

MSF International Movement Financial Report

31/12/2005

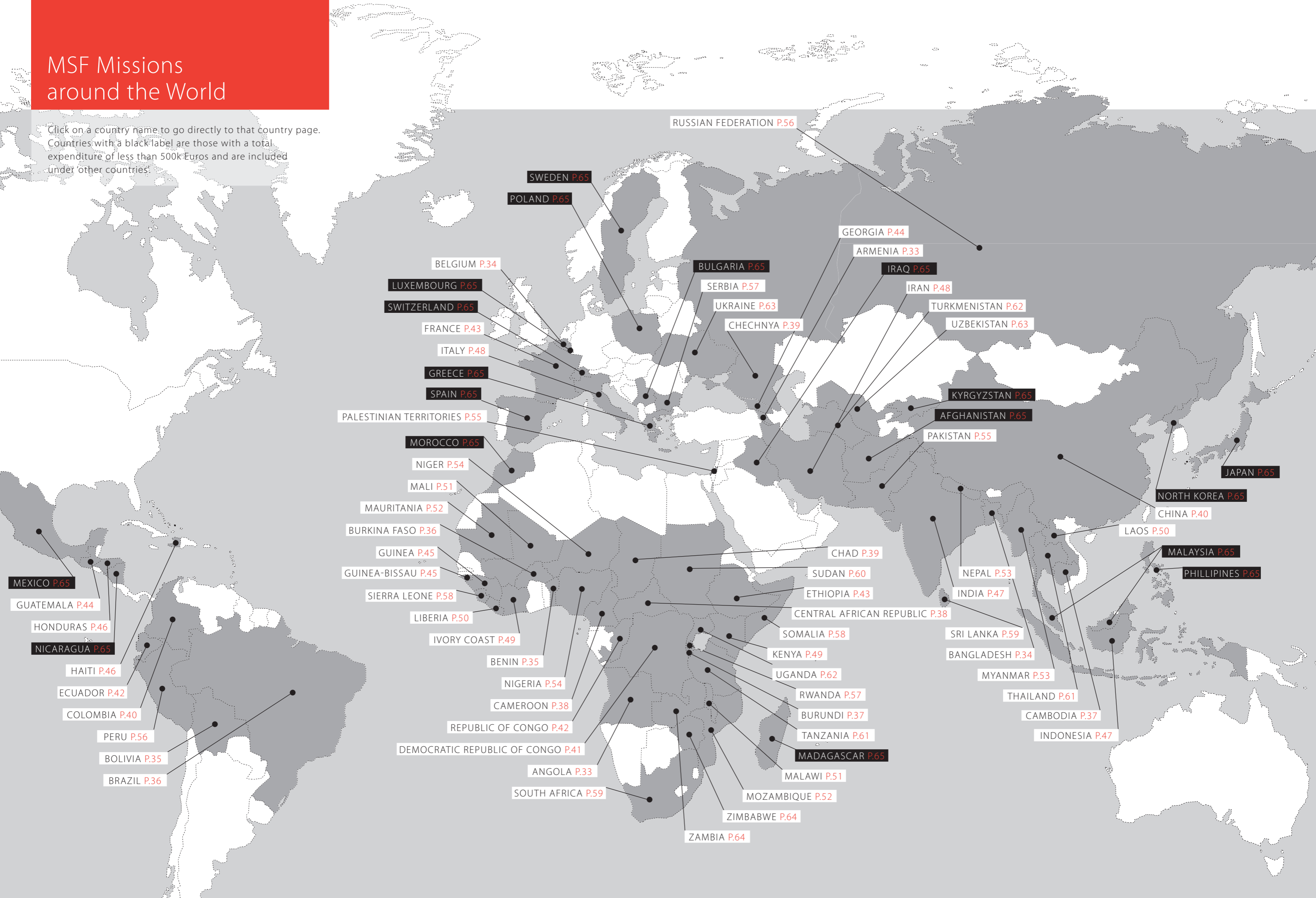


Contents

MSF Missions around the world	2
Activity and Financial Report	4
Auditors' Report	8
Combined financial statements	9
Statement of financial position	10
Statement of financial activities	11
Statement of functional expenses	12
Statement of cash flows	13
Statement of changes in retained earnings and equities	14
Notes to the financial statements	15
Introduction	16
1. Significant accounting policies	17
2. Statement of financial position	20
3. Statement of financial activities	25
4. Sectorial information	27
5. Other information	67

MSF Missions around the World

Click on a country name to go directly to that country page. Countries with a black label are those with a total expenditure of less than 500k Euros and are included under 'other countries'.



Activity and Financial Report

For the year ended 31 December 2005

This report is presented along with the financial statements of the organisation for the year ended 31 December 2005. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements.

Objects & Policies

Médecins Sans Frontières (MSF) is an international non-governmental medical-humanitarian organisation. We provide independent medical relief to victims of war, disasters, epidemics and other catastrophes in over 75 countries around the world. We strive to provide assistance to those who need it most, regardless of ethnic origin, religion or political affiliation. To get access to and care for the most vulnerable, MSF's operational policies must remain scrupulously independent of governments, as well as religious and economic powers. We rely on private individuals for the majority of our funding. In the field, we conduct our own assessments, manage projects directly and monitor the impact of our assistance. We also campaign for improved access to medicines for the most vulnerable groups and fund research into the development of drugs for neglected diseases.

MSF is a volunteer organisation. Each year about 2,500 doctors, nurses, logistics specialists and engineers of all nationalities leave on field assignments to join around 25,000 staff in the countries of assistance.

Organisational Structure

Initially founded in Paris in 1971, MSF has become an international organisation with nineteen sections throughout the world. Each section is an association. Twice a year the president of each section attends the MSF International Council, which is an association, registered in Switzerland. This Council has, amongst others, the responsibility to promote accountability and transparency within the MSF movement; these accounts are a reflection of that responsibility and reflect the financial situation of the movement as a whole. It should be noted that as MSF Greece rejoined the movement in January 2005, the figures for 2004 include only 18 sections, whereas the figures for 2005 include 19 sections.

All those working with MSF agree to abide by the principles of the International Charter of MSF as follows:

The charter of Médecins sans Frontières

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

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

Overview of activities (to time of publication)

In July 2006, amid intensifying armed conflict between Israeli Defence Forces (IDF) and Lebanese Hezbollah fighters, MSF launched an emergency intervention to help address medical-humanitarian needs. Assistance was offered on the Israeli side dealing with civilian deaths and injured from rocket attacks; however the nature of the conflict was such that there were greater needs and less available assistance in Lebanon.

With a high intensity bombardment cutting major roads and bridges throughout the country, transportation was difficult and dangerous, compelling MSF to make public statements reminding those engaged in the conflict that they had a responsibility to allow assistance to reach civilians caught in the fighting. Though vociferous in such demands, MSF retained its neutrality by refraining from commenting on specific military decisions of either side. This independent and impartial approach to the provision of aid allowed us to move and assist in a context where almost all movement was prevented.

The difficulties reaching people in need in Lebanon are illustrative of a growing problem of access that MSF has confronted over the past year. Despite the relative simplicity of our mission – to provide impartial medical-humanitarian assistance to those in need and prevent loss of life – our ability to obtain access to patients can rarely be assumed. Many of the people we help are trapped within highly charged and complex social and political contexts that create significant barriers to the provision of aid.

Security concerns

At the time of writing, humanitarian organisations have been reducing activities or pulling out of Darfur, Sudan. Over a million people have been living a survival existence with 'adequate' health parameters for over two years in camps in Sudan and Chad, disguising an utter lack of hope and despair that pervades these islands of assistance. These are the lucky ones who manage to have sustained contact with the diminishing and under-funded aid made available to them. Outside the camps, especially in West and North Darfur, violence against civilians continues, accompanied by a significant increase in targeted attacks against aid workers including MSF staff, making land travel and logistical assistance close to impossible. MSF has been working in Darfur since early 2004 and intends to stay as long as we are able to be effective, although the situation is becoming increasingly precarious. Serious security incidents have forced us to reduce activities in the Jebel Marra region, despite an ongoing cholera outbreak, and we can no longer send surgical referrals by road for emergency care. This reduction in the ability to provide basic assistance is likely to have a critical impact on an already fragile health situation.

Likewise in Sri Lanka, a country where we worked for many years during the conflict, seventeen aid workers from the NGO Action Contre la Faim were executed in July 2006. The perpetrators of this outrage have not been identified. With such attacks on clearly identified aid workers, there is a grave concern for the future of assistance in this country. MSF is struggling to get access to areas where there is no humanitarian assistance at all in this brutal civil war.

An unhealthy mix

Over the past year, there has been a mounting distrust toward aid organisations by those who have the power to grant us access. This mistrust is not always misplaced. The practice of some nongovernmental organisations (NGOs), private contractors and many governments doing 'humanitarian' work with a specific political aim causes confusion, and reduces the acceptance of the universal nature of humanitarian assistance. This contributes to a climate where groups opposed to any underlying political aim use confusion as an excuse to attack aid workers. This mounting distrust is just one of the ongoing challenges of providing emergency assistance discussed in an article in these pages by Marilyn McHarg, who underscores our need to adapt to and anticipate not only a changing humanitarian landscape, but also dynamic social, political and even geographical

environments in order to identify where and how we can best provide effective assistance. Addressing the problem of access, she proposes that new strategies must necessarily be developed to carry out our work. As this report goes to press, we are launching a new project to provide reconstructive surgery for wounded Iraqis in Jordan and working with Iraqi medical groups to assist them in responding to the effects of daily violence in that country.

Coordination: not a panacea

With an ever-growing number of aid organisations, there are now increasing attempts to coordinate humanitarian assistance to control and direct this assistance in a certain direction. Superficially coordination can have positive results allowing various agencies to use their strengths within a comprehensive response; however, "lack of coordination" is currently used as a blanket excuse for every failing of aid assistance. In some cases, it is not a failure of aid but rather a deliberate and politically motivated lack of access to aid for people in need. The intricacies and potential dangers of coordination being provided as a sole response to the failures of aid in the past is discussed in this report by Fabien Dubuet and Emmanuel Tronc, who outline MSF's position whilst the UN implements changes in its system of aid assessment and delivery. MSF remains careful to separate itself from these processes, instead relying on independence of assessment and action to respond to specific needs of specific populations, rather than contributing to a global framework of dubious origins and effectiveness. Independent and impartial assessment is not only a principled, but also a practical approach that allows us safe and rapid access to people in need.

Effective responses

Despite our concerns around these issues, our records over the past year show a massive volume of medical care to individuals and families around the world: this includes doing more life-saving surgery, treating more malaria, and offering mental health support to more people than ever before. MSF in 2005 provided medical-humanitarian assistance to over 10 million people including major emergency responses following an October earthquake in Asia, and treatment for 26,000 people with cholera in Angola in the spring of 2006, the largest outbreak of this disease in that country in over a decade. But these numbers mean little without reflecting on the relevance of the assistance and the quality of our work: each patient is much more than a statistic and we must be sure that if we treat someone for malaria, for example, that they get a humane consultation, the right diagnosis and treatment. Particularly when we have access to field-appropriate medical and logistical tools, we are able to adopt new methods of treatment to provide relevant and quality care. A novel approach to an old problem of treating malnourished children, mobile feeding centres and the availability of an effective, portable nutritional rehabilitation product helped MSF carry out its largest and most successful response to child malnutrition in Niger in 2005. 63,000 severely malnourished children were

Financial Report

admitted into MSF programmes, where record cure rates were achieved. Dr. Milton Tectonidis explains this intervention and its importance in an essay within this report – an undertaking that allowed us to demonstrate that death by malnutrition is not necessarily inevitable and can more and more be equated with death by neglect.

Similarly, as we continue to provide a full package of HIV/AIDS prevention and treatment to people and communities in 32 countries, our developing strategy is to decentralise care and increase the number of sites where treatment is available – an approach described in this report by our team in Thyolo, Malawi. The size of scale-up that is truly needed, however, continues to be limited by a shortage of human resources and the state of health systems in many countries and it is unrealistic to believe that these issues will be solved sufficiently to treat everyone with HIV/AIDS. A comprehensive response to this epidemic is precluded by a disgraceful lack of drugs, diagnostics and monitoring tools developed for resource-poor countries, who instead must make do with the detritus of western-focused research. More appropriate tools are urgently needed to address this crisis head-on, to treat many more people despite the human resources and structural crises.

While we are buoyed by the outcomes of our interventions in 2005/2006, we also recognise that MSF can only offer immediate and time-limited solutions. It must be clear, that the modest improvements we can make should be viewed neither as an opportunity for governments and international organisations to abdicate their responsibilities, nor as an alibi for political inaction. Speaking out and raising awareness of this neglect is how we avoid covering up the problem. This year, we include in this report a selection of photos of people from the Democratic Republic of Congo – where human needs have largely been ignored by the international community.

Self-criticism is an essential element of MSF and the 19 sections of MSF went through an internal process this past year aimed at improving our operations and governance structure. Developing from this is a commitment to maintain the transparency of our actions and concretely increase the accountability we display to those we assist and the donors that generously assist our work, for it is reliance on individual donors that allows us to act quickly and independently and in response to human needs.

We see this accountability as a potent tool to reflect openly on our operations and improve them significantly as we meet new challenges and obstacles. MSF will continue to look for new ways to manoeuvre past whatever barriers may arise, logistical, security or political and assist those who are being neglected - firmly grounded in our identity, and our intention to provide quality medical care for people who would otherwise have none.

Combined Accounts 2005

MSF is pleased to present its audited combined financial accounts. The combined accounts present an aggregation of the financial statements of 19 MSF sections worldwide together with the financial statements of 12 satellite organisations. The financial accounts provide both a view of MSF's work internationally and also a means of transparency and accountability.

Income

2005 saw a sharp increase in income for MSF internationally. Incoming resources rose by €191 million, representing an increase in income of 41.7% over 2004. MSF's total income for the year 2005 was €649 million. We would like to take this opportunity to thank most sincerely all our donors for their continued support, without whom we would be unable to work for the populations which we serve.

Expenditure

Having outlined the funds available to MSF in 2005, the combined accounts also show the disbursements of those funds. The total expenditure in 2005 was €509 million, which represents an increase of 21% over 2004. This expenditure can be broken down into two main categories, being social mission and other expenses. The table below breaks down these categories further and allocates expenditure accordingly.

	2005 M €	2004 M €
Expenditure Social mission		
Programs	348	277
Headquarters program support	50	44
Témoignage/awareness raising	16	14
Other humanitarian activities	8	8
Total Social Mission	421	344
Other expenses		
Fundraising	60	49
Management and general administration	28	28
*Total other expenses	88	77

*(there was also a payment of income tax €53k in 2005 and €49k in 2004)

The result of the above is that MSF's total expenditure 2005 is represented by 83% spent on social mission and 17% on other expenses.

Tsunami Related Donations**

The Asian Tsunami on 26th December 2004 led to an enormous response from the general public worldwide. MSF sections worldwide received an unprecedented €111 million, of which €36.4 million was received in 2004, and the balance in 2005. The funds received were used for tsunami-relief operations or "derestricted" or "re-directed" with the consent of the donors and spent where they were most needed within MSF's ongoing work.

