

INTERNATIONAL FINANCIAL REPORT 2014



CONTENTS

2 MSF PROGRAMMES AROUND THE WORLD

4 PRESIDENT'S REPORT

6 TREASURER'S REPORT

7 AUDITORS' REPORT

COMBINED FINANCIAL STATEMENTS

9 Statement of Financial Position

10 Statement of Financial Activities

11 Statement of Cash Flows

12 Statement of Changes in Retained Earnings and Equities

NOTES TO THE FINANCIAL STATEMENTS

14 Significant Accounting Policies

17 Notes to the Statement of Financial Position

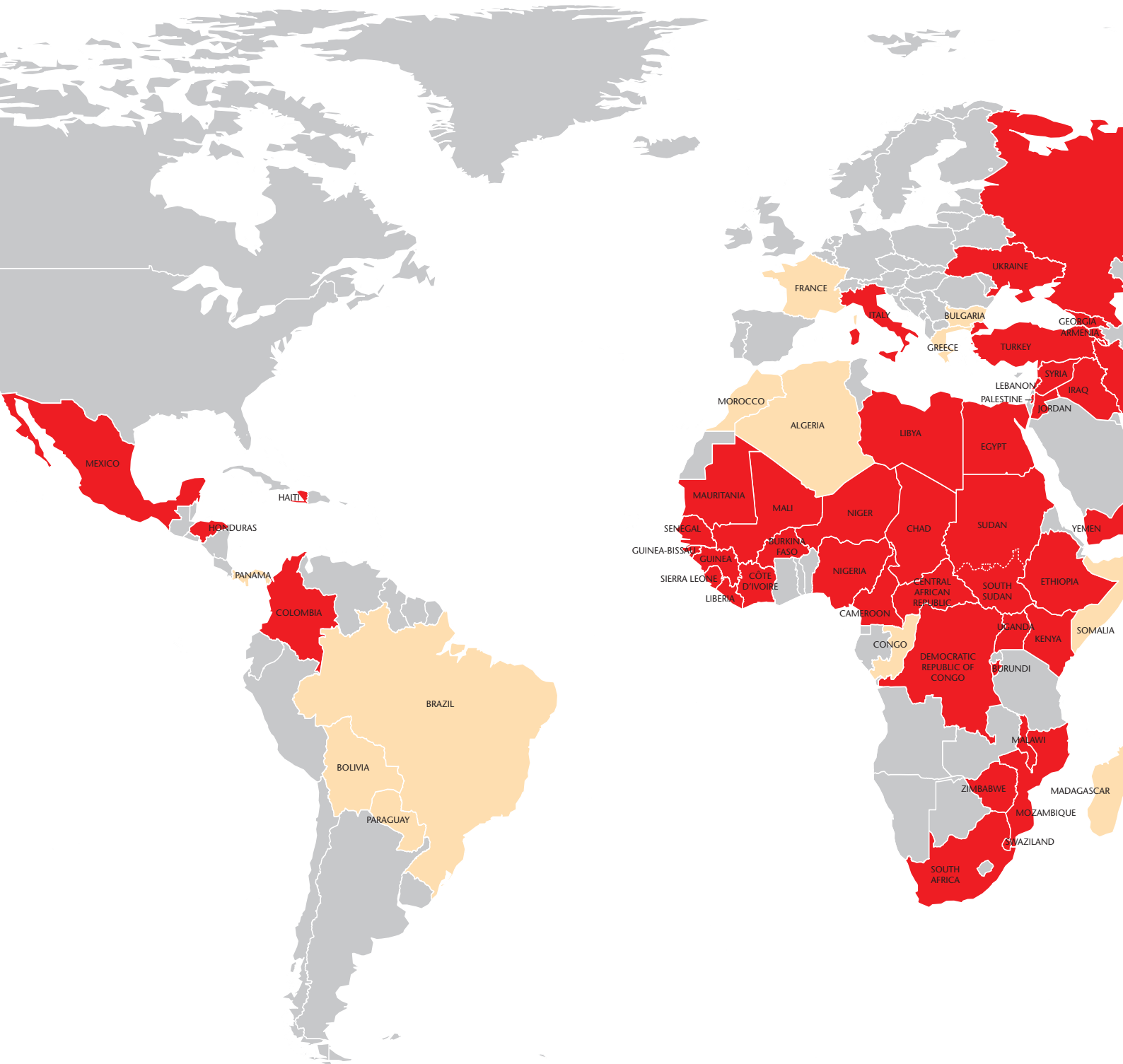
21 Notes to the Statement of Financial Activities

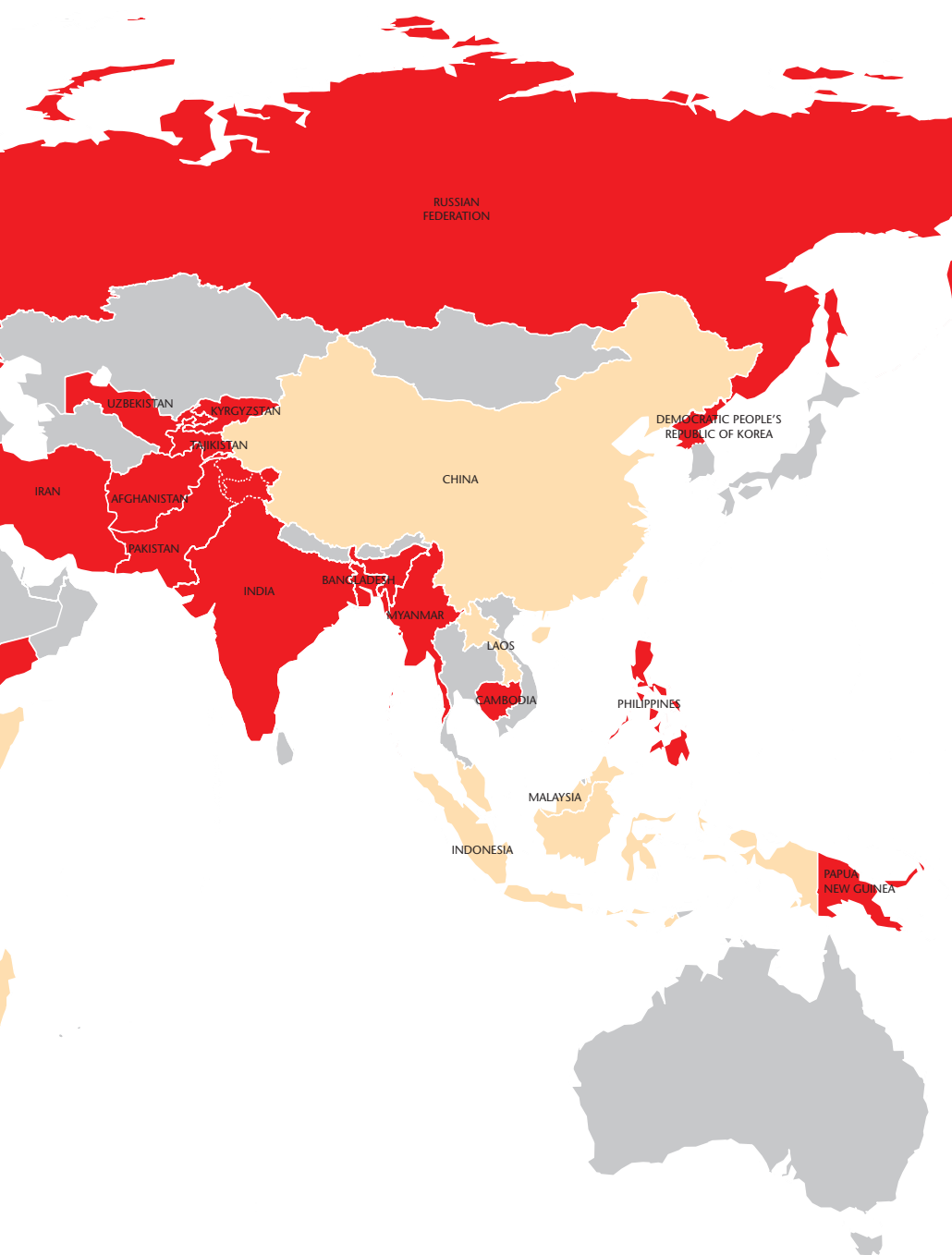
25 Ratios and Sectorial Information

30 Other Information

34 FINANCES BY COUNTRY

MSF PROGRAMMES AROUND THE WORLD





35 AFGHANISTAN	50 MALAWI
35 ARMENIA	50 MALI
36 BANGLADESH	51 MAURITANIA
36 BURKINA FASO	51 MEXICO
37 BURUNDI	52 MOZAMBIQUE
37 CAMBODIA	52 MYANMAR
38 CAMEROON	53 NIGER
38 CENTRAL AFRICAN REPUBLIC	53 NIGERIA
39 CHAD	54 PAKISTAN
39 COLOMBIA	54 PALESTINE
40 CÔTE D'IVOIRE	55 PAPUA NEW GUINEA
40 DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	55 PHILIPPINES
41 DEMOCRATIC REPUBLIC OF CONGO	56 RUSSIAN FEDERATION
41 EGYPT	56 SENEGAL
42 ETHIOPIA	57 SIERRA LEONE
42 GEORGIA	57 SOUTH AFRICA
43 GUINEA	58 SOUTH SUDAN
43 GUINEA-BISSAU	58 SUDAN
44 HAITI	59 SWAZILAND
44 HONDURAS	59 SYRIA
45 INDIA	60 TAJIKISTAN
45 IRAN	60 TURKEY
46 IRAQ	61 UGANDA
46 ITALY	61 UKRAINE
47 JORDAN	62 UZBEKISTAN
47 KENYA	62 YEMEN
48 KYRGYZSTAN	63 ZIMBABWE
48 LEBANON	64 OTHER COUNTRIES
49 LIBERIA	64 TRANSVERSAL ACTIVITIES
49 LIBYA	

PRESIDENT'S REPORT

For the year ended 31 December 2014

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 2014. 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 2014, some 7,000 health professionals, logistics specialists and administrative staff of all nationalities left on field assignments to join over 31,000 locally hired staff working in medical programmes in 63 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 24 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

In 2014, the largest Ebola outbreak in history struck West Africa, the number of displaced people in the world exceeded 50 million and the war in Syria entered its fourth year.

Médecins Sans Frontières (MSF) deployed teams to work in simultaneous emergency situations across the globe, from Liberia to South Sudan, from Ukraine to Iraq. The common thread this year was one of abandonment: the sheer number of Ebola sufferers meant that at the height of the epidemic, many were left to die on their own, stripped of their dignity; in conflict zones the elderly, the disabled and the sick were often unable to escape to safety; and as high-income countries turned their attention ever inward, people in desperate need found themselves largely forgotten.

Fighting Ebola in West Africa

When the Ebola outbreak was officially declared on 22 March 2014 in Guinea, no one could have foreseen the extent of the suffering that would ensue. By the end of the year, the disease had claimed almost 8,000 lives in West Africa, including those of 13 MSF employees.

MSF and Ministry of Health staff were faced with the probability that at least 50 per cent of their patients would die from the disease, and that there was no treatment available. They worked daily with the fear of contracting Ebola themselves. As the number of cases grew, the time available to spend with each patient became increasingly limited and sometimes there were not enough staff members to safely care for the sick. Impossible compromises had to be made, such as turning people away at the gates. An MSF anthropologist in Liberia, Pierre Trbovic, told of turning away a father who had brought his sick daughter in the boot of his car: "He was an educated man, and he pleaded with me to take his teenage daughter, saying that whilst he knew we couldn't save her life, at least we could save the rest of his family from her." People died alone, in the rain, at the side of the road, in front of the Ebola centre's gates. The horror that those living and working in West Africa have been through in the last year cannot be adequately put into words.

The cross-border geographical spread of this Ebola epidemic had never been seen before, and as the previous outbreaks had been much smaller, the number of people with experience of dealing with the disease was limited. The main problem, though, was that there was simply not enough political will to combat the disease. It wasn't until 8 August – months too late – that the World Health Organization (WHO) at last declared the outbreak "a public health emergency of international concern" and that funding and manpower were unlocked. However, the aid provided was still insufficient and on 2 September, MSF appealed to the UN member states in New York for more help, including the deployment of civilian and military assets with expertise in biohazard containment.

Although MSF has learned a lot about the way Ebola behaves inside the body, much remains unknown about the virus. Before this outbreak it had never been considered a priority for research by big pharmaceutical companies as it was perceived as affecting only a limited number of economically disadvantaged patients in short-lived outbreaks in remote locations in Africa. In August, MSF made the decision to partner with research institutions, the WHO, ministries of health and pharmaceutical companies to trial experimental treatments and vaccines during the outbreak. The first trial began at MSF's centre in Guéckédou in Guinea on 17 December.

A practical plan to sustain research and development for vaccines, treatments and diagnostic tools must be developed. The events of the past year have shown how the world is failing vulnerable people in developing countries, many of whom who will never have the money to buy the medicines they need. Effective research and development that is not driven by economic gain will be key to protecting people in remote areas from resurgences and future outbreaks of Ebola and other deadly diseases.

