	681
Medical and nutrition	3,251
Logistics and sanitation	560
Training and local support	167
Transport, freight, storage	1,064
Consultants and field support	162
Grants	-
Miscellaneous	27

Programmes	14,627
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Logistics satellites' activities	194
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FUNDING

North American governments	-
ECHO and EU institutions	943
• Humanitarian Aid Office of the European Commission (ECHO)	609
• EU DG I and VIII	334
EU governments and affiliates	2,511
• AGCD - Belgium	983
• Ministry of Foreign Affairs (MFA) - Germany	500
• Governments - Spain	410
• Swedish International Development Cooperation Agency (SIDA)	266
• Department for International Development (DFID) - UK	352
Non-EU European governments and affiliates	556
• Ministry of Foreign Affairs (MFA) - Norway	-24
• Norwegian Agency for Development Cooperation (NORAD)	318
• Development and Cooperation Department (DDC) - Switzerland	166
• Municipalities and regional council - Switzerland	96
UN institutions	-
Other governments	-

Public institutional income	4,010
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Private and other income	10,811
---------------------------------	---------------

STAFF INFORMATION

In units

International staff	63
National staff	566

Field positions	629
------------------------	------------

KYRGYZSTAN

EXPENSES

In thousands of €

International staff	319
National staff	250
Operational running expenses	76
Medical and nutrition	121
Logistics and sanitation	25
Training and local support	28
Transport, freight, storage	36
Consultants and field support	10
Grants	-
Miscellaneous	-

Programmes	865
-------------------	------------

Logistics satellites' activities	11
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	90
• Municipalities and regional council - Switzerland	90
UN institutions	-
Other governments	-

Public institutional income	90
------------------------------------	-----------

Private and other income	786
---------------------------------	------------

STAFF INFORMATION

In units

International staff	7
National staff	45

Field positions	52
------------------------	-----------

LEBANON

EXPENSES

In thousands of €

International staff	290
National staff	213
Operational running expenses	61
Medical and nutrition	115
Logistics and sanitation	8
Training and local support	6
Transport, freight, storage	27
Consultants and field support	10
Grants	-
Miscellaneous	-

Programmes	730
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Logistics satellites' activities	3
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	3
• Municipalities and regional council - Switzerland	3
UN institutions	-
Other governments	-

Public institutional income	3
------------------------------------	----------

Private and other income	730
---------------------------------	------------

STAFF INFORMATION

In units

International staff	5
National staff	16

Field positions	21
------------------------	-----------

LIBERIA

EXPENSES

In thousands of €

International staff	1,437
National staff	3,143
Operational running expenses	359
Medical and nutrition	1,000
Logistics and sanitation	378
Training and local support	13
Transport, freight, storage	327
Consultants and field support	30
Grants	-
Miscellaneous	13

Programmes	6,700
-------------------	--------------

Logistics satellites' activities	150
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	1,559
• Danish Agency for Development Assistance (DANIDA)	79
• Ministry of Foreign Affairs (MAE) - Luxembourg	1
• Governments - Spain	1,000
• Swedish International Development Cooperation Agency (SIDA)	479
Non-EU European governments and affiliates	265
• Development and Cooperation Department (DDC)	
- Switzerland	265
UN institutions	-
Other governments	-

Public institutional income	1,824
------------------------------------	--------------

Private and other income	5,026
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STAFF INFORMATION

In units

International staff	35
National staff	659

Field positions	694
------------------------	------------

MALAWI

EXPENSES

In thousands of €

International staff	1,681
National staff	3,321
Operational running expenses	423
Medical and nutrition	2,158
Logistics and sanitation	402
Training and local support	114
Transport, freight, storage	649
Consultants and field support	56
Grants	-
Miscellaneous	6

Programmes	8,810
-------------------	--------------

Logistics satellites' activities	342
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FUNDING

North American governments	-
ECHO and EU institutions	-20
• EU Others	-20
EU governments and affiliates	1,178
• AGCD - Belgium	1,114
• Danish Agency for Development Assistance (DANIDA)	15
• Swedish International Development Cooperation Agency (SIDA)	49
Non-EU European governments and affiliates	325
• Norwegian Agency for Development Cooperation (NORAD)	325
UN institutions	-
Other governments	-

Public institutional income	1,483
------------------------------------	--------------

