

INTERNATIONAL FINANCIAL REPORT 2012

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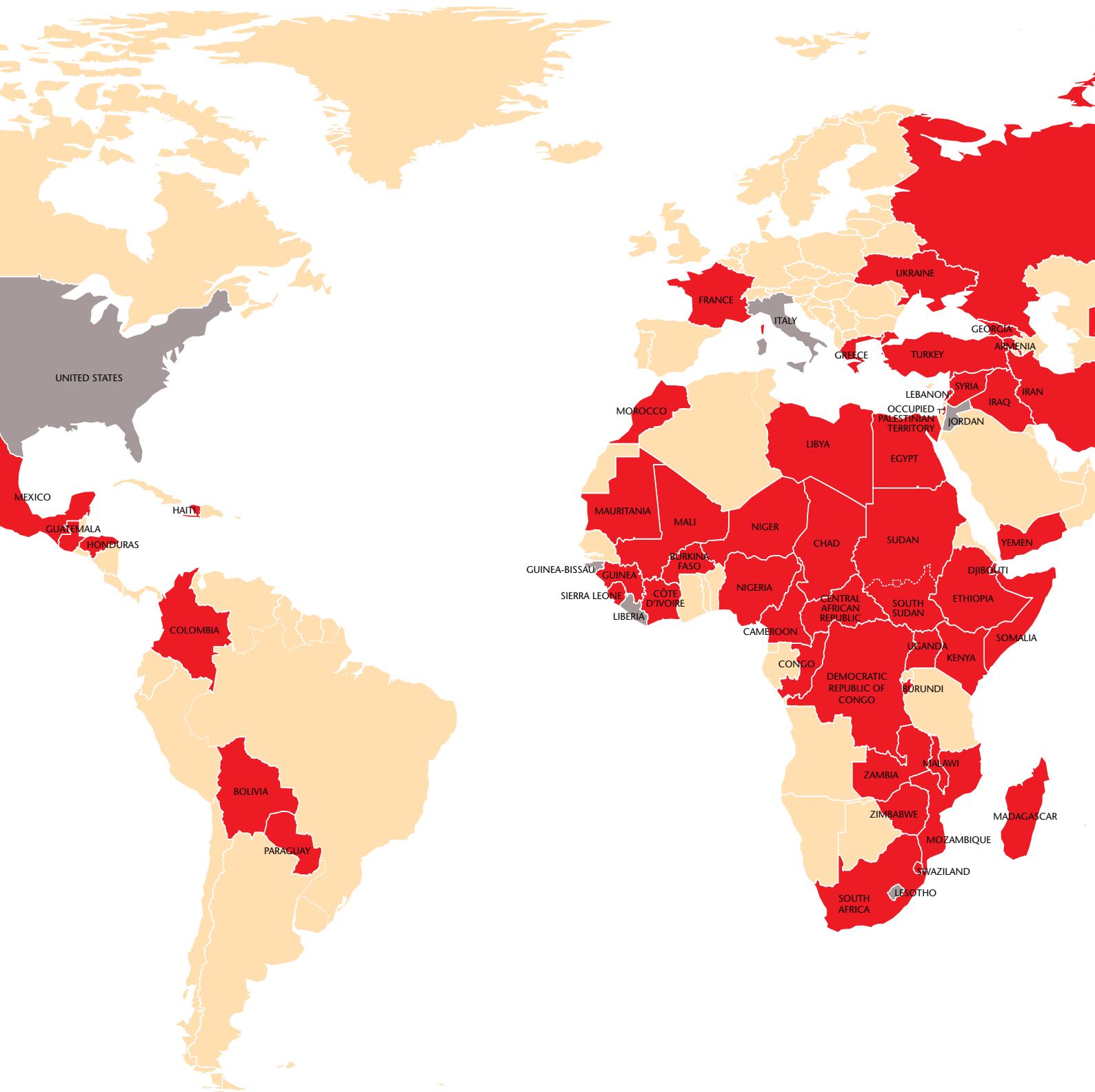
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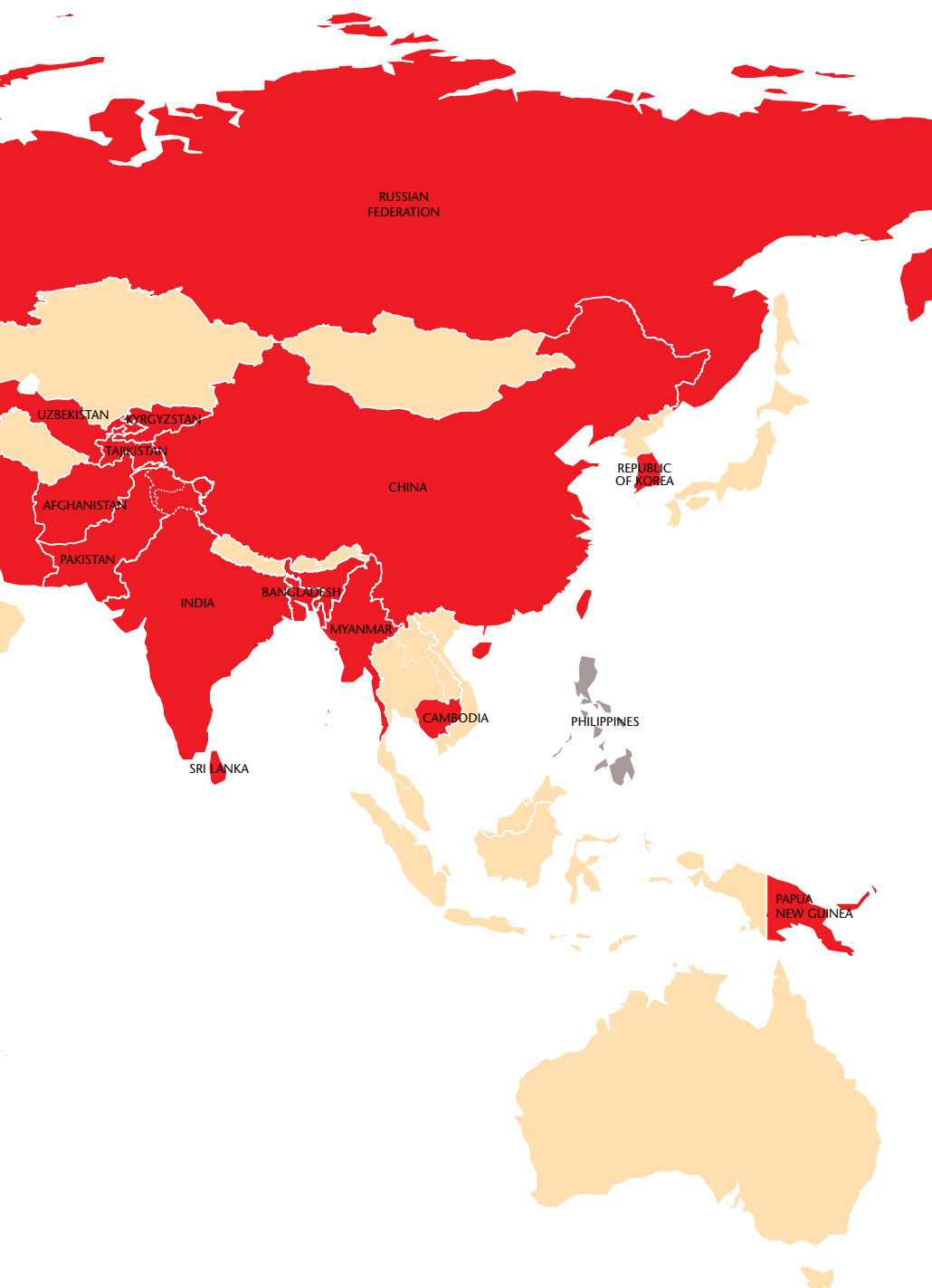
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MSF PROGRAMMES AROUND THE WORLD





Countries in brown have a total expenditure of less than 500,000 euros and are included in 'other countries'.

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35	ARMENIA	54	MYANMAR
36	BANGLADESH	55	NIGER
36	BOLIVIA	55	NIGERIA
37	BURKINA FASO	56	OCCUPIED PALESTINIAN TERRITORY
37	BURUNDI	56	PAKISTAN
38	CAMBODIA	57	PAPUA NEW GUINEA
38	CAMEROON	36	PARAGUAY
39	CENTRAL AFRICAN REPUBLIC	57	REPUBLIC OF KOREA
39	CHAD	58	RUSSIAN FEDERATION
40	CHINA	58	SIERRA LEONE
40	COLOMBIA	59	SOMALIA
41	CONGO	59	SOUTH AFRICA
41	CÔTE D'IVOIRE	60	SOUTH SUDAN
42	DEMOCRATIC REPUBLIC OF CONGO	60	SRI LANKA
42	DJIBOUTI	61	SUDAN
43	EGYPT	61	SWAZILAND
43	ETHIOPIA	62	SYRIA
44	FRANCE	62	TAJIKISTAN
44	GEORGIA	63	TURKEY
45	GREECE	63	UGANDA
45	GUATEMALA	64	UKRAINE
46	GUINEA	64	UZBEKISTAN
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PRESIDENT'S REPORT

For the year ended 31 December 2012

Médecins Sans Frontières (MSF) is an international, independent, medical humanitarian organisation. We deliver emergency aid to people affected by armed conflict, epidemics, natural disasters and exclusion from healthcare.

This report is presented along with the Financial Statements of the organisation for the year ended 31 December 2012. These Financial Statements are a means of transparency and accountability, illustrating the financial situation of the movement as a whole. They have been prepared in accordance with the accounting policies set out in Note 1 to the Financial Statements.

OBJECTIVES AND POLICIES

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

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

In 2012, some 6,000 health professionals, logistics specialists and administrative staff of all nationalities left on field assignments to join some 29,000 locally hired staff working in medical programmes in over 70 countries.

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

ORGANISATIONAL STRUCTURE

MSF is a non-profit, self-governed organisation. Founded in Paris, France in 1971, MSF today is a worldwide movement of 23 associations, with offices all over the world.

MSF International is registered in Switzerland. The International General Assembly (IGA) is the highest authority of MSF. It is responsible for safeguarding MSF's medical humanitarian mission and providing strategic orientation to all MSF entities, and meets annually in June.

The IGA comprises two representatives of each MSF association, two representatives elected by the individual members of MSF International, and the International President.

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

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

THE CHARTER OF MÉDECINS SANS FRONTIÈRES

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

- Médecins Sans Frontières provides assistance to populations in distress, to victims of natural or man-made disasters and to victims of armed conflict. They do so irrespective of race, religion, creed or political convictions.
- Médecins Sans Frontières observes neutrality and impartiality in the name of universal medical ethics and the right to humanitarian assistance and claims full and unhindered freedom in the exercise of its functions.
- Members undertake to respect their professional code of ethics and to maintain complete independence from all political, economic or religious powers.
- As volunteers, members understand the risks and dangers of the missions they carry out and make no claim for themselves or their assigns for any form of compensation other than that which the association might be able to afford them.

THE YEAR IN REVIEW

At the end of 2012 our colleagues Montserrat Serra and Blanca Thiebaut were still being held hostage after their abduction from a refugee camp in Dadaab, Kenya on 13 October 2011. This is one of the longest-running kidnappings in the history of Médecins Sans Frontières (MSF).

Insecurity has had a significant impact on our activities this year. Many teams continued to work in unpredictable and unstable situations. Two of seven MSF staff who were detained in Myanmar in June remain in detention. Two colleagues were kidnapped in the Democratic Republic of Congo (DRC) in April. Several hours later, they were released unharmed. Armed men threatened MSF staff in Huth health centre, Yemen. We have not always been able to respond to people's needs as we intended.

Challenges to delivering healthcare in conflict zones

In Syria, extreme violence, the collapse of the health infrastructure and the displacement of millions of people led to massive needs, but MSF has been frustrated at serious blockages to providing care. Lack of authorisation from the government, limited cross-border access and insecurity have all restricted the provision of humanitarian assistance. Our teams managed to expand activities, setting up hospitals in Aleppo and Idlib governorates. But we have been forced to limit ourselves to opposition-controlled areas and neighbouring countries. We are concerned about what the constraints on humanitarian assistance will mean for the people of Syria in the future.

In eastern DRC, MSF continued working in hospitals, health centres and clinics, despite escalating violence. Health needs are extreme in DRC even in stable settings, and our programmes include basic as well as specialist medical services. We carried out 1.6 million outpatient consultations, adapting activities as people were forced to move in search of safety.

Conflict in northern Mali and the warring parties' restrictions on movement made it very difficult for people to get to health facilities. MSF supported hospitals and health centres in remote locations as well as urban areas such as the city of Timbuktu.

In March, MSF opened a maternity hospital in Khost, Afghanistan. Some 100 births were being assisted per week, but then in April the hospital was targeted in a bomb attack, and seven people were wounded. We suspended activities. Several months of talks and assurances of support resulted in the reopening of the hospital at the end of the year.

The consequences of attacks on health workers and health facilities, and the lack of respect for medical action, reach far beyond the direct victims. We are collecting data on these attacks in order to assess their impact. Analysis will increase awareness of the need to respect medical activity, and it is hoped, help us to develop effective responses.

Inadequate response to the needs of the displaced

In 2012, MSF saw huge growth in the need for support for people forced to leave their homes. Unfortunately, we also saw a slow and piecemeal response to that need. We must get the balance of assistance right: between the delivery of humanitarian relief and more specialised medical services.

Fighting in Sudan caused 170,000 people to fleeing across the to South Sudan. In response to the crisis, MSF set up field hospitals, clinics and feeding centres, carrying out more than 8,000 consultations each week. But the impact of healthcare is limited in the absence of essentials such as water, food and shelter, and in view of the needs and lack of broader response, we realise that we should have done more to meet basic needs.