Late in 2014, the number of Ebola cases began to decline but the epidemic is not yet behind us. An outbreak is not over until there are zero cases in a region for a period of 42 days.

The conflicts in Syria and Iraq

Another major challenge for MSF this year was gaining access to people in need of medical care. Due to bureaucratic, political or security issues – or a combination of all three – in countries such as Libya, Nigeria, Sudan, Mali and Myanmar, we were forced to reduce or even in some cases end our programmes. As a consequence, we are now re-evaluating how we work in some contexts. Syria is a good case in point. On 2 January, five MSF staff members were taken hostage by ISIS (since renamed the Islamic State (IS)) in northern Syria, despite agreements with local commanders that we would be allowed to work unhindered. Three staff members were released in April and a further two in May. The abduction led to MSF withdrawing from IS-controlled areas, and although local commanders have requested our return, we are unable to do so without guarantees from the leaders that our teams will not be harmed. Furthermore, we still do not have the government's permission to work in the areas that it controls, and we struggle to provide substantial direct medical support to civilians countrywide. Nevertheless, MSF still runs some health facilities in the country and supports networks of dedicated Syrian medical staff who often work in extremely hazardous conditions. This support, while valuable, is only possible in a few locations and falls far short of meeting the massive needs that medical teams inside Syria face.

Millions of people have fled the conflict in Syria, many going to Jordan and Lebanon where MSF has projects which treat the war-wounded and try to relieve some of the pressure on the host communities and infrastructure.

A large number of Syrian refugees have also travelled to Iraq, which itself experienced an upsurge in violence as the conflict between the Iraqi army and armed opposition groups intensified. Over the course of the year nearly two million people left their homes in search of safety. Shelling, air strikes and fighting prevented humanitarian organisations from accessing people desperately in need of medical supplies, food and water.

At least half the people boarding unseaworthy boats bound for Europe are trying to escape conflict zones, and are searching for protection and a better life. As safe channels become scarcer and land borders are sealed, asylum seekers, migrants and refugees have little option but to take to the sea. It is estimated that at least 3,500 people drowned close to European shores in 2014, many of them from Syria, Eritrea or sub-Saharan Africa. MSF has been working with asylum seekers, migrants and refugees in countries such as Greece, Bulgaria, Italy, Serbia and Egypt, providing medical consultations and psychosocial support, and distributing relief kits.

Lack of respect for the medical mission

Once again this year we have had to consider the question of what to do when MSF employees, healthcare facilities and patients are threatened or attacked. In the Central African Republic (CAR), 19 people, including three Central African MSF staff members, were killed in April during an armed robbery in the grounds of an MSF hospital in Boguila. MSF doubled its medical assistance in CAR in 2014 and started running additional projects for Central African refugees in neighbouring countries. However, staff and patient safety in CAR has remained an issue. On several occasions armed groups entered hospitals and MSF staff had to physically protect patients, shielding them from attack.

This lack of respect for the medical mission was not limited to CAR. In South Sudan, for example, patients were shot in their beds, wards were burned to the ground, medical equipment was looted, and, in one case, an entire hospital – in Leer – was completely destroyed. It will take months or even years to rebuild what took only hours to destroy. Hundreds of thousands of people are effectively being denied lifesaving assistance by acts such as these.

Our Congolese colleague, Chantal, was reunited with her family this year after being abducted by an armed group in July 2013, but Philippe, Richard and Romy are still missing and our thoughts go out to their families and friends.

Supporting hospitals in Palestine and Ukraine

When the conflict reignited between Israel and Palestine in mid-2014, MSF supported Al Shifa hospital with a full surgical team and emergency medical equipment, and made donations from its emergency stocks to the central pharmacy. Normally teams work on a fly in/fly out basis but a rise in the number of casualties led MSF to establish an emergency surgical team in Gaza between July and September to perform lifesaving operations. A permanent reconstructive surgery team was present until December.

Conflict also affected Europe this year, as the political protests that started in Ukraine in late 2013 gained momentum, leading to violent clashes between police and protestors, the removal of the president from power, and, in May, fighting between armed separatist groups and Ukrainian government forces. Medical supply lines were severely disrupted or cut completely, and health facilities' budgets were soon exhausted. As the conflict spread and intensified, MSF dramatically increased its support, and by the end of the year had provided enough supplies to treat more than 13,000 wounded patients in hospitals on both sides of the frontline.

Tackling malaria, tuberculosis and HIV

In addition to responding to emergencies this year, MSF teams continued to tackle diseases such as tuberculosis and HIV/AIDS in a number of countries, including Uzbekistan, South Africa, Cambodia and India. When cholera cases in Haiti spiked in October, MSF set up treatment centres, distributed disinfection kits and implemented awareness and education activities. In Niger, in collaboration with other organisations, teams worked to reduce under-five mortality, with a particular focus on children with severe malnutrition and malaria. Our programmes also looked at ways of improving treatment protocols and models of care, for example by supporting community adherence clubs and expanding viral load testing. From treating kala azar in South Sudan to providing comprehensive care for victims of sexual violence in Honduras, MSF worked in some of the most challenging environments around the world in 2014.

Looking forward

The Ebola crisis highlighted global failures in the humanitarian aid and health systems, which had been present for years but had never before been so evident. What struck MSF most strongly this year, however, were the lack of global leadership and the reticence of those in power to engage in the Ebola response. We were vocal about this, but ultimately MSF is a patient-focused organisation and our attention remains primarily on those in need of medical care and not on overhauling global systems. MSF concentrates on individuals and we are constantly striving to provide assistance to those who need it most. Our role is to save patients' lives, today, and we respond to crises with that at the forefront of our minds. We could not work in this way without our supporters and our teams around the world. We want to take this opportunity to thank you all.



Dr Joanne Liu
International President



Jérôme Oberreit
Secretary General

TREASURER'S REPORT

COMBINED ACCOUNTS 2014

MSF is pleased to present its audited combined Financial Statements. The combined accounts represent an aggregation of the audited Financial Statements of the 21 main offices worldwide (Australia, Austria, Belgium, Brazil, Canada, Denmark, France, Germany, Greece, Holland, Hong Kong, Italy, Japan, Luxembourg, Norway, South Africa, Spain, Sweden, Switzerland, the United Kingdom and the United States), together with the Financial Statements of the offices in Argentina, the Czech Republic, Republic of Korea and Ireland), satellite organisations (MSF Supply, MSF Logistique, Epicentre, Fondation MSF, Etat d'Urgence Production, MSF Assistance, SCI MSF, SCI Sabin, Fondation MSF Belgique, 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

2014 saw an increase in income for MSF compared with 2013. Total incoming resources of 1.28 billion euros for 2014 were 272 million euros more than in 2013. 2014's higher income was due mainly to the increased private income received. More than 5.7 million individual donors and private funders provided 89% of MSF's income in 2014.

EXPENDITURE

Total expenditure in 2014 was 1.07 billion euros, an increase of 114 million euros over 2013. 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>	
	2014	2013
Programmes	699	615
Headquarters programme support	114	109
Témoignage / awareness-raising	31	30
Other humanitarian activities	14	9
Total social mission	858	764
Fundraising	147	132
Management and general administration	60	57
Extraordinary expenses & Income tax	1	0
Total other expenses	208	189
Total	1,066	953

The result of the above is that, in 2014 80% of MSF's total expenditure was spent on social mission and 20% on other expenses (2013 80% and 20% respectively.)

PROGRAMME EXPENDITURE

Countries where we ran programmes with spending over 10 million euros in 2014 or 2013 are listed below.

	<i>In millions of €</i>	
	2014	2013
South Sudan	83	51
Democratic Republic of Congo	70	78
Central African Republic	53	26
Haiti	35	33
Sierra Leone	26	7
Afghanistan	25	19
Niger	23	24
Liberia	23	–
Ethiopia	21	12
Iraq	20	20
Chad	20	20
Guinea	19	6
Pakistan	18	14
Kenya	17	17
Syria	17	30
Lebanon	16	6
Myanmar	14	16
Zimbabwe	14	20
Sudan	12	17
India	10	9
Philippines	7	16
Somalia	–	21
Other countries with spending under 10 million euros	156	162
Total	699	615

Those countries listed separately above accounted for 76% of MSF's 2014 programme expenditure (2013: 74%).

RESULT FOR THE YEAR AND RESERVES POLICY

The result for 2014, after adjusting for exchange gains/losses, shows a surplus of 224 million euros (surplus 48 million euros for 2013). MSF has a reserves policy, at an international level, of holding a minimum of three months and a maximum of twelve months of total expenditure as retained earnings. The level of reserves as at 31 December 2014 equates to approximately 9.8 months (7.9 months for 2013) of the year's activity (see Note 2.14).



Bret Engelkemier
International Treasurer

AUDITORS' REPORT

Ernst & Young SA

59, route de Chancy
1213 Geneva

KPMG SA

Audit Western Switzerland
111, rue de Lyon
1203 Geneva

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

We have audited the combined financial statements of Médecins Sans Frontières International, on pages 9 to 64, which comprise the statement of financial position as at December 31, 2014, and the statement of financial activities, statement of cash flows and statement of changes in retained earnings and equities for the year then ended, and a summary of significant accounting policies and other explanatory information. The combined financial statements have been prepared by the International Board of Médecins Sans Frontières International based on the accounting policies set out in the notes to the combined financial statements.

International Board's Responsibility for the Combined Financial Statements

The International Board is responsible for the preparation of these combined financial statements in accordance with the accounting policies set out in Note 1 to the combined financial statements, and for such internal control as the International Board determines is necessary to enable the preparation of combined financial statements that are free from material misstatement, whether due to fraud or error.

Joint Auditors' Responsibility

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

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

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

Opinion

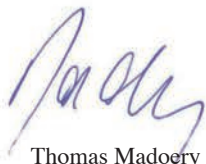
In our opinion, the combined financial statements of Médecins Sans Frontières International for the year ended December 31, 2014 are prepared, in all material respects, in accordance with the accounting policies set out in Note 1 to the combined financial statements.

Basis of Accounting

Without modifying our opinion, the combined financial statements are prepared in accordance with a special purpose framework as set out in Note 1 to the combined financial statements and, therefore, may not be suitable for another purpose. Our opinion is not qualified in respect of this matter.

Ernst & Young SA


Mark Hawkins



Thomas Madoery



Pierre Henri Pigeon
Licensed Audit Expert



Olivier de Luca

Geneva, 21 May 2015



An MSF worker carrying a child suspected of having Ebola in the Ebola Management Centre in Paynesville, Liberia.

COMBINED FINANCIAL STATEMENTS

for the year ended 31 December 2014

STATEMENT OF FINANCIAL POSITION

	Notes	In thousands of €	
		2014	2013
Intangible assets	2.1	8,519	7,308
Property, plant and equipment	2.2	58,025	38,750
Financial assets	2.3	21,713	15,673
Non-current assets		88,257	61,732
Inventories	2.4	32,389	27,306
Grants receivable	2.5	18,018	18,374
Contributions receivable	2.6	28,178	20,874
Other receivables	2.7	16,680	10,873
Other assets	2.8	10,925	9,922
Cash and cash equivalents	2.9	857,824	616,276
Current assets		964,014	703,625
Assets		1,052,271	765,357
Permanently restricted funds		3,168	3,149
Unrestricted funds		851,649	627,675
Other retained earnings and equities		24,486	3,393
Retained earnings and equities	2.14	879,302	634,217
Provisions	2.10	9,318	6,306
Financial debts	2.11	6,862	635
Accounts payable and accrued expenses	2.12	99,017	80,347
Deferred income	2.13	56,955	43,809
Overdrafts		817	43
Liabilities		172,969	131,140
Liabilities and retained earnings		1,052,271	765,357

STATEMENT OF FINANCIAL ACTIVITIES

In thousands of €

	Notes	Unrestricted	Restricted	2014	2013
Individuals	3.1.1 / 4.2.1	926,050	58,733	984,783	787,194
Private institutions	3.1.1 / 4.2.1	64,317	92,594	156,910	112,513
Private income		990,367	151,326	1,141,693	899,707
Public institutional income	3.1.2 / 4.2.2	3,245	111,414	114,659	92,968
Other income	3.1.3 / 4.2.1	23,026	962	23,988	15,861
Income		1,016,638	263,702	1,280,340	1,008,536
Programmes	3.2.2 / 4.2.3	452,176	246,897	699,074	615,362
Headquarters programme support	3.2.3	101,605	12,316	113,921	108,807
Témoignage / awareness-raising	3.2.4	30,082	981	31,063	30,243
Other humanitarian activities	3.2.5	14,088	0	14,088	9,329
Social mission		597,951	260,194	858,145	763,741
Fundraising	3.2.6	145,908	1,279	147,186	131,646
Management and general administration	3.2.7	59,049	1,155	60,204	57,101
Extraordinary expenses		39	327	366	0
Income tax	3.2.8	187	0	187	12
Other expenses		205,182	2,761	208,943	188,759
Expenditure		803,133	262,955	1,066,088	952,500
Net exchange gains / losses unrealised and realised	3.2.9	10,419	-765	9,654	-7,907
Surplus / deficit		223,924	-19	223,906	48,128