Private and other income	7,669
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	38
National staff	476

Field positions	514
------------------------	------------

MALI

EXPENSES

In thousands of €

International staff	765
National staff	902
Operational running expenses	224
Medical and nutrition	816
Logistics and sanitation	186
Training and local support	90
Transport, freight, storage	959
Consultants and field support	9
Grants	-
Miscellaneous	2

Programmes	3,953
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Logistics satellites' activities	160
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FUNDING

North American governments	-
ECHO and EU institutions	669
• Humanitarian Aid Office of the European Commission (ECHO)	669
EU governments and affiliates	1,010
• Ministry of Foreign Affairs (MAE) - Luxembourg	1,010
Non-EU European governments and affiliates	-
UN institutions	12
• International Children's Emergency Fund (UNICEF)	12
Other governments	-

Public institutional income	1,691
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Private and other income	2,422
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STAFF INFORMATION

In units

International staff	16
National staff	117

Field positions	133
------------------------	------------

MOROCCO

EXPENSES

In thousands of €

International staff	238
National staff	168
Operational running expenses	48
Medical and nutrition	97
Logistics and sanitation	23
Training and local support	-
Transport, freight, storage	28
Consultants and field support	2
Grants	-
Miscellaneous	-

Programmes	604
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Logistics satellites' activities	2
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	606
---------------------------------	------------

STAFF INFORMATION

In units

International staff	6
National staff	24

Field positions	30
------------------------	-----------

MOZAMBIQUE

EXPENSES

In thousands of €

International staff	2,574
National staff	2,753
Operational running expenses	463
Medical and nutrition	438
Logistics and sanitation	358
Training and local support	231
Transport, freight, storage	691
Consultants and field support	80
Grants	-
Miscellaneous	6

Programmes	7,594
-------------------	--------------

Logistics satellites' activities	56
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	1,625
• AGCD - Belgium	781
• Municipalities and regional council - Belgium	420
• Governments - France	63
• Embassies - Ireland	31
• Irish Aid	285
• Ministry of Foreign Affairs (MAE) - Luxembourg	2
• Embassies - Sweden	43
Non-EU European governments and affiliates	507
• Ministry of Foreign Affairs (MFA) - Norway	-24
• Norwegian Agency for Development Cooperation (NORAD)	325
• Development and Cooperation Department (DDC) - Switzerland	199
• Municipalities and regional council - Switzerland	7
UN institutions	1
• World Food Programme (WFP)	1
Other governments	-

Public institutional income	2,132
------------------------------------	--------------

Private and other income	5,518
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STAFF INFORMATION

In units

International staff	49
National staff	453

Field positions	502
------------------------	------------

MYANMAR

EXPENSES

In thousands of €

International staff	1,520
National staff	2,662
Operational running expenses	234
Medical and nutrition	3,129
Logistics and sanitation	184
Training and local support	61
Transport, freight, storage	695
Consultants and field support	50
Grants	10
Miscellaneous	2

Programmes	8,547
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Logistics satellites' activities	78
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FUNDING

North American governments	-
• Canadian International Development Agency (CIDA)	-
ECHO and EU institutions	984
• Humanitarian Aid Office of the European Commission (ECHO)	984
EU governments and affiliates	284
• Swedish International Development Cooperation Agency (SIDA)	3
• Forum Syd - Sweden	281
Non EU governments and affiliates	411
• Ministry of Foreign Affairs (MFA) - Norway	401
• Development and Cooperation Department (DDC) - Switzerland	10
UN institutions	2,373
• Office for Project Services (OPS)	2,373
Other governments	-

Public institutional income	4,052
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Private and other income	4,573
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STAFF INFORMATION

In units

International staff	35
National staff	1,154

Field positions	1,189
------------------------	--------------

NEPAL

EXPENSES

In thousands of €

International staff	495
National staff	379
Operational running expenses	63
Medical and nutrition	116
Logistics and sanitation	11
Training and local support	9
Transport, freight, storage	128
Consultants and field support	2
Grants	-
Miscellaneous	1

Programmes	1,204
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Logistics satellites' activities	-
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FUNDING

North American governments	-
ECHO and EU institutions	62
• Humanitarian Aid Office of the European Commission (ECHO)	62
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	62
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Private and other income	1,142
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STAFF INFORMATION