Syrian refugees also lacked access to the basics. As winter approached, many were living without heating. Half the refugees in Lebanon were not receiving the healthcare they needed. MSF brought assistance in Lebanon, Turkey, Jordan and Iraq, but had grave concerns for the 2.5 million people estimated to be displaced within Syria.

Even in Dadaab, Kenya, where the refugee population is the size of a big city, agencies and organisations have not been able to adapt to a rapidly changing situation. This has consequences for morbidity and mortality rates. We have taken lessons from the challenges of this year, as we do from every new setting in which we work, to improve our response.

Flooding affects hundreds of thousands worldwide

Typhoons in the Philippines caused flooding on several occasions, and MSF supplied emergency relief and medical care. Similar activities were carried out when major flooding hit northern Cameroon and eastern Nigeria. Teams set up mobile clinics, built latrines and provided safe drinking water when the Pakistani province of Balochistan and southeastern parts of Sudan were severely flooded.

Improving how we deliver care

We need to constantly consider whether our care results in the best outcomes for people, whatever the setting.

Take maternal health: skilled birth attendants can prevent some 80 per cent of maternal deaths. High-quality emergency obstetric services, postnatal services and aftercare for unsafe abortions are all critical to bringing down maternal mortality. Concerned at the lack of recognition of the importance of such services, MSF has engaged more in the provision of emergency obstetric care. Our teams assisted some 185,000 births in 2012.

Our approach to HIV is changing too. In KwaZulu-Natal, South Africa, we are focusing on getting more people tested, initiating treatment earlier and making sure patients can access treatment and care close to home. The aim is to maximise the impact on patients' health, as well as reduce the spread of the virus, since treatment significantly lowers the risk of transmission. But many more challenges remain. Paediatric HIV, co-infection with other diseases, opportunistic infections, the abandonment of people with HIV in places where prevalence is less high: these issues all require urgent attention.

Despite progress in addressing malaria, 660,000 people still die from the disease every year, most of them African children. In Koutiala, Mali, and Moissala, Chad, where the disease is hyperendemic, MSF introduced chemoprevention, administering antimalarial treatment to children between three months and five years of age during the peak season. The number of simple malaria cases treated in the following weeks fell sharply: by 66 per cent in Koutiala and 78 per cent in Moissala. This is a positive step, but we have not solved the challenge of malaria. Strains of the disease that are resistant to current medication are already a concern in southeast Asia, and there are to date no real alternative treatment options. MSF is looking at how to tackle drug-resistant malaria.

Drug-resistant tuberculosis: a health emergency

Drug resistance has already reached crisis point for tuberculosis (TB). Data on the prevalence of drug-resistant TB (DR-TB) is shocking: in Uzbekistan, 65 per cent of MSF's TB patients were found to have DR-TB. The introduction of a test that can detect resistance has nearly quadrupled diagnoses of DR-TB in just one MSF programme in Zimbabwe. But this is just the tip of the iceberg, as only a minority of patients have access to testing for resistance.

For the 20 per cent of people with DR-TB who have access to treatment, what follows is two gruelling years of taking pills and injections, with severe side effects. Treatment is so harsh that some choose to stop, accepting what they know will be a death sentence. Hundreds of thousands of people urgently need better diagnostics, and treatment regimens that are effective, take less time and are not toxic. This is an emergency.

Not-so-routine vaccination

The number of children who have not received the basic package of immunisations grew between 2010 and 2012, from 19 to 22.4 million. Hundreds of thousands of children are still dying from preventable diseases every year.

Children living where roads are poor, where there is no electricity or where there is insecurity are all at risk of missing out on immunisation. This is because most vaccines must be kept refrigerated from production to administration, need more than one dose, and require a skilled health worker to administer those doses.

Vaccine funding must be invested in making vaccine programmes work for everyone: in new technologies and simpler tools, better delivery and lower costs.

Ultimately, our objective is, as always, to enable access to medical attention to everyone who needs it, no matter who or where they are.

Our frustrations with the limitations of the medicines and tools available, and the limitations of access and response, do not stop us. Thanks to the ongoing support of millions of people around the world, our independence and impartiality have allowed us to bring important assistance to people in crisis. We continue to strive to improve that assistance.

Thank you



Dr Unni Karunakara
International President

TREASURER'S REPORT

COMBINED ACCOUNTS 2012

MSF is pleased to present its audited combined Financial Statements. The combined accounts represent an aggregation of the Financial Statements of the 19 main offices worldwide (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), together with the Financial Statements of the offices in Brazil, the Czech Republic, Ireland and South Africa, satellite organisations (MSF Supply, MSF Logistique, Epicentre, Fondation MSF, Etat d'Urgence Production, MSF Assistance, SCI MSF, SCI Sabin, Ärzte Ohne Grenzen Foundation and MSF Enterprises Limited) and MSF International. The combined Financial Statements provide a view of MSF's work internationally and are a means of transparency and accountability.

INCOME

2012 saw an increase in income for MSF compared with 2011. Total incoming resources of 938 million euros for 2012 were 52 million euros more than in 2011. 2012's higher income was due mainly to the increased private income received. More than 4.6 million individual donors and private funders provided 89% of MSF's income in 2012.

EXPENDITURE

Total expenditure in 2012 was 944 million euros, an increase of 44 million euros over 2011 – equating to a 5% increase in activities. This expenditure can be broken down into two main categories: social mission and other expenses. The table below breaks down these categories still further.

	<i>In millions of €</i>	
	2012	2011
Programmes	619	610
Headquarters programme support	104	92
Témoignage / awareness-raising	32	28
Other humanitarian activities	7	7
Total social mission	762	737
Fundraising	125	111
Management and general administration	57	52
Total other expenses	182	163
Total	944	900

The result of the above is that, in 2012, 81% of MSF's total expenditure was spent on social mission and 19% on other expenses (2011: 82% and 18% respectively.)

PROGRAMME EXPENDITURE

Countries where we ran programmes with spending over 15 million euros in 2012 or 2011 are listed below. These 15 countries accounted for 64% of MSF's 2012 programme expenditure (2011: 65%).

	<i>In millions of €</i>	
	2012	2011
Democratic Republic of Congo	73	67
South Sudan	61	36
Haiti	38	62
Niger	26	24
Somalia	25	35
Kenya	23	23
Sudan	20	9
Chad	20	18
Ethiopia	19	25
Zimbabwe	19	20
Nigeria	19	18
Central African Republic	18	17
Afghanistan	17	12
Pakistan	15	15
Côte d'Ivoire	4	17
Other countries with spending under 15 million euros	222	212
Total	619	610

RESULT FOR THE YEAR AND RESERVES POLICY

The result for 2012, after adjusting for exchange gains/losses, shows a deficit of 11 million euros (16 million euros for 2011). MSF has a reserves policy, at an international level, of holding a minimum of three months and a maximum of twelve months of total expenditure as retained earnings. The level of reserves at 31 December 2012 equates to approximately 7.6 months (8.1 months for 2011) of the year's activity (see Note 2.14).



Martin Aked
International Treasurer

AUDITORS' REPORT

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Report of the joint independent auditors to the Members of the MSF International General Assembly on the combined Financial Statements of

Médecins Sans Frontières International, Geneva

As joint independent auditors and in accordance with your instructions, we have audited the combined financial statements of Médecins Sans Frontières International, on pages 9 to 67, which comprise the statement of financial position as at 31 December 2012, the statements of financial activities, and statement of cash flows, and statement of changes in retained earnings and equities, for the year then ended and the notes to the financial statements. The prior period combined Financial Statements were audited by another auditor whose report dated 11 June 2012, expressed an unqualified opinion on those financial statements.

International Board's Responsibility

The International Board of Médecins Sans Frontières International is responsible for the preparation of the combined financial statements in accordance with the basis set out in Note 1 to the financial statements. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The International Board of Médecins Sans Frontières International is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Joint Auditor's 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 plan and perform the audit to obtain reasonable assurance whether the financial statements are free from 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 the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the 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 system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the international combined financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined financial statements for the year ended 31 December 2012 comply with the basis set out in Note 1 to the combined financial statements.

Ernst & Young SA

KPMG SA



Mark Hawkins
Licensed Audit Expert



Thomas Madoery
Licensed Audit Expert



Pierre Henri Pingeon
Licensed Audit Expert



Philippe Delparte

Geneva, 13 June 2013



© Trevor Snapp

After conflict broke out in northern Mali, MSF took on activities at the Timbuktu reference hospital.

COMBINED FINANCIAL STATEMENTS

for the year ended 31 December 2012

STATEMENT OF FINANCIAL POSITION

	Notes	In thousands of €	
		2012	2011
Intangible assets	2.1	5,949	3,900
Property, plant and equipment	2.2	38,247	34,182
Financial assets	2.3	13,218	11,513
Non-current assets		57,414	49,595
Inventories	2.4	33,705	28,681
Grants receivable	2.5	20,044	19,875
Contributions receivable	2.6	18,091	16,951
Other receivables	2.7	10,908	9,741
Other assets	2.8	8,366	9,126
Cash and cash equivalents	2.9	551,425	572,922
Current assets		642,539	657,296
Assets		699,953	706,891
Permanently restricted funds		3,440	2,478
Unrestricted funds		580,178	592,292
Other retained earnings and equities		15,027	16,142
Retained earnings and equities	2.14	598,645	610,912
Provisions	2.10	5,225	6,452
Financial debts	2.11	942	1,257
Accounts payable and accrued expenses	2.12	80,553	68,789
Deferred income	2.13	14,556	19,481
Overdrafts		32	–
Liabilities		101,308	95,979
Liabilities and retained earnings		699,953	706,891

STATEMENT OF FINANCIAL ACTIVITIES

In thousands of €

	Notes	Unrestricted	Restricted	2012	2011
Individuals	3.1.1 / 4.2.1	725,786	24,086	749,872	684,222
Private institutions	3.1.1 / 4.2.1	67,226	21,815	89,041	107,375
Private income		793,012	45,901	838,913	791,597
Public institutional income	3.1.2 / 4.2.2	2,729	79,939	82,668	75,200
Other income	3.1.3 / 4.2.1	13,980	2,085	16,065	18,744
Income		809,721	127,925	937,646	885,541
Programmes	3.2.2 / 4.3	519,229	100,167	619,396	609,819
Headquarters programme support	3.2.3	80,593	23,355	103,948	92,318
Témoignage / awareness-raising	3.2.4	31,647	31	31,678	27,441
Other humanitarian activities	3.2.5	7,370	–	7,370	7,035
Social mission		638,839	123,553	762,392	736,613
Fundraising	3.2.6	122,127	2,709	124,836	110,893
Management and general administration	3.2.7	55,579	1,043	56,622	52,403
Income tax	3.2.8	87	–	87	28
Other expenses		177,793	3,752	181,545	163,324
Expenditure		816,632	127,305	943,937	899,937
Net exchange gains / losses unrealised and realised	3.2.9	-4,437	-368	-4,805	-1,613
Surplus / deficit		-11,348	252	-11,096	-16,010

STATEMENT OF CASH FLOWS

CASH FLOWS FROM HUMANITARIAN AND FUNCTIONING ACTIVITIES

In thousands of €

	2012	2011
1. Cash flows from private donors		
Private income	838,913	791,597
Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities		
Permanently restricted contributions and income	-243	–
Variation in working capital requirements		
Change in receivables from private donors	-1,006	-933
Change in deferred income on private grants	-1,481	3,332
Change in unspent donor-designated / restricted funds	-1,173	-4,622
	835,010	789,374
2. Cash flows from public institutional agencies		
Public institutional income	82,668	75,200
Variation in working capital requirements		
Change in public institutional assets	-5,297	-2,095
Change in public institutional liabilities		762
	79,723	73,867
3. Other cash flows from humanitarian and functioning activities		
Other income	16,065	18,744
Social mission expenditure	-762,392	-736,613
Other expenses	-181,545	-163,324
Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities		
Permanently restricted contributions and income	-9	–
Depreciation, amortisation, provisions	6,984	6,229
Write-off of non-current assets	-130	125
Investment subsidies as income	-81	-95
Net exchange gains and losses	-4,805	-1,614
Gains/losses resulting from financial assets and debts		
Variation in working capital requirements		
Change in other receivables and current assets	-9,204	-12,088
Change in other current liabilities	14,960	2,057
	-920,157	-886,579
Net cash provided by / used for humanitarian and functioning activities (A) = 1+2+3	-5,424	-23,338
CASH FLOWS FROM INVESTING ACTIVITIES		
Investments in non-current assets	-15,883	-11,055
Investment subsidies as income	81	95
Change in investment subsidies	161	256
Net cash used for investing activities (B)	-15,641	-10,704

STATEMENT OF CASH FLOWS (CONTINUED)

CASH FLOWS FROM FINANCING ACTIVITIES

In thousands of €

	2012	2011
Permanently restricted contributions and income	252	–
Gains/losses resulting from financial assets and debts	–	–
Change in financial debts	-298	-357
Change in capital	18	111
Net cash provided by/used for financing activities (C)	-28	-246
Effect of foreign exchange rate fluctuations	-436	6,292
Effect of exchange rate fluctuations (D)	-436	6,292
Change in cash and cash equivalents (A+B+C+D)	-21,529	-27,996
Opening cash and cash equivalents (E)	572,922	600,918
Closing cash and cash equivalents (A+B+C+D+E)	551,393	572,922

STATEMENT OF CHANGES IN RETAINED EARNINGS AND EQUITIES

In thousands of €

	Notes	2011	Deficit	Change in subscribed capital	Impact of exchange rate on historical value	Other movements	2012
Permanently restricted funds	2.14	2,478	252	–	–	710	3,440
Unrestricted funds	2.14	592,292	-11,348	–	–	-766	580,178
Retained earnings		594,770	-11,096	–	–	-56	583,618
Capital for foundations		1,755	–	18	–	–	1,773
Impact of exchange rate on historical value		14,387	–	–	-1,133	–	13,254
Other retained earnings and equities		16,142	–	18	-1,133	–	15,027
Retained earnings and equities		610,912	-11,096	18	-1,133	-56	598,645



© Nicole Tung

A baby is cleaned and wrapped after delivery by caesarean section at one of MSF's hospitals in northern Syria.