STATEMENT OF CASH FLOWS

CASH FLOWS FROM HUMANITARIAN AND FUNCTIONING ACTIVITIES

In thousands of €

	2014	2013
1. Cash flows from private donors		
Private income	1,141,693	899,707
Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities		
Permanently restricted contributions and income	19	312
Variation in working capital requirements		
Change in receivables from private donors	-5,462	738
Change in deferred income on private grants	3,932	4,893
Change in unspent donor-designated / restricted funds	5,825	21,545
	1,146,007	927,195
2. Cash flows from public institutional agencies		
Public institutional income	114,659	92,968
Variation in working capital requirements		
Change in public institutional assets	4,917	-7,926
Change in public institutional liabilities	-1,940	8,087
	117,637	93,129
3. Other cash flows from humanitarian and functioning activities		
Other income	23,988	15,861
Social mission expenditure	-858,145	-763,741
Other expenses	-207,943	-188,759
Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities		
Permanently restricted contributions and income	-	-
Depreciation, amortisation, provisions	9,850	6,886
Write-off of non-current assets	1,925	10,874
Proceeds on disposals of non-currents assets	-	-
Investment subsidies as income	-1,762	-64
Net exchange gains and losses	9,654	-7,907
Gains/losses resulting from financial assets and debts		
Variation in working capital requirements		
Change in other receivables and current assets	-11,886	6,422
Change in other current liabilities	14,843	5,968
	-1,019,476	-914,460
Net cash provided by / used for humanitarian and functioning activities (A) = 1+2+3	244,168	105,864

STATEMENT OF CASH FLOWS (CONTINUED)

CASH FLOWS FROM INVESTING ACTIVITIES

In thousands of €

	2014	2013
Investments in non-current assets	-33,753	-21,971
Proceeds on disposals of non-currents assets	1,762	64
Investment subsidies as income	-40	220
Change in investment subsidies liabilities		
Net cash used for investing activities (B)	-32,032	-21,686
CASH FLOWS FROM FINANCING ACTIVITIES		
Permanently restricted contributions and income	-19	-312
Change in financial debts	6,254	-5,902
Change in capital	50	120
Net cash provided by/used for financing activities (C)	6,285	-6,094
Effect of foreign exchange rate fluctuations	22,369	-13,243
Effect of exchange rate fluctuations (D)	22,369	-13,243
Effect of changes in accounting principles and structure (E)	-16	
CHANGE IN CASH AND EQUIVALENTS (A+B+C+D+E)	240,775	64,840
OPENING CASH AND EQUIVALENTS (F)	616,233	551,393
Closing cash and cash equivalents (A+B+C+D+E+F)	857,007	616,233

STATEMENT OF CHANGES IN RETAINED EARNINGS AND EQUITIES

In thousands of €

	Notes	2013	Surplus/ Deficit	Change in subscribed capital	Assets revaluation	Impact of exchange rate on historical value	Other movements	2014
Permanently restricted funds	2.14	3,149	-19	-	-	-	37	3,168
Unrestricted funds	2.14	627,675	223,924	-	-107	-	156	851,649
Retained earnings		630,824	223,906	-	-107	-	194	854,817
Capital for foundations		1,894	-	50	-	-	-	1,944
Impact of exchange rate on historical value		1,499	-	-	-	21,043	-	22,542
Other retained earnings and equities		3,393	-	50	-	21,043	-	24,486
Retained earnings and equities		634,217	223,906	50	-107	21,043	194	879,302



© Jeroen Oortleijns/MSP

On the paediatric ward of Baraka hospital, South Kivu, Democratic Republic of Congo.

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.

These combined financial statements have been prepared in accordance with MSF accounting policies, a summary of which is presented in this Note 1. To the extent feasible for a non-profit and non-governmental organisation like MSF, accounting principles are initially based on the IFRS as adopted by the International Accounting Standards Board (IASB).

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.

These combined financial statements have been prepared in accordance with MSF accounting policies, a summary of which is presented in Note 1. To the extent feasible for a non-profit and non-governmental organisation like MSF, accounting principles are initially based on the IFRS as adopted by the International Accounting Standards Board (IASB).

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.

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 2014	Closing rate 2013	Average rate 2014	Average rate 2013
ARS	10.27	8.98	10.38	8.97
AUD	1.48	1.54	1.47	1.38
BRL	3.22	3.26	3.12	2.87
CAD	1.41	1.47	1.47	1.37
CHF	1.20	1.23	1.21	1.23
CZK	27.74	27.43	27.54	25.98
DKK	7.45	7.46	7.45	7.46
EUR	1.00	1.00	1.00	1.00
GBP	0.78	0.83	0.81	0.85
HKD	9.42	10.69	10.30	10.30
INR	76.72	85.37	81.04	77.93
JPY	145.23	144.72	140.31	129.66
KRW	1324.80	1450.93	1398.14	1453.91
NOK	9.04	8.36	8.35	7.81
SEK	9.39	8.86	9.10	8.65
USD	1.21	1.38	1.33	1.33
ZAR	14.04	14.57	14.40	12.83

1.3 CHANGE IN ACCOUNTING POLICIES

The 2014 Financial Statements do not contain any changes in accounting policies compared with 2013.

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 section 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 2014, 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.

2 NOTES TO THE STATEMENT OF FINANCIAL POSITION

2.1 INTANGIBLE ASSETS

Mainly consisting of software and licences.

	2013	Additions	Disposals	Foreign exchange gain/loss	Other movements	In thousands of € 2014
Intangible assets – gross value	23,512	3,872	-922	114	82	26,658
Depreciation	-16,204	-1,911	51	-44	-32	-18,139
Intangible assets	7,308	1,961	-870	71	49	8,519

2.2 PROPERTY, PLANT AND EQUIPMENT

Mainly consisting of the head offices of some entities.

	2013	Additions	Disposals	Foreign exchange gain/loss	Other movements	In thousands of € 2014
Land	8,400	7,118	-837	30	0	14,712
Buildings	30,957	13,401	-3,696	133	-113	40,682
Fixtures	11,476	863	-1,467	158	-12	11,019
Furniture	6,333	660	-294	114	-2	6,810
Computers	13,313	1,494	-1,626	124	-10	13,294
Machinery and equipment	7,467	318	-224	84	9	7,655
Other tangible assets	2,318	1,921	-715	-12	0	3,512
Property, plant and equipment – gross value	80,264	25,775	-8,858	631	-129	97,684
Depreciation	-41,514	-5,595	7,804	-373	18	-39,659
Property, plant and equipment	38,750	20,181	-1,055	259	-110	58,025

Finance leases

At 31 December 2014, the net value of capitalised leased assets stands at 3,435 thousand euros, and of capitalised lease obligations at 6,804 thousand euros (2013: 299 thousand and 602 thousand euros, respectively). The total reimbursements for the current year amount to 12 thousand euros, and the rent expenses to 13 thousand euros (2013: 343 thousand and 365 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	2014	2013
Loans	13	0	13	0
Long-term investments	18,663	0	18,663	12,606
Other financial assets	3,037	0	3,037	3,067
Financial assets	21,713	0	21,713	15,673

Their breakdown by maturity date is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	In thousands of € 2014
Financial assets	1,403	2,449	17,860	21,713

2.4 INVENTORIES

In thousands of €

	Gross value	Provision	2014	2013
Medical and non-medical relief goods	32,282	-684	31,597	26,493
Other inventories	818	-27	791	813
Inventories	33,100	-711	32,389	27,306

2.5 GRANTS RECEIVABLE

In thousands of €

	Gross value	Provision	2014	2013
Grants receivable from private donors	2,803	0	2,803	1,994
Grants receivable from public institutions	15,836	-621	15,215	16,380
ECHO and EU institutions	7,619	-621	6,998	9,358
EU European governments	2,123	–	2,123	1,509
Non-EU European governments	649	–	649	244
Other governments	5,380	–	5,380	5,218
UN institutions	65	–	65	50
Grants receivable	18,639	-621	18,018	18,374

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

2.6 CONTRIBUTIONS RECEIVABLE

At 31 December 2014, the outstanding commitment represents 28,178 thousand euros (2013: 20,874 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 2014, the outstanding commitment amounts to 16,680 thousand euros (2013: 10,873 thousand euros) and is expected to be received within the following year.

2.8 OTHER ASSETS

Other assets of 10,925 thousand euros (2013: 9,922 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	2014
Other assets	10,925	0	0	10,925

2.9 CASH AND CASH EQUIVALENTS

In thousands of €

	2014	2013
Short-term deposits	333,395	273,052
Cash at headquarters	490,100	300,851
Cash in the field	34,330	42,373
Cash and cash equivalents	857,824	616,276

2.10 PROVISIONS

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

	2013	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain/loss	Other movements	In thousands of € 2014
Provisions	6,306	5,426	-2,040	-428	55	0	9,318

357 thousand euros of the provisions come from tax assessments received relating to remuneration of international staff (2013: 852 thousand euros). Provision from staff retirement plans amount to 2,167 thousand euros (2013: 2,079 thousand euros). Provisions for closure of projects already planned at year-end amount to 1,723 thousand euros (2013: 634 thousand euros). The remaining 5,071 thousand euros of provisions cover various risks for which MSF has a constructive obligation (2013: 3,375 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	2014	2013
Borrowings and loans	59	0	0	58	33
Capitalised lease obligation	515	2,361	3,928	6,804	602
Financial debts	574	2,361	3,928	6,862	635

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:

	2014	2013
Accounts payable and accruals	46,955	39,854
Employee benefits	30,041	24,408
Accrued taxes	6,484	5,764
Public institutional grants payable	731	240
Private grants payable	2,121	134
Other liabilities	12,684	9,947
Accounts payable and accrued expenses	99,017	80,347

The breakdown by maturity date is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	2014
Accounts payable and accrued expenses	97,608	1,408	0	99,017

2.13 DEFERRED INCOME

	2014	2013
Unspent donor-designated / restricted funds	35,164	27,677
Deferred income on private grants	11,777	7,622
Deferred income on public institutional grants	7,487	5,727
Gross value of investment subsidies	1,849	1,889
Other deferred income	679	894
Deferred income	56,955	43,809

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 € 2014
Deferred income	53,146	3,809	0	56,955

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

The following schedule shows their year-end position:

	2013	Raised in 2014	Spent in 2014	Foreign exchange gain/loss	Other movements	In thousands of € 2014
Afghanistan	–	110	–	–	–	110
Algeria	19	–	–	–	–	19
Angola	5	–	–	–	–	5
Bangladesh	10	6	-10	1	–	6
Central African Republic	1	4	-1	–	–	4
Haiti	6	–	-6	–	–	–
Indonesia	–	232	–	–	–	232
Iran	63	–	-5	–	–	58
Jordan	30	–	-31	1	–	–
Lebanon	79	–	-79	–	–	–
Liberia	–	1,836	–	64	–	1,900
Myanmar/Burma	1	–	-1	–	–	–
Pakistan	2	–	-1	–	–	1
Peru	34	34	-34	–	–	34
Philippines	15,378	-965	-11,486	378	-537	2,769
Sierra Leone	–	4,214	–	117	–	4,331
South Africa	610	2	–	-35	–	577
Sudan	3	–	–	–	–	3
Sudan, South	2	1	-3	–	–	1
Syria	3,496	–	-3,424	3	-75	–
Other countries or restrictions	7,938	18,971	-3,541	1,718	28	25,113
Unspent donor-designated / restricted funds	27,677	24,445	-18,620	2,246	-584	35,164

Other countries or restrictions are either not country-specific, or represent the countries for which restricted funds of fewer than one thousand euros remain unspent. They mainly include: 5,719 thousand euros (4,492 thousand for 2013) of Charitable Gift Annuity Trusts in MSF USA. 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.

17,444 thousand euros unspent for the Ebola emergency but not yet allocated to any specific country. Amounts allocated to specific countries are included in their corresponding line.