MSF spent a total of €24.5 million in 2004 and 2005 on operations in the regions affected by the tsunami – €1.7 million in 2004 and the remainder in 2005. In total €19.7 million was spent in Indonesia, €4.0m in Sri Lanka and €0.8m in India and Thailand. A balance of €2.3 million of restricted tsunami funds remains unspent at the end of 2005. These funds are carried forward in the balance sheet within liabilities under "unspent temporarily restricted funds" (see note 2.13 of the financial statements).

The remainder of the donations received were "derestricted" or "re-directed" with the consent of the donors, with the exception of €1.3 million, which was refunded to donors at their request. MSF offices around the world contacted individuals requesting their permission to use their funds to support MSF's

Expenses 2004/05	M €	%
India	0.6	2.6
Indonesia	19.7	80.5
Sri Lanka	4.0	16.3
Thailand	0.2	0.6
Total	24.5	100

** the tsunami data supplied is unaudited figures

work in emergencies elsewhere in the world. An overwhelming majority of the donors agreed to this request with the result that only €2.3 million remains restricted and unspent at the end of 2005. Of the amounts derestricted or re-directed, approximately €30 million were used to fund two other major emergencies, which occurred in 2005: the famine in Niger and the earthquake in Pakistan. Other derestricted or re-directed funds were used to support our work in ongoing conflicts such as Democratic Republic of Congo or the Darfur region of Sudan.

Rowan Gillies, M.B.B.S.

President, MSF International Council

Income 2004/05	M €	%
Funds collected		
• Funds derestricted or re-directed to other crises	82.8	74.7
• Funds reimbursed	1.3	1.1
• Restricted funds spent in 2004/05	24.5	22.1
• Remaining restricted funds to be spent in 2006	2.3	2.1
Total	110.9	100

Auditors' Report

Year ended December 31, 2005

To the Board of MSF International,

At your request, we have audited the accompanying international combined balance sheet of MSF as of December 31, 2005, and the related international combined statements of income, changes in equity, cash-flow statement, and notes to the financial statements for the year then ended. These international combined financial statements are the responsibility of MSF's management. Our responsibility is to express an opinion on these international combined financial statements based on our audit.

We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

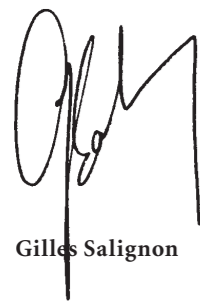
In our opinion, the accompanying international combined financial statements are prepared, in all material respects, in accordance with MSF accounting policies, as presented in the note 1 to the financial statements.

Without qualifying our opinion we draw your attention to the following point:

Note 1 – Significant Accounting Policies – to the international combined financial statements presents the main deviations from the International Financial Standards and SIC interpretations in the MSF accounting policies.

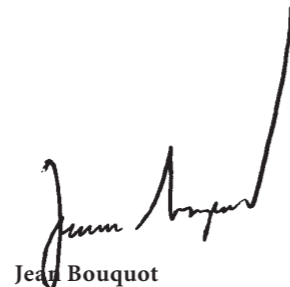
Paris-La Défense et Neuilly-sur-Seine, October 20, 2006

KPMG Audit



Gilles Salignon

ERNST & YOUNG et Autres



Jean Bouquot

Combined Financial statements for the year ended 31 December 2005

Statement of financial position

In thousands of euros

	Notes	2005	2004
Intangible assets - Net	2,1	1.250	451
Property, plant & equipment - Net	2,2	29.309	28.610
Financial assets - Net	2,3	4.925	2.674
Non-current assets - Net		35.483	31.736
Inventories - Net	2,4	14.232	12.283
Grants receivable - Net	2,5	29.271	39.324
Contributions receivable - Net	2,6	12.596	30.068
Other receivables - Net	2,7	4.644	4.144
Other assets	2,8	5.820	5.339
Cash & equivalents	2,9	352.129	201.805
Current assets - Net		418.692	292.965
Total assets - Net		454.174	324.700
Permanently restricted funds		2.846	2.837
Unrestricted funds		384.614	236.645
Other retained earnings and equities		1.519	-3.707
Retained earnings and equities	2,14	388.979	235.776
Provisions and contingent liabilities	2,1	3.633	2.954
Financial debts	2,11	4.873	4.681
Accounts payable and accrued expenses	2,12	42.722	34.574
Deferred income	2,13	13.940	46.652
Overdrafts		26	62
Liabilities		65.195	88.924
Total liabilities and retained earnings		454.174	324.700

20th October 2006,



Bernadette Orbinski-Burke
Treasurer, MSF International Council

Statement of financial activities

In thousands of euros

	Notes	Unrestricted	Restricted	Total 2005	Total 2004
Individuals	3.1.1/4.2.1	420.942	51.771	472.712	296.014
Private institutions	3.1.1/4.2.1	49.943	20.337	70.280	46.823
Private Income		470.885	72.108	542.993	342.837
Public institutional income	3.1.2/4.2.2	177	90.126	90.303	102.890
Other income	3.1.3/4.2.1	15.401	280	15.680	12.401
Total Income		486.462	162.514	648.976	458.128
Programs	3.2/4.2.3	190.912	156.961	347.873	277.319
Headquarters program support	3,2	45.346	4.157	49.504	44.134
Témoignage / Awareness raising	3,2	15.738	217	15.955	14.473
Other humanitarian activities	3,2	7.591	383	7.974	7.942
Social mission		259.587	161.719	421.306	343.867
Fundraising	3,2	59.216	613	59.829	49.217
Management, general and administration	3,2	27.929	177	28.106	27.955
Income tax	3,2	53	-	53	49
Other expenses		87.198	790	87.988	77.220
Total Expenditure		346.785	162.509	509.294	421.087
Net exchange gains/losses unrealized & realized		4.076	-4	4.071	-2.846
Surplus/(deficit)		143.753	0	143.753	34.195

Statement of functional expenses

In thousand of euros

Nature of expenses	Programs	Social mission				Total Social mission
		Headquarters program support	Témoignage / Awareness raising	Other humanitarian activities		
Personnel costs	153.258	34.686	7.377	320	195.641	
Travel and transportation	70.116	3.555	891	517	75.080	
Medical and nutrition	66.166	53	0	1.221	67.440	
Logistics and sanitation	29.171	170	2	533	29.876	
Professional services	1.924	853	741	15	3.533	
Communications	7.087	1.093	1.417	6	9.603	
Publications	-	32	1.004	-2	1.034	
Promotional expenses	-	162	3.003	0	3.165	
Office expenses	11.058	5.569	1.166	30	17.823	
Taxes	774	61	6	0	841	
Private grants	1.381	10	8	5.311	6.709	
Public institutional grants	0	-	-	0	0	
Financial expenses	721	181	27	4	932	
Others	6.218	1.337	128	12	7.695	
Depreciation	-	1.742	187	7	1.936	
Total	347.873	49.504	15.955	7.974	421.306	

Nature of expenses	Fundraising	Other expenses			Total 2005	Total 2004
		Management, general and administration	Income tax	Total Other expenses		
Personnel costs	8.041	16.974	-	25.015	220.655	184.712
Travel and transportation	463	1.573	-	2.036	77.115	54.691
Medical and nutrition	6	1	-	7	67.447	60.047
Logistics and sanitation	0	0	-	0	29.876	17.153
Professional services	3.643	2.720	-	6.363	9.896	8.318
Communications	8.168	841	-	9.009	18.612	17.035
Publications	4.528	346	-	4.874	5.908	4.709
Promotional expenses	30.504	657	-	31.161	34.326	29.369
Office expenses	2.834	1.708	-	4.542	22.366	20.546
Taxes	20	68	53	141	982	657
Private grants	0	27	-	27	6.736	4.924
Public institutional grants	-	-	-	-	0	0
Financial expenses	1.072	1.509	-	2.581	3.513	3.719
Others	183	588	-	772	8.466	11.768
Depreciation	368	1.092	-	1.460	3.396	3.438
Total	59.829	28.106	53	87.988	509.294	421.087

Statement of cash flows

In thousands of euros

	2005	2004
Cash flows from humanitarian and functioning activities		
1. Cash flows from private donors	531.305	351.366
• Private income	542.993	342.837
<i>Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities</i>		
• Permanently restricted contributions and income		-1
<i>Variation in working capital requirements</i>		
• Change in receivables from private donors	20.592	-26.734
• Change in deferred income on private grants	406	-831
• Change in unspent temporarily restricted funds	-32.686	36.096
2. Cash flows from public institutional agencies	97.633	94.255
• Public institutional income	90.303	102.890
<i>Variation in working capital requirements</i>		
• Change in public institutional assets	8.726	-10.159
• Change in public institutional liabilities	-1.395	1.524
3. Others cash flows from humanitarian and functioning activities	-490.788	-403.905
• Other income	15.680	12.401
• Social mission expenditure	-421.306	-343.867
• Others expenses	-87.988	-77.220
<i>Elimination of expenses and income with no impact on cash flows or not related to humanitarian and functioning activities</i>		
• Permanently restricted contributions and income	0	0
• Depreciation, amortization, provisions	4.522	3.713
• Write-off of non-current assets	46	72
• Proceeds on disposals of non-currents assets	-26	-456
• Investment subsidies as income	-159	-92
• Gains/losses resulting from financial assets and debts	-6.529	-2.316
<i>Variation in working capital requirements</i>		
• Change in other receivables and current assets	-2.420	1.395
• Change in other current liabilities	7.392	2.464
Net cash provided by/(used for) humanitarian and functioning activities (A) = 1+2+3	138.149	41.716
Cash flows from investing activities		
Investments in non-current assets	-3.990	-3.653
Proceeds on disposals of non-currents assets	26	456
Investment subsidies as income	159	92
Change in investment subsidies liabilities	-44	1.091
Net cash provided by/(used for) investing activities (B)	-3.849	-2.015
Cash Flows From Financing Activities		
Permanently restricted contributions and income	0	2
Gains/losses resulting from financial assets and debts	6.529	2.316
Change in financial debts	192	-313
Change in capital	20	0
Net cash provided by/ (used for) financing activities (C)	6.741	2.004
Effect of exchange rate fluctuations (D)	8.277	-3.468
Effect of changes in accounting principles and structure (E)	-1.279	-118
Effect of changes in combination's scope (F)	2.384	
Change in cash and equivalents (A+B+C+D+E+F)	150.424	38.118
Opening cash and equivalents (G)	201.743	163.631
Closing cash and equivalents (A+B+C+D+E+F+G)	352.167	201.749

Statement of changes in retained earnings and equities

In thousands of euros

	Notes	Opening	Surplus / Deficit	Change in subscribed capital	Assets revaluation	Foreign exchange gain / loss	Other movements	Closing
Permanently restricted funds	2,14	2.837	0			0	9	2.846
Unrestricted funds	2,14	236.645	144.005		-17	0	3.982	384.614
Retained earnings		239.482	144.005		-17	0	3.991	387.461
Capital for foundations		136		20		0	0	155
Combination adjustment		475	-252				0	223
Translation adjustment		-4.317				5.458	0	1.140
Other retained earnings and equities		-3.707	-252	20		5.458	0	1.519
Total retained earnings and equities		235.776	143.753	20	-17	5.458	3.991	388.979

Notes to the financial statements



Médecins Sans Frontières (MSF) is an international humanitarian aid organisation that provides emergency medical assistance to populations in danger in more than 80 countries. In countries where health structures are insufficient or even non-existent, MSF collaborates with authorities such as the Ministry of Health to provide assistance. MSF works in rehabilitation of hospitals and dispensaries, vaccination programmes and water and sanitation projects. MSF also works in remote health care centres, slum areas and provides training of local personnel. All this is done with the objective of rebuilding health structures to acceptable levels.

In carrying out humanitarian assistance, MSF seeks also to raise awareness of crisis situations; MSF acts as a witness and will speak out, either in private or in public about the plight of populations in danger for whom MSF works. In doing so, MSF sets out to alleviate human suffering, to protect life and health and to restore and ensure respect for the human beings and their fundamental human rights.

It is part of MSF's work to address any violations of basic human rights encountered by field teams, violations perpetrated or sustained by political actors. It does so by confronting the responsible actors themselves, by putting pressure on them through mobilisation of the international community and by issuing information publicly. In order to prevent compromise or manipulation of MSF's relief activities, MSF maintains neutrality and independence from individual governments. The organisation also tries to ensure that the majority of funds raised for its work come directly from contributions from the general public. By remaining independent, MSF guarantees equal access to its humanitarian assistance.

MSF has been setting up emergency medical aid missions around the world since 1971. Médecins Sans Frontières is a private, not-for-profit, international organization. It is comprised of 19 national sections in Australia, Austria, Belgium, Canada, Denmark, France, Germany, Holland, Hong Kong, Italy, Japan, Luxembourg, Norway, Spain, Sweden, Switzerland, the United Kingdom, the United States, and - since January 2005 - Greece, and an international office in Geneva. The search for efficiency has led MSF to create 12 specialized organizations - called "satellites" - in charge of specific activities such as humanitarian relief supplies, epidemiological and medical research studies, and research on humanitarian and social action. These satellites, considered as related parties to the sections include: Transfer (re-named MSF-Supply since January 2006) in Belgium, MSF-Logistique, Epicentre, Fondation MSF, Etat d'Urgence Production, Urgence et Développement Alimentaire, MSF Assistance, SCI MSF, SCI Sabin in France, MSF-Luxembourg Etablissement d'Utilité Publique in Luxembourg, MSF Foundation Kikin in Japan, and MSF Enterprises Limited in the United Kingdom.

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

Specific methods used for combined accounts Equity accumulation

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

Minority Interests

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

Initial measurement of the combined entities' assets and liabilities

Since the first combination of an entity does not result from the purchase of shares but from a pooling of economic interests, neither goodwill nor fair value adjustments exist. Assets and liabilities of each combined entity are initially measured at net book value, adjusted according to the group accounting principles at the date of the first combination, by distinguishing gross value, depreciation and impairment. The variance due to the harmonization of the group accounting principles is added or deducted from the combined equity.

Subsequent measurement of the combined entities' assets and liabilities

After the first combination, capital gains or losses, provision allowances and reversals contribute to the combined surplus or deficit. However, harmonized values which prove to be unjustified due to an error in the first combination have to be corrected, and result in a retrospective modification of combined equity. All the previously listed entities are included in the combination perimeter. The resulting combined financial statements comprise:

- a statement of financial position,
- a statement of financial activities,
- a statement of functional expenses,
- a statement of cash-flows,
- a statement showing changes in retained earnings and equities,
- the notes to the financial statements.

The combined financial statements have been prepared in accordance to and comply with the MSF accounting policies.