NOTES TO THE FINANCIAL STATEMENTS

1 SIGNIFICANT ACCOUNTING POLICIES

These Financial Statements are based on a combination.

A combination aggregates the Financial Statements of several separate entities, which are not inter-related by investments into a single group, whereas a consolidation collates different affiliates of a single parent entity in its Financial Statements.

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 other equity of the combined entities. Investments between combined entities are eliminated against equity.

Initial measurement of the combined entities' assets and liabilities

Since the first combination of an entity does not result from the purchase of shares but from a pooling of economic interests, neither goodwill nor fair value adjustments exist. The assets and liabilities of each combined entity are initially measured at net book value, based on MSF accounting policies.

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.

The combined Financial Statements comprise the:

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

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

The main deviations from the IFRS relate to IAS 19, which deals with the accounting for employee benefits.

1.1 BASIS OF PRESENTATION

The Financial Statements are presented in euros, rounded to the nearest thousand. They are prepared in accordance with the historical cost convention.

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

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

1.2 FOREIGN CURRENCY TRANSLATION

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

The individual Statements of Financial Activities of the combined entities are translated at the average rate for the current year.

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

	Closing rate 2012	Closing rate 2011	Average rate 2012	Average rate 2011
AUD	1.27	1.27	1.24	1.35
BRL	2.70	2.42	2.51	2.33
CAD	1.31	1.32	1.28	1.38
CHF	1.21	1.22	1.21	1.23
CZK	25.15	25.79	25.15	24.59
DKK	7.46	7.43	7.44	7.45
EUR	1.00	1.00	1.00	1.00
GBP	0.82	0.84	0.81	0.87
HKD	10.23	10.05	9.97	10.84
JPY	113.61	100.20	102.59	110.96
NOK	7.35	7.75	7.47	7.79
SEK	8.58	8.91	8.70	9.03
USD	1.32	1.29	1.28	1.39
ZAR	11.17	10.48	10.56	10.10

1.3 CHANGE IN ACCOUNTING POLICIES

The 2012 Financial Statements do not contain any changes in accounting policies compared with 2011.

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 their estimated useful lives.

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

The acquisition cost of fixed assets used in the field for programme purposes, such as vehicles and medical and communication equipment, is expensed upon shipment to the field, or upon purchase if purchased locally. When an MSF entity leaves a country, the remaining equipment is donated to the Ministry of Health of the country or another non-governmental organisation still present in the country, and thus does not generate any future economic benefit for MSF.

Finance leases

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

1.5 FINANCIAL ASSETS

Financial assets are stated at fair value. Changes in the value of long-term investments are recorded in the Statement of Financial Position. Changes in the value of current investments and other financial assets are recognised in the Statement of Financial Activities.

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 expenses when transferred from the headquarters and satellites to the field, or when bought locally.

Appropriate inventory reserves are recorded based on stock usage, expiry date and any damage.

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 year-end for which the corresponding cash has been collected by MSF in the month following year-end. They are accounted for at fair value, at their cost net of impairment.

Legacies and bequests are accounted for on a cash basis and are therefore not included in receivables.

Other receivables and other assets are recorded at their fair value.

1.8 CASH AND CASH EQUIVALENTS

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

1.9 PROVISIONS

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

1.10 FINANCIAL DEBTS, ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Financial debts are recorded at fair value. Trade accounts payable to suppliers are recorded on an invoice basis when the invoices are received by the time of preparation of the Financial Statements, or valued at best estimate if no invoice is received later. Staff costs and litigation in the field are recorded on the cash basis when there is insufficient information available to evaluate the amount of any financial impact at year-end. Accruals for paid vacation of local field staff have been recorded only by some operational offices as at 31 December 2012, as complete information was not available at year-end. Grants payable and other debts are accounted for at their fair value.

1.11 DEFERRED INCOME

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

1.12 RETAINED EARNINGS AND EQUITIES

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

- Permanently restricted funds, which may be capital funds, where the assets are required by the donors to be invested or retained for long-term use, rather than expended short term, 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 MSF's social mission.
- Other retained earnings and equities, which represent foundations' capital, and translation adjustments arising from the translation of entities' Financial Statements into euros. Unspent donor-designated/restricted funds are not included as retained earnings, but are treated as deferred income.

1.13 INCOME

MSF's income comprises contributions from public generosity and public institutional bodies, as well as revenues from other activities. Private income is donated by individuals and private organisations (companies, trusts and foundations, and other non-profit organisations). Public institutional income represents grants (i.e. contributions based on contracts for specific projects), subsidies and donations received from or pledged directly by public institutional bodies, such as governments or agencies. 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 that contribute to MSF's resources. A donor-imposed restriction is a stipulation and limitation on the use of contributed assets or monetary donations. The restriction can relate to purpose (country, programme or activity), time or other specific wishes (e.g. vaccines). Funds received for 'emergencies' are treated as restricted if the emergency is explicitly specified by the donor or can be inferred from the circumstances, but are otherwise regarded as unrestricted, as the provision of emergency aid embodies MSF's mission. Donations with donor-imposed restrictions are reported as restricted for their full amount. Unspent restricted donations are carried forward as deferred income. Grants are reported as restricted income 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.

Legacies and bequests

If legacies and bequests are restricted by a donor's will for use by the organisation (sale or distribution forbidden), they are accounted for as restricted income and as assets, classified as appropriate (building, other financial assets, other inventories) at their estimated amount, when accepted by the entity's Board. If not restricted by donors, legacies and bequests are accounted for when realised in 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 are not accounted for in the Statement of Financial Activities. The act of volunteering to work in MSF's humanitarian projects is not recorded in the accounts. This contribution represents one of the bases of the MSF Charter and principles.

1.14 EXPENDITURE

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

1.15 FINANCIAL RISK MANAGEMENT

Foreign currency risk

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

Interest rate risk

MSF has no significant long-term loans.

Credit risk

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

Liquidity risk

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

1.16 EMPLOYEE BENEFITS

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

In the case of defined benefit plans, MSF has initiated a process in order to evaluate the potential liabilities based on an actuarial method compliant with IAS 19. As of 31 December 2012, there is no homogenous approach within the movement. Some entities have judged that the impact of accounting for long-term employee benefits in accordance with IAS 19 would be immaterial and accordingly did not account for it. Other entities calculated and accounted for the corresponding liability, since it was deemed material. MSF plans to have a coordinated approach for the coming years. At this stage, MSF assumes that the financial impact is unlikely to be significant due to the high staff turnover and low average age of the members.

2 NOTES TO THE STATEMENT OF FINANCIAL POSITION

2.1 INTANGIBLE ASSETS

Mainly consisting of software and licences.

	2011	Additions	Disposals	Foreign exchange gain/loss	Other movements	<i>In thousands of €</i> 2012
Intangible assets – gross value	17,266	4,040	-179	-106	-43	20,978
Amortisation	-13,366	-1,873	119	93	-2	-15,029
Intangible assets	3,900	2,167	-60	-13	-45	5,949

2.2 PROPERTY, PLANT AND EQUIPMENT

Mainly consisting of the head offices of some entities.

	2011	Additions	Disposals	Foreign exchange gain/loss	Other movements	<i>In thousands of €</i> 2012
Land	7,692	–	-1	10	663	8,364
Buildings	26,513	175	-89	47	3,724	30,371
Fixtures	7,265	457	-410	-68	1,822	9,066
Furniture	5,400	1,046	-149	-24	-8	6,265
Computers	11,763	1,662	-388	-3	-47	12,987
Machinery and equipment	6,591	929	-167	19	–	7,372
Other tangible assets (including construction work in progress)	4,812	5,657	-450	2	-6,157	3,864
Property, plant and equipment – gross value	70,036	9,927	-1,654	-17	-3	78,289
Depreciation	-35,854	-6,071	1,844	33	6	-40,042
Property, plant and equipment	34,182	3,856	190	16	3	38,247

Finance leases

At 31 December 2012, the net value of capitalised leased assets stands at 291 thousand euros, and capitalised lease obligations at 893 thousand euros (2011: 792 thousand and 1,212 thousand euros, respectively). The total reimbursements for the current year amount to 314 thousand euros, and the rent expenses to 340 thousand euros (2011: 418 thousand and 454 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	2012	2011
Long-term investments	9,656	–	9,656	8,186
Other financial assets	3,562	–	3,562	3,327
Loans	–	–	–	–
Financial assets	13,218	–	13,218	11,513

Their breakdown by maturity date is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	<i>In thousands of €</i> 2012
Financial assets	1,802	1,752	9,664	13,218

2.4 INVENTORIES

In thousands of €

	Gross value	Provision	2012	2011
Medical and non-medical relief goods	33,918	-922	32,996	27,585
Other inventories	736	-27	709	1,096
Inventories	34,654	-949	33,705	28,681

2.5 GRANTS RECEIVABLE

In thousands of €

	Gross value	Provision	2012	2011
Grants receivable from private donors	6,490	-96	6,394	6,808
ECHO and EU institutions	7,655	–	7,655	7,293
EU European governments	2,871	–	2,871	1,474
Non-EU European governments	364	–	364	1,723
Other governments or public institutions	2,723	–	2,723	2,051
UN institutions	37	–	37	526
Grants receivable from public institutions	13,650	–	13,650	13,067
Grants receivable	20,140	-96	20,044	19,875

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

2.6 CONTRIBUTIONS RECEIVABLE

At 31 December 2012, the outstanding commitment represents 18,091 thousand euros (2011: 16,951 thousand euros) and is expected to be received within the following year.

2.7 OTHER RECEIVABLES

Other receivables mainly relate to services provided and goods sold to other organisations. At 31 December 2012, the outstanding commitment amounts to 10,908 thousand euros (2011: 9,741 thousand euros) and is expected to be received within the following year.

2.8 OTHER ASSETS

Other assets of 8,366 thousand euros (2011: 9,126 thousand 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	2012
Other assets	8,361	5	–	8,366

2.9 CASH AND CASH EQUIVALENTS

In thousands of €

	2012	2011
Short-term deposits	260,811	325,122
Cash at headquarters	248,954	212,394
Cash in the field	41,660	35,406
Cash and cash equivalents	551,425	572,922

2.10 PROVISIONS

The following table shows the changes in provisions over the year:

	2011	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain/loss	Other movements	In thousands of € 2012
Provisions	6,452	3,049	-1,820	-2,307	-6	-143	5,225

246 thousand euros of the provisions relate to tax assessments received regarding remuneration of international staff (2011: 2,828 thousand euros). The reduction compared with 2011 is due to the satisfactory resolution of assessments in prior years. Provisions for staff retirement plans amount to 1,981 thousand euros (2011: 1,851 thousand euros). The remaining 1,367 thousand euros of provisions cover various risks for which MSF has a constructive obligation (2011: 1,773 thousand euros).

2.11 FINANCIAL DEBTS

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

	< 1 year	> 1 year and < 5 years	> 5 years	2012	2011
Capitalised lease obligation	316	577	–	893	1,212
Borrowings and loans	49	–	–	49	45
Financial debts	365	577	–	942	1,257

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:

	2012	2011
Accounts payable and accrued expenses	40,578	38,129
Employee benefits	21,790	17,800
Accrued taxes	5,014	3,851
Public institutional grants payable	150	24
Private grants payable	498	492
Other liabilities	12,523	8,493
Accounts payable and accrued expenses	80,553	68,789

The breakdown by maturity date is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	2012
Accounts payable and accrued expenses	78,973	38	1,542	80,553

2.13 DEFERRED INCOME

	2012	2011
Unspent donor-designated / restricted funds	6,295	7,548
Deferred income on public institutional grants	2,958	5,591
Deferred income on private grants	2,742	4,186
Gross value of investment subsidies	1,669	1,507
Other deferred income	892	649
Deferred income	14,556	19,481

2.13 DEFERRED INCOME (CONTINUED)

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

	< 1 year	> 1 year and < 5 years	> 5 years	In thousands of € 2012
Deferred income	13,971	585	–	14,556

The cumulative unspent donor-designated funds will be spent in strict accordance with the donors' desire (e.g. a specific country) as the need arises.

The following schedule shows their year-end position:

	2011	Raised in 2012	Spent in 2012	Foreign exchange gain/loss	In thousands of € 2012
Afghanistan	1	–	-1	–	–
Algeria	19	–	–	–	19
Angola	5	–	–	–	5
Guatemala	–	1	–	–	1
Bangladesh	1	–	-1	–	–
Haiti	2	6	-2	–	6
Indonesia	415	–	-415	–	–
Iran	63	5	-5	–	63
Jordan	–	31	–	–	31
Kenya	629	–	-635	5	-1
Malawi	1	–	-1	–	–
Pakistan	101	–	-99	–	2
Peru	34	35	-34	–	35
Somalia	1,776	-2	-1,792	18	–
South Sudan	–	1	–	–	1
Sudan	2	1	–	–	2
Turkey	22	–	-22	–	–
United States	–	6	–	–	6
Yemen	–	2	–	–	2
Zimbabwe	354	–	-133	-1	220
Total countries	3,425	86	-3,140	22	393
Charitable Gift Annuity Trust	2,777	644	–	–	3,421
Other restrictions	1,346	2,271	-1,035	-101	2,481
Unspent donor-designated/restricted funds	7,548	3,001	-4,175	-79	6,295

A Charitable Gift Annuity Trust is a type of donation that is restricted in time by the donor and thus treated as deferred income. The donation will be recognised as income in MSF accounts upon maturity of the trust.