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 2014, the available portion (excluding permanently restricted funds and capital for foundations) represents 9.8 months of activity (2013: 7.9 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 €

	2014	2013
Donations	857,057	679,289
Legacies and bequests	127,532	107,719
Membership fees	194	185
Income from individuals	984,783	787,194

Income from private institutions comes from the following sources:

In thousands of €

	2014	2013
Companies	62,780	47,272
Trusts and foundations	58,377	37,307
Lottery and special events	29,498	23,404
Joint appeals	482	820
Other private institutions	5,774	3,711
Income from private institutions	156,910	112,513

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 €

	2014	2013
ECHO and EU institutions	38,912	30,622
EU governments	40,113	35,920
Non-EU European governments	16,963	14,713
American governments	8,935	3,760
Other governments or public institutions	9,434	7,911
UN institutions	303	41
Public institutional income	114,659	92,968

3.1.3 OTHER INCOME

In thousands of €

	2014	2013
Interest / investment income	4,257	5,642
Merchandising	452	866
Equipment and services sold to other organisations	10,752	3,359
Other revenues	8,527	5,995
Other income	23,988	15,861

3.1.4 LEGACIES AND BEQUESTS

The total value of legacies and bequests expected at year-end but not yet received is 41,923 thousand euros (52,936 thousand for 2013), plus 5,446 thousand euros pending acceptance (6,141 thousand for 2013). 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 2014 is approximately 7,659 thousand euros: 5,285 thousand euros received in the field and 2,374 thousand euros received at headquarters (2013: 7,024 thousand and 2,272 thousand, respectively). The majority of the donations 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	354,207	83,122	16,661	541	454,530
Travel and transportation	114,316	7,627	1,120	2,725	125,788
Medical and nutrition	124,618	320	–	5,073	130,011
Logistics and sanitation	46,848	449	2	1,299	48,598
Professional services	4,337	4,806	2,431	34	11,609
Communications	10,342	1,373	2,087	23	13,825
Publications	–	356	2,707	128	3,191
Promotional expenses	–	1,068	2,736	–	3,804
Office expenses	29,293	10,643	2,629	246	42,811
Taxes	947	344	17	1	1,308
Private grants	3,146	187	44	4,017	7,394
Public institutional grants	–	345	–	–	345
Financial expenses	831	156	15	–	1,001
Depreciation	–	3,847	637	7	4,491
Others	10,190	-723	-22	-5	9,439
Total	699,074	113,921	31,063	14,088	858,145

OTHER EXPENSES

Management and general administration

Nature of expenses	Fundraising	Management and general administration	Extraordinary expenses	Income tax	Total other expenses
Personnel costs	29,599	38,736	–	–	68,335
Travel and transportation	1,922	2,475	–	–	4,396
Medical and nutrition	143	891	–	–	1,034
Logistics and sanitation	1	3	–	–	4
Professional services	24,074	4,837	–	–	28,911
Communications	16,266	996	–	–	17,262
Publications	18,555	553	–	–	19,109
Promotional expenses	47,963	656	–	–	48,619
Office expenses	5,063	4,518	–	–	9,581
Taxes	77	711	–	187	975
Private grants	5	211	-266	–	-50
Public institutional grants	–	5	–	–	5
Financial expenses	2,269	1,286	–	–	3,555
Depreciation	884	2,434	39	–	3,356
Others	367	1,890	593	–	2,850
Total	147,186	60,204	366	187	207,943

SOCIAL MISSION AND OTHER EXPENSES TOTAL

2014	2013
522,865	484,456
130,184	107,709
131,045	111,473
48,602	40,539
40,520	34,660
31,087	24,816
22,300	21,034
52,423	55,473
52,391	41,587
2,283	1,953
7,344	8,798
350	277
4,556	4,364
7,847	6,232
11,290	9,130
1,066,088	952,500

3.2.2 PROGRAMME EXPENSES BY NATURE AND CONTINENT

							<i>In thousands of €</i>	
	Africa	America	Asia	Europe	Oceania	Unallocated	2014	2013
Locally hired staff	135,790	23,158	53,580	3,665	1,297	610	218,101	200,698
International staff	99,542	7,002	35,314	2,162	2,077	3,190	149,287	143,767
Operational running expenses	27,195	1,831	10,746	566	537	538	41,413	28,076
Medical and nutrition	74,746	5,448	40,810	2,876	405	332	124,618	110,260
Logistics and sanitation	34,285	1,345	10,290	588	260	80	46,848	39,766
Transport, freight and storage	78,800	2,434	13,458	1,206	682	513	97,093	72,985
Training and local support	3,653	240	1,545	64	20	222	5,744	4,853
Consultants and field support	5,054	439	1,715	245	15	911	8,379	10,151
Private and public institutional grants	–	–	–	–	–	166	166	410
Others	3,086	1,853	1,275	1,123	4	84	7,425	4,396
Programmes	462,152	43,749	168,735	12,495	5,297	6,645	699,074	615,362

The geographic divisions noted above include the following regions:

- Africa comprises the regions both north and south of the Sahara.
- America 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>	
	2014	2013
Access Campaign	3,846	3,995
Other témoignage campaigns and expenses	27,217	26,248
Témoignage / awareness-raising	31,063	30,243

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 US dollar (USD), Norwegian krona (NOK), Swiss franc (CHF), and Japanese yen (JPY), and Australian dollar (AUD).

4 RATIOS AND SECTORIAL INFORMATION

4.1 RATIOS

4.1.1 OPERATIONAL RATIOS

	2014	2013
Operations	76.2%	76.0%
Témoignage / awareness-raising	2.9%	3.2%
Other humanitarian activities	1.3%	1.0%
Social mission	80.4%	80.2%
Fundraising	13.8%	13.8%
Management and general administration	5.6%	6.0%
Income tax	–	–
Other expenses	19.6%	19.8%
Expenditure	100.0%	100.0%

4.1.2 FINANCIAL INDEPENDENCE

Private income	89.2%	89.2%
Public institutional income	9.0%	9.2%
Other income	1.8%	1.6%
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 91.0% of MSF total income in 2014 (2013: 90.8%). More than 5.7 million (2013: 5.0 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 €

	Argentina	Australia	Austria	Belgium	Brazil	Canada	Czech Republic	Denmark	France
Donations	2,942	37,692	19,950	29,879	23,438	28,892	2,431	9,662	62,626
Legacies and bequests	–	3,615	1,617	10,474	–	2,941	–	6,225	7,338
Membership fees	–	3	3	8	1	15	–	–	27
Income from individuals	2,942	41,310	21,569	10,482	23,439	31,848	2,431	15,887	69,991
Companies	44	6,966	2,773	3,532	93	399	1	799	1,907
Trusts and foundations	–	818	–	–	–	1,354	–	1,312	198
Joint appeals	–	–	–	–	–	–	–	482	–
Lottery and special events	2	–	–	55	–	62	–	271	–
Other private institutions	–	–	–	456	1,168	–	–	355	42
Donations from private institutions	46	7,784	2,773	4,073	1,260	1,815	1	3,218	2,147
Private income	2,988	49,094	24,342	44,434	24,700	33,663	2,433	19,106	72,138
Interest / investment income	48	372	136	197	238	89	–	9	854
Merchandising	–	–	–	–	–	–	18	19	309
Equipment and services sold to other organisations	–	–	–	6,971	–	–	–	–	3,780
Other revenues	6	82	36	3,745	12	22	3	137	2,295
Other income	54	454	172	10,913	250	111	21	165	7,238

4.2.1 PRIVATE AND OTHER INCOME BY OFFICE (CONTINUED)

In thousands of €

	Germany	Greece	Holland	Hong Kong	Ireland	Italy	Japan	Republic of Korea	Luxembourg
Donations	97,501	2,319	39,620	30,240	656	40,175	42,763	1,660	4,712
Legacies and bequests	10,284	57	10,844	24	–	6,476	2,460	–	782
Membership fees	75	1	1	1	–	6	3	–	1
Income from individuals	107,860	2,376	50,466	30,265	656	46,656	45,226	1,660	5,495
Companies	1,428	287	1,236	1,813	209	2,833	4,292	63	254
Trusts and foundations	1,753	25	320	617	299	37	584	–	278
Joint appeals	–	–	–	–	–	–	–	–	–
Lottery and special events	2,487	–	14,027	1,091	1,602	222	–	–	–
Other private institutions	1,974	–	911	18	–	16	387	–	318
Donations from private institutions	7,642	312	16,494	3,539	2,110	3,109	5,262	63	850
Private income	115,502	2,688	66,960	33,804	2,766	49,765	50,488	1,723	6,344
Interest / investment income	125	1	1,057	–	–	118	1	1	3
Merchandising	–	–	–	1	–	60	–	–	–
Equipment and services sold to other organisations	–	–	–	–	–	–	–	–	–
Other revenues	448	47	146	–	–	–	12	–	343
Other income	573	48	1,203	1	–	178	14	1	346

In thousands of €

	Norway	South Africa	Spain	Sweden	Switzerland	United Kingdom	United States	2014	2013
Donations	28,762	1,055	64,909	35,319	48,926	17,899	183,028	857,057	679,289
Legacies and bequests	1,580	74	4,418	6,118	9,498	10,108	32,598	127,532	107,719
Membership fees	4	3	20	11	12	–	–	194	185
Income from individuals	30,346	1,131	69,348	41,448	58,437	28,007	215,626	984,783	787,194
Companies	2,284	851	4,952	4,159	4,974	3,190	13,411	62,780	47,272
Trusts and foundations	726	26	513	4,937	19,640	9,483	15,458	58,377	37,307
Joint appeals	–	–	–	–	–	–	–	482	820
Lottery and special events	374	1	–	–	–	9,303	–	29,498	23,404
Other private institutions	78	–	–	–	51	–	–	5,774	3,711
Donations from private institutions	3,463	879	5,465	9,096	24,664	21,976	28,869	156,910	112,513
Private income	33,809	2,010	74,812	50,544	83,101	49,984	244,495	1,141,693	899,707
Interest / investment income	423	8	132	59	55	14	314	4,257	5,642
Merchandising	5	–	35	–	1	–	4	452	866
Equipment and services sold to other organisations	–	–	–	–	–	–	–	10,752	3,359
Other revenues	15	93	532	7	534	11	–	–	5,995
Other income	444	101	699	66	591	25	318	23,988	15,861

4.2.2 PUBLIC INSTITUTIONAL INCOME

	<i>In thousands of €</i>	
	2014	2013
Humanitarian Aid Office of the European Commission (ECHO)	38,984	30,401
EU European Development Fund	-36	221
EU others	-36	–
ECHO and EU institutions	38,912	30,622
Austria	83	–
Belgium	6,347	6,044
Czech Republic	180	287
Denmark	5,432	5,937
France	120	120
Germany	3,800	3,405
Holland	1,500	–
Ireland	1,213	1,355
Italy	5	–
Luxembourg	1,059	1,323
Spain	1,078	1,267
Sweden	15,731	15,141
United Kingdom	3,564	1,039
EU governments	40,113	35,920
Norway	8,080	9,377
Switzerland	8,883	5,336
Non-EU European governments	16,963	14,713
Canada	8,935	3,760
North American governments	8,935	3,760
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	4,018	801
International Drug Purchase Facility (UNITAID)	5,375	4,459
Other governments or public institutions	41	2,651
Other governments or public institutions	9,434	7,911
World Food Programme (WFP)	322	7
World Health Organization (WHO)	-20	34
UN institutions	303	41
Public institutional income	114,659	92,968

4.3 PROGRAMMES

Programme expenses by nature, and funding of programmes.

EXPENSES

	<i>In thousands of €</i>	
	2014	2013
Locally hired staff	218,101	200,698
International staff	149,287	143,767
Operational running expenses	41,413	28,076
Medical and nutrition	124,618	110,260
Logistics and sanitation	46,848	39,766
Training and local support	5,744	4,853
Transport, freight and storage	97,093	72,985
Consultants and field support	8,379	10,151
Private and public institutional grants	166	410
Others	7,425	4,396
Programmes	699,074	615,362
Indirect supply costs	15,071	15,840
Field-related expenses	714,145	631,202

FUNDING

	<i>In thousands of €</i>	
	2014	2013
Private and other income	602,591	543,350
Humanitarian Aid Office of the European Commission (ECHO)	37,643	29,370
EU 50/50 cofinancing	–	-249
EU European Development Fund	-36	207
EU others	-36	–
ECHO and EU institutions	37,571	29,328
AGCD – Belgium	4,852	5,212
Governments – Belgium	–	49
Municipalities and regional councils – Belgium	1,229	447
Ministry of Foreign Affairs (MFA) – Czech Republic	168	160
Governments – Czech Republic	–	116
Danish Agency for Development Assistance (DANIDA)	5,176	4,890
Municipalities and regional councils – France	120	120
Ministry of Foreign Affairs (MFA) – Germany	3,800	3,405
Irish Aid (DCI) – Ireland	1,213	1,355
Municipalities and regional councils – Italy	5	–
Ministry of Foreign Affairs (MAE) – Luxembourg	872	945
Ministry of Foreign Affairs (BuZa) – Holland	1,500	–
Governments – Spain	1,051	797
Municipalities and regional councils – Spain	24	366
Swedish International Development Cooperation Agency (SIDA)	15,348	14,769
Department for International Development (DFID) – UK	3,331	971
EU governments	38,689	33,603

FUNDING (CONTINUED)*In thousands of €*

	2014	2013
Ministry of Foreign Affairs (MFA) – Norway	7,018	6,934
Norwegian Agency for Development Cooperation (NORAD)	910	2,344
Swiss Agency for Development and Cooperation (SDC)	6,944	3,411
Governments – Others – Switzerland	427	–
Municipalities and regional councils – Switzerland	1,138	773
Non-EU European governments	16,436	13,461
Canadian International Development Agency (CIDA)	8,431	3,507
North American governments	8,431	3,507
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	4,018	801
International Drug Purchase Facility (UNITAID)	5,065	4,459
Other governments or public institutions	41	2,651
World Health Organization (WHO)	-20	34
World Food Programme (WFP)	322	7
Office for Project Services (OPS)	–	–
UN institutions	303	41
Public institutional income	110,554	87,851

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.

698,074 thousand euros were spent in direct connection with the projects (2013: 615,362 thousand euros). The indirect supply costs of the logistics satellites stood at 15,071 thousand euros (2013: 15,840 thousand euros).

These expenses were funded by 110,554 thousand euros from public institutional bodies (2013: 87,851 thousand), the balance being funded by unrestricted and restricted private funds.