In units

International staff	12
National staff	89

Field positions	101
------------------------	------------

NIGER

EXPENSES

In thousands of €

International staff	3,485
National staff	4,928
Operational running expenses	613
Medical and nutrition	4,163
Logistics and sanitation	797
Training and local support	783
Transport, freight, storage	2,569
Consultants and field support	40
Grants	232
Miscellaneous	2

Programmes	17,612
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Logistics satellites' activities	874
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FUNDING

North American governments	-
ECHO and EU institutions	3,867
• Humanitarian Aid Office of the European Commission (ECHO)	3,867
EU governments and affiliates	2,770
• Danish Agency for Development Assistance (DANIDA)	10
• Municipalities and regional council - Italy	41
• Ministry of Foreign Affairs (MAE) - Luxembourg	1,049
• Governments - Spain	599
• Swedish International Development Cooperation Agency (SIDA)	651
• Department for International Development (DFID) - UK	420
Non-EU European governments and affiliates	168
• Development and Cooperation Department (DDC) - Switzerland	156
• Municipalities and regional council - Switzerland	12
UN institutions	110
• World Health Organization (WHO)	110
Other governments	-

Public institutional income	6,915
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Private and other income	11,571
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STAFF INFORMATION

In units

International staff	75
National staff	1,114

Field positions	1,189
------------------------	--------------

NIGERIA

EXPENSES

In thousands of €

International staff	3,425
National staff	3,787
Operational running expenses	441
Medical and nutrition	4,046
Logistics and sanitation	636
Training and local support	124
Transport, freight, storage	1,954
Consultants and field support	71
Grants	-
Miscellaneous	9

Programmes	14,493
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Logistics satellites' activities	618
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FUNDING

North American governments	-
ECHO and EU institutions	2,552
• Humanitarian Aid Office of the European Commission (ECHO)	2,552
EU governments and affiliates	1,214
• Danish Agency for Development Assistance (DANIDA)	27
• Governments - Greece	10
• Swedish International Development Cooperation Agency (SIDA)	614
• Department for International Development (DFID) - UK	563
Non-EU European governments and affiliates	-
UN institutions	1,223
• World Health Organization (WHO)	277
• International Children's Emergency Fund (UNICEF)	946
Other governments	-

Public institutional income	4,989
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Private and other income	10,122
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STAFF INFORMATION

In units

International staff	72
National staff	452

Field positions	524
------------------------	------------

PAKISTAN

EXPENSES

In thousands of €

International staff	2,418
National staff	2,473
Operational running expenses	481
Medical and nutrition	1,575
Logistics and sanitation	1,217
Training and local support	58
Transport, freight, storage	773
Consultants and field support	12
Grants	-
Miscellaneous	14

Programmes	9,021
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Logistics satellites' activities	227
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	9,248
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	52
National staff	767

Field positions	819
------------------------	------------

PALESTINIAN TERRITORIES

EXPENSES

In thousands of €

International staff	994
National staff	2,535
Operational running expenses	354
Medical and nutrition	765
Logistics and sanitation	123
Training and local support	10
Transport, freight, storage	407
Consultants and field support	17
Grants	-
Miscellaneous	1

Programmes	5,206
-------------------	--------------

Logistics satellites' activities	105
---	------------

FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	5,311
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	23
National staff	183

Field positions	206
------------------------	------------

PAPUA NEW GUINEA

EXPENSES

In thousands of €

International staff	997
National staff	408
Operational running expenses	201
Medical and nutrition	265
Logistics and sanitation	210
Training and local support	43
Transport, freight, storage	341
Consultants and field support	28
Grants	-
Miscellaneous	-1

Programmes	2,492
-------------------	--------------

Logistics satellites' activities	13
---	-----------

FUNDING

North American governments	-
ECHO and EU institutions	126
• Humanitarian Aid Office of the European Commission (ECHO)	126
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	126
------------------------------------	------------

Private and other income	2,379
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	18
National staff	61

Field positions	79
------------------------	-----------

PHILIPPINES

EXPENSES

In thousands of €

International staff	881
National staff	254
Operational running expenses	106
Medical and nutrition	378
Logistics and sanitation	982
Training and local support	5
Transport, freight, storage	234
Consultants and field support	17
Grants	-
Miscellaneous	2

Programmes	2,859
-------------------	--------------

Logistics satellites' activities	37
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FUNDING