2.14 RETAINED EARNINGS AND EQUITIES

MSF's retained earnings have been built up over the years by surpluses of income over expenses. At 31 December 2012, the available portion (excluding permanently restricted funds and capital for foundations) represents 7.6 months of the preceding year's activity (2011: 8.1 months). The purpose of maintaining retained earnings is to meet the following needs:

- working capital needs over the course of the year, as fundraising traditionally has seasonal peaks while expenditure is relatively constant;
- speedy operational response to humanitarian needs that will be funded by forthcoming public fundraising campaigns and/or by public institutional funding;
- future major humanitarian emergencies for which sufficient funding cannot be obtained;
- the sustainability of long-term programmes (e.g. antiretroviral treatment programmes); or
- a sudden drop in private and/or public institutional funding that cannot be matched in the short term by a reduction in expenditure.

3 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES

3.1 INCOME

3.1.1 PRIVATE INCOME

Income from individuals includes:

In thousands of €

	2012	2011
Donations	654,340	619,615
Legacies and bequests	95,380	64,479
Membership fees	152	128
Income from individuals	749,872	684,222

Income from private institutions comes from the following sources:

In thousands of €

	2012	2011
Companies	35,052	41,887
Trusts and foundations	25,483	36,388
Lottery and special events	20,195	23,895
Joint appeals	1,275	2,093
Other private institutions	7,036	3,112
Income from private institutions	89,041	107,375

3.1.2 PUBLIC INSTITUTIONAL INCOME

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

In thousands of €

	2012	2011
ECHO and EU institutions	33,228	24,700
EU governments	30,606	34,576
Non-EU European governments	11,388	8,711
North American governments	4,593	3,853
Other governments or public institutions	2,850	2,860
UN institutions	3	500
Public institutional income	82,668	75,200

3.1.3 OTHER INCOME

In thousands of €

	2012	2011
Interest / investment income	7,203	6,301
Merchandising	1,692	3,454
Equipment and services sold to other organisations	1,670	2,908
Other revenues	5,500	6,081
Other income	16,065	18,744

3.1.4 LEGACIES AND BEQUESTS

The total value of legacies and bequests expected at year-end but not yet received is 34,072 thousand euros (30,801 thousand for 2011), plus 38,001 thousand euros pending acceptance (21,749 thousand for 2011). As described in Note 1.13, the accounting policy of the organisation is that unrestricted legacies and bequests are not recognised as income in the Statement of Financial Activities until realised in cash.

3.1.5 IN-KIND DONATIONS AND SERVICES

The total value of the goods received in 2012 is approximately 8,688 thousand euros: 6,058 thousand euros received in the field and 2,630 thousand euros received at headquarters (2011: 9,341 thousand and 2,519 thousand, respectively). The majority of the gifts received in the field relate to drugs and medical equipment and, at headquarters, to consultancies and travel miles. As described in Note 1.13, the accounting policy of the organisation is that in-kind donations and services are not recognised as income in the Statement of Financial Activities.

3.2 EXPENDITURE

3.2.1 FUNCTIONAL EXPENSES

					In thousands of €
SOCIAL MISSION					
Nature of expenses	Programmes	Headquarters programme support	Témoignage / awareness-raising	Other humanitarian activities	Total social mission
Personnel costs	330,156	74,322	16,185	355	421,018
Travel and transportation	96,390	7,252	1,379	379	105,400
Medical and nutrition	107,928	262	12	697	108,899
Logistics and sanitation	34,871	475	–	71	35,417
Professional services	8,252	4,243	3,242	4	15,741
Communications	8,033	1,823	1,726	5	11,587
Publications	–	272	2,598	4	2,874
Promotional expenses	–	554	3,919	–	4,473
Office expenses	18,933	10,049	2,586	38	31,606
Taxes	1,148	313	16	1	1,478
Private grants	10,069	551	4	4,767	15,391
Public institutional grants	–	308	–	–	308
Financial expenses	1,063	135	23	–	1,221
Depreciation	–	4,169	488	3	4,660
Others	2,553	-781	-500	1,047	2,319
Total	619,396	103,947	31,678	7,371	762,392

					In thousands of €	
OTHER EXPENSES						
Nature of expenses	Fundraising	Management and general administration	Income tax	Total other expenses	2012	2011
Personnel costs	25,087	34,704	–	59,791	480,809	436,860
Travel and transportation	1,584	2,847	–	4,431	109,831	112,323
Medical and nutrition	–	1	–	1	108,900	126,349
Logistics and sanitation	3	–	–	3	35,420	39,069
Professional services	12,799	3,985	–	16,784	32,525	26,101
Communications	14,771	873	–	15,644	27,231	27,359
Publications	17,487	620	–	18,107	20,981	22,107
Promotional expenses	45,820	-26	–	45,794	50,267	41,793
Office expenses	4,432	7,831	–	12,263	43,869	38,452
Taxes	77	593	87	757	2,235	1,496
Private grants	7	83	–	90	15,481	9,073
Public institutional grants	–	–	–	–	308	187
Financial expenses	1,797	1,022	–	2,819	4,040	3,989
Depreciation	830	2,490	–	3,320	7,980	6,486
Others	142	1,599	–	1,741	4,060	8,293
Total	124,836	56,622	87	181,545	943,937	899,937

3.2.2 PROGRAMME EXPENSES BY NATURE AND CONTINENT

							<i>In thousands of €</i>	
	Africa	The Americas	Asia	Europe	Oceania	Unallocated	2012	2011
Locally hired staff	131,947	27,784	38,631	4,538	1,387	940	205,227	187,104
International staff	98,091	10,072	30,664	2,245	1,887	1,245	144,204	134,506
Operational running expenses	20,617	1,507	5,931	666	330	129	29,178	28,716
Medical and nutrition	68,497	6,326	30,005	2,625	431	44	107,928	125,650
Logistics and sanitation	24,780	2,277	7,259	316	240	-1	34,871	38,711
Transport, freight and storage	63,381	3,150	8,658	342	620	254	76,405	80,906
Training and local support	7,392	65	685	33	44	3,351	11,571	6,822
Consultants and field support	6,923	466	1,209	277	23	64	8,962	6,315
Private and public institutional grants	–	–	–	–	–	233	233	150
Others	639	49	53	26	28	22	817	939
Programmes	422,266	51,596	123,095	11,068	4,990	6,281	619,396	609,819

The geographic divisions noted above include the following regions:

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

3.2.3 HEADQUARTERS PROGRAMME SUPPORT

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

3.2.4 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 bears witness and speaks out about the plight of the populations it serves through mobilisation of the international community and by communicating publicly in order to inform, put pressure on responsible actors, and stimulate action.

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

	<i>In thousands of €</i>	
	2012	2011
Access Campaign	4,877	4,001
Other témoignage campaigns and expenses	26,800	23,440
Témoignage / awareness-raising	31,677	27,441

3.2.5 OTHER HUMANITARIAN ACTIVITIES

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 Diseases initiative (see Note 5.1.2).

3.2.6 FUNDRAISING

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

3.2.7 MANAGEMENT AND GENERAL ADMINISTRATION

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

3.2.8 INCOME TAX

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

3.2.9 NET EXCHANGE GAINS/LOSSES UNREALISED AND REALISED

The net exchange gains/losses represent the gains/losses generated from foreign currency transactions entered into during the year by the various offices. The exchange rate fluctuations that had the largest impact on the Statement of Financial Activities relate to the Swiss franc (CHF), US dollar (USD), Australian dollar (AUD), Swedish krona (SEK) and Japanese yen (JPY).

4 RATIOS AND SECTORIAL INFORMATION

4.1 RATIOS

4.1.1 OPERATIONAL RATIOS

	2012	2011
Operations	76.6 %	78.1 %
Témoignage / awareness-raising	3.4 %	3.0 %
Other humanitarian activities	0.8 %	0.8 %
Social mission	80.8 %	81.9 %
Fundraising	13.2 %	12.3 %
Management and general administration	6.0 %	5.8 %
Income tax	–	–
Other expenses	19.2 %	18.1 %
Expenditure	100.0 %	100.0 %

4.1.2 FINANCIAL INDEPENDENCE

Private income	89.5 %	89.4 %
Public institutional income	8.8 %	8.5 %
Other income	1.7 %	2.1 %
Income	100.0 %	100.0 %

As part of our effort to guarantee independence and strengthen our link with home societies, we have striven to maintain a high level of private income. Funds coming from non-public-institutional sources represented 91.2% of MSF total income in 2012 (2011: 91.5%). More than 4.6 million (2011: 4.5 million) individual donors and private funders worldwide made this possible.

4.2 INCOME

4.2.1 PRIVATE AND OTHER INCOME BY OFFICE

In thousands of €

	Australia	Austria	Belgium	Brazil	Canada	Czech Republic	Denmark	France
Donations	40,645	18,569	21,684	11,311	21,954	1,359	6,901	55,530
Legacies and bequests	1,495	1,673	4,428	–	2,755	–	4,451	14,201
Membership fees	5	2	8	–	13	–	–	39
Income from individuals	42,145	20,244	26,120	11,311	24,722	1,359	11,352	69,770
Companies	4,876	1,447	1,946	–	269	–	581	1,313
Trusts and foundations	334	–	–	–	466	–	923	205
Lottery and special events	–	–	–	–	1	–	266	–
Joint appeals	–	–	–	–	–	–	1,275	–
Other private institutions	–	–	281	75	–	–	163	3,630
Donations from private institutions	5,210	1,447	2,227	75	736	–	3,208	5,148
Private income	47,355	21,691	28,347	11,386	25,548	1,359	14,560	74,918
Interest / investment income	566	71	822	408	73	2	13	1,147
Merchandising	–	–	–	–	–	2	22	543
Equipment and services sold to other organisations	–	–	1,109	–	–	–	–	227
Other revenues	28	51	829	–	41	–	178	2,209
Other income	594	122	2,760	408	114	4	213	4,126

4.2.1 PRIVATE AND OTHER INCOME BY OFFICE (CONTINUED)

In thousands of €

	Germany	Greece	Holland	Hong Kong	Ireland	Italy	Japan	Luxembourg
Donations	52,805	2,609	32,261	22,679	458	33,535	39,333	2,713
Legacies and bequests	6,578	293	10,362	104	3	4,994	1,487	914
Membership fees	10	3	6	1	–	5	4	1
Income from individuals	59,393	2,905	42,629	22,784	461	38,534	40,824	3,628
Companies	450	273	1,180	1,510	12	2,369	3,791	326
Trusts and foundations	560	140	896	226	25	42	719	–
Lottery and special events	1,359	–	13,500	316	178	127	–	–
Joint appeals	–	–	–	–	–	–	–	–
Other private institutions	1,322	10	1,489	22	–	38	-174	186
Donations from private institutions	3,691	424	17,065	2,074	215	2,577	4,336	512
Private income	63,084	3,329	59,694	24,858	676	41,111	45,160	4,140
Interest / investment income	206	2	1,584	–	–	98	2	7
Merchandising	–	–	–	–	–	72	–	1
Equipment and services sold to other organisations	–	–	–	–	–	–	–	–
Other revenues	815	46	–	–	–	59	14	13
Other income	1,021	48	1,584	–	–	229	16	21

In thousands of €

	Norway	South Africa	Spain	Sweden	Switzerland	United Kingdom	United States	2012
Donations	20,359	1,067	55,345	24,442	57,682	14,861	116,237	654,340
Legacies and bequests	1,389	–	2,734	6,692	7,835	4,064	18,927	95,380
Membership fees	4	2	22	10	17	–	–	152
Income from individuals	21,752	1,069	58,101	31,144	65,534	18,925	135,164	749,872
Companies	1,008	–	3,948	1,960	1,139	1,713	4,939	35,052
Trusts and foundations	1,470	–	156	3,523	8,992	2,096	4,711	25,483
Lottery and special events	–	–	–	–	–	4,448	–	20,195
Joint appeals	–	–	–	–	–	–	–	1,275
Other private institutions	–	–	–	-9	2	–	–	7,036
Donations from private institutions	2,478	–	4,104	5,474	10,133	8,257	9,650	89,041
Private income	24,230	1,069	62,205	36,618	75,667	27,181	144,814	838,913
Interest / investment income	977	6	296	100	114	22	690	7,203
Merchandising	–	–	1,037	–	14	–	–	1,692
Equipment and services sold to other organisations	–	–	–	–	335	–	–	1,670
Other revenues	126	–	340	18	691	6	36	5,500
Other income	1,103	6	1,673	118	1,154	28	726	16,065

4.2.2 PUBLIC INSTITUTIONAL INCOME

	<i>In thousands of €</i>	
	2012	2011
Humanitarian Aid Office of the European Commission (ECHO)	32,134	23,727
EU European Development Fund	697	–
EU others	397	973
ECHO and EU institutions	33,228	24,700
Belgium	5,205	5,135
Czech Republic	276	363
Denmark	3,580	3,464
France	120	231
Germany	3,787	2,997
Ireland	909	1,220
Italy	27	625
Luxembourg	1,041	1,274
Spain	1,753	4,028
Sweden	13,240	13,846
United Kingdom	668	1,393
EU governments	30,606	34,576
Norway	8,554	5,838
Switzerland	2,834	2,873
Non-EU European governments	11,388	8,711
Canada	4,593	3,853
North American governments	4,593	3,853
Other governments or public institutions	2,850	2,860
Office for Project Services (OPS)	-21	239
United Nations Children's Fund (UNICEF)	–	259
World Food Programme (WFP)	24	2
UN institutions	3	500
Public institutional income	82,668	75,200

4.3 PROGRAMMES

Programme expenses by nature, and funding of programmes.