The difference of 4,106 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 (2013: 5,116 thousand euros).

31,052 locally hired staff and 2,769 international staff worked directly with the projects (2013: 29,910 locally hired staff and 2,629 International staff) as explained in note 5.3.2.

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.

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>	
	2014	2013
ECHO and EU institutions	100	300
EU European governments	76	1,685
Non EU European governments	11,144	–
American governments	–	4,643
Other governments	2,124	8,108
UN institutions	–	5
Remaining commitment amount to spend	13,444	14,741

5.1.2 OTHER COMMITMENTS

	<i>In thousands of €</i>	
	2014	2013
Guarantees given	833	965
Rental contracts for office buildings	7,919	8,833
Other off-balance sheet commitments given	6,344	7,606
DNDi	4,000	4,000
Other balance-sheet commitments given	19,096	21,403

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

DNDi became a legal entity in July 2003 and MSF was one of the founding partners. MSF's objective in its involvement in the creation of DNDi was to help create a research and development initiative for neglected diseases, which in time would be self-financing and in a position to work independently of MSF. Accordingly, MSF committed itself to be involved initially for five years. A subsequent period of support was agreed until 2014. In 2013 the IGA decided to continue the support and commitment towards DNDi at the level of 4 million euros per year until 2018.

5.2 SUBSEQUENT EVENTS

There are no subsequent events to report.

5.3 STAFF FIGURES

5.3.1 INTERNATIONAL DEPARTURES TO THE FIELD

	2014	2013
Medical pool	1,836	1,593
Nurse and other paramedical pool	2,298	1,892
Non-medical pool	2,952	2,714
International departures (full year)	7,086	6,199
First-time departures (full year)	1,691	1,437

5.3.2 POSITIONS IN THE FIELD

	<i>In full-time equivalents</i>	
	2014	2013
Locally hired staff	31,052	29,910
International staff	2,769	2,629
Field positions	33,821	32,539

5.3.3 POSITIONS AT HEADQUARTERS

	<i>In full-time equivalents</i>	
	2014	2013
Social mission	1,450	1,389
Fundraising	650	542
Management and general administration	561	563
Employees	2,661	2,493
Social mission	32	29
Fundraising	31	25
Management and general administration	27	25
Volunteers	90	80

Note: For volunteers at headquarters, the average number of people is taken into account when full-time equivalents 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 Argentina	462,435	Argentine Peso	General Director
MSF Australia	169,036	Australian Dollar	General Director
MSF Austria	66,421	Euro	General Director
MSF Belgium	90,686	Euro	General Director
MSF Brazil	180,228	Brazilian Real	General Director
MSF Canada	141,552	Canadian Dollar	General Director
MSF Czech Republic	715,000	Czech Koruny	General Director
MSF Denmark	816,276	Danish Krone	General Director
MSF EUP	53,338	Euro	General Director
MSF Epicentre	83,960	Euro	General Director
Foundation MSF	57,432	Euro	Research Director
MSF France	81,002	Euro	President
MSF Germany	83,733	Euro	General Director
MSF Greece	41,102	Euro	General Director
MSF Holland	109,486	Euro	General Director
MSF Hong Kong	676,386	Hong Kong Dollars	General Director
MSF International	107,415	Euro	International President
MSF Ireland	78,036	Euro	Office Manager
MSF Italy	62,534	Euro	General Director
MSF Japan	14,160,000	Yen	General Director
MSF Logistique	63,271	Euro	General Director
MSF Luxembourg	60,425	Euro	General Director
MSF Supply	79,226	Euro	General Director
MSF Norway	749,137	Norwegian Krone	General Director
MSF South Africa	596,352	Rand	General Director
MSF South Korea	134,461,440	Won	General Director
MSF Spain	69,866	Euro	President
MSF Sweden	586,692	Swedish Kronor	General Director
MSF Switzerland	134,868	Swiss Franc	General Director
MSF UK	61,448	Pound Sterling	General Director
MSF USA	169,100	US Dollar	General Director

Additional remuneration of EUR 41,146 (CHF 49,976) was paid to equalise the after tax remuneration of the International President who remains a tax resident in Canada (Canadian income tax rates are significantly higher than Swiss income tax rates). The additional remuneration relates only to the difference between Canadian income tax and Swiss income tax and provides the International President with the same after tax salary as if the position holder was tax resident in Switzerland.

Lowest gross salary by entity		For the position of:	
MSF Argentina	136,730	Argentine Peso	Face 2 Face Dialoguers
MSF Australia	46,978	Australian Dollar	Support Officer
MSF Austria	25,756	Euro	Fundraising Officer
MSF Belgium	27,346	Euro	Face 2 Face Dialoguers
MSF Brazil	31,692	Brazilian Real	Assistant
MSF Canada	37,067	Canadian Dollar	Donor Relation Representative
MSF Czech Republic	325,000	Czech Koruny	Assistant
MSF Denmark	264,444	Danish Krone	Assistant
MSF EUP	35,645	Euro	Production Assistant
MSF Epicentre	33,125	Euro	Secretary
Fondation MSF	57,432	Euro	Research Director
MSF France	24,154	Euro	Receptionist
MSF Germany	31,317	Euro	Assistant
MSF Greece	10,612	Euro	Assistant Accountant
MSF Holland	22,706	Euro	Receptionist
MSF Hong Kong	168,077	Hong Kong Dollars	Assistant
MSF International	50,450	Euro	Assistant
MSF Ireland	26,882	Euro	Office Administration
MSF Italy	21,350	Euro	Receptionist
MSF Japan	3,552,000	Yen	Assistant
MSF Logistique	21,073	Euro	Agent
MSF Luxembourg	23,076	Euro	Cleaner
MSF Supply	28,630	Euro	Warehouse Assistant
MSF Norway	260,233	Norwegian Krone	Face 2 Face Dialoguers
MSF South Africa	78,168	Rand	Cleaner
MSF South Korea	26,538,480	Won	Junior Administrator
MSF Spain	22,293	Euro	Fundraiser
MSF Sweden	259,596	Swedish Kronor	Assistant
MSF Switzerland	66, 204	Swiss Franc	Receptionist
MSF UK	23,652	Pound Sterling	Office HR Administrator
MSF USA	45,900	US Dollar	Administrative Assistant



MSF teams travel on horseback in the Mejo woreda, Sidama zone, Ethiopia.

FINANCES BY COUNTRY

AFGHANISTAN

EXPENSES

In thousands of €

Locally hired staff	7,355
International staff	4,344
Operational running expenses	967
Medical and nutrition	5,742
Logistics and sanitation	2,723
Training and local support	114
Transport, freight and storage	2,723
Consultants and field support	409
Private and public institutional grants	-
Others	393
Programmes	24,771
Indirect supply costs	1,014
Field-related expenses	25,785

FUNDING

In thousands of €

Private and other income	25,785
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	25,785

STAFF INFORMATION

In full-time equivalents

International staff	86
Locally-hired staff	1,652
Field positions	1,738

ARMENIA

EXPENSES

In thousands of €

Locally hired staff	834
International staff	596
Operational running expenses	129
Medical and nutrition	337
Logistics and sanitation	117
Training and local support	1
Transport, freight and storage	178
Consultants and field support	3
Private and public institutional grants	-
Others	-1
Programmes	2,194
Indirect supply costs	32
Field-related expenses	2,226

FUNDING

In thousands of €

Private and other income	2,226
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	2,226

STAFF INFORMATION

In full-time equivalents

International staff	12
Locally-hired staff	79
Field positions	91

BANGLADESH

EXPENSES

In thousands of €

Locally hired staff	1,293
International staff	916
Operational running expenses	171
Medical and nutrition	410
Logistics and sanitation	95
Training and local support	1
Transport, freight and storage	125
Consultants and field support	12
Private and public institutional grants	-
Others	32
Programmes	3,055
Indirect supply costs	7
Field-related expenses	3,062

FUNDING

In thousands of €

Private and other income	1,872
Humanitarian Aid Office of the European Commission (ECHO)	1,190
ECHO and EU institutions	1,190
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,190
Funding of field-related costs	3,062

STAFF INFORMATION

In full-time equivalents

International staff	17
Locally-hired staff	307
Field positions	324

BURKINA FASO

EXPENSES

In thousands of €

Locally hired staff	295
International staff	147
Operational running expenses	61
Medical and nutrition	29
Logistics and sanitation	9
Training and local support	699
Transport, freight and storage	86
Consultants and field support	4
Private and public institutional grants	-
Others	2
Programmes	1,333
Indirect supply costs	2
Field-related expenses	1,335

FUNDING

In thousands of €

Private and other income	1,086
Humanitarian Aid Office of the European Commission (ECHO)	-74
ECHO and EU institutions	-74
Danish Agency for Development Assistance (DANIDA)	2
EU governments	2
Non-EU European governments	-
North American governments	-
Other governments	320
UN institutions	-
Public institutional income	249
Funding of field-related costs	1,335

STAFF INFORMATION

In full-time equivalents

International staff	5
Locally-hired staff	58
Field positions	63

BURUNDI

EXPENSES

In thousands of €

Locally hired staff	572
International staff	781
Operational running expenses	129
Medical and nutrition	242
Logistics and sanitation	69
Training and local support	72
Transport, freight and storage	204
Consultants and field support	140
Private and public institutional grants	-
Others	85
Programmes	2,294
Indirect supply costs	44
Field-related expenses	2,338

FUNDING

In thousands of €

Private and other income	2,217
ECHO and EU institutions	-
Ministry of Foreign Affairs (MAE) - Luxembourg	122
EU governments	122
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	122
Funding of field-related costs	2,338

STAFF INFORMATION

In full-time equivalents

International staff	15
Locally-hired staff	107
Field positions	122

CAMBODIA

EXPENSES

In thousands of €

Locally hired staff	628
International staff	781
Operational running expenses	308
Medical and nutrition	337
Logistics and sanitation	36
Training and local support	21
Transport, freight and storage	138
Consultants and field support	52
Private and public institutional grants	-
Others	28
Programmes	2,328
Indirect supply costs	38
Field-related expenses	2,365

FUNDING

In thousands of €

Private and other income	2,365
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	2,365

STAFF INFORMATION

In full-time equivalents

International staff	15
Locally-hired staff	140
Field positions	155

CAMEROON

EXPENSES

In thousands of €

Locally hired staff	2,518
International staff	1,856
Operational running expenses	435
Medical and nutrition	1,918
Logistics and sanitation	642
Training and local support	30
Transport, freight and storage	1,159
Consultants and field support	112
Private and public institutional grants	-
Others	1
Programmes	8,670
Indirect supply costs	171
Field-related expenses	8,841

FUNDING

In thousands of €

Private and other income	6,241
Humanitarian Aid Office of the European Commission (ECHO)	655
ECHO and EU institutions	655
Swedish International Development Cooperation Agency (SIDA) - Sweden	313
Department for International Development (DFID) - UK	1,191
EU governments	1,504
Swiss Agency for Development and Cooperation Department (DDC)	385
Municipalities and regional councils - Switzerland	56
Non-EU European governments	440
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	2,600
Funding of field-related costs	8,841

STAFF INFORMATION

In full-time equivalents

International staff	30
Locally-hired staff	247
Field positions	277

CENTRAL AFRICAN REPUBLIC

EXPENSES

In thousands of €

Locally hired staff	10,565
International staff	12,628
Operational running expenses	3,513
Medical and nutrition	10,153
Logistics and sanitation	3,691
Training and local support	108
Transport, freight and storage	12,008
Consultants and field support	171
Private and public institutional grants	-
Others	174
Programmes	53,011
Indirect supply costs	1,718
Field-related expenses	54,730

FUNDING

In thousands of €

Private and other income	42,692
Humanitarian Aid Office of the European Commission (ECHO)	3,724
ECHO and EU institutions	3,724
Danish Agency for Development Assistance (DANIDA)	356
Ministry of Foreign Affairs (MFA) – Germany	800
Irish Aid (DCI) – Ireland	450
Governments - Others - Spain	500
Swedish International Development Cooperation Agency (SIDA)	1,933
EU governments	4,039
Ministry of Foreign Affairs (MFA) – Norway	1,778
Governments - Others - Switzerland	410
Municipalities and regional councils - Switzerland	144
Non-EU European governments	2,331
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	1,944
North American governments	1,944
Other governments	-
UN institutions	-
Public institutional income	12,038
Funding of field-related costs	54,730

STAFF INFORMATION

In full-time equivalents

International staff	259
Locally-hired staff	2,334
Field positions	2,593

CHAD

EXPENSES

In thousands of €

Locally hired staff	5,710
International staff	4,971
Operational running expenses	1,635
Medical and nutrition	2,719
Logistics and sanitation	1,090
Training and local support	28
Transport, freight and storage	3,217
Consultants and field support	139
Private and public institutional grants	-
Others	-7
Programmes	19,501
Indirect supply costs	223
Field-related expenses	19,724