North American governments	-
ECHO and EU institutions	334
• Humanitarian Aid Office of the European Commission (ECHO)	334
EU governments and affiliates	488
• Swedish International Development Cooperation Agency (SIDA)	488
Non-EU European governments and affiliates	68
• Municipalities and regional council - Switzerland	68
UN institutions	-
Other governments	-

Public institutional income	890
------------------------------------	------------

Private and other income	2,006
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	17
National staff	59

Field positions	76
------------------------	-----------

RUSSIAN FEDERATION

EXPENSES

In thousands of €

International staff	92
National staff	453
Operational running expenses	50
Medical and nutrition	13
Logistics and sanitation	-
Training and local support	5
Transport, freight, storage	28
Consultants and field support	7
Grants	-
Miscellaneous	-

Programmes	648
-------------------	------------

Logistics satellites' activities	-
---	----------

FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	648
---------------------------------	------------

STAFF INFORMATION

In units

International staff	2
National staff	12

Field positions	14
------------------------	-----------

SIERRA LEONE

EXPENSES

In thousands of €

International staff	1,027
National staff	1,073
Operational running expenses	219
Medical and nutrition	1,644
Logistics and sanitation	168
Training and local support	19
Transport, freight, storage	599
Consultants and field support	42
Grants	-
Miscellaneous	3

Programmes	4,794
-------------------	--------------

Logistics satellites' activities	471
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	602
• Danish Agency for Development Assistance (DANIDA)	59
• Municipalities and regional council - Italy	160
• Swedish International Development Cooperation Agency (SIDA)	383
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	602
------------------------------------	------------

Private and other income	4,663
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	26
National staff	367

Field positions	393
------------------------	------------

SOMALIA

EXPENSES

In thousands of €

International staff	2,131
National staff	6,236
Operational running expenses	1,028
Medical and nutrition	3,291
Logistics and sanitation	1,319
Training and local support	456
Transport, freight, storage	4,084
Consultants and field support	62
Grants	-
Miscellaneous	11

Programmes	18,618
-------------------	---------------

Logistics satellites' activities	257
---	------------

FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	38
• Municipalities and regional council - Switzerland	38
UN institutions	-
Other governments	-

Public institutional income	38
------------------------------------	-----------

Private and other income	18,837
---------------------------------	---------------

STAFF INFORMATION

In units

International staff	37
National staff	1,164

Field positions	1,201
------------------------	--------------

SOUTH AFRICA

EXPENSES

In thousands of €

International staff	1,146
National staff	2,074
Operational running expenses	317
Medical and nutrition	620
Logistics and sanitation	684
Training and local support	306
Transport, freight, storage	340
Consultants and field support	28
Grants	168
Miscellaneous	-

Programmes	5,683
-------------------	--------------

Logistics satellites' activities	4
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	1,101
• AGCD - Belgium	800
• Danish Agency for Development Assistance (DANIDA)	10
• Swedish International Development Cooperation Agency (SIDA)	291
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	1,101
------------------------------------	--------------

Private and other income	4,586
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	27
National staff	131

Field positions	158
------------------------	------------

SRI LANKA

EXPENSES

In thousands of €

International staff	2,064
National staff	1,156
Operational running expenses	151
Medical and nutrition	1,405
Logistics and sanitation	619
Training and local support	4
Transport, freight, storage	440
Consultants and field support	22
Grants	-
Miscellaneous	-

Programmes	5,861
-------------------	--------------

Logistics satellites' activities	200
---	------------

FUNDING

North American governments	693
• Canadian International Development Agency (CIDA)	693
ECHO and EU institutions	1,300
• Humanitarian Aid Office of the European Commission (ECHO)	1,300
EU governments and affiliates	629
• Irish Aid	170
• Department for International Development (DFID) - UK	459
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	2,622
------------------------------------	--------------

Private and other income	3,439
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	48
National staff	299

Field positions	347
------------------------	------------

SUDAN

EXPENSES

In thousands of €

International staff	8,027
National staff	13,129
Operational running expenses	1,813
Medical and nutrition	3,086
Logistics and sanitation	1,654
Training and local support	15
Transport, freight, storage	4,828
Consultants and field support	176
Grants	-
Miscellaneous	221