EXPENSES

	<i>In thousands of €</i>	
	2012	2011
Locally hired staff	205,227	187,104
International staff	144,204	134,506
Operational running expenses	29,178	28,716
Medical and nutrition	107,928	125,650
Logistics and sanitation	34,871	38,711
Transport, freight and storage	76,405	80,906
Training and local support	11,571	6,822
Consultants and field support	8,962	6,315
Private and public institutional grants	233	150
Others	818	939
Programmes	619,396	609,819
Indirect supply costs	11,403	12,971
Field-related expenses	630,799	622,790

FUNDING

	<i>In thousands of €</i>	
	2012	2011
Private and other income	551,728	550,674
Humanitarian Aid Office of the European Commission (ECHO)	31,128	22,833
EU European Development Fund	697	–
EU others	389	906
ECHO and EU institutions	32,214	23,739
AGCD – Belgium	4,638	4,636
Municipalities and regional councils – Belgium	266	–
Ministry of Foreign Affairs (MFA) – Czech Republic	266	359
Danish Agency for Development Assistance (DANIDA)	3,284	3,426
Governments – France	–	19
Municipalities and regional councils – France	120	199
Ministry of Foreign Affairs (MFA) – Germany	3,787	2,997
Irish Aid (DCI)	884	1,185
Governments – Italy	27	625
Ministry of Foreign Affairs (MAE) – Luxembourg	920	1,119
Governments – Spain	1,459	3,485
Municipalities and regional councils – Spain	294	542
Swedish International Development Cooperation Agency (SIDA)	12,671	13,417
Department for International Development (DFID) – UK	624	1,302
EU governments	29,240	33,311

FUNDING (CONTINUED)*In thousands of €*

	2012	2011
Ministry of Foreign Affairs (MFA) – Norway	6,735	3,849
Norwegian Agency for Development Cooperation (NORAD)	1,542	1,778
Municipalities and regional councils – Switzerland	649	467
Swiss Agency for Development and Cooperation (SDC)	1,750	2,068
Non-EU European governments	10,676	8,162
Canadian International Development Agency (CIDA)	4,340	3,805
North American governments	4,340	3,805
Other governments or public institutions	2,598	2,860
Office for Project Services (OPS)	-21	239
United Nations Children's Fund (UNICEF)	–	–
World Health Organization (WHO)	–	–
World Food Programme (WFP)	24	–
UN institutions	3	239
Public institutional income	79,072	72,116
Funding of field-related expenses	630,799	622,790

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

618,467 thousand euros were spent in direct connection with the projects (2011: 609,819 thousand euros). The indirect supply costs of the logistics satellites stood at 11,403 thousand euros (2011: 12,971 thousand euros).

These expenses were funded by 79,072 thousand euros from public institutional bodies (2011: 72,116 thousand), the balance being funded by unrestricted and restricted private funds.

The difference of 3,596 thousand euros between public institutional income as stated in the Statement of Financial Activities (Note 4.2.2) and the amount mentioned above represents the funding of expenses and activities incurred or undertaken at headquarters level (2011: 3,084 thousand euros).

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 intervention because the emergency nature of MSF's action means that year to year comparison by country/region of intervention is of limited value.

STAFF INFORMATION*In full-time equivalents*

	2012	2011
Locally hired staff	29,229	29,302
International staff	2,592	2,580
Field positions	31,820	31,882

5 OTHER INFORMATION

5.1 COMMITMENTS

5.1.1 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 outstanding amount that MSF has committed to spend according to proposals agreed by the different bodies.

	<i>In thousands of €</i>	
	2012	2011
ECHO and EU institutions	342	1,453
EU governments	5,436	10,160
Remaining commitment to spend	5,778	11,613

5.1.2 OTHER COMMITMENTS

	<i>In thousands of €</i>	
	2012	2011
Rental contracts for office buildings	9,010	7,035
Warranty to secure debt	2,000	2,000
Guarantees given	846	315
Other off-balance sheet commitments given	368	106
DNDi	5,123	7,809
Other commitments	17,347	17,265

MSF participated in the establishment of the Drugs for Neglected Diseases initiative (DNDi) with six other organisations: five public sector institutions – the Oswaldo Cruz Foundation from Brazil, the Indian Council of Medical Research, the Kenya Medical Research Institute, the Ministry of Health of Malaysia and France's Pasteur Institute – and one international research organisation, the Special Programme for Research and Training in Tropical Diseases (TDR), which is a permanent observer to the initiative. DNDi became a legal entity in July 2003, when MSF was one of the founding partners. MSF's objective in its involvement in the creation of DNDi was to help create a research and development initiative for neglected diseases, which in time would be self-financing and in a position to work independently of MSF. Accordingly, MSF committed itself to be involved initially for five years.

In 2012, MSF launched a review process, to be concluded in 2013, that would inform any decision to be made in 2013 on MSF's operational, political and financial commitment, if any, towards DNDi after 2014.

5.2 SUBSEQUENT EVENTS

There are no subsequent events to report.

5.3 STAFF FIGURES

5.3.1 INTERNATIONAL DEPARTURES TO THE FIELD

	2012	2011
Medical pool	1,548	1,734
Nurse and other paramedical pool	1,785	1,935
Non-medical pool	2,622	2,707
International departures (full year)	5,955	6,376
First-time departures (full year)	1,500	1,593

5.3.2 POSITIONS IN THE FIELD

	<i>In full-time equivalents</i>	
	2012	2011
Locally hired staff	29,228	29,302
International staff	2,592	2,580
Field positions	31,820	31,882

5.3.3 POSITIONS AT HEADQUARTERS

	<i>In full-time equivalents</i>	
	2012	2011
Social mission	1,318	1,155
Fundraising	495	406
Management and general administration	513	501
Employees	2,326	2,062
Social mission	28	26
Fundraising	26	25
Management and general administration	22	26
Volunteers	76	77

Note: For volunteers at headquarters, the numbers reported represent the average number of persons when full-time equivalent data are not available.

5.3.4 HEADQUARTERS REMUNERATION POLICIES

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

Highest gross salary by entity		For the position of:	
MSF Australia	153,443	Australian dollars	General Director
MSF Austria	65,203	euros	General Director
MSF Belgium	87,062	euros	General Director
MSF Brazil	140,153	Brazilian real	General Director
MSF Canada	132,200	Canadian dollars	General Director
MSF Czech Republic	715,000	Czech koruna	General Director
MSF Denmark	695,400	Danish krone	General Director
MSF France	78,840	euros	President
MSF Germany	80,886	euros	General Director
MSF Greece	49,054	euros	General Director
MSF Holland	100,764	euros	General Director
MSF Hong Kong	622,368	Hong Kong dollars	General Director
MSF International	111,600	Swiss francs	International President
MSF Ireland	76,792	euros	Office Manager
MSF Italy	62,534	euros	General Director
MSF Japan	13,944,000	Japanese yen	General Director
MSF Logistique	66,328	euros	General Director
MSF Luxembourg	70,788	euros	General Director
MSF Norway	710,388	Norwegian krone	General Director
MSF South Africa	556,464	South African rand	General Director
MSF Spain	69,299	euros	General Director
MSF Supply	73,980	euros	General Director
MSF Sweden	571,356	Swedish krona	General Director
MSF Switzerland	134,724	Swiss francs	General Director
MSF UK	60,525	pounds sterling	General Director
MSF USA	147,340	US dollars	General Director
Epicentre	82,706	euros	General Director
Etat d'Urgence Production	52,810	euros	General Director
Fondation MSF	56,864	euros	General Director

Lowest gross salary by entity		For the position of:	
MSF Australia	44,541	Australian dollars	Donor Service Centre staff
MSF Austria	25,200	euros	Fundraising Officer
MSF Belgium	34,164	euros	Driver
MSF Brazil	25,968	Brazilian real	Administrative Assistant
MSF Canada	36,628	Canadian dollars	Receptionist
MSF Czech Republic	325,000	Czech koruna	Fundraising Database Administrator
MSF Denmark	260,856	Danish krone	Receptionist
MSF France	23,914	euros	Receptionist
MSF Germany	28,275	euros	Assistant
MSF Greece	16,044	euros	Facilities Officer
MSF Holland	20,496	euros	Receptionist
MSF Hong Kong	154,656	Hong Kong dollars	Assistant
MSF International	44,632	Swiss francs	Messenger
MSF Ireland	26,454	euros	Officer
MSF Italy	21,350	euros	Receptionist
MSF Japan	3,552,000	Japanese yen	Communication Officer
MSF Logistique	20,826	euros	Assistant
MSF Luxembourg	25,115	euros	Housekeeper
MSF Norway	253,018	Norwegian krone	Fundraiser
MSF South Africa	66,678	South African rand	Assistant
MSF Spain	21,954	euros	Fundraiser
MSF Supply	31,776	euros	Warehouse Assistant
MSF Sweden	258,492	Swedish krona	Assistant
MSF Switzerland	42,939	Swiss francs	Assistant
MSF UK	22,245	pounds sterling	Assistant
MSF USA	45,200	US dollars	Administrative Assistant
Epicentre	32,374	euros	Receptionist
Etat d'Urgence Production	35,292	euros	Production Assistant
Fondation MSF	56,864	euros	Assistant



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A patient at MSF's three-week fistula surgery camp in Warrap state, South Sudan. Obstetric fistulas are debilitating injuries to the birth canal that cause incontinence and often lead to social stigma.

FINANCES BY COUNTRY

AFGHANISTAN

EXPENSES

In thousands of €

Locally hired staff	5,435
International staff	3,800
Operational running expenses	659
Medical and nutrition	3,016
Logistics and sanitation	2,146
Transport, freight and storage	1
Training and local support	1,379
Consultants and field support	92
Private and public institutional grants	-
Others	1
Programmes	16,529
Indirect supply costs	560
Field-related expenses	17,089

FUNDING

In thousands of €

Private and other income	17,089
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	17,089

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,040
International staff	71
Field positions	1,111

ARMENIA

EXPENSES

In thousands of €

Locally hired staff	901
International staff	630
Operational running expenses	117
Medical and nutrition	230
Logistics and sanitation	38
Transport, freight and storage	14
Training and local support	86
Consultants and field support	10
Private and public institutional grants	-
Others	6
Programmes	2,032
Indirect supply costs	24
Field-related expenses	2,056

FUNDING

In thousands of €

Private and other income	2,056
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	2,056

STAFF INFORMATION

In full-time equivalents

Locally hired staff	81
International staff	12
Field positions	93

BANGLADESH

EXPENSES

In thousands of €

Locally hired staff	1,278
International staff	1,368
Operational running expenses	201
Medical and nutrition	592
Logistics and sanitation	63
Transport, freight and storage	-
Training and local support	189
Consultants and field support	15
Private and public institutional grants	-
Others	-
Programmes	3,706
Indirect supply costs	11
Field-related expenses	3,717

FUNDING

In thousands of €

Private and other income	2,864
Humanitarian Aid Office of the European Commission (ECHO)	802
ECHO and EU institutions	802
Danish Agency for Development Assistance (DANIDA)	31
Ministry of Foreign Affairs (MAE) – Luxembourg	20
EU governments	51
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	853
Funding of field-related costs	3,717

STAFF INFORMATION

In full-time equivalents

Locally hired staff	329
International staff	25
Field positions	354

BOLIVIA & PARAGUAY*

EXPENSES

In thousands of €

Locally hired staff	830
International staff	571
Operational running expenses	76
Medical and nutrition	155
Logistics and sanitation	63
Transport, freight and storage	20
Training and local support	196
Consultants and field support	45
Private and public institutional grants	-
Others	3
Programmes	1,959
Indirect supply costs	4
Field-related expenses	1,963

FUNDING

In thousands of €

Private and other income	1,697
ECHO and EU institutions	-
Municipalities and regional councils – Spain	266
EU governments	266
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	266
Funding of field-related costs	1,963

STAFF INFORMATION

In full-time equivalents

Locally hired staff	55
International staff	12
Field positions	67

* Activities in Bolivia and Paraguay are operated as a joint programme.

BURKINA FASO

EXPENSES

In thousands of €

Locally hired staff	996
International staff	680
Operational running expenses	97
Medical and nutrition	238
Logistics and sanitation	111
Transport, freight and storage	3
Training and local support	289
Consultants and field support	4
Private and public institutional grants	-
Others	7
Programmes	2,425
Indirect supply costs	26
Field-related expenses	2,451

FUNDING

In thousands of €

Private and other income	1,719
Humanitarian Aid Office of the European Commission (ECHO)	732
ECHO and EU institutions	732
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	732
Funding of field-related costs	2,451

STAFF INFORMATION

In full-time equivalents

Locally hired staff	164
International staff	14
Field positions	178

BURUNDI

EXPENSES

In thousands of €

Locally hired staff	1,205
International staff	1,355
Operational running expenses	273
Medical and nutrition	488
Logistics and sanitation	289
Transport, freight and storage	13
Training and local support	419
Consultants and field support	19
Private and public institutional grants	-
Others	5
Programmes	4,066
Indirect supply costs	131
Field-related expenses	4,197

FUNDING

In thousands of €

Private and other income	4,178
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	19
EU governments	19
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	19
Funding of field-related costs	4,197

STAFF INFORMATION

In full-time equivalents

Locally hired staff	256
International staff	26
Field positions	282

CAMBODIA

EXPENSES

In thousands of €

Locally hired staff	429
International staff	743
Operational running expenses	73
Medical and nutrition	320
Logistics and sanitation	137
Transport, freight and storage	37
Training and local support	81
Consultants and field support	5
Private and public institutional grants	-
Others	2
Programmes	1,827
Indirect supply costs	22
Field-related expenses	1,849

FUNDING

In thousands of €

Private and other income	1,849
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	1,849

STAFF INFORMATION

In full-time equivalents

Locally hired staff	115
International staff	14
Field positions	129

CAMEROON

EXPENSES

In thousands of €

Locally hired staff	657
International staff	1,174
Operational running expenses	154
Medical and nutrition	680
Logistics and sanitation	125
Transport, freight and storage	7
Training and local support	353
Consultants and field support	122
Private and public institutional grants	-
Others	2
Programmes	3,274
Indirect supply costs	49
Field-related expenses	3,323