FUNDING

In thousands of €

Private and other income	15,164
Humanitarian Aid Office of the European Commission (ECHO)	2,515
ECHO and EU institutions	2,515
Ministry of Foreign Affairs (MFA) - Czech Republic	68
Swedish International Development Cooperation Agency (SIDA)	1,261
EU governments	1,328
Municipalities and regional councils – Switzerland	69
Non-EU European governments	69
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	648
North American governments	648
Other governments	-
UN institutions	-
Public institutional income	4,560
Funding of field-related costs	19,724

STAFF INFORMATION

In full-time equivalents

International staff	92
Locally-hired staff	940
Field positions	1,032

COLOMBIA

EXPENSES

In thousands of €

Locally hired staff	2,417
International staff	678
Operational running expenses	247
Medical and nutrition	163
Logistics and sanitation	56
Training and local support	25
Transport, freight and storage	299
Consultants and field support	57
Private and public institutional grants	-
Others	1
Programmes	3,942
Indirect supply costs	0
Field-related expenses	3,942

FUNDING

In thousands of €

Private and other income	3,942
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	3,942

STAFF INFORMATION

In full-time equivalents

International staff	15
Locally-hired staff	124
Field positions	139

CÔTE D'IVOIRE

EXPENSES

In thousands of €

Locally hired staff	518
International staff	801
Operational running expenses	270
Medical and nutrition	249
Logistics and sanitation	210
Training and local support	7
Transport, freight and storage	282
Consultants and field support	13
Private and public institutional grants	-
Others	-4
Programmes	2,345
Indirect supply costs	40
Field-related expenses	2,385

FUNDING

In thousands of €

Private and other income	2,385
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	2,385

STAFF INFORMATION

In full-time equivalents

International staff	14
Locally-hired staff	138
Field positions	152

DEMOCRATIC PEOPLE'S
REPUBLIC OF KOREA

EXPENSES

In thousands of €

Locally hired staff	5
International staff	166
Operational running expenses	60
Medical and nutrition	187
Logistics and sanitation	4
Training and local support	1
Transport, freight and storage	118
Consultants and field support	4
Private and public institutional grants	-
Others	-
Programmes	546
Indirect supply costs	15
Field-related expenses	560

FUNDING

In thousands of €

Private and other income	560
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	560

STAFF INFORMATION

In full-time equivalents

International staff	3
Locally-hired staff	-
Field positions	3

DEMOCRATIC REPUBLIC OF CONGO

EXPENSES

In thousands of €

Locally hired staff	24,467
International staff	14,225
Operational running expenses	4,729
Medical and nutrition	10,622
Logistics and sanitation	3,807
Training and local support	418
Transport, freight and storage	10,637
Consultants and field support	636
Private and public institutional grants	0
Others	594
Programmes	70,135
Indirect supply costs	1,435
Field-related expenses	71,571

FUNDING

In thousands of €

Private and other income	59,021
Humanitarian Aid Office of the European Commission (ECHO)	5,398
ECHO and EU institutions	5,398
Danish Agency for Development Assistance (DANIDA)	210
Ministry of Foreign Affairs (MFA) – Germany	250
Swedish International Development Cooperation Agency (SIDA) - Sweden	1,834
Department for International Development (DFID) - UK	1,258
EU governments	3,552
Ministry of Foreign Affairs (MFA) - Norway	1,766
Swiss Agency for Development and Cooperation Department (DDC)	823
Non-EU European governments	2,589
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	972
North American governments	972
International Drug Purchase Facility (UNITAID)	22
Other governments	22
UN institutions	17
Public institutional income	12,550
Funding of field-related costs	71,571

STAFF INFORMATION

In full-time equivalents

International staff	268
Locally-hired staff	2,731
Field positions	2,999

EGYPT

EXPENSES

In thousands of €

Locally hired staff	854
International staff	748
Operational running expenses	166
Medical and nutrition	378
Logistics and sanitation	80
Training and local support	36
Transport, freight and storage	164
Consultants and field support	116
Private and public institutional grants	-
Others	70
Programmes	2,612
Indirect supply costs	9
Field-related expenses	2,622

FUNDING

In thousands of €

Private and other income	2,565
Danish Agency for Development Assistance (DANIDA)	57
ECHO and EU institutions	57
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	57
Funding of field-related costs	2,622

STAFF INFORMATION

In full-time equivalents

International staff	13
Locally-hired staff	91
Field positions	104

ETHIOPIA

EXPENSES

In thousands of €

Locally hired staff	5,242
International staff	4,381
Operational running expenses	1,402
Medical and nutrition	3,949
Logistics and sanitation	2,144
Training and local support	47
Transport, freight and storage	4,008
Consultants and field support	59
Private and public institutional grants	-
Others	22
Programmes	21,255
Indirect supply costs	264
Field-related expenses	21,519

FUNDING

In thousands of €

Private and other income	17,742
Humanitarian Aid Office of the European Commission (ECHO)	1,389
ECHO and EU institutions	1,389
Danish Agency for Development Assistance (DANIDA)	657
Irish Aid (DCI) - Ireland	125
Swedish International Development Cooperation Agency (SIDA) - Sweden	307
EU governments	1,089
Swiss Agency for Development and Cooperation Department (DDC)	327
Non-EU European governments	327
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	972
North American governments	972
Other governments	-
UN institutions	-
Public institutional income	3,777
Funding of field-related costs	21,519

STAFF INFORMATION

In full-time equivalents

International staff	94
Locally-hired staff	1,322
Field positions	1,416

GEORGIA

EXPENSES

In thousands of €

Locally hired staff	221
International staff	172
Operational running expenses	90
Medical and nutrition	196
Logistics and sanitation	4
Training and local support	67
Transport, freight and storage	61
Consultants and field support	5
Private and public institutional grants	-
Others	1
Programmes	818
Indirect supply costs	15
Field-related expenses	833

FUNDING

In thousands of €

Private and other income	833
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	833

STAFF INFORMATION

In full-time equivalents

International staff	3
Locally-hired staff	25
Field positions	28

GUINEA

EXPENSES

In thousands of €

Locally hired staff	2,535
International staff	3,847
Operational running expenses	1,086
Medical and nutrition	4,363
Logistics and sanitation	2,788
Training and local support	99
Transport, freight and storage	3,609
Consultants and field support	242
Private and public institutional grants	-
Others	92
Programmes	18,661
Indirect supply costs	1,042
Field-related expenses	19,703

FUNDING

In thousands of €

Private and other income	12,547
Humanitarian Aid Office of the European Commission (ECHO)	1,273
ECHO and EU institutions	1,273
AGCD – Belgium	936
Municipalities and regional councils - Belgium	100
Ministry of Foreign Affairs (MFA) - Germany	250
Ministry of Foreign Affairs (MAE) - Luxembourg	100
Ministry of Foreign Affairs (BuZa) - Holland	500
Swedish International Development Cooperation Agency (SIDA) - Sweden	214
EU governments	2,100
Ministry of Foreign Affairs (MFA) - Norway	1,896
Swiss Agency for Development and Cooperation Department (DDC)	673
Municipalities and regional councils - Switzerland	112
Non-EU European governments	2,681
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	1,102
North American governments	1,102
Other governments	-
UN institutions	-
Public institutional income	7,156
Funding of field-related costs	19,703

STAFF INFORMATION

In full-time equivalents

International staff	62
Locally-hired staff	483
Field positions	545

GUINEA-BISSAU

EXPENSES

In thousands of €

Locally hired staff	19
International staff	278
Operational running expenses	158
Medical and nutrition	117
Logistics and sanitation	90
Training and local support	1
Transport, freight and storage	188
Consultants and field support	3
Private and public institutional grants	-
Others	0
Programmes	853
Indirect supply costs	34
Field-related expenses	887

FUNDING

In thousands of €

Private and other income	887
ECHO and EU institutions	-
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments or public institutions	-
UN institutions	-
Public institutional income	-
Funding of field-related costs	887

STAFF INFORMATION

In full-time equivalents

International staff	6
Locally-hired staff	2
Field positions	8

HAITI

EXPENSES

In thousands of €

Locally hired staff	19,433
International staff	4,446
Operational running expenses	1,205
Medical and nutrition	4,813
Logistics and sanitation	1,116
Training and local support	103
Transport, freight and storage	1,889
Consultants and field support	352
Private and public institutional grants	-
Others	1,851
Programmes	35,208
Indirect supply costs	476
Field-related expenses	35,684

FUNDING

In thousands of €

Private and other income	33,544
Humanitarian Aid Office of the European Commission (ECHO)	700
ECHO and EU institutions	700
Danish Agency for Development Assistance (DANIDA)	23
Swedish International Development Cooperation Agency (SIDA)	1,344
EU governments	1,367
Swiss Agency for Development and Cooperation Department (DDC)	66
Municipalities and regional councils – Switzerland	7
Non-EU European governments	73
North American governments	-
Other governments or public institutions	-
UN institutions	-
Public institutional income	2,140
Funding of field-related costs	35,684

STAFF INFORMATION

In full-time equivalents

International staff	86
Locally-hired staff	2,073
Field positions	2,159

HONDURAS

EXPENSES

In thousands of €

Locally hired staff	453
International staff	384
Operational running expenses	65
Medical and nutrition	181
Logistics and sanitation	30
Training and local support	41
Transport, freight and storage	72
Consultants and field support	1
Private and public institutional grants	-
Others	-
Programmes	1,225
Indirect supply costs	12
Field-related expenses	1,237

FUNDING

In thousands of €

Private and other income	671
Humanitarian Aid Office of the European Commission (ECHO)	237
ECHO and EU institutions	237
EU governments	-
Swiss Agency for Development and Cooperation Department (DDC)	329
Non-EU European governments	329
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	566
Funding of field-related costs	1,237

STAFF INFORMATION

In full-time equivalents

International staff	7
Locally-hired staff	37
Field positions	44

INDIA

EXPENSES

In thousands of €

Locally hired staff	3,104
International staff	2,835
Operational running expenses	682
Medical and nutrition	1,784
Logistics and sanitation	560
Training and local support	75
Transport, freight and storage	586
Consultants and field support	262
Private and public institutional grants	-
Others	123
Programmes	10,013
Indirect supply costs	0
Field-related expenses	10,013

FUNDING

In thousands of €

Private and other income	8,858
Humanitarian Aid Office of the European Commission (ECHO)	774
ECHO and EU institutions	774
Danish Agency for Development Assistance (DANIDA)	55
Swedish International Development Cooperation Agency (SIDA)	326
EU governments	381
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,155
Funding of field-related costs	10,013

STAFF INFORMATION

In full-time equivalents

International staff	55
Locally-hired staff	602
Field positions	657

IRAN

EXPENSES

In thousands of €

Locally hired staff	360
International staff	214
Operational running expenses	88
Medical and nutrition	39
Logistics and sanitation	1
Training and local support	0
Transport, freight and storage	29
Consultants and field support	2
Private and public institutional grants	-
Others	3
Programmes	735
Indirect supply costs	1
Field-related expenses	735

FUNDING

In thousands of €

Private and other income	735
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	735

STAFF INFORMATION

In full-time equivalents

International staff	3
Locally-hired staff	28
Field positions	31

IRAQ

EXPENSES

	<i>In thousands of €</i>
Locally hired staff	7,734
International staff	3,704
Operational running expenses	3,319
Medical and nutrition	3,301
Logistics and sanitation	1,120
Training and local support	19
Transport, freight and storage	1,007
Consultants and field support	121
Private and public institutional grants	-
Others	36
Programmes	20,361
Indirect supply costs	104
Field-related expenses	20,464

FUNDING

	<i>In thousands of €</i>
Private and other income	20,367
ECHO and EU institutions	-
EU governments	-
Municipalities and regional councils – Switzerland	98
Non-EU European governments	98
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	98
Funding of field-related costs	20,464

STAFF INFORMATION

	<i>In full-time equivalents</i>
International staff	67
Locally-hired staff	560
Field positions	627

ITALY

EXPENSES

	<i>In thousands of €</i>
Locally hired staff	686
International staff	8
Operational running expenses	28
Medical and nutrition	38
Logistics and sanitation	7
Training and local support	11
Transport, freight and storage	89
Consultants and field support	42
Private and public institutional grants	-
Others	-1
Programmes	908
Indirect supply costs	1
Field-related expenses	909

FUNDING

	<i>In thousands of €</i>
Private and other income	909
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	909

STAFF INFORMATION

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

JORDAN

EXPENSES

In thousands of €

Locally hired staff	3,083
International staff	1,557
Operational running expenses	414
Medical and nutrition	2,662
Logistics and sanitation	214
Training and local support	14
Transport, freight and storage	415
Consultants and field support	13
Private and public institutional grants	-
Others	-3
Programmes	8,369
Indirect supply costs	19
Field-related expenses	8,388

FUNDING

In thousands of €

Private and other income	8,388
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	8,388

STAFF INFORMATION

In full-time equivalents

International staff	28
Locally-hired staff	181
Field positions	209

KENYA

EXPENSES

In thousands of €

Locally hired staff	8,371
International staff	2,713
Operational running expenses	876
Medical and nutrition	2,925
Logistics and sanitation	380
Training and local support	107
Transport, freight and storage	1,473
Consultants and field support	372
Private and public institutional grants	-
Others	153
Programmes	17,370
Indirect supply costs	144
Field-related expenses	17,514