Although the International Accounting Standards (IAS) - also called International Financial Reporting Standards (IFRS) - do not contain specific guidelines for not-for-profit and non-governmental organizations concerning the accounting treatment (of non-reciprocal transfers, e.g. donations, in particular) and the presentation of the financial statements, MSF accounting policies are in compliance with most of the IFRS as adopted by the International Standards Board (IASB) and interpretations issued by the Standing Interpretations Committee (SIC) of the IASB. Main deviations to the IFRS relate to IAS 17 (Leases) for the depreciation policy used, to IAS 19 (Employee Benefits), to IAS 39 (Financial Instruments: Recognition and Measurement) and IAS 32 (Financial Instruments: Disclosure and Presentation).

1.1 Basis of presentation

The financial statements are presented in euros, rounded to the nearest thousand. They are prepared on the historical costs convention, revaluated at their fair value, with the exception of tangible and intangible assets. The financial statements have been prepared and presented according to the principles of fair presentation, accruals, matching, going concern, consistency and prudence. Figures are rounded and therefore may vary slightly from the amounts presented in other documents or rounding off addition differences may exist.

1.2 Foreign currency translation

The combined statement of financial position is translated into euros at the year-end rate. The combined statement of financial activities and statement of functional expenses are converted at the average rate for the current year. The main exchange rates compared to euro are the following:

	Closing Rate 2005	Average Rate 2005	Closing Rate 2004	Average Rate Y-1 2004
AUD	1,61	1,63	1,75	1,69
CAD	1,37	1,51	1,64	1,62
CHF	1,56	1,55	1,54	1,54
DKK	7,46	7,45	7,44	7,44
EUR	1,00	1,00	1,00	1,00
GBP	0,69	0,68	0,71	0,68
HKD	9,15	9,68	10,59	9,69
JPY	138,90	136,85	139,65	134,44
NOK	7,99	8,01	8,24	8,37
SEK	9,39	9,28	9,02	9,12
USD	1,18	1,24	1,36	1,24

1.3 Change in accounting policies

The 2005 financial statements do not contain any changes in accounting policies compared to 2004.

1.4 Intangible assets and property, plant and equipment

Intangible assets are recorded at historical value and depreciated on a straight-line basis over a 3-year period. Property, plant and equipment are recorded at their acquisition cost, including incidental expenses. They are depreciated using the straight-line method with estimated useful lives as follows:

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

The purchase cost of fixed assets used in the field for program purposes is charged directly to program expenses and not depreciated, because of their accelerated useful life.

Finance leases

Assets acquired under long term finance leases are capitalized and recorded in the statement of financial position as tangible fixed assets. They are depreciated over the shorter of their estimated useful life and the lease term. The associated obligations are included in financial debts.

1.5 Financial assets

Long-term investments are stated at fair value. Other financial assets are recorded at historical cost.

1.6 Inventories

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

1.7 Receivables and other assets

Grants receivable correspond to funds owed to MSF by third parties according to a formal agreement. They result from the differences between the cumulated allowable expenses incurred and the funds received for each of these agreements. Contributions receivable include donations not yet received for which MSF is certain to collect the money, and also legacies and bequests received and designated for disposal. Donations are accounted for at historical value; legacies and bequests at their best estimated amount. Other receivables and other assets are recorded at their historical value.

1.8 Cash and equivalents

MSF considers short-term deposits, cash in headquarters and cash in the field as cash and equivalents. Amounts are recorded at historical value or at fair value depending on the nature of the asset. For the statement of cash-flow, overdrafts are included as a negative component of cash and equivalents.

1.9 Provisions and contingent liabilities

Provisions and contingent liabilities are valued at best estimate when MSF has a legal or constructive obligation as the result of a past event, and if it is probable that an outflow of assets will be required to settle the provision. The financial statements do not contain any provisions concerning employee benefits.

1.10 Financial debts, accounts payable and accrued expenses

The financial debts are recorded at historical value. Trade accounts payable to suppliers are recorded on an invoice basis when the invoices are received before year-end, or valued at best estimate if no invoices are received before year-end. Accrued personnel expenses are recorded at cost, except for provisions which are estimated. Grants payable and other debts are accounted for at their nominal value.

1.11 Deferred income

Deferred income on public institutional and private grants are recognized on the basis of the difference between the cash received and the cumulated allowable expenses to date for each of the formal agreements concerned. Unspent restricted donations represent contributions received with a specific earmarking, which have not been spent at the year-end.

1.12 Retained earnings and equities

Retained earnings represent cumulated surpluses and deficits of current and previous years.

They are comprised of:

- Permanently restricted funds, which may be capital funds, where the assets are required by the donors to be invested or retained for actual use, rather than expended, or which may be the minimum compulsory level of retained earnings to be maintained in some countries.
- Unrestricted funds, which are unspent donor non-designated funds expendable at the discretion of MSF's trustees in furtherance of our social mission.

Other retained earnings and equities represent foundations' capital, combination restatements between certain sections and satellites and translation adjustments (for the combination restatements related to exchange rate differences).

1.13 Income

MSF's income comprises contributions from the public generosity, and public institutional bodies, as well as revenues from other activities. Private income is provided by individuals and private organisations (companies, trusts and foundations, and other not-for-profit organisations). Public institutional income represents grants (i.e. contributions based on contracts for specific projects), subsidies and donations received or pledged directly from / by public institutional bodies such as governments or multi-lateral agencies.

Income from other activities is mainly from merchandising, equipment and services provided to other organizations, and financial transactions.

Restrictions

Income is considered restricted only when subject to a donor-imposed restriction. Donors include all the external parties which contribute to MSF's resources. A donor-imposed restriction is a stipulation and limitation in the use of contributed assets or monetary donations. The restriction can be limited to purpose (country, project, type of intervention, specific activities), time or specific wishes (vaccines...). Donations with donor-imposed restrictions are reported as restricted for their full amount. Unspent restricted donations are carried forward as deferred income. Grants are reported as restricted for the allowable expenses incurred in the current year.

Donations

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

Legacies and bequests

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

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 cumulated expenses incurred is accounted for as grants receivable or deferred income.

In-kind donations and services

In-kind donations and services are not valued and therefore not accounted for in the statement of financial activities. As MSF is an international movement, an aggregate of the in-kind contributions and services valued at average market prices or valued at the market prices in force in the different countries would have been meaningless and misleading in terms of comparability. Volunteerism is not valued either because it represents one of the bases of the MSF charter and principles. From a volunteer's standpoint, this involvement is a personal choice that a valuation at a market price denies. From MSF's standpoint, this is also a choice made in accordance with its principles, and a monetarisation of this involvement would not represent a fair indicator of the services provided by the volunteers. However, an inventory of volunteers' assistance is presented in the notes 4.2.3 and 5.2.

1.14 Expenditure

Expenses are allocated according to the full cost method. The principle of the full cost method is to collate under each expenses' 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 (building costs, depreciation...).

2 Statement of financial position

2.1 Intangible assets

Mainly comprises softwares and licenses.

	Opening	Additions	Disposals	Foreign exchange gain / loss	Other movements	Closing
Intangible assets - gross value	6.564	1.272	-164	-1	83	7.754
Depreciations	-6.113	-520	161	1	-32	-6.504
Intangible assets - Net	451	752	-4	0	51	1.250

2.2 Property, plant and equipment

Mainly comprises the head offices of some of the entities.

	Opening	Additions	Disposals	Foreign exchange gain / loss	Other movements	Closing
Land	5.783	0	0	-9	75	5.849
Buildings	21.064	19	0	-16	2.395	23.461
Fixtures	6.119	238	-31	-8	-29	6.289
Furniture	3.374	120	-55	78	94	3.610
Computers	6.690	1.066	-284	121	119	7.713
Machinery & equipment	1.754	136	-20	8	21	1.899
Other tangible assets	1.322	524	-127	0	-453	1.266
Property, plant & equipment - gross value	46.106	2.103	-516	174	2.221	50.087
Depreciation	-17.496	-3.279	474	-130	-349	-20.779
Property, plant & equipment - Net	28.610	-1.176	-42	44	1.872	29.309

Finance leases

At the end of the year, the net value of capitalized assets stands at 2,222 thousand euro, and capitalized lease obligations at 2,726 thousand euro. The total reimbursements for the current year amount to 220 thousand euro, and the rent expenses to 390 thousand euro.

2.3 Financial assets

Financial assets consist primarily of loans, investments and other financial assets such as deposits. They are intended to be held for more than one year.

	Gross value	Provision	Net value 2005	Net value 2004
Loans	9	-9	0	0
Long-term investments	3.566	0	3.566	1.745
Other financial assets	1.370	-12	1.359	929
Total financial assets	4.945	-20	4.925	2.674

Breakdown by maturity date of the net other financial assets is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2005
Other financial assets - Net	819	164	376	1.359

2.4 Inventories

	Gross value	Provision	Net value 2005	Net value 2004
Medical and non-medical relief goods	13.405	-219	13.187	11.239
Other inventories	1.045	0	1.045	1.044
Total inventories	14.450	-219	14.232	12.283

2.5 Grants receivable

	Gross value	Provision	Net value 2005	Net value 2004
Grants receivable from private donors	3.597	0	3.597	4.090
Grants receivable from public institutional agencies	25.758	-84	25.674	35.234
• ECHO and EU institutions	14.084	-84	14.000	25.235
• UN institutions	253	0	253	731
• American governments	79	0	79	156
• Asian governments	31	0	31	0
• EU European governments	11.197	0	11.197	8.970
• Non EU European governments	79	0	79	121
• Oceanian governments	0	0	0	0
• Other governments	35	0	35	20
Total grants receivable	29.355	-84	29.271	39.324

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

2.6 Contributions receivable

At December 31st 2005, the committed outstanding amount represents 12,596 thousand euro and is considered to be received within the following year.

2.7 Other receivables

Other receivables mainly relate to services provided and goods sold to other organizations. At December 31st 2005, the committed outstanding amount represents 4,644 thousand euro and is considered to be received within the following year.

2.8 Other assets

Other assets mainly include prepaid expenses. Breakdown by maturity date is as follows:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2005
Other assets	5.209	494	117	5.820

2.9 Cash and equivalents

	2005	2004
Short-term deposits	227.825	100.327
Cash in headquarters	100.177	83.560
Cash in the field	24.126	17.919
Cash & equivalents	352.129	201.80

2.10 Provisions and contingent liabilities

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

	Opening	Additional provisions	Amounts used	Unused amounts reversed	Foreign exchange gain/loss	Other movements	Closing
Provisions and contingent liabilities	2.954	804	-16	-108	-2	0	3.633

The government of the Netherlands presented a claim before Geneva's court of first instance ordering MSF-Switzerland to pay 770 thousand euro (resulting in interest of 5% as of 15 June 2004). MSF-Switzerland opposes this claim and has in turn submitted a reconventional claim demanding that the government of the Netherlands restore the sum of 230 thousand euro held in its account.

After an exchange of documents, inquiry began in spring 2005 and is still on-going. No provision has been created regarding the demand of the government of the Netherlands. The receivable of 230 thousand euro is not recognized among MSF's assets. The probability exists that the government of the Netherlands will have to reimburse this amount at the end of the suit.

2.11 Financial debts

Their breakdown by maturity date is the following:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2005	Total 2004
Borrowings and loans	2.148	0		2.148	1.785
Capitalized lease obligation	239	1.070	1.417	2.726	2.896
Financial Debts	2.386	1.070	1.417	4.873	4.681

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

	2005	2004
Trade accounts payable and accruals	24.740	19.460
Accrued personnel expenses	8.743	7.826
Accrued taxes and income tax payable	1.660	1.392
Public institutional grants payable	631	516
Private grants payable	477	1.063
Other liabilities	6.471	4.316
Accounts payable and accrued expenses	42.722	34.574

Their breakdown by maturity date is the following:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2005
Accounts payable and accrued expenses	41.565	644	513	42.722

2.13 Deferred income

	2005	2004
Deferred income on public institutional grants	3.461	6.400
Deferred income on private grants	647	239
Unspent temporarily restricted funds	6.763	37.968
Other deferred income	94	26
Gross value of investment subsidies	2.975	2.019
Deferred income	13.940	46.652

Its breakdown by maturity date is the following:

	< 1 year	> 1 year and < 5 years	> 5 years	Total 2004
Deferred income	12.596	1.344		13.940

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 arise. The schedule on the next page shows their year-end position.

	Opening	Raised in previous years and spent in 2005	Raised in 2005 but not spent	Foreign exchange gain / loss	Other movements	Closing
Afghanistan	0	0	17	0	0	17
Algeria	20	-1	0	0	0	19
Angola	0	0	3	0	0	3
Burkina Faso	5	-5	10	0	0	10
Cambodia	0	0	74	0	0	73
Central African Republic	0	0	3	0	0	3
Congo, Democratic Republic of the	0	0	194	0	0	194
East Timor	1	0	0	0	0	1
Eritrea	1	0	0	0	0	1
Guatemala	0	0	1	0	0	1
Haiti	12	0	1	0	0	13
India excluding Tsunami	0	0	7	0	0	7
Iran	135	-47	0	1	0	88
Iraq	4	-1	2	0	0	5
Ivory Coast	83	-83	1	0	0	1
Kazakhstan	0	0	1	0	0	1
Kenya	0	0	1	0	0	1
Korea, North	3	-3	0	0	0	0
Lebanon	1	0	0	0	0	1
Malawi	0	0	271	0	0	271
Morocco	0	0	2	0	0	2
Mozambique	0	0	73	0	0	73
Pakistan	0	0	1,544	14	0	1,559
Palestinian territories	37	-38	6	3	0	8
Serbia and Montenegro	502	-503	0	0	0	0
Somalia	2	-2	0	0	0	0
South Africa	36	-37	0	1	0	1
Sudan	1,576	-1,538	19	2	0	60
Tsunami	34,285	-34,285	930	1,385	0	2,315
Turkmenistan	1	-1	0	0	0	0
Uganda	0	0	1	0	0	1
Zimbabwe	1	-1	0	0	0	0
Other countries or restrictions	1,262	-202	901	86	-12	2,035
Unspent temporarily restricted funds	37,968	-38,226	5,540	1,493	-12	6,763

Other countries or restrictions represent either the countries for which restricted funds lower than one thousand euro remain unspent, or transversal restrictions.

They mainly include:

- a balance of 703 thousand euro from an original contribution of 841 thousand euro earmarked to the purchase of meningitis vaccines. These vaccines have actually been

bought but only partly used at year-end. The donation is recognized as income as and when the vaccines are be consumed.

- a donation of 156 thousand euro restricted to the construction of a logistics warehouse and recognized as income as the asset is depreciated,
- annuity trusts of 578 thousand euro.

2.14 Retained earnings and equities

MSF's retained earnings have been built up over the years by surpluses of income over expenses. As of end of 2005, the available portion (unrestricted funds less the translation adjustment) represents 9.1 months of activity. The purpose of maintaining retained earnings is to meet the following needs: future major humanitarian emergencies for which

sufficient funding cannot be obtained, and/or a sudden drop of private and/or public institutional funding, and the sustainability of long-term programs (e.g. ARV treatment programs), as well as the pre-financing of operations to be funded by upcoming public funding campaigns and/or by public institutional funding.