FUNDING

In thousands of €

Private and other income	3,184
ECHO and EU institutions	-
EU governments	-
Swiss Agency for Development and Cooperation (SDC)	135
Municipalities and regional councils – Switzerland	4
Non-EU European governments	139
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	139
Funding of field-related costs	3,323

STAFF INFORMATION

In full-time equivalents

Locally hired staff	79
International staff	17
Field positions	96

CENTRAL AFRICAN REPUBLIC

EXPENSES

In thousands of €

Locally hired staff	4,684
International staff	5,075
Operational running expenses	906
Medical and nutrition	3,413
Logistics and sanitation	984
Transport, freight and storage	35
Training and local support	3,192
Consultants and field support	178
Private and public institutional grants	-
Others	28
Programmes	18,495
Indirect supply costs	413
Field-related expenses	18,908

FUNDING

In thousands of €

Private and other income	14,212
Humanitarian Aid Office of the European Commission (ECHO)	1,523
ECHO and EU institutions	1,523
Danish Agency for Development Assistance (DANIDA)	3
Ministry of Foreign Affairs (MFA)–Germany	842
Governments–Spain	
Irish Aid (DCI) – Ireland	450
Swedish International Development Cooperation Agency (SIDA)	1,138
EU governments	2,433
Non-EU European governments	-
Canadian International Development Agency (CIDA)	740
North American governments	740
Other governments	-
UN institutions	-
Public institutional income	4,696
Funding of field-related costs	18,908

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,196
International staff	104
Field positions	1,300

CHAD

EXPENSES

In thousands of €

Locally hired staff	5,262
International staff	5,411
Operational running expenses	1,211
Medical and nutrition	2,838
Logistics and sanitation	857
Transport, freight and storage	29
Training and local support	4,133
Consultants and field support	280
Private and public institutional grants	-
Others	12
Programmes	20,033
Indirect supply costs	283
Field-related expenses	20,316

FUNDING

In thousands of €

Private and other income	16,523
Humanitarian Aid Office of the European Commission (ECHO)	2,154
ECHO and EU institutions	2,154
Danish Agency for Development Assistance (DANIDA)	15
Ministry of Foreign Affairs (MFA)–Germany	299
Swedish International Development Cooperation Agency (SIDA)	1,062
EU governments	1,376
Swiss Agency for Development and Cooperation (SDC)	138
Municipalities and regional councils – Switzerland	125
Non-EU European governments	263
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	3,793
Funding of field-related costs	20,316

STAFF INFORMATION

In full-time equivalents

Locally hired staff	911
International staff	86
Field positions	997

CHINA

EXPENSES

In thousands of €

Locally hired staff	197
International staff	237
Operational running expenses	28
Medical and nutrition	103
Logistics and sanitation	97
Transport, freight and storage	1
Training and local support	42
Consultants and field support	-
Private and public institutional grants	-
Others	-
Programmes	705
Indirect supply costs	-
Field-related expenses	705

FUNDING

In thousands of €

Private and other income	705
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	705

STAFF INFORMATION

In full-time equivalents

Locally hired staff	8
International staff	4
Field positions	12

COLOMBIA

EXPENSES

In thousands of €

Locally hired staff	4,425
International staff	2,171
Operational running expenses	405
Medical and nutrition	683
Logistics and sanitation	198
Transport, freight and storage	10
Training and local support	608
Consultants and field support	136
Private and public institutional grants	-
Others	16
Programmes	8,652
Indirect supply costs	13
Field-related expenses	8,665

FUNDING

In thousands of €

Private and other income	8,665
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	8,665

STAFF INFORMATION

In full-time equivalents

Locally hired staff	240
International staff	44
Field positions	284

CONGO

EXPENSES

In thousands of €

Locally hired staff	978
International staff	914
Operational running expenses	157
Medical and nutrition	471
Logistics and sanitation	188
Transport, freight and storage	6
Training and local support	403
Consultants and field support	12
Private and public institutional grants	-
Others	2
Programmes	3,131
Indirect supply costs	59
Field-related expenses	3,190

FUNDING

In thousands of €

Private and other income	3,187
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	3
EU governments	3
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	3,190

STAFF INFORMATION

In full-time equivalents

Locally hired staff	203
International staff	17
Field positions	220

CÔTE D'IVOIRE

EXPENSES

In thousands of €

Locally hired staff	1,584
International staff	1,145
Operational running expenses	178
Medical and nutrition	675
Logistics and sanitation	106
Transport, freight and storage	18
Training and local support	386
Consultants and field support	4
Private and public institutional grants	-
Others	23
Programmes	4,119
Indirect supply costs	35
Field-related expenses	4,154

FUNDING

In thousands of €

Private and other income	4,154
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	4,154

STAFF INFORMATION

In full-time equivalents

Locally hired staff	348
International staff	21
Field positions	369

DEMOCRATIC REPUBLIC OF CONGO

EXPENSES

In thousands of €

Locally hired staff	22,481
International staff	15,942
Operational running expenses	4,189
Medical and nutrition	12,764
Logistics and sanitation	3,221
Transport, freight and storage	323
Training and local support	11,704
Consultants and field support	1,796
Private and public institutional grants	-
Others	333
Programmes	72,753
Indirect supply costs	1,821
Field-related expenses	74,574

FUNDING

In thousands of €

Private and other income	65,412
Humanitarian Aid Office of the European Commission (ECHO)	2,515
ECHO and EU institutions	2,515
Ministry of Foreign Affairs (MFA)–Czech Republic	74
Danish Agency for Development Assistance (DANIDA)	236
Ministry of Foreign Affairs (MFA)–Germany	445
Governments – Spain	459
Swedish International Development Cooperation Agency (SIDA)	1,360
Department for International Development (DFID)–UK	624
EU governments	3,198
Ministry of Foreign Affairs (MFA)–Norway	1,708
Swiss Agency for Development and Cooperation (SDC)	536
Municipalities and regional councils – Switzerland	118
Non-EU European governments	2,362
Canadian International Development Agency (CIDA) – Canada	1,087
North American governments	1,087
Other governments	-
UN institutions	-
Public institutional income	9,162
Funding of field-related costs	74,574

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,494
International staff	288
Field positions	2,782

DJIBOUTI

EXPENSES

In thousands of €

Locally hired staff	297
International staff	201
Operational running expenses	23
Medical and nutrition	43
Logistics and sanitation	8
Transport, freight and storage	-
Training and local support	26
Consultants and field support	16
Private and public institutional grants	-
Others	3
Programmes	617
Indirect supply costs	3
Field-related expenses	620

FUNDING

In thousands of €

Private and other income	620
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	620

STAFF INFORMATION

In full-time equivalents

Locally hired staff	28
International staff	3
Field positions	31

EGYPT

EXPENSES

In thousands of €

Locally hired staff	306
International staff	527
Operational running expenses	103
Medical and nutrition	169
Logistics and sanitation	112
Transport, freight and storage	3
Training and local support	100
Consultants and field support	149
Private and public institutional grants	-
Others	-8
Programmes	1,461
Indirect supply costs	5
Field-related expenses	1,466

FUNDING

In thousands of €

Private and other income	1,466
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	1,466

STAFF INFORMATION

In full-time equivalents

Locally hired staff	53
International staff	10
Field positions	63

ETHIOPIA

EXPENSES

In thousands of €

Locally hired staff	5,579
International staff	5,149
Operational running expenses	1,192
Medical and nutrition	2,123
Logistics and sanitation	884
Transport, freight and storage	31
Training and local support	3,846
Consultants and field support	378
Private and public institutional grants	-
Others	34
Programmes	19,216
Indirect supply costs	165
Field-related expenses	19,381

FUNDING

In thousands of €

Private and other income	15,553
Humanitarian Aid Office of the European Commission (ECHO)	873
ECHO and EU institutions	873
Danish Agency for Development Assistance (DANIDA)	279
Municipalities and regional councils–Spain	28
Swedish International Development Cooperation Agency (SIDA)	569
EU governments	875
Swiss Agency for Development and Cooperation (SDC)	332
Non-EU European governments	332
Canadian International Development Agency (CIDA) - Canada	1,747
North American governments	1,747
Other governments	-
UN institutions	-
Public institutional income	3,828
Funding of field-related costs	19,381

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,457
International staff	107
Field positions	1,564

FRANCE

EXPENSES

In thousands of €

Locally hired staff	5
International staff	873
Operational running expenses	23
Medical and nutrition	147
Logistics and sanitation	8
Transport, freight and storage	-
Training and local support	2
Consultants and field support	184
Private and public institutional grants	-
Others	-
Programmes	1,242
Indirect supply costs	1
Field-related expenses	1,243

FUNDING

In thousands of €

Private and other income	1,243
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	1,243

STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	13
Field positions	13

GEORGIA

EXPENSES

In thousands of €

Locally hired staff	387
International staff	188
Operational running expenses	79
Medical and nutrition	104
Logistics and sanitation	17
Transport, freight and storage	21
Training and local support	58
Consultants and field support	-
Private and public institutional grants	-
Others	2
Programmes	856
Indirect supply costs	4
Field-related expenses	860

FUNDING

In thousands of €

Private and other income	860
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	860

STAFF INFORMATION

In full-time equivalents

Locally hired staff	41
International staff	3
Field positions	44

GREECE

EXPENSES

In thousands of €

Locally hired staff	472
International staff	69
Operational running expenses	38
Medical and nutrition	83
Logistics and sanitation	140
Transport, freight and storage	1
Training and local support	63
Consultants and field support	7
Private and public institutional grants	-
Others	-
Programmes	873
Indirect supply costs	1
Field-related expenses	874

FUNDING

In thousands of €

Private and other income	874
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	874

STAFF INFORMATION

In full-time equivalents

Locally hired staff	15
International staff	1
Field positions	16

GUATEMALA

EXPENSES

In thousands of €

Locally hired staff	437
International staff	159
Operational running expenses	28
Medical and nutrition	16
Logistics and sanitation	29
Transport, freight and storage	9
Training and local support	49
Consultants and field support	15
Private and public institutional grants	-
Others	-
Programmes	742
Indirect supply costs	2
Field-related expenses	744

FUNDING

In thousands of €

Private and other income	744
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	744

STAFF INFORMATION

In full-time equivalents

Locally hired staff	20
International staff	3
Field positions	23

GUINEA

EXPENSES

In thousands of €

Locally hired staff	1,908
International staff	2,853
Operational running expenses	580
Medical and nutrition	2,871
Logistics and sanitation	806
Transport, freight and storage	38
Training and local support	1,358
Consultants and field support	93
Private and public institutional grants	-
Others	4
Programmes	10,511
Indirect supply costs	486
Field-related expenses	10,997

FUNDING

In thousands of €

Private and other income	10,038
Humanitarian Aid Office of the European Commission (ECHO)	198
ECHO and EU institutions	198
AGCD – Belgium	510
Ministry of Foreign Affairs (MFA) – Czech Republic	72
Danish Agency for Development Assistance (DANIDA) – Denmark	12
EU governments	594
Municipalities and regional councils – Switzerland	167
Non-EU European governments	167
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	959
Funding of field-related costs	10,997

STAFF INFORMATION

In full-time equivalents

Locally hired staff	323
International staff	43
Field positions	366

HAITI

EXPENSES

In thousands of €

Locally hired staff	21,363
International staff	6,198
Operational running expenses	780
Medical and nutrition	5,299
Logistics and sanitation	1,932
Transport, freight and storage	17
Training and local support	2,068
Consultants and field support	232
Private and public institutional grants	-
Others	29
Programmes	37,918
Indirect supply costs	532
Field-related expenses	38,450

FUNDING

In thousands of €

Private and other income	36,981
Humanitarian Aid Office of the European Commission (ECHO)	302
EU Others	27
ECHO and EU institutions	329
Municipalities and regional councils – Belgium	30
Danish Agency for Development Assistance (DANIDA)	173
Governments – Italy	27
Swedish International Development Cooperation Agency (SIDA)	878
EU governments	1,108
Municipalities and regional councils – Switzerland	2
Non-EU European governments	2
North American governments	-
Other governments or public institutions	30
UN institutions	-
Public institutional income	1,469
Funding of field-related costs	38,450

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,469
International staff	113
Field positions	2,582

HONDURAS

EXPENSES

In thousands of €

Locally hired staff	340
International staff	394
Operational running expenses	66
Medical and nutrition	43
Logistics and sanitation	16
Transport, freight and storage	9
Training and local support	37
Consultants and field support	26
Private and public institutional grants	-
Others	-
Programmes	931
Indirect supply costs	2
Field-related expenses	933

FUNDING

In thousands of €

Private and other income	927
ECHO and EU institutions	-
EU governments	-
Municipalities and regional councils – Switzerland	6
Non-EU European governments	6
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	6
Funding of field-related costs	933

STAFF INFORMATION

In full-time equivalents

Locally hired staff	27
International staff	7
Field positions	34

INDIA

EXPENSES

In thousands of €

Locally hired staff	3,193
International staff	3,484
Operational running expenses	667
Medical and nutrition	2,040
Logistics and sanitation	474
Transport, freight and storage	16
Training and local support	696
Consultants and field support	282
Private and public institutional grants	-
Others	8
Programmes	10,860
Indirect supply costs	3
Field-related expenses	10,863

FUNDING

In thousands of €

Private and other income	9,939
Humanitarian Aid Office of the European Commission (ECHO)	400
ECHO and EU institutions	400
Danish Agency for Development Assistance (DANIDA)	12
Swedish International Development Cooperation Agency (SIDA) – Sweden	512
EU governments	524
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	924
Funding of field-related costs	10,863

STAFF INFORMATION

In full-time equivalents

Locally hired staff	659
International staff	74
Field positions	733

IRAN

EXPENSES

In thousands of €

Locally hired staff	437
International staff	179
Operational running expenses	99
Medical and nutrition	88
Logistics and sanitation	65
Transport, freight and storage	2
Training and local support	31
Consultants and field support	3
Private and public institutional grants	-
Others	1
Programmes	905
Indirect supply costs	-
Field-related expenses	905