FUNDING

In thousands of €

Private and other income	16,160
ECHO and EU institutions	-
AGCD – Belgium	1,137
Danish Agency for Development Assistance (DANIDA)	32
Municipalities and regional councils – France	120
EU governments	1,289
Swiss Agency for Development and Cooperation Department (DDC)	66
Non-EU European governments	66
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,354
Funding of field-related costs	17,514

STAFF INFORMATION

In full-time equivalents

International staff	41
Locally-hired staff	562
Field positions	603

KYRGYZSTAN

EXPENSES

In thousands of €

Locally hired staff	580
International staff	868
Operational running expenses	142
Medical and nutrition	338
Logistics and sanitation	69
Training and local support	5
Transport, freight and storage	91
Consultants and field support	20
Private and public institutional grants	-
Others	0
Programmes	2,113
Indirect supply costs	31
Field-related expenses	2,144

FUNDING

In thousands of €

Private and other income	2,144
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	2,144

STAFF INFORMATION

In full-time equivalents

International staff	14
Locally-hired staff	94
Field positions	108

LEBANON

EXPENSES

In thousands of €

Locally hired staff	3,961
International staff	2,218
Operational running expenses	525
Medical and nutrition	6,793
Logistics and sanitation	818
Training and local support	310
Transport, freight and storage	568
Consultants and field support	258
Private and public institutional grants	-
Others	169
Programmes	15,620
Indirect supply costs	-4
Field-related expenses	15,616

FUNDING

In thousands of €

Private and other income	15,494
ECHO and EU institutions	-
EU governments	-
Municipalities and regional councils - Switzerland	122
Non-EU European governments	122
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	122
Funding of field-related costs	15,616

STAFF INFORMATION

In full-time equivalents

International staff	40
Locally-hired staff	244
Field positions	284

LIBERIA

EXPENSES

In thousands of €

Locally hired staff	2,561
International staff	3,869
Operational running expenses	972
Medical and nutrition	3,958
Logistics and sanitation	5,009
Training and local support	17
Transport, freight and storage	6,164
Consultants and field support	139
Private and public institutional grants	-
Others	342
Programmes	23,032
Indirect supply costs	1,742
Field-related expenses	24,774

FUNDING

In thousands of €

Private and other income	19,513
Humanitarian Aid Office of the European Commission (ECHO)	935
ECHO and EU institutions	935
AGCD - Belgium	602
Municipalities and regional councils - Belgium	701
Ministry of Foreign Affairs (MFA) - Czech Republic	100
Swedish International Development Cooperation Agency (SIDA) - Sweden	1,056
Department for International Development (DFID) - UK	294
EU governments	2,753
Swiss Agency for Development and Cooperation Department (DDC)	769
Municipalities and regional councils - Switzerland	146
Non-EU European governments	915
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	617
North American governments	617
Other governments or public institutions	41
Other governments	41
UN institutions	-
Public institutional income	5,261
Funding of field-related costs	24,774

STAFF INFORMATION

In full-time equivalents

International staff	50
Locally-hired staff	323
Field positions	373

LIBYA

EXPENSES

In thousands of €

Locally hired staff	738
International staff	665
Operational running expenses	221
Medical and nutrition	251
Logistics and sanitation	61
Training and local support	27
Transport, freight and storage	79
Consultants and field support	90
Private and public institutional grants	-
Others	52
Programmes	2,184
Indirect supply costs	13
Field-related expenses	2,197

FUNDING

In thousands of €

Private and other income	2,197
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	2,197

STAFF INFORMATION

In full-time equivalents

International staff	12
Locally-hired staff	59
Field positions	71

MALAWI

EXPENSES

In thousands of €

Locally hired staff	2,169
International staff	1,796
Operational running expenses	401
Medical and nutrition	1,283
Logistics and sanitation	180
Training and local support	206
Transport, freight and storage	786
Consultants and field support	195
Private and public institutional grants	-
Others	89
Programmes	7,106
Indirect supply costs	189
Field-related expenses	7,296

FUNDING

In thousands of €

Private and other income	5,374
ECHO and EU institutions	-
EU governments	-
Norwegian Agency for Development Cooperation (NORAD)	598
Non-EU European governments	598
North American governments	-
International Drug Purchase Facility (UNITAID)	1,323
Other governments	1,323
UN institutions	-
Public institutional income	1,921
Funding of field-related costs	7,296

STAFF INFORMATION

In full-time equivalents

International staff	38
Locally-hired staff	548
Field positions	586

MALI

EXPENSES

In thousands of €

Locally hired staff	3,174
International staff	2,041
Operational running expenses	630
Medical and nutrition	1,933
Logistics and sanitation	482
Training and local support	47
Transport, freight and storage	1,187
Consultants and field support	23
Private and public institutional grants	-
Others	-4
Programmes	9,514
Indirect supply costs	196
Field-related expenses	9,710

FUNDING

In thousands of €

Private and other income	8,310
Humanitarian Aid Office of the European Commission (ECHO)	1,398
ECHO and EU institutions	1,398
Danish Agency for Development Assistance (DANIDA)	3
EU governments	3
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,401
Funding of field-related costs	9,710

STAFF INFORMATION

In full-time equivalents

International staff	42
Locally-hired staff	841
Field positions	883

MAURITANIA

EXPENSES

In thousands of €

Locally hired staff	1,680
International staff	959
Operational running expenses	130
Medical and nutrition	524
Logistics and sanitation	199
Training and local support	30
Transport, freight and storage	625
Consultants and field support	106
Private and public institutional grants	-
Others	104
Programmes	4,357
Indirect supply costs	104
Field-related expenses	4,461

FUNDING

In thousands of €

Private and other income	4,461
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	4,461

STAFF INFORMATION

In full-time equivalents

International staff	21
Locally-hired staff	325
Field positions	346

MEXICO

EXPENSES

In thousands of €

Locally hired staff	744
International staff	1,288
Operational running expenses	222
Medical and nutrition	265
Logistics and sanitation	122
Training and local support	69
Transport, freight and storage	142
Consultants and field support	11
Private and public institutional grants	-
Others	-
Programmes	2,863
Indirect supply costs	-
Field-related expenses	2,863

FUNDING

In thousands of €

Private and other income	2,639
Humanitarian Aid Office of the European Commission (ECHO)	118
ECHO and EU institutions	118
Municipalities and regional councils – Spain	24
EU governments	24
Swiss Agency for Development and Cooperation Department (DDC)	82
Non-EU European governments	82
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	224
Funding of field-related costs	2,863

STAFF INFORMATION

In full-time equivalents

International staff	22
Locally-hired staff	62
Field positions	84

MOZAMBIQUE

EXPENSES

In thousands of €

Locally hired staff	2,729
International staff	2,057
Operational running expenses	457
Medical and nutrition	1,432
Logistics and sanitation	72
Training and local support	106
Transport, freight and storage	562
Consultants and field support	239
Private and public institutional grants	–
Others	153
Programmes	7,808
Indirect supply costs	147
Field-related expenses	7,955

FUNDING

In thousands of €

Private and other income	5,424
ECHO and EU institutions	–
AGCD – Belgium	365
Municipalities and regional councils – Belgium	392
EU governments	757
Norwegian Agency for Development Cooperation (NORAD) - Norway	312
Swiss Agency for Development and Cooperation Department (DDC)	576
Non-EU European governments	888
International Drug Purchase Facility (UNITAID)	886
North American governments	886
Other governments	–
UN institutions	–
Public institutional income	2,531
Funding of field-related costs	7,955

STAFF INFORMATION

In full-time equivalents

International staff	32
Locally-hired staff	338
Field positions	370

MYANMAR

EXPENSES

In thousands of €

Locally hired staff	3,832
International staff	3,004
Operational running expenses	446
Medical and nutrition	5,610
Logistics and sanitation	312
Training and local support	42
Transport, freight and storage	715
Consultants and field support	23
Private and public institutional grants	–
Others	4
Programmes	13,988
Indirect supply costs	89
Field-related expenses	14,077

FUNDING

In thousands of €

Private and other income	7,861
Humanitarian Aid Office of the European Commission (ECHO)	–4
ECHO and EU institutions	–4
Danish Agency for Development Assistance (DANIDA)	42
Swedish International Development Cooperation Agency (SIDA)	762
EU governments	804
Ministry of Foreign Affairs (MFA) – Norway	406
Swiss Agency for Development and Cooperation Department (DDC)	82
Non-EU European governments	489
Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	907
North American governments	907
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	4,018
Other governments	4,018
UN institutions	2
Public institutional income	6,216
Funding of field-related costs	14,077

STAFF INFORMATION

In full-time equivalents

International staff	52
Locally-hired staff	1,094
Field positions	1,146

NIGER

EXPENSES

In thousands of €

Locally hired staff	8,893
International staff	5,279
Operational running expenses	1,142
Medical and nutrition	3,849
Logistics and sanitation	1,306
Training and local support	230
Transport, freight and storage	2,350
Consultants and field support	351
Private and public institutional grants	–
Others	100
Programmes	23,499
Indirect supply costs	494
Field-related expenses	23,993

FUNDING

In thousands of €

Private and other income	16,753
Humanitarian Aid Office of the European Commission (ECHO)	2,265
EU Others	-36
ECHO and EU institutions	2,229
Ministry of Foreign Affairs (MFA) – Germany	1,500
Ministry of Foreign Affairs (MAE) – Luxembourg	650
Swedish International Development Cooperation Agency (SIDA)	1,823
EU governments	3,973
Ministry of Foreign Affairs (MFA) – Norway	593
Swiss Agency for Development and Cooperation Department (DDC)	445
Municipalities and regional councils – Switzerland	2
Non-EU European governments	1,039
North American governments	–
Other governments	–
UN institutions	–
Public institutional income	7,240
Funding of field-related costs	23,993

STAFF INFORMATION

In full-time equivalents

International staff	112
Locally-hired staff	1,754
Field positions	1,866

NIGERIA

EXPENSES

In thousands of €

Locally hired staff	3,582
International staff	1,995
Operational running expenses	760
Medical and nutrition	1,497
Logistics and sanitation	526
Training and local support	5
Transport, freight and storage	1,330
Consultants and field support	54
Private and public institutional grants	–
Others	4
Programmes	9,754
Indirect supply costs	110
Field-related expenses	9,864

FUNDING

In thousands of €

Private and other income	8,761
Humanitarian Aid Office of the European Commission (ECHO)	1,126
EU European Development Fund	-36
ECHO and EU institutions	1,090
Danish Agency for Development Assistance (DANIDA)	13
EU governments	13
Non-EU European governments	–
North American governments	–
Other governments or public institutions	–
UN institutions	–
Public institutional income	1,103
Funding of field-related costs	9,864

STAFF INFORMATION

In full-time equivalents

International staff	41
Locally-hired staff	467
Field positions	508

PAKISTAN

EXPENSES

In thousands of €

Locally hired staff	6,303
International staff	3,681
Operational running expenses	1,093
Medical and nutrition	3,852
Logistics and sanitation	607
Training and local support	53
Transport, freight and storage	1,760
Consultants and field support	188
Private and public institutional grants	-
Others	217
Programmes	17,753
Indirect supply costs	311
Field-related expenses	18,064

FUNDING

In thousands of €

Private and other income	18,064
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	18,064

STAFF INFORMATION

In full-time equivalents

International staff	77
Locally-hired staff	1,481
Field positions	1,558

PALESTINE

EXPENSES

In thousands of €

Locally hired staff	2,214
International staff	1,023
Operational running expenses	312
Medical and nutrition	364
Logistics and sanitation	25
Training and local support	4
Transport, freight and storage	326
Consultants and field support	40
Private and public institutional grants	-
Others	15
Programmes	4,323
Indirect supply costs	8
Field-related expenses	4,331

FUNDING

In thousands of €

Private and other income	4,331
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	4,331

STAFF INFORMATION

In full-time equivalents

International staff	22
Locally-hired staff	99
Field positions	121

PAPUA NEW GUINEA

EXPENSES

In thousands of €

Locally hired staff	1,297
International staff	2,077
Operational running expenses	537
Medical and nutrition	405
Logistics and sanitation	260
Training and local support	20
Transport, freight and storage	682
Consultants and field support	15
Private and public institutional grants	-
Others	4
Programmes	5,297
Indirect supply costs	40
Field-related expenses	5,337

FUNDING

In thousands of €

Private and other income	3,837
Humanitarian Aid Office of the European Commission (ECHO)	1,500
ECHO and EU institutions	1,500
EU governments	-
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	1,500
Funding of field-related costs	5,337

STAFF INFORMATION

In full-time equivalents

International staff	36
Locally-hired staff	183
Field positions	219

PHILIPPINES

EXPENSES

In thousands of €

Locally hired staff	1,118
International staff	1,693
Operational running expenses	250
Medical and nutrition	638
Logistics and sanitation	1,589
Training and local support	-
Transport, freight and storage	1,547
Consultants and field support	54
Private and public institutional grants	-
Others	6
Programmes	6,895
Indirect supply costs	268
Field-related expenses	7,163

FUNDING

In thousands of €

Private and other income	7,108
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	55
EU governments	55
Non-EU European governments	-
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	55
Funding of field-related costs	7,163