Programmes	32,949
-------------------	---------------

Logistics satellites' activities	399
---	------------

FUNDING

North American governments	502
• Canadian International Development Agency (CIDA)	502
ECHO and EU institutions	1,841
• Humanitarian Aid Office of the European Commission (ECHO)	1,841
EU governments and affiliates	3,064
• AGCD - Belgium	92
• Danish Agency for Development Assistance (DANIDA)	556
• Ministry of Foreign Affairs (MFA) - Germany	630
• Irish Aid	479
• Ministry of Foreign Affairs (MAE) - Luxembourg	1
• Swedish International Development Cooperation Agency (SIDA)	1,306
Non-EU European governments and affiliates	857
• Ministry of Foreign Affairs (MFA) - Norway	857
UN institutions	-
Other governments	-

Public institutional income	6,264
------------------------------------	--------------

Private and other income	27,084
---------------------------------	---------------

STAFF INFORMATION

In units

International staff	171
National staff	2,287

Field positions	2,458
------------------------	--------------

SWAZILAND

EXPENSES

In thousands of €

International staff	1,076
National staff	662
Operational running expenses	169
Medical and nutrition	448
Logistics and sanitation	65
Training and local support	118
Transport, freight, storage	176
Consultants and field support	16
Grants	-
Miscellaneous	2

Programmes	2,731
-------------------	--------------

Logistics satellites' activities	61
---	-----------

FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	11
• Municipalities and regional council - Switzerland	11
UN institutions	-
Other governments	-

Public institutional income	11
------------------------------------	-----------

Private and other income	2,781
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	21
National staff	92

Field positions	113
------------------------	------------

THAILAND

EXPENSES

In thousands of €

International staff	440
National staff	739
Operational running expenses	86
Medical and nutrition	505
Logistics and sanitation	83
Training and local support	20
Transport, freight, storage	50
Consultants and field support	11
Grants	-
Miscellaneous	14

Programmes	1,948
-------------------	--------------

Logistics satellites' activities	4
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	242
• International Children's Emergency Fund (UNICEF)	242
Other governments	-

Public institutional income	242
------------------------------------	------------

Private and other income	1,710
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	10
National staff	75

Field positions	85
------------------------	-----------

TURKMENISTAN

EXPENSES

In thousands of €

International staff	316
National staff	351
Operational running expenses	59
Medical and nutrition	29
Logistics and sanitation	2
Training and local support	-
Transport, freight, storage	-6
Consultants and field support	1
Grants	-
Miscellaneous	-

Programmes	752
-------------------	------------

Logistics satellites' activities	1
---	----------

FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	753
---------------------------------	------------

STAFF INFORMATION

In units

International staff	7
National staff	50

Field positions	57
------------------------	-----------

UGANDA

EXPENSES

In thousands of €

International staff	2,187
National staff	1,791
Operational running expenses	331
Medical and nutrition	1,155
Logistics and sanitation	727
Training and local support	16
Transport, freight, storage	646
Consultants and field support	28
Grants	-
Miscellaneous	1

Programmes	6,882
-------------------	--------------

Logistics satellites' activities	45
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FUNDING

North American governments	-
ECHO and EU institutions	846
• Humanitarian Aid Office of the European Commission (ECHO)	846
EU governments and affiliates	191
• Danish Agency for Development Assistance (DANIDA)	16
• Municipalities and regional council - Spain	175
Non-EU European governments and affiliates	532
• Ministry of Foreign Affairs (MFA) - Norway	532
UN institutions	111
• International Children's Emergency Fund (UNICEF)	111
Other governments	-

Public institutional income	1,680
------------------------------------	--------------

Private and other income	5,247
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	48
National staff	376

Field positions	424
------------------------	------------

UZBEKISTAN

EXPENSES

In thousands of €

International staff	535
National staff	488
Operational running expenses	110
Medical and nutrition	452
Logistics and sanitation	34
Training and local support	97
Transport, freight, storage	137
Consultants and field support	10
Grants	-
Miscellaneous	-

Programmes	1,863
-------------------	--------------

Logistics satellites' activities	3
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FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	-
------------------------------------	----------

Private and other income	1,866
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	12
National staff	83

Field positions	95
------------------------	-----------

YEMEN

EXPENSES

In thousands of €

International staff	971
National staff	1,498
Operational running expenses	202
Medical and nutrition	539
Logistics and sanitation	140
Training and local support	7
Transport, freight, storage	243
Consultants and field support	20
Grants	-
Miscellaneous	1