FUNDING

In thousands of €

Private and other income	905
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	905

STAFF INFORMATION

In full-time equivalents

Locally hired staff	82
International staff	2
Field positions	84

IRAQ

EXPENSES

In thousands of €

Locally hired staff	4,408
International staff	2,222
Operational running expenses	807
Medical and nutrition	4,545
Logistics and sanitation	107
Transport, freight and storage	155
Training and local support	514
Consultants and field support	172
Private and public institutional grants	-
Others	-
Programmes	12,930
Indirect supply costs	12
Field-related expenses	12,942

FUNDING

In thousands of €

Private and other income	12,942
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	12,942

STAFF INFORMATION

In full-time equivalents

Locally hired staff	270
International staff	34
Field positions	304

KENYA

EXPENSES

In thousands of €

Locally hired staff	10,341
International staff	3,333
Operational running expenses	992
Medical and nutrition	3,593
Logistics and sanitation	1,163
Transport, freight and storage	99
Training and local support	1,541
Consultants and field support	1,562
Private and public institutional grants	-
Others	24
Programmes	22,648
Indirect supply costs	133
Field-related expenses	22,781

FUNDING

In thousands of €

Private and other income	18,389
Humanitarian Aid Office of the European Commission (ECHO)	854
ECHO and EU institutions	854
AGCD – Belgium	1,000
Danish Agency for Development Assistance (DANIDA)	292
Municipalities and regional councils – France	120
Ministry of Foreign Affairs (MFA) – Germany	500
EU governments	1,912
Ministry of Foreign Affairs (MFA) – Norway	648
Norwegian Agency for Development Cooperation (NORAD) – Norway	827
Municipalities and regional councils - Switzerland	15
Swiss Agency for Development and Cooperation (SDC)	136
Non-EU European governments	1,626
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	4,392
Funding of field-related costs	22,781

STAFF INFORMATION

In full-time equivalents

Locally hired staff	797
International staff	54
Field positions	851

KYRGYZSTAN

EXPENSES

In thousands of €

Locally hired staff	647
International staff	1,137
Operational running expenses	235
Medical and nutrition	579
Logistics and sanitation	228
Transport, freight and storage	4
Training and local support	188
Consultants and field support	80
Private and public institutional grants	-
Others	-
Programmes	3,098
Indirect supply costs	60
Field-related expenses	3,158

FUNDING

In thousands of €

Private and other income	3,048
ECHO and EU institutions	-
EU governments	-
Municipalities and regional councils - Switzerland	110
Non-EU European governments	110
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	110
Funding of field-related costs	3,158

STAFF INFORMATION

In full-time equivalents

Locally hired staff	99
International staff	18
Field positions	117

LEBANON

EXPENSES

In thousands of €

Locally hired staff	1,371
International staff	1,082
Operational running expenses	382
Medical and nutrition	1,114
Logistics and sanitation	486
Transport, freight and storage	27
Training and local support	452
Consultants and field support	34
Private and public institutional grants	-
Others	1
Programmes	4,949
Indirect supply costs	48
Field-related expenses	4,997

FUNDING

In thousands of €

Private and other income	4,984
ECHO and EU institutions	-
EU governments	-
Municipalities and regional councils – Switzerland	13
Non-EU European governments	13
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	13
Funding of field-related costs	4,997

STAFF INFORMATION

In full-time equivalents

Locally hired staff	63
International staff	18
Field positions	81

LIBYA

EXPENSES

In thousands of €

Locally hired staff	202
International staff	495
Operational running expenses	68
Medical and nutrition	19
Logistics and sanitation	13
Transport, freight and storage	1
Training and local support	-16
Consultants and field support	20
Private and public institutional grants	-
Others	-
Programmes	802
Indirect supply costs	1
Field-related expenses	803

FUNDING

In thousands of €

Private and other income	803
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	803

STAFF INFORMATION

In full-time equivalents

Locally hired staff	15
International staff	8
Field positions	23

MADAGASCAR

EXPENSES

In thousands of €

Locally hired staff	118
International staff	592
Operational running expenses	62
Medical and nutrition	158
Logistics and sanitation	40
Transport, freight and storage	4
Training and local support	238
Consultants and field support	6
Private and public institutional grants	-
Others	-
Programmes	1,218
Indirect supply costs	18
Field-related expenses	1,236

FUNDING

In thousands of €

Private and other income	1,233
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	3
EU governments	3
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	3
Funding of field-related costs	1,236

STAFF INFORMATION

In full-time equivalents

Locally hired staff	62
International staff	13
Field positions	75

MALAWI

EXPENSES

In thousands of €

Locally hired staff	3,748
International staff	2,293
Operational running expenses	424
Medical and nutrition	1,798
Logistics and sanitation	278
Transport, freight and storage	173
Training and local support	1,003
Consultants and field support	109
Private and public institutional grants	-
Others	2
Programmes	9,828
Indirect supply costs	301
Field-related expenses	10,129

FUNDING

In thousands of €

Private and other income	8,551
ECHO and EU institutions	
AGCD – Belgium	984
Danish Agency for Development Assistance (DANIDA)	12
EU governments	996
Norwegian Agency for Development Cooperation (NORAD)	582
Non-EU European governments	582
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,578
Funding of field-related costs	10,129

STAFF INFORMATION

In full-time equivalents

Locally hired staff	733
International staff	37
Field positions	770

MALI

EXPENSES

In thousands of €

Locally hired staff	1,690
International staff	1,824
Operational running expenses	255
Medical and nutrition	1,873
Logistics and sanitation	357
Transport, freight and storage	1,795
Training and local support	1,193
Consultants and field support	114
Private and public institutional grants	-
Others	3
Programmes	9,104
Indirect supply costs	288
Field-related expenses	9,392

FUNDING

In thousands of €

Private and other income	6,679
Humanitarian Aid Office of the European Commission (ECHO)	2,713
ECHO and EU institutions	2,713
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	2,713
Funding of field-related costs	9,392

STAFF INFORMATION

In full-time equivalents

Locally hired staff	465
International staff	31
Field positions	496

MAURITANIA

EXPENSES

In thousands of €

Locally hired staff	531
International staff	1,291
Operational running expenses	145
Medical and nutrition	560
Logistics and sanitation	452
Transport, freight and storage	7
Training and local support	1,015
Consultants and field support	2
Private and public institutional grants	-
Others	-
Programmes	4,003
Indirect supply costs	256
Field-related expenses	4,259

FUNDING

In thousands of €

Private and other income	2,502
Humanitarian Aid Office of the European Commission (ECHO)	654
ECHO and EU institutions	654
Ministry of Foreign Affairs (MAE) – Luxembourg	50
Swedish International Development Cooperation Agency (SIDA) – Sweden	403
EU governments	453
Ministry of Foreign Affairs (MFA) – Norway	649
Non-EU European governments	649
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,757
Funding of field-related costs	4,259

STAFF INFORMATION

In full-time equivalents

Locally hired staff	177
International staff	21
Field positions	198

MEXICO

EXPENSES

In thousands of €

Locally hired staff	330
International staff	397
Operational running expenses	124
Medical and nutrition	117
Logistics and sanitation	32
Transport, freight and storage	-
Training and local support	102
Consultants and field support	11
Private and public institutional grants	-
Others	1
Programmes	1,114
Indirect supply costs	-
Field-related expenses	1,114

FUNDING

In thousands of €

Private and other income	1,114
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	1,114

STAFF INFORMATION

In full-time equivalents

Locally hired staff	23
International staff	8
Field positions	31

MOROCCO

EXPENSES

In thousands of €

Locally hired staff	296
International staff	404
Operational running expenses	48
Medical and nutrition	123
Logistics and sanitation	100
Transport, freight and storage	2
Training and local support	28
Consultants and field support	11
Private and public institutional grants	-
Others	-
Programmes	1,012
Indirect supply costs	-
Field-related expenses	1,012

FUNDING

In thousands of €

Private and other income	1,012
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	1,012

STAFF INFORMATION

In full-time equivalents

Locally hired staff	25
International staff	10
Field positions	35

MOZAMBIQUE

EXPENSES

In thousands of €

Locally hired staff	2,951
International staff	2,577
Operational running expenses	392
Medical and nutrition	850
Logistics and sanitation	185
Transport, freight and storage	81
Training and local support	437
Consultants and field support	151
Private and public institutional grants	-
Others	1
Programmes	7,625
Indirect supply costs	82
Field-related expenses	7,707

FUNDING

In thousands of €

Private and other income	6,549
EU Others	104
ECHO and EU institutions	104
AGCD – Belgium	706
Municipalities and regional councils – Belgium	212
EU governments	918
Swiss Agency for Development and Cooperation (SDC)	136
Non-EU European governments	136
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,158
Funding of field-related costs	7,707

STAFF INFORMATION

In full-time equivalents

Locally hired staff	373
International staff	37
Field positions	410

MYANMAR

EXPENSES

In thousands of €

Locally hired staff	4,021
International staff	1,887
Operational running expenses	364
Medical and nutrition	5,146
Logistics and sanitation	376
Transport, freight and storage	25
Training and local support	1,061
Consultants and field support	97
Private and public institutional grants	-
Others	7
Programmes	12,984
Indirect supply costs	84
Field-related expenses	13,068

FUNDING

In thousands of €

Private and other income	8,528
Humanitarian Aid Office of the European Commission (ECHO)	889
ECHO and EU institutions	889
Swedish International Development Cooperation Agency (SIDA)	569
EU governments	569
Ministry of Foreign Affairs (MFA) – Norway	535
Non-EU European governments	535
North American governments	-
Other governments	2,568
Office for Project Services (OPS)	-21
UN institutions	-21
Public institutional income	4,540
Funding of field-related costs	13,068

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,212
International staff	35
Field positions	1,247

NIGER

EXPENSES

In thousands of €

Locally hired staff	7,472
International staff	4,989
Operational running expenses	880
Medical and nutrition	3,943
Logistics and sanitation	2,400
Transport, freight and storage	3,583
Training and local support	2,865
Consultants and field support	64
Private and public institutional grants	-
Others	1
Programmes	26,197
Indirect supply costs	693
Field-related expenses	26,890

FUNDING

In thousands of €

Private and other income	16,085
Humanitarian Aid Office of the European Commission (ECHO)	6,342
EU Others	258
ECHO and EU institutions	6,600
AGCD – Belgium	348
Ministry of Foreign Affairs (MFA) – Germany	401
Irish Aid (DCI)	425
Ministry of Foreign Affairs (MAE) – Luxembourg	650
Governments – Spain	379
Swedish International Development Cooperation Agency (SIDA)	1,321
EU governments	3,524
Ministry of Foreign Affairs (MFA) – Norway	649
Municipalities and regional councils – Switzerland	8
Non-EU European governments	657
North American governments	-
Other governments	-
World Food Programme (WFP)	24
UN institutions	24
Public institutional income	10,805
Funding of field-related costs	26,890

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,505
International staff	88
Field positions	1,593

NIGERIA

EXPENSES

In thousands of €

Locally hired staff	7,509
International staff	4,283
Operational running expenses	656
Medical and nutrition	3,966
Logistics and sanitation	701
Transport, freight and storage	25
Training and local support	1,498
Consultants and field support	174
Private and public institutional grants	-
Others	12
Programmes	18,824
Indirect supply costs	207
Field-related expenses	19,031

FUNDING

In thousands of €

Private and other income	17,530
Humanitarian Aid Office of the European Commission (ECHO)	766
EU European Development Fund	697
ECHO and EU institutions	1,463
Danish Agency for Development Assistance (DANIDA)	38
EU governments	38
Non-EU European governments	-
North American governments	-
Other governments or public institutions	-
UN institutions	-
Public institutional income	1,501
Funding of field-related costs	19,031

STAFF INFORMATION

In full-time equivalents

Locally hired staff	891
International staff	80
Field positions	971

OCCUPIED PALESTINIAN TERRITORY

EXPENSES

	<i>In thousands of €</i>
Locally hired staff	1,986
International staff	919
Operational running expenses	237
Medical and nutrition	208
Logistics and sanitation	13
Transport, freight and storage	5
Training and local support	222
Consultants and field support	29
Private and public institutional grants	-
Others	11
Programmes	3,630
Indirect supply costs	1
Field-related expenses	3,631

FUNDING

	<i>In thousands of €</i>
Private and other income	3,631
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	3,631

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	79
International staff	17
Field positions	96

PAKISTAN

EXPENSES

	<i>In thousands of €</i>
Locally hired staff	5,239
International staff	3,979
Operational running expenses	571
Medical and nutrition	2,336
Logistics and sanitation	1,009
Transport, freight and storage	7
Training and local support	1,170
Consultants and field support	136
Private and public institutional grants	-
Others	10
Programmes	14,457
Indirect supply costs	133
Field-related expenses	14,590

FUNDING

	<i>In thousands of €</i>
Private and other income	14,590
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	14,590

STAFF INFORMATION

	<i>In full-time equivalents</i>
Locally hired staff	1,327
International staff	77
Field positions	1,404

PAPUA NEW GUINEA

EXPENSES

In thousands of €

Locally hired staff	1,387
International staff	1,887
Operational running expenses	329
Medical and nutrition	431
Logistics and sanitation	240
Transport, freight and storage	44
Training and local support	620
Consultants and field support	23
Private and public institutional grants	-
Others	28
Programmes	4,989
Indirect supply costs	25
Field-related expenses	5,014

FUNDING

In thousands of €

Private and other income	5,014
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	5,014

STAFF INFORMATION

In full-time equivalents

Locally hired staff	168
International staff	33
Field positions	201

REPUBLIC OF KOREA

EXPENSES

In thousands of €

Locally hired staff	122
International staff	193
Operational running expenses	36
Medical and nutrition	76
Logistics and sanitation	88
Transport, freight and storage	11
Training and local support	160
Consultants and field support	3
Private and public institutional grants	-
Others	2
Programmes	691
Indirect supply costs	25
Field-related expenses	716