3 Statement of financial activities

3.1 Income

3.1.1. Private income

Income from individuals includes:

	2005	2004
Donations	435,657	267,718
Legacies and bequests	36,951	28,179
Membership fees	104	116
Individuals	472,712	296,014

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

Companies	30,731	14,363
Trusts & foundations	16,498	12,437
Lottery & special events	18,523	16,453
Joint-appeals	1,155	2,193
Other private institutions	3,373	1,377
Donations and grants from private institutions	70,280	46,823

3.1.2. Public institutional income

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

ECHO and EU institutions	26,087	35,712
UN institutions	1,022	2,579
American governments	2,419	2,443
Asian governments	36	133
EU European governments	50,493	51,896
Non EU European governments	10,055	9,565
Oceanian governments	2	403
Other governments	189	159
Public institutional income	90,303	102,890

3.1.3. Other income

Interest/investment income	6,533	2,316
Merchandising	916	1,088
Equipment & services sold to other organizations	1,251	4,336
Other revenues	6,981	4,661
Other income	15,680	12,401

3.2 Expenditure

Program expenses by nature and continent

	Africa	America	Asia	Europe	Oceania	Unallocated	Total 2005	Total 2004
Expatriate staff	58.731	5.238	15.642	3.644		2.310	85.565	72.572
National staff	60.920	5.743	9.944	3.888		160	80.656	63.533
Operational running expenses	13.140	1.185	3.468	1.520		327	19.639	18.451
Medical and nutrition	46.927	4.221	12.628	2.225	0	164	66.166	58.270
Logistics and sanitation	12.121	827	15.824	320		79	29.171	16.397
Transport, freight, storage	40.539	1.619	17.065	685	0	273	60.182	41.118
Training and local support	1.883	348	785	236		63	3.314	3.247
Consultants and field support	1.888	324	482	161		-273	2.582	2.701
Private and public institutional grants	131	0	0	22		25	178	372
Miscellaneous	301	17	21	45		37	421	657
Programs	236.581	19.521	75.859	12.746	0	3.166	347.873	277.319

Headquarters program support

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

Témoignage / awareness-raising

Témoignage / awareness-raising activities comprise expenses incurred by MSF in an educational manner in the furtherance of its social mission. They represent the situations where MSF acts as a witness and speaks out about the plight of the populations it serves through trying to mobilize of the international community and by issuing information publicly in order to inform,

In 2005, the Access to Essential Medicines Campaign constituted 16% of the total témoignage / awareness-raising expenses.

Access to Essential Medicines Campaign
Other témoignage campaigns and expenses

Témoignage / awareness-raising

Other humanitarian activities

The other humanitarian activities consist primarily of the cost of the goods sold and services provided to other organizations, as well as MSF's contribution to the Drugs for Neglected Disease initiative, also called DNDi (cf. note 5.1).

Fundraising

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

put pressure on responsible actors and stimulate action. Too often in the countries where MSF works, we cannot treat our patients because the medicines are too expensive or they are no longer produced. Sometimes, the only drugs we have are toxic or ineffective, and nobody is looking for a better cure. As a medical humanitarian organization, it is fundamentally unacceptable to MSF that access to essential medicines is increasingly impossible, particularly for the common global infectious diseases. Since 1999, MSF has been campaigning internationally to find long-term, sustainable solutions to this crisis. The Campaign is pushing to lower the prices of existing medicines, to bring abandoned drugs back into production, to stimulate research and development for diseases that primarily affect the poor, and to overcome other barriers to access.

Management, general and administration

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

Income tax

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

	2005	2004
Access to Essential Medicines Campaign	2.612	2.543
Other témoignage campaigns and expenses	13.343	11.930
Témoignage / awareness-raising	15.955	14.473

4 Sectorial information

4.1 Ratios

Operational ratios

	2005	2004
Operations	78,00%	76,30%
Témoignage / Awareness raising	3,10%	3,40%
Other humanitarian activities	1,60%	1,90%
Social mission	82,70%	81,70%
Fundraising	11,70%	11,70%
Management, general and administration	5,50%	6,60%
Income tax	0,00%	0,00%
Other expenses	17,30%	18,30%
Total Expenditure	100,00%	100,00%
Financial independence		
Private Income	83,70%	74,80%
Public institutional income	13,90%	22,50%
Other income	2,40%	2,70%
Total Income	100,00%	100,00%

As part of our effort to guarantee independence and strengthen our link with home societies, we have been striving to maintain a high level of private income. Income coming from non public institutional sources represented 86.1% of MSF's total income in 2005. More than 3.4 million individual donors and private funders worldwide made this possible.

4.2 Income and expenditure by geographical area

4.2.1 Private and other income by geographical area

	Australia	Austria	Belgium	Canada	Denmark	France
Individuals	14.643	11.322	30.326	14.780	4.662	55.560
• Donations	12.421	10.860	24.742	14.157	3.767	51.376
• Legacies and bequests	2.220	459	5.574	615	895	4.157
• Membership fees	2	3	10	8	0	27
Private institutions		611	816	17	3.493	3.067
• Companies		431	0	0	1.065	2.897
• Trusts & foundations		180	524	0	887	162
• Joint-appeals			0		1.149	
• Lottery & special events			0		392	
• Other private institutions			293	17	0	7
Private Income	14.643	11.932	31.142	14.797	8.156	58.627
Interest/investment income	216	67	654	167	32	861
Merchandising	2	0	0	5	23	481
Equipment & services sold to other organizations		0	106	0	0	1.145
Other revenues	9	0	2.249	22	0	1.833
Other income	227	67	3.009	193	55	4.319

4.2.1 Private and other income by geographical area

	Germany	Greece	Holland	Hong Kong	Italy	Japan	Luxembourg
Individuals	65.248	4.565	23.786	10.792	39.314	12.294	5.215
• Donations	63.629	4.565	17.903	10.792	38.060	11.199	4.231
• Legacies and bequests	1.613		5.872		1.249	1.095	982
• Membership fees	6		11	0	4	0	2
Private institutions	10.594	0	15.802	972	2.037	1.718	454
• Companies	8.435		1.134		1.662	982	378
• Trusts & foundations	25			552	373	10	38
• Joint-appeals		0	7		0		
• Lottery & special events	2.134		14.662	324	2	9	38
• Other private institutions		0	0	95		717	0
Private Income	75.842	4.565	39.588	11.764	41.351	14.012	5.669
Interest/investment income	1.150	54	872	7	202	0	28
Merchandising	6		53		118	51	10
Equipment & services sold to other organizations			0				0
Other revenues	1.383	29	208	0	0	10	50
Other income	2.539	83	1.133	7	320	61	87
	Norway	Spain	Sweden	Switzerland	United Kingdom	United States	2005
Individuals	7.776	28.874	13.138	24.769	17.052	88.597	472.712
• Donations	7.393	27.316	11.798	22.374	15.551	83.521	435.657
• Legacies and bequests	381	1.537	1.338	2.387	1.501	5.076	36.951
• Membership fees	2	20	2	8			104
Private institutions	1.515	1.641	2.759	2.150	1.714	20.920	70.280
• Companies	1.146	1.641	2.394	443	840	7.283	30.731
• Trusts & foundations	218		364	1.602	874	10.690	16.498
• Joint-appeals							1.155
• Lottery & special events	0			97		865	18.523
• Other private institutions	152	0		9	0	2.082	3.373
Private Income	9.292	30.515	15.896	26.919	18.766	109.517	542.993
Interest/investment income	67	409	32	72	301	1.343	6.533
Merchandising	0	150	0	14	3		916
Equipment & services sold to other organizations							1.251
Other revenues	11	591	1	507	45	33	6.981
Other income	78	1.150	33	593	350	1.376	15.680

4.2.2 Public institutional income by geographical area

	2005	2004
ECHO and EU institutions	26.087	35.712
• Humanitarian Aid Office of the European Commission (ECHO)	24.749	33.710
• EU 50/50 cofinancing	278	182
• EU DG I and VIII	727	565
• EU FED	40	25
• EU Rehabilitation Fund	-	28
• EU Food Security Unit	2	10
• EU Others	291	1.194
UN institutions	1.022	2.579
• World Health Organization (WHO)	51	21
• World Food Programme (WFP)	13	18
• High Commissioner for Refugees (HCR)	40	1.620
• International Children's Emergency Fund (UNICEF)	40	46
• World Aid Fund	-	77
• UN Others	877	797
EU-governments and affiliates	50.493	51.896
• Austria	676	585
• Belgium	5.650	6.652
• Denmark	2.305	1.738
• France	57	785
• Germany	99	301
• Holland	4.888	3.585
• Ireland	1.479	2.109
• Italy	586	210
• Luxembourg	6.514	6.080
• Spain	2.311	3.623
• Sweden	7.214	5.565
• United Kingdom	18.715	20.663
Non-EU governments and affiliates	12.512	12.544
• Australia	2	134
• Canada	2.043	2.257
• Hong Kong	0	103
• Japan	36	30
• New Zealand	-	269
• Norway	7.750	7.271
• Switzerland	2.305	2.294
• United States of America	376	186
Other governments and affiliates	189	159
Public institutional income	90.303	102.890

All countries

2005

2004

4.2.3 Expenditure – all countries

Program expenses by nature and funding of the programs by country

Expenses

Expatriate staff	85.565	72.572
National staff	80.656	63.533
Operational running expenses	19.639	18.451
Medical and nutrition	66.166	58.270
Logistics and sanitation	29.171	16.397
Training and local support	3.314	3.247
Transport, freight, storage	60.182	41.118
Consultants and field support	2.582	2.701
Grants	178	372
Miscellaneous	421	657

Programs

	347.873	277.319
--	----------------	----------------

Logistics satellites' activities

	6.550	5.877
--	--------------	--------------

Funding

Public institutional income

	86.998	98.536
--	---------------	---------------

America

• Embassies - Canada	26	59
• Canadian International Development Agency (Cida) - Canada	1.893	2.013
• Municipalities and regional council - Canada	0	-
• Bureau of Population, Refugees, and Migration (PRM) - USA	-	0
• US Agency for International Development (USAID) - USA	376	186

Asia

• Disaster Relief Fund - Hong Kong	-	103
• Governments - Others - Hong Kong	-	0
• Municipalities and regional council - Hong Kong	0	0
• Embassies - Japan	33	30
• Governments - Others - Japan	3	-

ECHO and EU institutions

• Humanitarian Aid Office of the European Commission (ECHO)	23.782	32.156
• EU 50/50 cofinancing	258	168
• EU DG I and VIII	671	565
• EU FED	40	25
• EU Rehabilitation Fund	-	24
• EU Food Security Unit	2	9
• EU Others	252	1.129

EU Europe

• Embassies - Austria	-	0
• Austrian Development Agency (ADA) - Austria	619	544
• Governments - Others - Austria	0	5
• Municipalities and regional council - Austria	-	10
• Embassies - Belgium	-	19
• AGCD - Belgium	3.709	3.593
• Governments - Others - Belgium	1.021	2.315
• Municipalities and regional council - Belgium	706	249
• Embassies - Denmark	17	35
• Danish Agency for Development Assistance (Danida) - Denmark	2.232	1.646
• Governments - Others - Denmark	0	0
• Governments - Others - France	-	756
• Municipalities and regional council - France	24	30
• Ministry of Foreign Affairs (MFA) - Germany	0	-

All countries

2005

2004

Funding

• Governments - Others - Germany	99	301
• Embassies - Ireland	110	153
• Ireland Aid (DCI) - Ireland	119	1.917
• Governments - Others - Ireland	1.250	-
• Governments - Others - Italy	250	-
• Municipalities and regional council - Italy	336	210
• Ministry of Foreign Affairs (MAE) - Luxembourg	5.548	5.456
• Governments - Others - Luxembourg	407	-
• Embassies - Holland	386	20
• Ministry of Foreign Affairs (BuZa) - Holland	4.466	3.555
• Governments - Others - Spain	-	800
• Municipalities and regional council - Spain	2.311	2.823
• Embassies - Sweden	18	-
• Swedish International Development Cooperation Agency (SIDA) - Sweden	6.340	5.182
• Forum Syd - Sweden	569	148
• Governments - Others - Sweden	-	0
• Embassies - UK	0	4
• Department for International Development (DFID) - UK	17.826	19.596
• Jersey Overseas Aid - UK	447	472
• Governments - Others - UK	0	-
• Municipalities and regional council - UK	-	0
Non EU Europe	9.663	9.108
• Ministry of Foreign Affairs (MFA) - Norway	6.498	6.096
• Norwegian Agency for Development Cooperation (NORAD) - Norway	1.036	913
• Governments - Others - Norway	0	0
• Embassies - Switzerland	4	66
• Development and Cooperation Department (DDC) - Switzerland	1.644	1.778
• Governments - Others - Switzerland	381	19
• Municipalities and regional council - Switzerland	101	236
Oceania	2	394
• Australian Government's Overseas Aid Program (AusAID) - Australia	-	128
• Governments - Others - Australia	2	-
• Municipalities and regional council - Australia	-	-3
• New Zealand's International Aid & Development Agency	-	269
UN institutions	998	2.571
• World Health Organization (WHO)	51	21
• World Food Programme (WFP)	13	18
• High Commissioner for Refugees (HCR)	40	1.620
• International Children's Emergency Fund (UNICEF)	40	46
• World Aid Fund	-	77
• UN Others	853	789
Other governments	189	159

Private and other income

	267.425	184.660
--	----------------	----------------

Staff information

Expatriate staff	2.227	2.026
National staff	25.855	22.640

Field positions

	28.083	24.666
--	---------------	---------------

Programs relate to the aid projects undertaken by MSF and include the direct expenses incurred in the different countries of intervention. Logistics satellites' activities represent the indirect costs dedicated to the projects and associated with the delivery of emergency relief supplies. For the year 2005, 347,873 thousand euro were spent in direct connection with the projects and logistics satellites' activities stood at 6,550 thousand euro. These expenses were funded by 86,998 thousand euro coming from public institutional bodies, the balance by unrestricted and restricted private funds. The difference of 3,305 thousand euro between public institutional income as

stated in the statement of financial activities and the amount above-mentioned represents the funding of headquarters expenses and of activities directly undertaken at headquarters level. Staff information is expressed in full-time equivalent. When full-time equivalent cannot be provided, an average number of people is taken into account. Figures for the previous year are presented in total for comparative purposes. They are not presented in the following disclosures for the different countries / regions of interventions because of the emergency nature of MSF's action.