STAFF INFORMATION

In full-time equivalents

International staff	33
Locally-hired staff	81
Field positions	114

RUSSIAN FEDERATION

EXPENSES

In thousands of €

Locally hired staff	1,819
International staff	945
Operational running expenses	356
Medical and nutrition	1,445
Logistics and sanitation	53
Training and local support	16
Transport, freight and storage	199
Consultants and field support	69
Private and public institutional grants	-
Others	2
Programmes	4,901
Indirect supply costs	8
Field-related expenses	4,909

FUNDING

In thousands of €

Private and other income	4,909
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	4,909

STAFF INFORMATION

In full-time equivalents

International staff	15
Locally-hired staff	117
Field positions	132

SENEGAL

EXPENSES

In thousands of €

Locally hired staff	66
International staff	293
Operational running expenses	102
Medical and nutrition	32
Logistics and sanitation	6
Training and local support	4
Transport, freight and storage	21
Consultants and field support	1
Private and public institutional grants	-
Others	1
Programmes	524
Indirect supply costs	4
Field-related expenses	528

FUNDING

In thousands of €

Private and other income	528
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	528

STAFF INFORMATION

In full-time equivalents

International staff	4
Locally-hired staff	5
Field positions	9

SIERRA LEONE

EXPENSES

In thousands of €

Locally hired staff	5,636
International staff	5,044
Operational running expenses	995
Medical and nutrition	4,443
Logistics and sanitation	3,898
Training and local support	95
Transport, freight and storage	5,440
Consultants and field support	239
Private and public institutional grants	-
Others	231
Programmes	26,021
Indirect supply costs	1,312
Field-related expenses	27,333

FUNDING

In thousands of €

Private and other income	23,201
Humanitarian Aid Office of the European Commission (ECHO)	841
ECHO and EU institutions	841
Danish Agency for Development Assistance (DANIDA)	258
Ministry of Foreign Affairs (MFA) - Germany	500
Ministry of Foreign Affairs (BuZa) - Holland	1,000
Swedish International Development Cooperation Agency (SIDA)	544
Department for International Development (DFID) - UK	588
EU governments	2,890
Governments - Others - Switzerland	17
Municipalities and regional councils - Switzerland	384
Non-EU European governments	400
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	4,132
Funding of field-related costs	27,333

STAFF INFORMATION

In full-time equivalents

International staff	75
Locally-hired staff	884
Field positions	959

SOUTH AFRICA

EXPENSES

In thousands of €

Locally hired staff	2,707
International staff	1,323
Operational running expenses	326
Medical and nutrition	641
Logistics and sanitation	168
Training and local support	430
Transport, freight and storage	533
Consultants and field support	385
Private and public institutional grants	-
Others	174
Programmes	6,688
Indirect supply costs	29
Field-related expenses	6,716

FUNDING

In thousands of €

Private and other income	5,567
ECHO and EU institutions	-
AGCD – Belgium	920
Danish Agency for Development Assistance (DANIDA)	12
EU governments	932
Non-EU European governments	-
North American governments	-
International Drug Purchase Facility (UNITAID)	217
Other governments	217
UN institutions	-
Public institutional income	1,149
Funding of field-related costs	6,716

STAFF INFORMATION

In full-time equivalents

International staff	25
Locally-hired staff	173
Field positions	198

SOUTH SUDAN

EXPENSES

In thousands of €

Locally hired staff	24,005
International staff	20,047
Operational running expenses	3,869
Medical and nutrition	10,006
Logistics and sanitation	5,661
Training and local support	166
Transport, freight and storage	18,487
Consultants and field support	592
Private and public institutional grants	-
Others	417
Programmes	83,250
Indirect supply costs	1,227
Field-related expenses	84,477

FUNDING

In thousands of €

Private and other income	63,420
Humanitarian Aid Office of the European Commission (ECHO)	11,265
ECHO and EU institutions	11,265
AGCD – Belgium	3
Danish Agency for Development Assistance (DANIDA)	3,122
Ministry of Foreign Affairs (MFA) – Germany	500
Irish Aid (DCI) – Ireland	472
Municipalities and regional councils - Italy	5
Governments – Spain	550
Swedish International Development Cooperation Agency (SIDA)	2,341
EU governments	6,992
Ministry of Foreign Affairs (MFA) – Norway	580
Swiss Agency for Development and Cooperation Department (DDC)	936
Non-EU European governments	1,517
International Humanitarian Assistance Department of Foreign Affairs and Trade Development (DFATD-IHA) - Canada	1,269
North American governments	1,269
Other governments	-
UN institutions	14
Public institutional income	21,058
Funding of field-related costs	75,774

STAFF INFORMATION

In full-time equivalents

International staff	367
Locally-hired staff	3,629
Field positions	3,996

SUDAN

EXPENSES

In thousands of €

Locally hired staff	4,041
International staff	1,566
Operational running expenses	810
Medical and nutrition	2,076
Logistics and sanitation	1,039
Training and local support	53
Transport, freight and storage	2,098
Consultants and field support	87
Private and public institutional grants	-
Others	46
Programmes	11,816
Indirect supply costs	306
Field-related expenses	12,122

FUNDING

In thousands of €

Private and other income	11,362
Humanitarian Aid Office of the European Commission (ECHO)	418
ECHO and EU institutions	418
Danish Agency for Development Assistance (DANIDA)	145
EU governments	145
Swiss Agency for Development and Cooperation Department (DDC)	198
Non-EU European governments	198
North American governments	-
Other governments	-
UN institutions	-
Public institutional income	760
Funding of field-related costs	12,122

STAFF INFORMATION

In full-time equivalents

International staff	24
Locally-hired staff	565
Field positions	589

SWAZILAND

EXPENSES

In thousands of €

Locally hired staff	3,537
International staff	1,635
Operational running expenses	500
Medical and nutrition	1,805
Logistics and sanitation	139
Training and local support	82
Transport, freight and storage	556
Consultants and field support	123
Private and public institutional grants	-
Others	15
Programmes	8,393
Indirect supply costs	162
Field-related expenses	8,555

FUNDING

In thousands of €

Private and other income	7,425
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	7
EU governments	7
Non-EU European governments	-
North American governments	-
International Drug Purchase Facility (UNITAID)	1,123
Other governments	1,123
UN institutions	-
Public institutional income	1,130
Funding of field-related costs	8,555

STAFF INFORMATION

In full-time equivalents

International staff	30
Locally-hired staff	376
Field positions	406

SYRIA

EXPENSES

In thousands of €

Locally hired staff	4,256
International staff	3,372
Operational running expenses	841
Medical and nutrition	4,644
Logistics and sanitation	1,612
Training and local support	103
Transport, freight and storage	1,378
Consultants and field support	191
Private and public institutional grants	-
Others	235
Programmes	16,630
Indirect supply costs	306
Field-related expenses	16,937

FUNDING

In thousands of €

Private and other income	16,937
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	16,937

STAFF INFORMATION

In full-time equivalents

International staff	57
Locally-hired staff	672
Field positions	729

TAJIKISTAN

EXPENSES

In thousands of €

Locally hired staff	333
International staff	596
Operational running expenses	71
Medical and nutrition	210
Logistics and sanitation	15
Training and local support	26
Transport, freight and storage	102
Consultants and field support	5
Private and public institutional grants	-
Others	-
Programmes	1,359
Indirect supply costs	11
Field-related expenses	1,370

FUNDING

In thousands of €

Private and other income	1,370
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	1,370

STAFF INFORMATION

In full-time equivalents

International staff	11
Locally-hired staff	56
Field positions	67

TURKEY

EXPENSES

In thousands of €

Locally hired staff	32
International staff	113
Operational running expenses	17
Medical and nutrition	18
Logistics and sanitation	43
Training and local support	610
Transport, freight and storage	17
Consultants and field support	-
Private and public institutional grants	-
Others	-
Programmes	849
Indirect supply costs	-
Field-related expenses	849

FUNDING

In thousands of €

Private and other income	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	849

STAFF INFORMATION

In full-time equivalents

International staff	-
Locally-hired staff	8
Field positions	8

UGANDA

EXPENSES

In thousands of €

Locally hired staff	1,495
International staff	1,755
Operational running expenses	762
Medical and nutrition	1,120
Logistics and sanitation	211
Training and local support	48
Transport, freight and storage	508
Consultants and field support	116
Private and public institutional grants	-
Others	-8
Programmes	6,008
Indirect supply costs	144
Field-related expenses	6,151

FUNDING

In thousands of €

Private and other income	5,591
ECHO and EU institutions	-
Swedish International Development Cooperation Agency (SIDA)	205
EU governments	205
Swiss Agency for Development and Cooperation Department (DDC)	66
Non-EU European governments	66
North American governments	-
International Drug Purchase Facility (UNITAID)	290
Other governments	290
UN institutions	-
Public institutional income	561
Funding of field-related costs	6,151

STAFF INFORMATION

In full-time equivalents

International staff	31
Locally-hired staff	537
Field positions	568

UKRAINE

EXPENSES

In thousands of €

Locally hired staff	699
International staff	861
Operational running expenses	119
Medical and nutrition	1,312
Logistics and sanitation	454
Training and local support	29
Transport, freight and storage	859
Consultants and field support	92
Private and public institutional grants	-
Others	1,095
Programmes	5,519
Indirect supply costs	45
Field-related expenses	5,564

FUNDING

In thousands of €

Private and other income	5,564
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	5,564

STAFF INFORMATION

In full-time equivalents

International staff	15
Locally-hired staff	56
Field positions	71

UZBEKISTAN

EXPENSES

In thousands of €

Locally hired staff	1,719
International staff	1,573
Operational running expenses	331
Medical and nutrition	1,235
Logistics and sanitation	206
Training and local support	37
Transport, freight and storage	755
Consultants and field support	19
Private and public institutional grants	-
Others	-
Programmes	5,876
Indirect supply costs	55
Field-related expenses	5,931

FUNDING

In thousands of €

Private and other income	5,931
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	5,931

STAFF INFORMATION

In full-time equivalents

International staff	30
Locally-hired staff	216
Field positions	246

YEMEN

EXPENSES

In thousands of €

Locally hired staff	4,564
International staff	1,709
Operational running expenses	474
Medical and nutrition	2,114
Logistics and sanitation	121
Training and local support	40
Transport, freight and storage	789
Consultants and field support	34
Private and public institutional grants	-
Others	15
Programmes	9,859
Indirect supply costs	123
Field-related expenses	9,983

FUNDING

In thousands of €

Private and other income	9,983
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	9,983

STAFF INFORMATION

In full-time equivalents

International staff	36
Locally-hired staff	526
Field positions	562

ZIMBABWE

EXPENSES

In thousands of €

Locally hired staff	6,967
International staff	1,675
Operational running expenses	633
Medical and nutrition	2,165
Logistics and sanitation	328
Training and local support	451
Transport, freight and storage	932
Consultants and field support	302
Private and public institutional grants	-
Others	188
Programmes	13,640
Indirect supply costs	238
Field-related expenses	13,878

FUNDING

In thousands of €

Private and other income	11,891
ECHO and EU institutions	-
AGCD - Belgium	890
Municipalities and regional councils - Belgium	36
Danish Agency for Development Assistance (DANIDA)	98
EU governments	1,024
Non-EU European governments	-
North American governments	-
International Drug Purchase Facility (UNITAID)	963
Other governments	963
UN institutions	-
Public institutional income	1,987
Funding of field-related costs	13,878

STAFF INFORMATION

In full-time equivalents

International staff	30
Locally-hired staff	332
Field positions	362

OTHER COUNTRIES

EXPENSES

In thousands of €

Locally hired staff	771
International staff	2,174
Operational running expenses	343
Medical and nutrition	315
Logistics and sanitation	128
Training and local support	181
Transport, freight and storage	556
Consultants and field support	786
Private and public institutional grants	166
Others	221
Programmes	5,640
Indirect supply costs	487
Field-related expenses	6,127

FUNDING

In thousands of €

Private and other income	3,533
ECHO and EU institutions	-
Danish Agency for Development Assistance (DANIDA)	30
Irish Aid (DCI) - Ireland	167
Swedish International Development Cooperation Agency (SIDA)	1,088
EU governments	1,284
Swiss Agency for Development and Cooperation Department (DDC)	1,120
Non-EU European governments	1,120
North American governments	-
International Drug Purchase Facility (UNITAID)	241
Other governments	241
UN institutions	-51
Public institutional income	2,594
Funding of field-related costs	6,127

STAFF INFORMATION

In full-time equivalents

International staff	42
Locally-hired staff	70
Field positions	112

TRANSVERSAL ACTIVITIES*

EXPENSES

In thousands of €

Locally hired staff	609
International staff	1,918
Operational running expenses	393
Medical and nutrition	193
Logistics and sanitation	49
Training and local support	53
Transport, freight and storage	187
Consultants and field support	189
Private and public institutional grants	-
Others	-108
Programmes	3,483
Indirect supply costs	14
Field-related expenses	3,496

FUNDING

In thousands of €

Private and other income	3,496
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	3,496

STAFF INFORMATION

In full-time equivalents

International staff	26
Locally-hired staff	-
Field positions	26

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

ABOUT THIS REPORT

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