FUNDING

In thousands of €

Private and other income	716
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	716

STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	2
Field positions	2

RUSSIAN FEDERATION

EXPENSES

In thousands of €

Locally hired staff	3,402
International staff	664
Operational running expenses	483
Medical and nutrition	1,381
Logistics and sanitation	87
Transport, freight and storage	21
Training and local support	174
Consultants and field support	67
Private and public institutional grants	-
Others	25
Programmes	6,304
Indirect supply costs	0
Field-related expenses	6,304

FUNDING

In thousands of €

Private and other income	6,304
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	6,304

STAFF INFORMATION

In full-time equivalents

Locally hired staff	180
International staff	9
Field positions	189

SIERRA LEONE

EXPENSES

In thousands of €

Locally hired staff	1,648
International staff	2,101
Operational running expenses	350
Medical and nutrition	1,642
Logistics and sanitation	612
Transport, freight and storage	6
Training and local support	771
Consultants and field support	58
Private and public institutional grants	-
Others	74
Programmes	7,262
Indirect supply costs	392
Field-related expenses	7,654

FUNDING

In thousands of €

Private and other income	6,488
Humanitarian Aid Office of the European Commission (ECHO)	375
ECHO and EU institutions	375
Danish Agency for Development Assistance (DANIDA) – Denmark	84
Swedish International Development Cooperation Agency (SIDA)	707
EU governments	791
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,166
Funding of field-related costs	7,654

STAFF INFORMATION

In full-time equivalents

Locally hired staff	518
International staff	38
Field positions	556

SOMALIA

EXPENSES

In thousands of €

Locally hired staff	10,594
International staff	3,777
Operational running expenses	1,149
Medical and nutrition	3,797
Logistics and sanitation	1,019
Transport, freight and storage	5
Training and local support	4,737
Consultants and field support	109
Private and public institutional grants	-
Others	17
Programmes	25,204
Indirect supply costs	473
Field-related expenses	25,677

FUNDING

In thousands of €

Private and other income	25,639
ECHO and EU institutions	-
EU governments	-
Municipalities and regional councils – Switzerland	38
Non-EU European governments	38
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	38
Funding of field-related costs	25,677

STAFF INFORMATION

In full-time equivalents

Locally hired staff	1,928
International staff	62
Field positions	1,990

SOUTH AFRICA

EXPENSES

In thousands of €

Locally hired staff	4,221
International staff	1,685
Operational running expenses	407
Medical and nutrition	912
Logistics and sanitation	77
Transport, freight and storage	259
Training and local support	323
Consultants and field support	248
Private and public institutional grants	-
Others	2
Programmes	8,134
Indirect supply costs	3
Field-related expenses	8,137

FUNDING

In thousands of €

Private and other income	6,368
ECHO and EU institutions	-
AGCD – Belgium	1,091
Danish Agency for Development Assistance (DANIDA)	22
Swedish International Development Cooperation Agency (SIDA) – Sweden	656
EU governments	1,769
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,769
Funding of field-related costs	8,137

STAFF INFORMATION

In full-time equivalents

Locally hired staff	200
International staff	35
Field positions	235

SOUTH SUDAN

EXPENSES

In thousands of €

Locally hired staff	14,295
International staff	14,781
Operational running expenses	2,708
Medical and nutrition	7,470
Logistics and sanitation	6,791
Transport, freight and storage	43
Training and local support	14,686
Consultants and field support	363
Private and public institutional grants	-
Others	17
Programmes	61,154
Indirect supply costs	1,522
Field-related expenses	62,676

FUNDING

In thousands of €

Private and other income	46,692
Humanitarian Aid Office of the European Commission (ECHO)	8,365
ECHO and EU institutions	8,365
Municipalities and regional councils – Belgium	25
Danish Agency for Development Assistance (DANIDA)	1,075
Ministry of Foreign Affairs (MFA) – Germany	1,300
Irish Aid (DCI) – Ireland	9
Ministry of Foreign Affairs (MAE) – Luxembourg	200
Governments – Spain	340
Swedish International Development Cooperation Agency (SIDA)	2,853
EU governments	5,802
Ministry of Foreign Affairs (MFA) – Norway	916
Swedish International Development Cooperation Agency (SIDA) – Sweden	135
Non-EU European governments	1,051
Canadian International Development Agency (CIDA) - Canada	766
North American governments	766
Other governments	-
UN institutions	-
Public institutional income	15,984
Funding of field-related costs	62,676

STAFF INFORMATION

In full-time equivalents

Locally hired staff	2,165
International staff	250
Field positions	2,415

SRI LANKA

EXPENSES

In thousands of €

Locally hired staff	364
International staff	379
Operational running expenses	26
Medical and nutrition	17
Logistics and sanitation	12
Transport, freight and storage	5
Training and local support	52
Consultants and field support	15
Private and public institutional grants	-
Others	-
Programmes	870
Indirect supply costs	-
Field-related expenses	870

FUNDING

In thousands of €

Private and other income	840
Humanitarian Aid Office of the European Commission (ECHO)	30
ECHO and EU institutions	30
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	30
Funding of field-related costs	870

STAFF INFORMATION

In full-time equivalents

Locally hired staff	65
International staff	8
Field positions	73

SUDAN

EXPENSES

In thousands of €

Locally hired staff	6,094
International staff	5,348
Operational running expenses	1,251
Medical and nutrition	2,044
Logistics and sanitation	1,515
Transport, freight and storage	16
Training and local support	3,779
Consultants and field support	95
Private and public institutional grants	-
Others	27
Programmes	20,169
Indirect supply costs	310
Field-related expenses	20,479

FUNDING

In thousands of €

Private and other income	18,900
Humanitarian Aid Office of the European Commission (ECHO)	520
ECHO and EU institutions	520
Danish Agency for Development Assistance (DANIDA)	142
EU governments	142
Ministry of Foreign Affairs (MFA) – Norway	713
Swiss Agency for Development and Cooperation (SDC)	204
Non-EU European governments	917
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,579
Funding of field-related costs	20,479

STAFF INFORMATION

In full-time equivalents

Locally hired staff	940
International staff	91
Field positions	1,031

SWAZILAND

EXPENSES

In thousands of €

Locally hired staff	3,452
International staff	2,074
Operational running expenses	459
Medical and nutrition	2,260
Logistics and sanitation	646
Transport, freight and storage	257
Training and local support	986
Consultants and field support	252
Private and public institutional grants	-
Others	2
Programmes	10,388
Indirect supply costs	92
Field-related expenses	10,480

FUNDING

In thousands of €

Private and other income	10,291
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	14
EU governments	14
Norwegian Agency for Development Cooperation (NORAD)	133
Municipalities and regional councils – Switzerland	42
Non-EU European governments	175
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	189
Funding of field-related costs	10,480

STAFF INFORMATION

In full-time equivalents

Locally hired staff	272
International staff	35
Field positions	307

SYRIA

EXPENSES

In thousands of €

Locally hired staff	880
International staff	2,603
Operational running expenses	470
Medical and nutrition	3,824
Logistics and sanitation	874
Transport, freight and storage	258
Training and local support	604
Consultants and field support	47
Private and public institutional grants	-
Others	-4
Programmes	9,556
Indirect supply costs	195
Field-related expenses	9,751

FUNDING

In thousands of €

Private and other income	9,751
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	9,751

STAFF INFORMATION

In full-time equivalents

Locally hired staff	77
International staff	46
Field positions	123

TAJIKISTAN

EXPENSES

In thousands of €

Locally hired staff	164
International staff	564
Operational running expenses	125
Medical and nutrition	219
Logistics and sanitation	56
Transport, freight and storage	14
Training and local support	146
Consultants and field support	2
Private and public institutional grants	-
Others	-
Programmes	1,290
Indirect supply costs	17
Field-related expenses	1,307

FUNDING

In thousands of €

Private and other income	1,307
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	1,307

STAFF INFORMATION

In full-time equivalents

Locally hired staff	28
International staff	10
Field positions	38

TURKEY

EXPENSES

In thousands of €

Locally hired staff	388
International staff	445
Operational running expenses	102
Medical and nutrition	98
Logistics and sanitation	88
Transport, freight and storage	4
Training and local support	55
Consultants and field support	45
Private and public institutional grants	-
Others	-
Programmes	1,225
Indirect supply costs	-
Field-related expenses	1,225

FUNDING

In thousands of €

Private and other income	1,225
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	1,225

STAFF INFORMATION

In full-time equivalents

Locally hired staff	30
International staff	5
Field positions	35

UGANDA

EXPENSES

In thousands of €

Locally hired staff	1,582
International staff	2,340
Operational running expenses	334
Medical and nutrition	1,297
Logistics and sanitation	159
Transport, freight and storage	88
Training and local support	551
Consultants and field support	83
Private and public institutional grants	-
Others	4
Programmes	6,438
Indirect supply costs	100
Field-related expenses	6,538

FUNDING

In thousands of €

Private and other income	6,137
Humanitarian Aid Office of the European Commission (ECHO)	121
ECHO and EU institutions	121
Governments – Spain	280
EU governments	280
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	401
Funding of field-related costs	6,538

STAFF INFORMATION

In full-time equivalents

Locally hired staff	418
International staff	38
Field positions	456

UKRAINE

EXPENSES

In thousands of €

Locally hired staff	492
International staff	635
Operational running expenses	107
Medical and nutrition	1,006
Logistics and sanitation	81
Transport, freight and storage	9
Training and local support	90
Consultants and field support	17
Private and public institutional grants	-
Others	-
Programmes	2,437
Indirect supply costs	7
Field-related expenses	2,444

FUNDING

In thousands of €

Private and other income	2,444
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	2,444

STAFF INFORMATION

In full-time equivalents

Locally hired staff	40
International staff	12
Field positions	52

UZBEKISTAN

EXPENSES

In thousands of €

Locally hired staff	1,284
International staff	1,393
Operational running expenses	278
Medical and nutrition	1,896
Logistics and sanitation	472
Transport, freight and storage	34
Training and local support	523
Consultants and field support	29
Private and public institutional grants	-
Others	-
Programmes	5,909
Indirect supply costs	34
Field-related expenses	5,943

FUNDING

In thousands of €

Private and other income	5,943
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	5,943

STAFF INFORMATION

In full-time equivalents

Locally hired staff	132
International staff	28
Field positions	160

YEMEN

EXPENSES

In thousands of €

Locally hired staff	5,408
International staff	2,835
Operational running expenses	345
Medical and nutrition	3,432
Logistics and sanitation	339
Transport, freight and storage	4
Training and local support	802
Consultants and field support	97
Private and public institutional grants	-
Others	7
Programmes	13,269
Indirect supply costs	183
Field-related expenses	13,452

FUNDING

In thousands of €

Private and other income	13,452
ECHO and EU institutions	-
Governments – Spain	-
EU governments	
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	13,452

STAFF INFORMATION

In full-time equivalents

Locally hired staff	517
International staff	59
Field positions	576

ZAMBIA

EXPENSES

In thousands of €

Locally hired staff	789
International staff	556
Operational running expenses	112
Medical and nutrition	132
Logistics and sanitation	102
Transport, freight and storage	13
Training and local support	259
Consultants and field support	6
Private and public institutional grants	-
Others	-
Programmes	1,969
Indirect supply costs	24
Field-related expenses	1,993

FUNDING

In thousands of €

Private and other income	1,967
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	26
EU governments	26
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	26
Funding of field-related costs	1,993

STAFF INFORMATION

In full-time equivalents

Locally hired staff	65
International staff	11
Field positions	76

ZIMBABWE

EXPENSES

In thousands of €

Locally hired staff	8,311
International staff	2,359
Operational running expenses	759
Medical and nutrition	5,145
Logistics and sanitation	460
Transport, freight and storage	409
Training and local support	1,110
Consultants and field support	425
Private and public institutional grants	-
Others	7
Programmes	18,985
Indirect supply costs	299
Field-related expenses	19,284

FUNDING

In thousands of €

Private and other income	17,954
ECHO and EU institutions	-
Ministry of Foreign Affairs (MFA)–Czech Republic	119
Danish Agency for Development Assistance (DANIDA)	295
EU governments	414
Ministry of Foreign Affairs (MFA)–Norway	916
Non-EU European governments	916
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,330
Funding of field-related costs	19,284

STAFF INFORMATION

In full-time equivalents

Locally hired staff	639
International staff	41
Field positions	680

OTHER COUNTRIES

EXPENSES

In thousands of €

Locally hired staff	1,417
International staff	1,480
Operational running expenses	188
Medical and nutrition	229
Logistics and sanitation	99
Transport, freight and storage	3,414
Training and local support	521
Consultants and field support	95
Private and public institutional grants	233
Others	22
Programmes	7,698
Indirect supply costs	719
Field-related expenses	8,417

FUNDING

In thousands of €

Private and other income	7,275
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	497
Swedish International Development Cooperation Agency (SIDA)	645
EU governments	1,142
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,142
Funding of field-related costs	8,417

STAFF INFORMATION

In full-time equivalents

Locally hired staff	38
International staff	57
Field positions	95

TRANSVERSAL ACTIVITIES*

EXPENSES

In thousands of €

Locally hired staff	7
International staff	911
Operational running expenses	116
Medical and nutrition	-
Logistics and sanitation	-
Transport, freight and storage	-
Training and local support	151
Consultants and field support	8
Private and public institutional grants	-
Others	2
Programmes	1,195
Indirect supply costs	13
Field-related expenses	1,208

FUNDING

In thousands of €

Private and other income	1,208
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	1,208

STAFF INFORMATION

In full-time equivalents

Locally hired staff	-
International staff	-
Field positions	-

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

ABOUT THIS REPORT

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