Angola

Expenses

Expatriate staff	4.047
National staff	4.645
Operational running expenses	803
Medical and nutrition	1.953
Logistics and sanitation	388
Training and local support	39
Transport, freight, storage	2.316
Consultants and field support	76
Grants	0
Miscellaneous	14

Programs

2005

14.281

Logistics satellites' activities

316

Funding

Public institutional income

3.496

America

- Canadian International Development Agency (Cida) - Canada

Asia

-

ECHO and EU institutions

1.002

- Humanitarian Aid Office of the European Commission (ECHO)

1.002

EU Europe

2.037

- Governments - Others - Belgium
- Danish Agency for Development Assistance (Danida) - Denmark
- Ministry of Foreign Affairs (MAE) - Luxembourg
- Municipalities and regional council - Spain
- Department for International Development (DFID) - UK
- Jersey Overseas Aid - UK
- Governments - Others - UK

8

17

-

121

1.797

95

0

Non EU Europe

456

- Ministry of Foreign Affairs (MFA) - Norway
- Norwegian Agency for Development Cooperation (NORAD) - Norway
- Development and Cooperation Department (DDC) - Switzerland
- Municipalities and regional council - Switzerland

-

318

138

1

Oceania

-

UN institutions

-

Other governments

-

Private and other income

11.101

Staff information

Expatriate staff

100

National Staff

962

Field positions

1.061

Armenia

Expenses

Expatriate staff	733
National staff	900
Operational running expenses	154
Medical and nutrition	264
Logistics and sanitation	245
Training and local support	82
Transport, freight, storage	112
Consultants and field support	23
Grants	0
Miscellaneous	0

Programs

2005

2.513

Logistics satellites' activities

56

Funding

Public institutional income

563

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

563

- Danish Agency for Development Assistance (Danida) - Denmark
- Ireland Aid (DCI) - Ireland
- Ministry of Foreign Affairs (MAE) - Luxembourg
- Swedish International Development Cooperation Agency (SIDA) - Sweden
- Forum Syd - Sweden
- Jersey Overseas Aid - UK

40

112

200

0

211

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

0

Private and other income

2.005

Staff information

Expatriate staff

25

National Staff

120

Field positions

145

Bangladesh

2005

Belgium

2005

Expenses

Expatriate staff	487
National staff	386
Operational running expenses	74
Medical and nutrition	182
Logistics and sanitation	50
Training and local support	5
Transport, freight, storage	126
Consultants and field support	21
Grants	0
Miscellaneous	0

Programs

1.332

Logistics satellites' activities

0

Funding

Public institutional income

4

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

- Swedish International Development Cooperation Agency (SIDA) - Sweden

-

Non EU Europe

4

- Ministry of Foreign Affairs (MFA) - Norway

4

Oceania

-

UN institutions

-

Other governments

-

Private and other income

1.328

Staff information

Expatriate staff	12
National Staff	229

Field positions

241

Expenses

Expatriate staff	973
National staff	8
Operational running expenses	113
Medical and nutrition	-6
Logistics and sanitation	10
Training and local support	5
Transport, freight, storage	1
Consultants and field support	0
Grants	22
Miscellaneous	0

Programs

1.126

Logistics satellites' activities

5

Funding

Public institutional income

116

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

116

- AGCD - Belgium

-

- Governments - Others - Belgium

116

- Municipalities and regional council - Belgium

-

Non EU Europe

-

Oceania

-

UN institutions

-

- High Commissioner for Refugees (HCR)

-

Other governments

-

Private and other income

1.016

Staff information

Expatriate staff	24
National Staff	0

Field positions

24

Benin

2005

Bolivia

2005

Expenses

Expatriate staff	279
National staff	235
Operational running expenses	52
Medical and nutrition	85
Logistics and sanitation	64
Training and local support	35
Transport, freight, storage	65
Consultants and field support	11
Grants	0
Miscellaneous	-

Programs

826

Logistics satellites' activities

13

Funding

Public institutional income

566

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

566

- Ministry of Foreign Affairs (MAE) - Luxembourg

566

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

272

Staff information

Expatriate staff	11
National Staff	94

Field positions

105

Expenses

Expatriate staff	466
National staff	209
Operational running expenses	109
Medical and nutrition	138
Logistics and sanitation	21
Training and local support	18
Transport, freight, storage	188
Consultants and field support	30
Grants	0
Miscellaneous	1

Programs

1.181

Logistics satellites' activities

29

Funding

Public institutional income

70

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

70

- Municipalities and regional council - Spain

70

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

1.140

Staff information

Expatriate staff	16
National Staff	50

Field positions

66

Brazil

2005

Burkina Faso

2005

Expenses

Expatriate staff	67
National staff	372
Operational running expenses	84
Medical and nutrition	35
Logistics and sanitation	1
Training and local support	130
Transport, freight, storage	52
Consultants and field support	94
Grants	0
Miscellaneous	0

Programs

835

Logistics satellites' activities

0

Funding

Public institutional income

-

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

835

Staff information

Expatriate staff

2

National Staff

-

Field positions

2

Expenses

Expatriate staff	552
National staff	506
Operational running expenses	188
Medical and nutrition	781
Logistics and sanitation	167
Training and local support	145
Transport, freight, storage	207
Consultants and field support	26
Grants	0
Miscellaneous	-

Programs

2.573

Logistics satellites' activities

41

Funding

Public institutional income

1.538

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

1.514

Non EU Europe

1.514

Oceania

-

UN institutions

-

Other governments

24

Private and other income

1.076

Staff information

Expatriate staff

27

National Staff

214

Field positions

241

Burundi

2005

Cambodia

2005

Expenses

Expatriate staff	2.147
National staff	1.907
Operational running expenses	411
Medical and nutrition	1.805
Logistics and sanitation	349
Training and local support	26
Transport, freight, storage	907
Consultants and field support	45
Grants	131
Miscellaneous	18

Programs

7.746

Logistics satellites' activities

186

Funding

Public institutional income

2.923

America

302

- Canadian International Development Agency (Cida) - Canada

302

- Municipalities and regional council - Canada

0

Asia

-

ECHO and EU institutions

1.684

- Humanitarian Aid Office of the European Commission (ECHO)

1.684

EU Europe

937

- Governments - Others - Belgium
- Danish Agency for Development Assistance (Danida) - Denmark

-

- Ireland Aid (DCI) - Ireland

6

- Governments - Others - Ireland

0

- Municipalities and regional council - Italy

195

- Department for International Development (DFID) - UK

38

- Jersey Overseas Aid - UK

698

- Jersey Overseas Aid - UK

-

Non EU Europe

-

- Development and Cooperation Department (DDC) - Switzerland

-

Oceania

-

UN institutions

0

- High Commissioner for Refugees (HCR)

0

- International Children's Emergency Fund (UNICEF)

0

Other governments

-

Private and other income

5.009

Staff information

Expatriate staff

58

National Staff

787

Field positions

845

Expenses

Expatriate staff	691
National staff	593
Operational running expenses	168
Medical and nutrition	2.791
Logistics and sanitation	43
Training and local support	61
Transport, freight, storage	128
Consultants and field support	5
Grants	0
Miscellaneous	1

Programs

4.482

Logistics satellites' activities

143

Funding

Public institutional income

513

America

-

Asia

-

ECHO and EU institutions

-121

- Humanitarian Aid Office of the European Commission (ECHO)

-119

- EU 50/50 cofinancing

-2

EU Europe

634

- AGCD - Belgium

560

- Municipalities and regional council - Belgium

74

- Municipalities and regional council - Italy

-

- Jersey Overseas Aid - UK

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

4.113

Staff information

Expatriate staff

18

National Staff

258

Field positions

276

Cameroon	2005	Central African Republic	2005	Chad	2005	Chechnya / Ingushetia / Dagestan	2005
Expenses		Expenses		Expenses		Expenses	
Expatriate staff	392	Expatriate staff	452	Expatriate staff	2.745	Expatriate staff	471
National staff	417	National staff	209	National staff	2.043	National staff	1.544
Operational running expenses	87	Operational running expenses	154	Operational running expenses	574	Operational running expenses	365
Medical and nutrition	324	Medical and nutrition	126	Medical and nutrition	1.272	Medical and nutrition	1.392
Logistics and sanitation	10	Logistics and sanitation	57	Logistics and sanitation	650	Logistics and sanitation	210
Training and local support	24	Training and local support	2	Training and local support	39	Training and local support	68
Transport, freight, storage	41	Transport, freight, storage	581	Transport, freight, storage	1.796	Transport, freight, storage	259
Consultants and field support	15	Consultants and field support	27	Consultants and field support	43	Consultants and field support	31
Grants	0	Grants	0	Grants	0	Grants	0
Miscellaneous	0	Miscellaneous	0	Miscellaneous	0	Miscellaneous	5
Programs	1.311	Programs	1.609	Programs	9.161	Programs	4.345
Logistics satellites' activities	4	Logistics satellites' activities	45	Logistics satellites' activities	312	Logistics satellites' activities	0
Funding		Funding		Funding		Funding	
Public institutional income	-	Public institutional income	660	Public institutional income	4.432	Public institutional income	1.193
America	-	America	-	America	53	America	-
Asia	-	Asia	-	• Canadian International Development Agency (Cida) - Canada	53	Asia	-
ECHO and EU institutions	-	ECHO and EU institutions	-	• Municipalities and regional council - Canada	0	ECHO and EU institutions	764
EU Europe	-	EU Europe	307	Asia	-	• Humanitarian Aid Office of the European Commission (ECHO)	764
• Governments - Others - France	-	• Municipalities and regional council - Spain	212	ECHO and EU institutions	968	EU Europe	-
Non EU Europe	-	• Jersey Overseas Aid - UK	95	• Humanitarian Aid Office of the European Commission (ECHO)	968	• Swedish International Development Cooperation Agency (SIDA) - Sweden	-
Oceania	-	Non EU Europe	353	EU Europe	2.650	Non EU Europe	429
UN institutions	-	• Ministry of Foreign Affairs (MFA) - Norway	353	• AGCD - Belgium	360	• Ministry of Foreign Affairs (MFA) - Norway	429
• World Aid Fund	-	Oceania	-	• Governments - Others - Belgium	-	Oceania	-
Other governments	-	UN institutions	-	• Danish Agency for Development Assistance (Danida) - Denmark	416	UN institutions	-
Private and other income	1.315	Other governments	-	• Governments - Others - Denmark	0	Other governments	-
Staff information		Private and other income	995	• Governments - Others - Germany	98	Private and other income	3.152
Expatriate staff	9	Staff information		• Municipalities and regional council - Italy	-	Staff information	
National Staff	72	Expatriate staff	13	• Ministry of Foreign Affairs (MAE) - Luxembourg	456	Expatriate staff	9
Field positions	81	National Staff	95	• Swedish International Development Cooperation Agency (SIDA) - Sweden	276	National Staff	191
		Field positions	108	• Department for International Development (DFID) - UK	1.044	Field positions	200
				• Governments - Others - UK	0		
				Non EU Europe	712		
				• Ministry of Foreign Affairs (MFA) - Norway	712		
				• Norwegian Agency for Development Cooperation (NORAD) - Norway	0		
				Oceania	-		
				• Municipalities and regional council - Australia	-		
				UN institutions	49		
				• World Health Organization (WHO)	10		
				• High Commissioner for Refugees (HCR)	40		
				Other governments	-		
				Private and other income	5.041		
				Staff information			
				Expatriate staff	89		
				National Staff	743		
				Field positions	831		

China

2005

Colombia

2005

Expenses

Expatriate staff	624
National staff	287
Operational running expenses	89
Medical and nutrition	1.008
Logistics and sanitation	90
Training and local support	22
Transport, freight, storage	86
Consultants and field support	3
Grants	0
Miscellaneous	0

Programs**2.209****Logistics satellites' activities****2****Funding****Public institutional income****-****America****-****Asia****-****ECHO and EU institutions****-**

- Humanitarian Aid Office of the European Commission (ECHO)

-**EU Europe****-**

- Governments - Others - Belgium
- Danish Agency for Development Assistance (Danida) - Denmark

-**Non EU Europe****-****Oceania****-****UN institutions****-****Other governments****-****Private and other income****2.211****Staff information**

Expatriate staff	18
National Staff	79

Field positions**97****Expenses**

Expatriate staff	1.570
National staff	1.576
Operational running expenses	418
Medical and nutrition	615
Logistics and sanitation	97
Training and local support	29
Transport, freight, storage	371
Consultants and field support	98
Grants	0
Miscellaneous	4

Programs**4.778****Logistics satellites' activities****0****Funding****Public institutional income****376****America****-****Asia****-****ECHO and EU institutions****-****EU Europe****376**

- Ministry of Foreign Affairs (BuZa) - Holland

376**Non EU Europe****-****Oceania****-****UN institutions****-****Other governments****-****Private and other income****4.403****Staff information**

Expatriate staff	43
National Staff	178

Field positions**221**

Congo, Democratic Republic of the

2005

Expenses

Expatriate staff	7.643
National staff	7.758
Operational running expenses	1.936
Medical and nutrition	4.954
Logistics and sanitation	1.198
Training and local support	177
Transport, freight, storage	5.237
Consultants and field support	420
Grants	0
Miscellaneous	44

Programs**29.368****Logistics satellites' activities****489****Funding****Public institutional income****10.687****America****457**

- Canadian International Development Agency (Cida) - Canada

457**Asia****33**

- Embassies - Japan

33**ECHO and EU institutions****2.881**

- Humanitarian Aid Office of the European Commission (ECHO)

2.881**EU Europe****6.072**

- AGCD - Belgium
- Governments - Others - Belgium
- Danish Agency for Development Assistance (Danida) - Denmark
- Municipalities and regional council - France
- Ireland Aid (DCI) - Ireland
- Governments - Others - Italy
- Municipalities and regional council - Italy
- Ministry of Foreign Affairs (MAE) - Luxembourg
- Ministry of Foreign Affairs (BuZa) - Holland
- Municipalities and regional council - Spain
- Swedish International Development Cooperation Agency (SIDA) - Sweden
- Department for International Development (DFID) - UK
- Governments - Others - UK

1.017**-****529****5****-****250****14****-****594****198****747****2.719****0****Non EU Europe****1.210**

- Ministry of Foreign Affairs (MFA) - Norway
- Governments - Others - Norway

835**-**

- Development and Cooperation Department (DDC) - Switzerland

-**352**

- Municipalities and regional council - Switzerland

22**Oceania****-****UN institutions****34**

- International Children's Emergency Fund (UNICEF)

34**Other governments****-****Private and other income****19.171****Staff information**

Expatriate staff	207
National Staff	1.933

Field positions**2.140**

Congo, Republic of the

2005

Ecuador

2005

Expenses

Expatriate staff	1.081
National staff	1.202
Operational running expenses	160
Medical and nutrition	351
Logistics and sanitation	83
Training and local support	6
Transport, freight, storage	335
Consultants and field support	27
Grants	0
Miscellaneous	-1

Programs

3.245

Logistics satellites' activities

5

Funding

Public institutional income

789

America

-

Asia

-

ECHO and EU institutions

309

- Humanitarian Aid Office of the European Commission (ECHO)

269

- EU FED

40

EU Europe

105

- Swedish International Development Cooperation Agency (SIDA) - Sweden

105

- Department for International Development (DFID) - UK

-

Non EU Europe

375

- Ministry of Foreign Affairs (MFA) - Norway

375

Oceania

-

UN institutions

-

Other governments

-

Private and other income

2.461

Staff information

Expatriate staff	27
National Staff	257

Field positions

283

Expenses

Expatriate staff	416
National staff	155
Operational running expenses	56
Medical and nutrition	781
Logistics and sanitation	33
Training and local support	17
Transport, freight, storage	39
Consultants and field support	12
Grants	0
Miscellaneous	1