Programmes	3,621
-------------------	--------------

Logistics satellites' activities	97
---	-----------

FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	399
• Governments - Spain	399
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	399
------------------------------------	------------

Private and other income	3,319
---------------------------------	--------------

STAFF INFORMATION

In units

International staff	24
National staff	224

Field positions	248
------------------------	------------

ZAMBIA

EXPENSES

In thousands of €

International staff	417
National staff	511
Operational running expenses	76
Medical and nutrition	91
Logistics and sanitation	58
Training and local support	19
Transport, freight, storage	170
Consultants and field support	6
Grants	-
Miscellaneous	-

Programmes	1,348
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Logistics satellites' activities	22
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FUNDING

North American governments	-
ECHO and EU institutions	290
• Humanitarian Aid Office of the European Commission (ECHO)	290
EU governments and affiliates	175
• Municipalities and regional council - Spain	175
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income	465
------------------------------------	------------

Private and other income	905
---------------------------------	------------

STAFF INFORMATION

In units

International staff	10
National staff	84

Field positions	94
------------------------	-----------

ZIMBABWE

EXPENSES

In thousands of €

International staff	4,045
National staff	7,821
Operational running expenses	927
Medical and nutrition	4,807
Logistics and sanitation	717
Training and local support	201
Transport, freight, storage	2,096
Consultants and field support	113
Grants	-
Miscellaneous	14

Programmes	20,741
-------------------	---------------

Logistics satellites' activities	664
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FUNDING

North American governments	316
• Canadian International Development Agency (CIDA)	316
ECHO and EU institutions	2,624
• Humanitarian Aid Office of the European Commission (ECHO)	2,624
EU governments and affiliates	4,057
• Danish Agency for Development Assistance (DANIDA)	553
• Ministry of Foreign Affairs (MFA) - Germany	197
• Ministry of Foreign Affairs (MAE) - Luxembourg	1,872
• Governments - Spain	995
• Swedish International Development Cooperation Agency (SIDA)	440
Non-EU European governments and affiliates	792
• Ministry of Foreign Affairs (MFA) - Norway	792
UN institutions	-
Other governments	100

Public institutional income	7,889
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Private and other income	13,516
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STAFF INFORMATION

In units

International staff	84
National staff	827

Field positions	911
------------------------	------------

TRANSVERSAL ACTIVITIES

EXPENSES

In thousands of €

International staff	2,999
National staff	558
Operational running expenses	377
Medical and nutrition	317
Logistics and sanitation	41
Training and local support	116
Transport, freight, storage	114
Consultants and field support	108
Grants	-
Miscellaneous	-

Programmes 4,630

Logistics satellites' activities 137

FUNDING

North American governments	-
ECHO and EU institutions	-
EU governments and affiliates	-
Non-EU European governments and affiliates	-
UN institutions	-
Other governments	-

Public institutional income -

Private and other income 4,767

STAFF INFORMATION

In units

International staff	27
National staff	102

Field positions 129

OTHER COUNTRIES

EXPENSES

In thousands of €

International staff	1,996
National staff	865
Operational running expenses	343
Medical and nutrition	381
Logistics and sanitation	263
Training and local support	154
Transport, freight, storage	360
Consultants and field support	201
Grants	14
Miscellaneous	-169

Programmes 4,407

Logistics satellites' activities 98

FUNDING

North American governments	-
ECHO and EU institutions	-26
• Humanitarian Aid Office of the European Commission (ECHO)	-26
EU governments and affiliates	322
• Danish Agency for Development Assistance (DANIDA)	-80
• Municipalities and regional council - France	138
• Municipalities and regional council - Italy	39
• Ministry of Foreign Affairs (MAE) - Luxembourg	75
• Swedish International Development Cooperation Agency (SIDA)	150
Non-EU European governments and affiliates	309
• Development and Cooperation Department (DDC) - Switzerland	290
• Municipalities and regional council - Switzerland	19
UN institutions	48
• World Health Organization (WHO)	46
• UN Others	2
Other governments	-

Public institutional income 653

Private and other income 3,852

STAFF INFORMATION

In units

International staff	23
National staff	53

Field positions 76

ABOUT THIS BOOK

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