Programs

1.510

Logistics satellites' activities

6

Funding

Public institutional income

376

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

376

- Municipalities and regional council - Spain

288

- Jersey Overseas Aid - UK

89

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

1.141

Staff information

Expatriate staff	13
National Staff	19

Field positions

32

Ethiopia

2005

France

2005

Expenses

Expatriate staff	2.155
National staff	1.761
Operational running expenses	581
Medical and nutrition	944
Logistics and sanitation	402
Training and local support	160
Transport, freight, storage	1.033
Consultants and field support	100
Grants	0
Miscellaneous	21

Programs

7.157

Logistics satellites' activities

96

Funding

Public institutional income

1.720

America

-

Asia

-

ECHO and EU institutions

406

- Humanitarian Aid Office of the European Commission (ECHO)

403

- EU Food Security Unit

2

- EU Others

-

EU Europe

1.109

- Austrian Development Agency (ADA) - Austria

619

- Governments - Others - Austria

0

- Danish Agency for Development Assistance (Danida) - Denmark

13

- Municipalities and regional council - Italy

2

- Department for International Development (DFID) - UK

474

- Governments - Others - UK

0

Non EU Europe

206

- Ministry of Foreign Affairs (MFA) - Norway

206

- Norwegian Agency for Development Cooperation (NORAD) - Norway

0

- Municipalities and regional council - Switzerland

-

- Governments - Others - Switzerland

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

5.533

Staff information

Expatriate staff	62
National Staff	704

Field positions

765

Expenses

Expatriate staff	1.006
National staff	-
Operational running expenses	92
Medical and nutrition	234
Logistics and sanitation	12
Training and local support	0
Transport, freight, storage	49
Consultants and field support	51
Grants	-
Miscellaneous	-

Programs

1.445

Logistics satellites' activities

1

Funding

Public institutional income

-

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

1.447

Staff information

Expatriate staff	20
National Staff	-

Field positions

20

Georgia

2005

Guatemala

2005

Expenses

Expatriate staff	301
National staff	404
Operational running expenses	79
Medical and nutrition	589
Logistics and sanitation	36
Training and local support	7
Transport, freight, storage	220
Consultants and field support	34
Grants	0
Miscellaneous	1

Programs**1.670****Logistics satellites' activities****78****Funding****Public institutional income****95****America**

-

Asia

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ECHO and EU institutions

-

- Humanitarian Aid Office of the European Commission (ECHO)

-

EU Europe**95**

- Jersey Overseas Aid - UK

95

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**1.653****Staff information**

Expatriate staff	10
National Staff	200

Field positions**210****Expenses**

Expatriate staff	967
National staff	1.101
Operational running expenses	148
Medical and nutrition	1.221
Logistics and sanitation	354
Training and local support	53
Transport, freight, storage	253
Consultants and field support	25
Grants	0
Miscellaneous	4

Programs**4.127****Logistics satellites' activities****67****Funding****Public institutional income****593****America**

-

Asia

-

ECHO and EU institutions

-

EU Europe**382**

- Municipalities and regional council - Spain

382

Non EU Europe

211

- Embassies - Switzerland

4

- Governments - Others - Switzerland

206

Oceania

-

UN institutions

-

- World Aid Fund

-

Other governments

-

Private and other income**3.602****Staff information**

Expatriate staff	26
National Staff	99

Field positions**125**

Guinea

2005

Guinea-Bissau

2005

Expenses

Expatriate staff	1.095
National staff	664
Operational running expenses	161
Medical and nutrition	719
Logistics and sanitation	92
Training and local support	42
Transport, freight, storage	337
Consultants and field support	20
Grants	0
Miscellaneous	0

Programs**3.129****Logistics satellites' activities****127****Funding****Public institutional income****904****America**

-

Asia

-

ECHO and EU institutions**566**

- Humanitarian Aid Office of the European Commission (ECHO)

531

- EU 50/50 cofinancing

35

EU Europe**338**

- Swedish International Development Cooperation Agency (SIDA) - Sweden

338

- Governments - Others - Sweden

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**2.353****Staff information**

Expatriate staff	27
National Staff	367

Field positions**394****Expenses**

Expatriate staff	213
National staff	55
Operational running expenses	71
Medical and nutrition	117
Logistics and sanitation	140
Training and local support	3
Transport, freight, storage	450
Consultants and field support	3
Grants	0
Miscellaneous	1

Programs**1.053****Logistics satellites' activities****134****Funding****Public institutional income****234****America**

-

Asia

-

ECHO and EU institutions**234**

- Humanitarian Aid Office of the European Commission (ECHO)

234

EU Europe

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**953****Staff information**

Expatriate staff	5
National Staff	16

Field positions**21**

Haiti

2005

Honduras

2005

Expenses

Expatriate staff	1.222
National staff	1.737
Operational running expenses	237
Medical and nutrition	1.309
Logistics and sanitation	294
Training and local support	31
Transport, freight, storage	624
Consultants and field support	43
Grants	0
Miscellaneous	5

Programs**5.501****Logistics satellites' activities****176****Funding****Public institutional income****1.253****America**

- Embassies - Canada

Asia**ECHO and EU institutions**

- Humanitarian Aid Office of the European Commission (ECHO)

EU Europe

- Municipalities and regional council - Belgium

- Swedish International Development Cooperation Agency (SIDA) - Sweden

- Jersey Overseas Aid - UK

Non EU Europe

- Ministry of Foreign Affairs (MFA) - Norway

Oceania**UN institutions**

- UN Others

Other governments**Private and other income****4.423****Staff information**

Expatriate staff	29
National Staff	327

Field positions**355****Expenses**

Expatriate staff	244
National staff	240
Operational running expenses	47
Medical and nutrition	43
Logistics and sanitation	13
Training and local support	22
Transport, freight, storage	29
Consultants and field support	12
Grants	0
Miscellaneous	0

Programs**650****Logistics satellites' activities****2****Funding****Public institutional income****-****America****Asia****ECHO and EU institutions****EU Europe**

- Development and Cooperation Department (DDC) - Switzerland

- Municipalities and regional council - Switzerland

Oceania**UN institutions****Other governments****Private and other income****653****Staff information**

Expatriate staff	6
National Staff	33

Field positions**39**

India

2005

Indonesia

2005

Expenses

Expatriate staff	1.533
National staff	714
Operational running expenses	281
Medical and nutrition	492
Logistics and sanitation	500
Training and local support	50
Transport, freight, storage	528
Consultants and field support	51
Grants	0
Miscellaneous	1

Programs**4.149****Logistics satellites' activities****4****Funding****Public institutional income****413****America****Asia****ECHO and EU institutions**

- Humanitarian Aid Office of the European Commission (ECHO)

EU Europe

- Swedish International Development Cooperation Agency (SIDA) - Sweden

Non EU Europe**Oceania****UN institutions****Other governments****Private and other income****3.740****Staff information**

Expatriate staff	39
National Staff	251

Field positions**290****Expenses**

Expatriate staff	4.470
National staff	1.848
Operational running expenses	1.271
Medical and nutrition	1.632
Logistics and sanitation	2.900
Training and local support	33
Transport, freight, storage	7.465
Consultants and field support	135
Grants	0
Miscellaneous	-6

Programs**19.749****Logistics satellites' activities****525****Funding****Public institutional income****326****America****Asia****ECHO and EU institutions**

- Humanitarian Aid Office of the European Commission (ECHO)

EU Europe

- Embassies - Denmark

- Danish Agency for Development Assistance (Danida) - Denmark

- Municipalities and regional council - Italy

Non EU Europe

- Ministry of Foreign Affairs (MFA) - Norway

- Norwegian Agency for Development Cooperation (NORAD) - Norway

- Municipalities and regional council - Switzerland

Oceania**UN institutions****Other governments****Private and other income****19.948****Staff information**

Expatriate staff	99
National Staff	1.016

Field positions**1.115**

Iran

2005

Italy

2005

Expenses

Expatriate staff	193
National staff	525
Operational running expenses	38
Medical and nutrition	287
Logistics and sanitation	27
Training and local support	4
Transport, freight, storage	48
Consultants and field support	1
Grants	0
Miscellaneous	9

Programs**1.132****Logistics satellites' activities****0****Funding****Public institutional income****-****America****-****Asia****-****ECHO and EU institutions****-**

• EU Others

-**EU Europe****-**

• Municipalities and regional council - France

-**Non EU Europe****-****Oceania****-****UN institutions****-****Other governments****-****Private and other income****1.132****Staff information**

Expatriate staff	6
National Staff	107

Field positions**113****Expenses**

Expatriate staff	9
National staff	430
Operational running expenses	351
Medical and nutrition	9
Logistics and sanitation	5
Training and local support	3
Transport, freight, storage	106
Consultants and field support	9
Grants	0
Miscellaneous	0

Programs**921****Logistics satellites' activities****0****Funding****Public institutional income****-****America****-****Asia****-****ECHO and EU institutions****-****EU Europe****-****Non EU Europe****-****Oceania****-****UN institutions****-****Other governments****-****Private and other income****921****Staff information**

Expatriate staff	2
National Staff	27

Field positions**29**

Ivory Coast

2005

Kenya

2005

Expenses

Expatriate staff	1.751
National staff	3.249
Operational running expenses	289
Medical and nutrition	1.907
Logistics and sanitation	328
Training and local support	20
Transport, freight, storage	555
Consultants and field support	56
Grants	0
Miscellaneous	97

Programs**8.252****Logistics satellites' activities****200****Funding****Public institutional income****4.881****America****308**

• Canadian International Development Agency (Cida) - Canada

308

• Municipalities and regional council - Canada

0

Asia**-****ECHO and EU institutions****2.813**

• Humanitarian Aid Office of the European Commission (ECHO)

2.813

EU Europe**1.522**

• Governments - Others - Belgium

143

• Ministry of Foreign Affairs (MAE) - Luxembourg

250

• Ministry of Foreign Affairs (BuZa) - Holland

63

• Swedish International Development Cooperation Agency (SIDA) - Sweden

282

• Department for International Development (DFID) - UK

783

• Governments - Others - UK

0

Non EU Europe**238**

• Ministry of Foreign Affairs (MFA) - Norway

238

• Norwegian Agency for Development Cooperation (NORAD) - Norway

-**Oceania****-****UN institutions****-****Other governments****-****Private and other income****3.571****Staff information**

Expatriate staff	51
National Staff	940

Field positions**991****Expenses**

Expatriate staff	1.522
National staff	2.379
Operational running expenses	426
Medical and nutrition	2.183
Logistics and sanitation	136
Training and local support	144
Transport, freight, storage	533
Consultants and field support	64
Grants	0
Miscellaneous	6

Programs**7.392****Logistics satellites' activities****6****Funding****Public institutional income****2.109****America****-****Asia****-****ECHO and EU institutions****225**

• EU 50/50 cofinancing

225

EU Europe**1.884**

• AGCD - Belgium

544

• Danish Agency for Development Assistance (Danida) - Denmark

-

• Municipalities and regional council - Italy

50

• Municipalities and regional council - Spain

270

• Forum Syd - Sweden

358

• Department for International Development (DFID) - UK

661

• Jersey Overseas Aid - UK

-**Non EU Europe****-****Oceania****-****UN institutions****-**

• High Commissioner for Refugees (HCR)

-**Other governments****-****Private and other income****5.290****Staff information**

Expatriate staff	42
National Staff	399

Field positions**441**

Laos

2005

Liberia

2005

Expenses

Expatriate staff	236
National staff	65
Operational running expenses	32
Medical and nutrition	168
Logistics and sanitation	6
Training and local support	18
Transport, freight, storage	20
Consultants and field support	5
Grants	0
Miscellaneous	-

Programs**550****Logistics satellites' activities****14****Funding****Public institutional income****2****America**

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe**2**

- Development and Cooperation Department (DDC) - Switzerland
- Municipalities and regional council - Switzerland

2

Oceania

-

UN institutions

-

- International Children's Emergency Fund (UNICEF)

-

Other governments

-

Private and other income**562****Staff information**

Expatriate staff	5
National Staff	24

Field positions**29****Expenses**

Expatriate staff	3.487
National staff	5.168
Operational running expenses	649
Medical and nutrition	2.262
Logistics and sanitation	867
Training and local support	30
Transport, freight, storage	1.073
Consultants and field support	84
Grants	0
Miscellaneous	-12

Programs**13.608****Logistics satellites' activities****353****Funding****Public institutional income****5.699****America****382**

- Canadian International Development Agency (Cida) - Canada

382

- Municipalities and regional council - Canada

0

Asia

-

ECHO and EU institutions**3.007**

- Humanitarian Aid Office of the European Commission (ECHO)

3.007

- EU Rehabilitation Fund

-

EU Europe**1.803**

- Danish Agency for Development Assistance (Danida) - Denmark

296

- Ministry of Foreign Affairs (MAE) - Luxembourg

-

- Ministry of Foreign Affairs (BuZa) - Holland

372

- Swedish International Development Cooperation Agency (SIDA) - Sweden

707

- Department for International Development (DFID) - UK

427

Non EU Europe**506**

- Ministry of Foreign Affairs (MFA) - Norway

297

- Norwegian Agency for Development Cooperation (NORAD) - Norway

0

- Development and Cooperation Department (DDC) - Switzerland

161

- Governments - Others - Switzerland

45

- Municipalities and regional council - Switzerland

2

Oceania

-

UN institutions

-

Other governments

-

Private and other income**8.263****Staff information**

Expatriate staff	96
National Staff	1.288

Field positions**1.384**

Malawi

2005

Mali

2005

Expenses

Expatriate staff	1.083
National staff	1.291
Operational running expenses	310
Medical and nutrition	1.902
Logistics and sanitation	155
Training and local support	115
Transport, freight, storage	446
Consultants and field support	29
Grants	0
Miscellaneous	5

Programs**5.336****Logistics satellites' activities****138****Funding****Public institutional income****669****America**

-

Asia

-

ECHO and EU institutions

-

EU Europe**170**

- Ministry of Foreign Affairs (MAE) - Luxembourg

170

Non EU Europe**499**

- Norwegian Agency for Development Cooperation (NORAD) - Norway

499

Oceania

-

UN institutions

-

Other governments

-

Private and other income**4.804****Staff information**

Expatriate staff	30
National Staff	314

Field positions**344****Expenses**

Expatriate staff	397
National staff	376
Operational running expenses	115
Medical and nutrition	105
Logistics and sanitation	125
Training and local support	202
Transport, freight, storage	283
Consultants and field support	26
Grants	0
Miscellaneous	0

Programs**1.629****Logistics satellites' activities****44****Funding****Public institutional income****591****America**

-

Asia

-

ECHO and EU institutions**251**

- Humanitarian Aid Office of the European Commission (ECHO)

-

- EU DG I and VIII

251

EU Europe**320**

- Governments - Others - France

-

- Ministry of Foreign Affairs (MAE) - Luxembourg

320

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments**21****Private and other income****1.082****Staff information**

Expatriate staff	15
National Staff	87

Field positions**102**

Mauritania

2005

Mozambique

2005

Expenses

Expatriate staff	248
National staff	134
Operational running expenses	143
Medical and nutrition	146
Logistics and sanitation	168
Training and local support	2
Transport, freight, storage	460
Consultants and field support	4
Grants	0
Miscellaneous	9

Programs

1.312

Logistics satellites' activities

48

Funding

Public institutional income

-

America

-

Asia

-

ECHO and EU institutions

-

- Humanitarian Aid Office of the European Commission (ECHO)

-

EU Europe

-

- Municipalities and regional council - Spain

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

1.361

Staff information

Expatriate staff	5
National Staff	-

Field positions

5

Expenses

Expatriate staff	1.870
National staff	1.723
Operational running expenses	383
Medical and nutrition	1.389
Logistics and sanitation	246
Training and local support	127
Transport, freight, storage	523
Consultants and field support	49
Grants	0
Miscellaneous	1

Programs

6.310

Logistics satellites' activities

56

Funding

Public institutional income

3.341

America

26

- Embassies - Canada

26

Asia

-

ECHO and EU institutions

189

- Humanitarian Aid Office of the European Commission (ECHO)

-

EU Europe

189

- EU DG I and VIII
- EU Food Security Unit

-

Non EU Europe

2.548

- Governments - Others - Belgium
- Municipalities and regional council - Belgium
- Governments - Others - France
- Embassies - Ireland
- Governments - Others - Ireland
- Municipalities and regional council - Italy
- Ministry of Foreign Affairs (MAE) - Luxembourg
- Embassies - Sweden
- Department for International Development (DFID) - UK

570

574

-

110

68

23

1.096

18

90

Non EU Europe

430

- Development and Cooperation Department (DDC) - Switzerland
- Governments - Others - Switzerland
- Municipalities and regional council - Switzerland

286

129

14

Oceania

-

UN institutions

13

- World Food Programme (WFP)

13

Other governments

135

Private and other income

3.025

Staff information

Expatriate staff	59
National Staff	853

Field positions

912

Myanmar/Burma

2005

Nepal

2005

Expenses

Expatriate staff	1.422
National staff	1.145
Operational running expenses	190
Medical and nutrition	2.119
Logistics and sanitation	127
Training and local support	39
Transport, freight, storage	515
Consultants and field support	31
Grants	0
Miscellaneous	0

Programs

5.588

Logistics satellites' activities

60

Funding

Public institutional income

2.628

America

376

- US Agency for International Development (USAID) - USA

376

Asia

0

- Municipalities and regional council - Hong Kong

0

ECHO and EU institutions

1.201

- Humanitarian Aid Office of the European Commission (ECHO)
- EU Others

1.010

190

EU Europe

-

- Jersey Overseas Aid - UK

-

Non EU Europe

338

- Ministry of Foreign Affairs (MFA) - Norway
- Governments - Others - Norway
- Development and Cooperation Department (DDC) - Switzerland
- Municipalities and regional council - Switzerland

213

0

124

0

Oceania

2

- Australian Government's Overseas Aid Program (AusAID) - Australia
- Governments - Others - Australia

-

2

UN institutions

712

- UN Others

712

Other governments

-

Private and other income

3.020

Staff information

Expatriate staff	39
National Staff	925

Field positions

964

Expenses

Expatriate staff	432
National staff	174
Operational running expenses	62
Medical and nutrition	145
Logistics and sanitation	32
Training and local support	4
Transport, freight, storage	101
Consultants and field support	12
Grants	0
Miscellaneous	1

Programs

963

Logistics satellites' activities

13

Funding

Public institutional income

64

America

-

Asia

-

ECHO and EU institutions

64

- Humanitarian Aid Office of the European Commission (ECHO)

64

EU Europe

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

912

Staff information

Expatriate staff	12
National Staff	97

Field positions

109

Niger

Expenses

Expatriate staff	2.496
National staff	2.410
Operational running expenses	657
Medical and nutrition	8.128
Logistics and sanitation	1.319
Training and local support	13
Transport, freight, storage	8.343
Consultants and field support	61
Grants	0
Miscellaneous	2

Programs

23.428

Logistics satellites' activities

1.104

Funding

Public institutional income

406

America

-

Asia

-

ECHO and EU institutions

-12

- Humanitarian Aid Office of the European Commission (ECHO)

-12

EU Europe

409

- Governments - Others - Belgium
- Municipalities and regional council - Italy
- Swedish International Development Cooperation Agency (SIDA) - Sweden

185

30

194

Non EU Europe

9

- Municipalities and regional council - Switzerland

9

Oceania

-

UN institutions

-

- World Health Organization (WHO)

-

Other governments

-

Private and other income

24.126

Staff information

Expatriate staff	66
National Staff	713

Field positions

780

2005 Nigeria

Expenses

Expatriate staff	1.996
National staff	1.374
Operational running expenses	481
Medical and nutrition	2.410
Logistics and sanitation	431
Training and local support	19
Transport, freight, storage	1.241
Consultants and field support	51
Grants	0
Miscellaneous	1

Programs

8.004

Logistics satellites' activities

210

Funding

Public institutional income

7

America

-

Asia

-

ECHO and EU institutions

-

- Humanitarian Aid Office of the European Commission (ECHO)

-

EU Europe

7

- Ireland Aid (DCI) - Ireland

7

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

8.208

Staff information

Expatriate staff	42
National Staff	348

Field positions

390

Pakistan

Expenses

Expatriate staff	1.785
National staff	627
Operational running expenses	413
Medical and nutrition	1.173
Logistics and sanitation	10.115
Training and local support	10
Transport, freight, storage	6.189
Consultants and field support	65
Grants	0
Miscellaneous	13

Programs

20.390

Logistics satellites' activities

442

Funding

Public institutional income

288

America

-

Asia

-

ECHO and EU institutions

213

- Humanitarian Aid Office of the European Commission (ECHO)

213

EU Europe

19

- Municipalities and regional council - France

19

Non EU Europe

56

- Ministry of Foreign Affairs (MFA) - Norway
- Municipalities and regional council - Switzerland

55

1

Oceania

-

UN institutions

-

Other governments

-

Private and other income

20.543

Staff information

Expatriate staff	33
National Staff	308

Field positions

342

2005

Palestinian territories

2005

Expenses

Expatriate staff	474
National staff	472
Operational running expenses	134
Medical and nutrition	132
Logistics and sanitation	27
Training and local support	7
Transport, freight, storage	192
Consultants and field support	8
Grants	0
Miscellaneous	0

Programs

1.445

Logistics satellites' activities

2

Funding

Public institutional income

999

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

999

- Ministry of Foreign Affairs (MFA) - Norway
- Norwegian Agency for Development Cooperation (NORAD) - Norway

999

0

Oceania

-

UN institutions

-

Other governments

-

Private and other income

448

Staff information

Expatriate staff	18
National Staff	62

Field positions

79

Peru

2005

Russia (excl. Chechnya/Ingushetia)

2005

Expenses

Expatriate staff	235
National staff	292
Operational running expenses	57
Medical and nutrition	70
Logistics and sanitation	12
Training and local support	26
Transport, freight, storage	52
Consultants and field support	8
Grants	0
Miscellaneous	0

Programs**752****Logistics satellites' activities****1****Funding****Public institutional income****0****America**

-

Asia

-

ECHO and EU institutions

-

EU Europe**0**

• Governments - Others - Belgium

0

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**753****Staff information**

Expatriate staff	5
National Staff	37

Field positions**42****Expenses**

Expatriate staff	328
National staff	905
Operational running expenses	287
Medical and nutrition	375
Logistics and sanitation	59
Training and local support	19
Transport, freight, storage	188
Consultants and field support	21
Grants	0
Miscellaneous	0

Programs**2.181****Logistics satellites' activities****-1****Funding****Public institutional income****745****America**

-

Asia

-

ECHO and EU institutions**96**

• Humanitarian Aid Office of the European Commission (ECHO)

96

EU Europe**661**

• Embassies - Belgium

-

• Danish Agency for Development Assistance (Danida) - Denmark

-

• Ministry of Foreign Affairs (MAE) - Luxembourg

661

• Swedish International Development

Cooperation Agency (SIDA) - Sweden

-

Non EU Europe**-12**

• Ministry of Foreign Affairs (MFA) - Norway

-12

Oceania

-

UN institutions

-

Other governments

-

Private and other income**1.436****Staff information**

Expatriate staff	7
National Staff	60

Field positions**67**

Rwanda

2005

Serbia and Montenegro

2005

Expenses

Expatriate staff	521
National staff	620
Operational running expenses	131
Medical and nutrition	714
Logistics and sanitation	176
Training and local support	77
Transport, freight, storage	266
Consultants and field support	21
Grants	0
Miscellaneous	0

Programs**2.526****Logistics satellites' activities****40****Funding****Public institutional income****691****America**

-

• Embassies - Canada

-

Asia

-

ECHO and EU institutions

-

EU Europe**615**

• AGCD - Belgium

615

Non EU Europe

-

• Governments - Others - Switzerland

-

Oceania

-

UN institutions**76**

• World Food Programme (WFP)

-

• UN Others

76

Other governments

-

Private and other income**1.875****Staff information**

Expatriate staff	14
National Staff	133

Field positions**147****Expenses**

Expatriate staff	83
National staff	309
Operational running expenses	54
Medical and nutrition	5
Logistics and sanitation	17
Training and local support	85
Transport, freight, storage	47
Consultants and field support	9
Grants	0
Miscellaneous	0

Programs**610****Logistics satellites' activities****0****Funding****Public institutional income****-****America**

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**610****Staff information**

Expatriate staff	2
National Staff	-

Field positions**2**

Sierra Leone

2005

Somalia

2005

Expenses

Expatriate staff	1.687
National staff	1.192
Operational running expenses	263
Medical and nutrition	1.055
Logistics and sanitation	228
Training and local support	14
Transport, freight, storage	556
Consultants and field support	44
Grants	0
Miscellaneous	5

Programs**5.043****Logistics satellites' activities****82****Funding****Public institutional income****1.548****America**

-

Asia

-

ECHO and EU institutions**228**

- Humanitarian Aid Office of the European Commission (ECHO) -3
- EU DG I and VIII 231

EU Europe**1.023**

- Danish Agency for Development Assistance (Danida) - Denmark 25
- Ireland Aid (DCI) - Ireland 0
- Governments - Others - Ireland 291
- Ministry of Foreign Affairs (MAE) - Luxembourg 200
- Swedish International Development Cooperation Agency (SIDA) - Sweden 506

Non EU Europe**297**

- Ministry of Foreign Affairs (MFA) - Norway 297
- Norwegian Agency for Development Cooperation (NORAD) - Norway -

Oceania

-

UN institutions

-

Other governments

-

Private and other income**3.577****Staff information**

Expatriate staff	45
National Staff	567

Field positions**612****Expenses**

Expatriate staff	1.704
National staff	1.709
Operational running expenses	493
Medical and nutrition	1.190
Logistics and sanitation	428
Training and local support	10
Transport, freight, storage	1.662
Consultants and field support	69
Grants	0
Miscellaneous	3

Programs**7.266****Logistics satellites' activities****37****Funding****Public institutional income****2.680****America**

- Embassies - Canada -

Asia

-

ECHO and EU institutions

736

- Humanitarian Aid Office of the European Commission (ECHO) 736

EU Europe**1.708**

- Ministry of Foreign Affairs (BuZa) - Holland 174
- Department for International Development (DFID) - UK 1.533
- Governments - Others - UK 0

Non EU Europe**227**

- Ministry of Foreign Affairs (MFA) - Norway 227
- Norwegian Agency for Development Cooperation (NORAD) - Norway -

Oceania

-

UN institutions**9**

- International Children's Emergency Fund (UNICEF) 9

Other governments

-

Private and other income**4.623****Staff information**

Expatriate staff	41
National Staff	487

Field positions**528**

South Africa

2005

Sri Lanka

2005

Expenses

Expatriate staff	374
National staff	815
Operational running expenses	214
Medical and nutrition	292
Logistics and sanitation	183
Training and local support	228
Transport, freight, storage	139
Consultants and field support	48
Grants	0
Miscellaneous	1

Programs**2.296****Logistics satellites' activities****-1****Funding****Public institutional income****1.118****America**

-

Asia

-

ECHO and EU institutions

-

EU Europe**1.118**

- AGCD - Belgium 613
- Danish Agency for Development Assistance (Danida) - Denmark 141
- Embassies - Holland 363

Non EU Europe

-

Oceania

-

UN institutions

-

- UN Others -

Other governments

-

Private and other income**1.177****Staff information**

Expatriate staff	9
National Staff	90

Field positions**99****Expenses**

Expatriate staff	450
National staff	158
Operational running expenses	70
Medical and nutrition	235
Logistics and sanitation	1.320
Training and local support	96
Transport, freight, storage	901
Consultants and field support	35
Grants	0
Miscellaneous	0

Programs**3.267****Logistics satellites' activities****4****Funding****Public institutional income****10****America**

-

Asia

-

ECHO and EU institutions

-

EU Europe**10**

- Ministry of Foreign Affairs (BuZa) - Holland -
- Swedish International Development Cooperation Agency (SIDA) - Sweden 10

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**3.261****Staff information**

Expatriate staff	11
National Staff	98

Field positions**108**

Sudan

2005

Expenses

Expatriate staff	11.386
National staff	14.134
Operational running expenses	2.243
Medical and nutrition	6.518
Logistics and sanitation	2.458
Training and local support	70
Transport, freight, storage	9.160
Consultants and field support	250
Grants	0
Miscellaneous	66

Programs **46.287**

Logistics satellites' activities **609**

Funding

Public institutional income **18.506**

America **297**

- Canadian International Development Agency (Cida) - Canada 297

Asia -

- Disaster Relief Fund - Hong Kong -
- Governments - Others - Hong Kong -

ECHO and EU institutions **3.827**

- Humanitarian Aid Office of the European Commission (ECHO) 3.827

EU Europe **13.345**

- Governments - Others - Belgium -
- Municipalities and regional council - Belgium 58
- Danish Agency for Development Assistance (Danida) - Denmark 710
- Governments - Others - Denmark 0
- Ministry of Foreign Affairs (MFA) - Germany 0
- Governments - Others - Germany 1
- Ireland Aid (DCI) - Ireland 0
- Governments - Others - Ireland 696
- Municipalities and regional council - Italy 1
- Ministry of Foreign Affairs (BuZa) - Holland 2.017
- Governments - Others - Spain -
- Municipalities and regional council - Spain 309
- Swedish International Development Cooperation Agency (SIDA) - Sweden 1.954
- Department for International Development (DFID) - UK 7.600
- Jersey Overseas Aid - UK -
- Governments - Others - UK 0

Non EU Europe **1.038**

- Ministry of Foreign Affairs (MFA) - Norway 802
- Development and Cooperation Department (DDC) - Switzerland 233
- Municipalities and regional council - Switzerland 3

Oceania -

- New Zealand's International Aid & Development Agency -

UN institutions -

Other governments -

Private and other income **28.389**

Staff information

Expatriate staff	313
National Staff	6.242

Field positions **6.555**

Tanzania

2005

Expenses

Expatriate staff	529
National staff	186
Operational running expenses	99
Medical and nutrition	209
Logistics and sanitation	45
Training and local support	13
Transport, freight, storage	189
Consultants and field support	17
Grants	0
Miscellaneous	0

Programs **1.287**

Logistics satellites' activities **6**

Funding

Public institutional income **262**

America -

Asia -

ECHO and EU institutions -

EU Europe **262**

- Municipalities and regional council - Spain 262

Non EU Europe -

Oceania -

UN institutions -

Other governments -

Private and other income **1.031**

Staff information

Expatriate staff	14
National Staff	65

Field positions **79**

Thailand

2005

Expenses

Expatriate staff	726
National staff	604
Operational running expenses	136
Medical and nutrition	939
Logistics and sanitation	193
Training and local support	275
Transport, freight, storage	194
Consultants and field support	22
Grants	0
Miscellaneous	1

Programs **3.090**

Logistics satellites' activities **2**

Funding

Public institutional income **556**

America -

- Bureau of Population, Refugees, and Migration (PRM) - USA -

Asia -

ECHO and EU institutions **465**

- Humanitarian Aid Office of the European Commission (ECHO) 460

- EU Others 5

EU Europe **54**

- Danish Agency for Development Assistance (Danida) - Denmark 54

Non EU Europe -

Oceania -

UN institutions **37**

- World Health Organization (WHO) 27
- International Children's Emergency Fund (UNICEF) 10

Other governments -

Private and other income **2.537**

Staff information

Expatriate staff	21
National Staff	640

Field positions **661**

Turkmenistan

2005

Uganda

2005

Ukraine

2005

Uzbekistan

2005

Expenses

Expatriate staff	251
National staff	156
Operational running expenses	39
Medical and nutrition	63
Logistics and sanitation	33
Training and local support	1
Transport, freight, storage	38
Consultants and field support	8
Grants	0
Miscellaneous	0

Programs

588

Logistics satellites' activities

-1

Funding

Public institutional income

23

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

23

• Embassies - Holland

23

• Embassies - UK

0

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

564

Staff information

Expatriate staff	6
National Staff	54

Field positions

60

Expenses

Expatriate staff	2.503
National staff	1.647
Operational running expenses	483
Medical and nutrition	1.289
Logistics and sanitation	869
Training and local support	12
Transport, freight, storage	829
Consultants and field support	82
Grants	0
Miscellaneous	11

Programs

7.725

Logistics satellites' activities

11

Funding

Public institutional income

3.632

America

-

Asia

-

ECHO and EU institutions

1.946

• Humanitarian Aid Office of the European Commission (ECHO)

1.946

EU Europe

1.070

• Ministry of Foreign Affairs (BuZa) - Holland

870

• Municipalities and regional council - Spain

200

Non EU Europe

616

• Ministry of Foreign Affairs (MFA) - Norway

312

• Development and Cooperation Department

(DDC) - Switzerland

303

Oceania

-

UN institutions

-

Other governments

-

Private and other income

4.105

Staff information

Expatriate staff	73
National Staff	948

Field positions

1.021

Expenses

Expatriate staff	192
National staff	258
Operational running expenses	92
Medical and nutrition	176
Logistics and sanitation	-
Training and local support	5
Transport, freight, storage	19
Consultants and field support	26
Grants	0
Miscellaneous	39

Programs

807

Logistics satellites' activities

0

Funding

Public institutional income

-

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

• Municipalities and regional council - Austria

-

• Municipalities and regional council - UK

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

807

Staff information

Expatriate staff	4
National Staff	-

Field positions

4

Expenses

Expatriate staff	535
National staff	516
Operational running expenses	75
Medical and nutrition	349
Logistics and sanitation	31
Training and local support	5
Transport, freight, storage	112
Consultants and field support	4
Grants	0
Miscellaneous	0

Programs

1.628

Logistics satellites' activities

-7

Funding

Public institutional income

718

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

718

• Swedish International Development

Cooperation Agency (SIDA) - Sweden

645

• Jersey Overseas Aid - UK

73

Non EU Europe

-

• Embassies - Switzerland

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income

903

Staff information

Expatriate staff	14
National Staff	163

Field positions

177

Zambia

2005

Zimbabwe

2005

Expenses

Expatriate staff	907
National staff	503
Operational running expenses	255
Medical and nutrition	663
Logistics and sanitation	107
Training and local support	42
Transport, freight, storage	386
Consultants and field support	43
Grants	0
Miscellaneous	3

Programs**2.908****Logistics satellites' activities****37****Funding****Public institutional income****218****America**

-

Asia

-

ECHO and EU institutions

-

- Humanitarian Aid Office of the European Commission (ECHO)

-

EU Europe

-

Non EU Europe**218**

- Norwegian Agency for Development Cooperation (NORAD) - Norway

218

Oceania

-

UN institutions

-

Other governments

-

Private and other income**2.727****Staff information**

Expatriate staff	22
National Staff	193

Field positions**215****Expenses**

Expatriate staff	1.134
National staff	480
Operational running expenses	274
Medical and nutrition	1.068
Logistics and sanitation	229
Training and local support	46
Transport, freight, storage	521
Consultants and field support	77
Grants	0
Miscellaneous	5

Programs**3.834****Logistics satellites' activities****36****Funding****Public institutional income****31****America**

-

Asia

-

ECHO and EU institutions

-

EU Europe**31**

- Ministry of Foreign Affairs (MAE) - Luxembourg
- Municipalities and regional council - Spain

31

Non EU Europe

-

- Ministry of Foreign Affairs (MFA) - Norway

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**3.839****Staff information**

Expatriate staff	39
National Staff	226

Field positions**265**

Transversal activities

2005

Others

2005

Expenses

Expatriate staff	1.720
National staff	160
Operational running expenses	232
Medical and nutrition	79
Logistics and sanitation	7
Training and local support	4
Transport, freight, storage	31
Consultants and field support	77
Grants	25
Miscellaneous	3

Programs**2.339****Logistics satellites' activities****19****Funding****Public institutional income**

-

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

-

Oceania

-

UN institutions

-

Other governments

-

Private and other income**2.358****Staff information**

Expatriate staff	1
National Staff	-

Field positions**1****Expenses**

Expatriate staff	1856
National staff	995
Operational running expenses	502
Medical and nutrition	263
Logistics and sanitation	148
Training and local support	195
Transport, freight, storage	432
Consultants and field support	-315
Grants	0
Miscellaneous	36

Programs**4.113****Logistics satellites' activities****121****Funding****Public institutional income****738****America****93**

- Canadian International Development Agency (Cida) - Canada

93

Asia**3**

- Governments - Others - Japan

3

ECHO and EU institutions**37**

- Humanitarian Aid Office of the European Commission (ECHO)

-20

- EU Others

57

EU Europe**503**

- Danish Agency for Development Assistance (Danida) - Denmark

-10

- Governments - Others - Italy

22

- Ministry of Foreign Affairs (MAE) - Luxembourg

84

- Governments - Others - Luxembourg

407

Non EU Europe**92**

- Development and Cooperation Department (DDC) - Switzerland

92

UN institutions**2**

- World Health Organization (WHO)

15

- International Children's Emergency Fund (UNICEF)

-13

Other governments**8****Private and other income****3497****Staff information**

Expatriate staff	25
National Staff	68

Field positions**93**

Others includes all countries with less than 500 thousand euro expenditure

Asia tsunami disaster

2005

Expenses

Expatriate staff	4.686
National staff	1.825
Operational running expenses	1.250
Medical and nutrition	1.553
Logistics and sanitation	3.540
Training and local support	173
Transport, freight, storage	7.253
Consultants and field support	206
Grants	0
Miscellaneous	-5

Programs**20.482****Logistics satellites' activities****2.331****Funding****Public institutional income**

-

America

-

Asia

-

ECHO and EU institutions

-

EU Europe

-

Non EU Europe

-

UN institutions

-

Other governments

-

Private and other income**22.813****Staff information**

Expatriate staff	64
National staff	914

Field positions**977**

This table focuses on the Asia tsunami disaster operations. It collates figures that are already included in the countries affected by the tsunami (India, Indonesia and Sri Lanka).

These 22 813 thousand euro were funded entirely by restricted funds.

5. Other information

5.1 Commitments

Legacies and bequests

Unrestricted legacies and bequests are accounted for upon realization (i.e. on receipt of cash). At the end of the current year, an estimated amount of 19,489 thousand euro has not been realized and is therefore not included in the financial statements.

Grants

Some of the programs are partly financed by public institutional grants. These grants may cover a more than one-year period and may not match with the financial year. The following disclosure presents the amount that MSF has committed to spend according to proposals agreed by the different bodies.

	2005	2004
ECHO and EU institutions	9.353	8.675
UN institutions	835	1.093
American governments	513	1.208
Asian governments		85
EU European governments	12.976	16.265
Non EU European governments	741	2.089
Oceanian governments		134
Other governments	323	23
Remaining committed amount to spend	24.741	29.572

In order to meet these commitments, MSF should receive from the above institutions a total amount of 21,280 thousand euro.

Other commitments

	2005	2004
Guarantees given	3.658	6.279
Mortgages & collaterals given	0	0
Foreign currencies term. purchases (given)	290	108
Other off balance-sheet liabilities given	6.388	7.972
Off balance-sheet commitments given	10.337	14.358

Guarantees given refer to loan agreements for 2 739 thousand euro, to rental contracts for 452 thousand euro, and for other purposes for 467 thousand euro. Other off balance-sheet commitments given mainly relate to rental contracts for office buildings.

In addition, MSF participated to the establishment of the Drugs for Neglected Diseases initiative (DNDi) with six other organizations: 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 organization, the UNDP/World Bank/WHO's Special Programme for Research and Training in Tropical Diseases (TDR), which acts as a permanent observer to the initiative. The DNDi became a legal entity in July 2003. The International Council didn't consider MSF as a permanent solution to the R&D crises. MSF's involvement will therefore be limited both financially and in the time, the goal being to catalyse and help creating this initiative which, in due time, will work independently of MSF. Accordingly, MSF committed itself to an involvement as a founding member in the DNDi, but this commitment was limited up to five years and financially to not more than 3% of the total MSF annual expenditure.

5.2 Staff figures

International departures

In number of departures

	2005	2004
International departures (full year)	4.768	3.803
• Medical pool	1.276	1.034
• Nurse and other paramedical pool	1.558	1.257
• Non-medical pool	1.934	1.512
First time departures (full year)	1.466	1.340

Positions in the field

Cf. expenditure by geographical area in 4.2.

Positions in the headquarters

In full-time equivalent

	2005	2004
Employees	1.282	1.137
• Social mission	784	719
• Fundraising	141	137
• Management, general and administration	357	281
Volunteers	202	496
• Social mission	76	196
• Fundraising	44	161
• Management, general and administration	82	139

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

Headquarters' remuneration policies

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

Highest gross salaries by entity

MSF-Australia in Australian Dollar:	97.440	General Director
MSF-Austria in Euro:	57.845	General Director
MSF-Belgium in Euro:	68.954	General Director
MSF-Canada in Canadian Dollar:	120.000	General Director
MSF-Denmark in Danish Krone:	544.474	General Director
MSF-France in Euro:	61.139	General Director
MSF-Germany in Euro:	63.128	General Director
MSF-Holland in Euro:	86.430	General Director
MSF-Hong Kong in Hong Kong Dollar:	540.720	General Director
MSF-Italy in Euro:	52.700	General Director
MSF-International in Swiss Franc:	126.900	President / Secretary General
MSF-Japan in Yen:	7.200.000	General director
MSF-Luxembourg in Euro:	59.556	General director
MSF-Norway in Norwegian Krone:	476.172	General Director
MSF-Spain in Euro:	45.314	General Director
MSF-Sweden in Swedish Kronor:	567.422	General Director
MSF-Switzerland in Swiss Franc:	122.400	General Director
MSF-UK in Pound Sterling:	53.297	General Director
MSF-USA in US Dollar:	105.227	General Director
Transfer in Euro:	61.958	General Director
MSF-Greece in Euro:	50.710	General Director
MSF-Logistique in Euro:	52.039	General Director
Epicentre in Euro:	58.500	General Director
Fondation MSF in Euro:	61.750	Research Director & President
EUP in Euro:	44.525	General Secretary
SCI MSF in Euro:	21.099	Housekeeper

Lowest gross salaries by entity

Lowest gross salaries by entity		
MSF-Australia in Australian Dollar:	37.321	Donor Service Centre Staff
MSF-Austria in Euro:	15.764	Trainee
MSF-Belgium in Euro:	21.563	Assistant
MSF-Canada in Canadian Dollar:	30.500	Administrative Assistant
MSF-Denmark in Danish Krone:	329.340	Office Coordinator
MSF-France in Euro:	19.786	General Assistant
MSF-Germany in Euro:	36.231	Assistant
MSF-Holland in Euro:	16.493	Assistant
MSF-Hong Kong in Hong Kong Dollar:	117.876	Assistant
MSF-Italy in Euro:	19.500	Secretary
MSF-International in Swiss Franc:	44.209	Administrator
MSF-Japan in Yen:	2.640.000	Donor service officer
MSF-Luxembourg in Euro:	25.908	Receptionist-secretary
MSF-Norway in Norwegian Krone:	214.572	Assistant
MSF-Spain in Euro:	17.261	Receptionist
MSF-Sweden in Swedish Kronor:	199.555	Assistant
MSF-Switzerland in Swiss Franc:	59.280	Receptionist
MSF-UK in Pound Sterling:	18.179	Administrator
MSF-USA in US Dollar:	37.114	Office Services Assistant
Transfer in Euro:	19.881	Warehouse Assistant
MSF-Greece in Euro:	11.368	Receptionist
MSF-Logistique in Euro:	19.253	Warehouseman
Epicentre in Euro:	26.936	Secretary
Fondation MSF in Euro:	27.417	Assistant
EUP in Euro:	28.522	Production Assistant
SCI MSF in Euro:	21.099	Housekeeper

for the position of

General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 President / Secretary General
 General director
 General director
 General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 General Director
 Research Director & President
 General Secretary
 Housekeeper

5.3 Subsequent events

There are no subsequent events to report.

About this publication

EDITOR

Tory Godsal, *International Financial Coordinator*

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MSF International Office Rue de Lausanne 78, Case Postale 116, CH-1211 Geneva 21, Switzerland
T (+41-22) 8498 400, F (+41-22) 8498 404, E office-intl@bi.msf.org, www.msf.org

Médecins Sans Frontières (MSF) was founded in 1971 by a small group of doctors and journalists who believed that all people should have access to emergency relief. MSF was one of the first nongovernmental organisations to provide urgently needed medical assistance and to publicly bear witness to the plight of the people it helps.

Today MSF is an international medical humanitarian movement with branch offices in 19 countries. In 2005, over 2225 MSF volunteer doctors, nurses, other medical professionals, logistical experts, water and sanitation engineers and administrators joined approximately 25,850 locally hired staff to provide medical aid in over 70 countries.

MSF was awarded the 1999 Nobel Peace Prize.